

STATE AND CITY

SECTION

OF THE

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STATE AND CITY SECTION.

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DATE OF ISSUE OF THIS PUBLICATION.

As explained in previous numbers, this periodical, owing to the great pressure for space, is now 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), is published in the first half of the year and appears in June. The second part, comprising the rest of the country, is published towards the close of the year, and is sent to our subscribers to-day.

The change has been 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 constantly 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 up. The result is that the demands for additional space have outgrown our ability to provide for them in a single number, leaving no alternative but to issue the Supplement in two parts and to assign a portion of the country to each part.

United States Debt and the Congressional Acts Authorizing It.

In 1917 the United States, after a long period of debt retirement, entered upon a new era in its debt history. In the prosecution of the war against the Imperial German Government, new obligations were issued on a scale of unparalleled magnitude. By the Act of April 4 1917 authority was conferred upon the Secretary of the Treasury to issue \$5,000,000,000 long-term non-taxable bonds at not to exceed 3½% interest (\$3,000,000,000 of this being for the purpose of establishing credits in the United States for the foreign Governments enlisted in the war against Germany), and \$2,000,000,000 certificates of indebtedness, the latter running for periods not exceeding one year. By the further Act of Sept. 24 1917, authority was conferred to issue \$7,538,945,460 convertible 4% bonds to take up the \$3,000,000,000 3½% issue authorized to cover loans to the Allies, and to provide for new Allied credits of \$4,000,000,000, the remaining \$538,945,460 to be used for converting certain outstanding bonds, including the Danish West Indies, Alaskan Railway, Panama Canal and naval construction issues. The bill also provided for the issuance of \$2,000,000,000 each of one-year Treasury certificates of indebtedness and five-year war savings certificates. The interest rate on the certificates the Secretary of the Treasury was left to fix. By the further Act of April 4 1918, amending the Act of Sept. 24 1917, authority was conferred to issue \$12,000,000,000 of bonds at not exceeding 4¼% interest, the 12 billion dollars, however, to include the bonds issued under the Second Liberty Loan, and \$3,638,945,460 being in lieu of corresponding amounts of unissued bonds authorized by previous Acts. Under the same Act the limit upon the amount of certificates of indebtedness that might be outstanding at any one time was raised from \$4,000,000,000 to \$8,000,000,000, and was further raised to \$10,000,000,000 under the Act of March 3 1919. By the further Act of July 9 1918, amending previous Liberty bond enactments, the limit of the bond issue was raised to \$20,000,000,000 at not exceeding 4¼%; but including bonds theretofore issued and increasing from \$5,500,000,000 to \$7,000,000,000 the additional loans or credits that might be extended to the Allies, making \$10,000,000,000 altogether that could be loaned to the Allies. By the further Act of March 3 1919 (Victory Liberty Loan Act) amending previous Liberty Loan Acts and the War Finance Corporation Act, the Secretary of the Treasury was authorized to borrow an aggregate not exceeding \$7,000,000,000 at such rate or rates of interest as he might prescribe, issuing therefor notes payable in not less than one year nor more than five years. By the Liberty Bond Exemption Bill of Sept. 24 1918, the total of War Savings Certificates that might be issued was raised from \$2,000,000,000 to \$4,000,000,000.

In June 1917 \$2,000,000,000 of 3½% bonds were offered under the Act of April 24 1917. The subscriptions amounted to \$3,036,226,850, but only \$1,989,455,550 were issued. In October 1917 an offering of \$3,000,000,000 4s under the Act of Sept. 24 1917 was made. Subscriptions reached an aggregate of \$4,617,532,300. In accordance with previous announcement, one-half of the over-subscription was accepted, making the total of bonds put out under this offer \$3,807,865,000. In April 1918 \$3,000,000,000 of 4¼% non-convertible bonds (Third Liberty Loan) were offered under the Act of April 4 1918. The subscriptions amounted to \$4,175,650,050, all of which were accepted. In Sept.-Oct. 1918 \$6,000,000,000 of 4¼% non-convertible bonds (Fourth Liberty Loan) were offered under the Act of July 9 1918. The subscriptions amounted to \$6,964,581,100, all of which were accepted. In April-May 1919, \$4,500,000,000 of convertible gold notes were issued in two series, the one bearing interest at 3¾%, the other at 4¾%. The subscriptions amounted to \$5,249,908,300, but only \$4,495,373,000 was accepted. Secretary of the Treasury Mellon on Feb. 8 1922 called for redemption on June 15 1922 all of the Victory Notes of the 3¾% series, and on July 26 1922 he called for redemption on Dec. 15 1922, Series A to F, of the 4¾% Victory Notes, aggregating about \$702,938,100. The amount of these notes remaining outstanding at present (Dec. 26 1922) is about \$893,455,450. In October 1922 an offering of \$500,000,000 4¼% 30-year (optional after 25 years) Treasury bonds, issued under authority of the Act of Sept. 24 1917, as amended, was made for refunding purposes. Subscriptions amounted to \$1,651,912,800, of which \$763,663,300 were accepted.

Note.—The Act authorizing the First Liberty Loan was given in the "Chronicle" of April 28, page 1649, with further particulars in the issue of May 12 1917, page 1849, and the text of the Treasury circular in the issue of May 19, page 1959; and of the Second Loan the full text of the bill as it became a law in the "Chronicle" of Sept. 29 1917, page 1252, and the text of the Treasury circular in the issue of Oct. 6, page 1355. The Act authorizing the Third Liberty Loan was presented in the "Chronicle" of April 6 1918, page 1404, and the text of the Treasury circular in the issue of April 13, page 1517. The Act authorizing the Fourth Liberty Loan appeared in the "Chronicle" of July 13 1918, page 131, the Treasury circular in the issue of Oct. 5, page 1328, and the text of the Liberty Bond Exemption Bill on Oct. 5, page 1327. The Act authorizing the Fifth (Victory) Liberty Loan was given in the "Chronicle" of March 8 1919, page 919, and the text of the Treasury Circular in the issue of April 26 1919, page 1670. Certificates of indebtedness have been issued from time to time under the Act of April 24 1917 and the amendatory Acts of Sept. 24 1917, April 4 1918, July 9 1918 and March 3 1919, always for short periods. The offering of 25-30-year long-term Treasury bonds made in October 1922 was given in the issue of Oct. 14 1922, page 1684; details of subscriptions and allotments in the issue of Nov. 18, page 2219.

Consolidation of Liberty Bond Tax Exemptions.—The degree of tax exemption enjoyed by the different issues of Liberty Loan and Victory Liberty Loan bonds is given below in the remarks relating to each issue. In the Revenue Act of 1921 the various provisions appertaining to the several issues were consolidated in Section 1328 of the Act, which we reprint below. The new Revenue Act, complete, was published in the "Financial Chronicle" of Nov. 26 1921, pages 2267 to 2285.

SECTION 1328. That the various Acts authorizing the issues of Liberty bonds are amended and supplemented as follows:

(a) On and after January 1 1921, 4 per centum and 4¼ per centum Liberty bonds shall be exempt from graduated additional income taxes, commonly known as surtaxes, and excess profits and war profits taxes, now or hereafter imposed by the United States upon the income or profits of individuals, partnerships, corporations, or associations, in respect to the interest on aggregate principal amounts thereof as follows:

Until the expiration of two years after the date of the termination of the war between the United States and the German Government, as fixed by proclamation of the President, on \$125,000 aggregate principal amount; and for three years more on \$50,000 aggregate principal amount.

(b) The exemptions provided in Subdivision (a) shall be in addition to the exemptions provided in Section 7 of the Second Liberty Bond Act, and in addition to the exemption provided in Subdivision (3) of Section 1 of the Supplement to the Second Liberty Bond Act in respect to bonds issued upon conversion of 3½ per centum bonds, but shall be in lieu of the exemptions provided and free from the conditions and limitations imposed in Subdivisions (1) and (2) of Section 1 of the Supplement to Second Liberty Bond Act and in Section 2 of the Victory Liberty Loan Act.

Section 1402 of this Act increased from \$1,000 to \$5,000 the limit placed on the amount of holdings, of any one person, of Treasury (War) Savings Certificates.

In the following we present a preliminary detailed statement of the debt of the United States as made up by the Treasurer at the close of business on Nov. 30 1922, this being based on the daily Treasury statements, and, therefore, subject to revision in a minor way.

INTEREST-BEARING DEBT OUTSTANDING NOV. 30 1922.

Title of Loan.	Authorizing Act.	Rate.	When Redeemable or Payable.	Interest Payable.	Amount Issued.	Amount Retired.	Amount Outstanding.
Consols of 1930.....	March 14 1900.....	2%	Payable after April 1 1930.....	Quar., Jan.	646,250,150	46,528,100	699,724,050
Loan of 1925.....	Jan. 14 1875.....	4%	Payable after Feb. 1 1925.....	Quar., Feb.	162,315,400	43,825,500	118,489,900
Panama Canal Loan:							
Series 1906.....	June 28 1902 and Dec. 21 1905.....	2%	Redeemable after Aug. 1 1916; payable Aug. 1 1936	Quar., Feb.	54,631,980	5,677,800	48,954,180
Series 1908.....	June 28 1902 and Dec. 21 1905.....	2%	Redeemable after Nov. 1 1918; payable Nov. 1 1938	Quar., Feb.	30,000,000	4,052,600	25,947,400
Series 1911.....	Aug. 5 1909, Feb. 4 1910 & Mar. 2 1911	3%	Payable June 1 1961	Quar., Mar.	50,000,000	-----	50,000,000
Conversion bonds.....	Dec. 23 1913.....	3%	Payable 30 years from date of issue.	Quar., Jan.	28,894,600	-----	28,894,600
Certificates of Indebtedness:							
Tax.....	Sept. 24 1917, as amended.....	*	Various dates in 1921.....	At mat'y or earlier	-----	-----	972,863,000
Pittman Act.....	Sept. 24 1917, as amended, and April 23 1918.....	2%	One year from date of issue or renewal	Jan., July	259,375,000	235,375,000	23,500,000
First Liberty Loan—							
¾s of 1932-1947.....	April 24 1917.....	3½%	Red. on or after June 15 1932; payable June 15 1947	June, Dec.	1,989,455,550	37,025,200	1,951,830,350
Convertible 4s of 1932-47.....	April 24 '17, Sept. 24 '17, as amended	4¼%	Redeemable on or after June 15 1932; payable June 15 1947	June, Dec.	-----	-----	-----
Second converted 4¼s.....	Apr. 24 '17, Sept. 24 '17, as amended	4¼%	Redeemable on or after June 15 1932; payable June 15 1947.	June, Dec.	-----	-----	-----
Second Liberty Loan.....	Sept. 24 1917.....	4%	Redeemable on or after Nov. 15 1927; payable Nov. 15 1942	May, Nov.	3,807,865,000	638,425,600	63,269,439,400
Second Liberty Loan, conv.....	Sept. 24 1917, as amended.....	4¼%	Redeemable on or after Nov. 15 1927; payable Nov. 15 1942	May, Nov.	-----	-----	-----
Third Liberty Loan.....	Sept. 24 1917 as amended.....	4¼%	Payable Sept. 15 1928.....	Mar., Sept.	4,175,650,050	719,991,000	3,455,659,050
Fourth Liberty Loan.....	Sept. 24 1917 as amended.....	4¼%	Redeemable on and after Oct. 15 1933; payable Oct. 15 1938	April, Oct.	6,964,581,100	627,142,400	6,337,438,700
Treasury Bonds of 1947-1952.....	Sept. 24 1917 as amended.....	4¼%	Redeemable on and after Oct. 15 1947; payable Oct. 15 1952	April, Oct.	763,663,300	-----	763,663,300
Victory Liberty Loan notes.....	Sept. 24 1917 as amended.....	4¼%	Redeemable June 15 or Dec. 15 1922; payable May 20 1923	June, Dec.	4,495,373,000	2,898,979,450	1,596,393,550
Treasury Notes—							
Series A 1924.....	Sept. 24 1917, as amended.....	5½%	June 15 1924.....	June, Dec.	311,191,600	-----	311,191,600
Series B 1924.....	Sept. 24 1917, as amended.....	5½%	Sept. 15 1924.....	Mar., Sept.	390,706,100	-----	390,706,100
Series A 1925.....	Sept. 24 1917, as amended.....	4½%	Payable Mar. 15 1925.....	Mar., Sept.	601,599,500	-----	601,599,500
Series B 1925.....	Sept. 24 1917, as amended.....	4½%	Dec. 15 1925.....	June, Dec.	335,134,200	-----	335,134,200
Series A 1926.....	Sept. 24 1917, as amended.....	4½%	Payable Mar. 15 1926.....	Mar., Sept.	617,769,700	-----	617,769,700
Series B 1926.....	Sept. 24 1917, as amended.....	4½%	Sept. 15 1926.....	Mar., Sept.	461,939,900	-----	461,939,900
Postal Savings bonds (1st to 18th series).....	June 25 1910.....	2¼%	1931-40.....	Jan., July	11,851,000	-----	11,851,000
War Savings & Thrift Stamps.....	Sept. 24 1917, as amended.....	14%	Payable Jan. 1 1923 to 1926.....	At mat'y	-----	-----	726,345,752
Treasury Savings Certificates.....	Sept. 24 1917, as amended.....	14½%	Five years from date of issue.....	At mat'y	-----	-----	-----
Aggregate of interest-bearing debt.....							22,698,335,132

* 3½ to 4½%. a Of this total, about \$1,410,000,000 at 3½%, \$11,775,000 at 4%, \$528,550,000 at 4¼% and \$3,500,000 2d converted at 4¼%. b Of this total, about \$50,806,050 at 4%, balance at 4¼%. c Payable at dates mentioned. For date of redemption see "Postal Savings Bonds" (p. 6, "State & City Section" Dec. 21 1918. d Thrift Stamps and Savings Certificates do not bear interest.

The Government debt on Nov. 30 1922 was made up of (1) interest-bearing debt, \$22,698,335,131.79; of (2) debt on which interest has ceased, \$20,664,560.26; of (3) debt bearing no interest, \$244,697,047.87; making total gross debt \$22,963,696,739.92.

Below we analyze the Congressional Acts authorizing the incurring of indebtedness and the issues made under each:

CERTIFICATES OF INDEBTEDNESS UNDER ACT OF SEPT. 24 1917, APR. 4 1918, APR. 23 1918, MAR. 3 1919.—(Column 8.)—Sec 6 of Act of Sept. 24 1917 provides for the issuance of certificates of indebtedness at not less than par and at such rates of interest as the Secretary of the Treasury may prescribe for the purposes of the Act and to meet public expenditures authorized by law, each certificate so issued payable at such time not exceeding one year from the date of its issue, and redeemable before maturity upon such terms and conditions, and the interest accruing thereon payable at such time or times as the Secretary of the Treasury may prescribe. The sum of such certificates outstanding was not at any one time to exceed in the aggregate \$4,000,000,000, but this was increased under the Act of April 4 1918 to \$8,000,000,000 and further increased to \$10,000,000,000 under the Act of March 3 1919. Under the authority thus granted the Secretary has issued varying amounts of these certificates from time to time, through the Federal Reserve banks, all for short periods, the rate of interest being at first fixed at 4%, then raised to 4¼%, to 4½%, to 4¾%, to 5%, to 5½%.

to 5½, to 5¼, and finally to 6%. During 1921 the rate of interest declined and at the close of the year was down to 4¼ and 4½%, and during 1922 dropped still further to 3½%. There were outstanding Nov. 30 1922, \$996,363,000 at various rates of interest. Two blocks of Tax Certificates of Indebtedness, amounting to about \$420,209,500, have since matured, payment being made Dec. 15. On the other hand, two new issues, one bearing 3½% and the other 4%, were offered on Dec. 7. These certificates are dated Dec. 15 1922, the 3½s maturing in three months and the 4s in one year. Aggregate allotments for the two issues were \$310,976,000.

LOANS TO BE REPLACED BY LIBERTY LOAN.—Under the Act of April 24 1917, authorizing the First Liberty Loan bonds, and again under the Act of Sept. 24 1917, authorizing the Second Liberty Loan, as well as under the Third Liberty Loan, all referred to below, the Secretary of the Treasury was authorized to issue Liberty Loan bonds to replace, at his discretion, bonds not already emitted under the following: Act of Aug. 5 1909, Section 39, Panama Canal Loan (Column 9), referred to above; Act of June 3 1916, Section 124, an Act for making further and more effectual provision for the national defense and other purposes, and providing for the expenditure of not more than \$20,000,000 for a Government nitrate manufacturing plant; Act of Sept. 7 1916, Section 13, an Act to establish a United States Shipping Board for the purpose of encouraging, developing and creating a naval auxiliary and a naval reserve and a merchant marine to meet the requirements of the commerce of the United States with its territories and possessions, and with foreign countries, to regulate carriers by water engaged in the foreign and Inter-State commerce of the United States, and for other purposes; and Act of March 3 1917, Section 400, "An Act to provide increased revenue to defray the expenses of the increased appropriations for the Army and Navy, and the extension of fortifications, and for other purposes." (See certificates of indebtedness above), and the Public Resolution of March 4 1917, entitled: "Joint resolution to expedite the delivery of materials, equipment and munitions and to secure more expeditious construction of ships."

LIBERTY LOAN OF 1917, FIRST.—(Column 1.) Authorized by Act of April 24 1917, entitled "An Act to authorize an issue of bonds to meet expenditures for the national security and defense, and for the purpose of assisting in the prosecution of the war, to extend credit to foreign governments, and for other purposes." Under the Act the Secretary was empowered to borrow, with the approval of the President, up to \$5,000,000,000, exclusive of the sums authorized by Section 4 of the Act (see Loans to be Replaced by Liberty Loan above) to meet expenditures authorized for the national security and defense and other public purposes authorized by law and to issue therefor bonds of the United States. The bonds out bear 3½% interest and are payable in United States gold coin of the present standard of value, and exempt both as to principal and interest, from all taxation, except estate or inheritance taxes, imposed by authority of the United States or its possessions or by any State or local taxing authority. The bonds do not bear the circulation privilege. Provision was made by Section 2 of the Act for the establishing of credits to and the purchasing of obligations of foreign governments, \$3,000,000,000, or so much thereof as might be necessary being appropriated for the purpose. Under Section 3 it was provided that payments to the United States on or before maturity by foreign governments for obligations incurred by them under Section 2 must be applied to the redemption or purchase at not more than par and accrued interest of any bonds of this United States issued under authority of the Act; and if such bonds are not available for this purpose the Secretary of the Treasury shall redeem or purchase any other outstanding interest-bearing obligations of the United States which may at such time be subject to call or which may be purchased at not more than par and accrued interest.

Section 5 provides that any series of bonds issued under authority of the Act may be convertible into bonds bearing a higher rate of interest than the rate at which the same were issued if any subsequent series of bonds shall be issued at a higher rate of interest before the termination of the war, the date of such termination to be fixed by a proclamation of the President of the United States.

Under the Act \$2,000,000,000 gold bonds, running 15-30 years and bearing 3¼ interest payable semi-annually June 15 and Dec. 15 were offered for subscription, denominations of coupon bonds being \$50, \$100, \$500 and \$1,000, and registered bonds \$100, \$500, \$1,000, \$5,000, \$10,000, \$50,000 and \$100,000. Subscriptions were received from over 4,000,000 individual subscribers and aggregated \$3,036,226,850. In scaling down the allotments to the total offered, all subscriptions up to and including \$10,000 were awarded in full, but on larger amounts the allotments ranged from 60% down to 20.17%. The total of bonds issued was \$1,989,455,550, but only \$1,410,001,050 remained outstanding Sept. 30 1922 as 3½s with full tax exemption; in addition, \$11,776,390 appear as First Liberty Loan Convertible 4s; \$526,570,850 as converted 4½s and \$3,492,150 Second Converted 4½s. The total of the First Liberty Loan issues outstanding, converted and unconverted, Nov. 30 1922, was \$1,951,830,350.

LIBERTY LOAN OF 1917, SECOND.—(Column 2.)—Authorized by Act of Sept. 24 1917, entitled "An Act to authorize an additional issue of bonds to meet expenditures for the national security and defense, and for the purpose of assisting in the prosecution of the war, to extend additional credit to foreign governments, and for other purposes."

The Act in its general outlines is similar to that of April 24 1917, but authorizes the issuance of not exceeding \$7,538,945,460 bonds, bearing not exceeding 4% interest, in addition to the \$2,000,000,000 bonds issued under authority of the Act of April 24 1917. *Provided*, That of this sum \$3,063,945,460 shall be in lieu of that amount of the unissued bonds authorized by Sections 1 and 4 of the Act approved April 24 1917, \$225,000,000 shall be in lieu of that amount of the unissued bonds authorized by Section 39 of the Act, approved Aug. 5 1909, \$150,000,000 shall be in lieu of the unissued bonds authorized by the joint resolution approved March 4 1917, and \$100,000,000 shall be in lieu of the unissued bonds authorized by Section 400 of the Act, approved March 3 1917.

Section 2 provides for the appropriation out of any money in the Treasury not otherwise appropriated, of the sum of \$4,000,000,000, and in addition thereto the unexpended balance of the appropriations made by Section 2 (the section that authorizes loans to the Allies) of the Act approved April 24 1917 and under the same conditions.

Section 4 provides for the convertibility of the bonds into any issue thereafter bearing a higher rate of interest. Under Section 7 it is provided that none of the bonds shall bear the circulation privilege. The bonds are exempt, both as to principal and interest from all taxation now or hereafter imposed by the United States, any State, or any of the possessions of the United States, or by any local taxing authority. Except (a) estate or inheritance taxes, and (b) graduated additional income taxes, commonly known as surtaxes, and excess profits and war profits taxes, now or hereafter imposed by the United States, upon the income or profits of individuals, partnerships, associations, or corporations. The interest on an amount of such bonds and certificates the principal of which does not exceed in the aggregate \$5,000, owned by any individual, partnership, association, or corporation, is exempt from the taxes provided for in subdivision (b) of this section.

Section 11, which relates to the conversion privilege of the first issue of Liberty Loan Bonds, states that no bonds shall be issued under authority of Sections 1 and 4 of said Act approved April 24 1917, in addition to the \$2,000,000,000 already issued or offered for subscription.

Under authority of the Act, the Secretary of the Treasury offered for subscription on Oct. 1 an issue of \$3,000,000,000 or more of 4% 10-25-Year bonds of the same denominations as the first Liberty Loan, reserving the right to allot bonds in excess of \$3,000,000,000 to the extent of not over one-half of the sum by which the subscriptions received exceeded \$3,000,000,000. Subscriptions totaled \$4,617,532,300, or \$1,617,532,300 more than the minimum sought, and on the basis of 50% of the oversubscriptions, the amount issued was \$3,807,865,000; all those up to \$50,000 were allotted in full. Total number of subscribers was approximately 9,400,000. There were outstanding on Sept. 30 1922, \$3,301,721,250, of which only \$50,806,050 were 4s, the remaining \$3,250,915,200 having been converted into 4½s. There was a total of \$3,269,439,400 outstanding Nov. 30 1922. The total of the Second Liberty Loan issues, converted and unconverted, outstanding Nov. 30 1922, was \$3,269,439,400.

With the issue of the Second Liberty 4s, dated Nov. 15 1917, a conversion privilege arose with respect to the First Liberty 3½s which continued until May 15 1918. The bonds issued upon conversion retained the date of maturity, the terms of redemption, and the dates of interest payment of the 3½s, but otherwise had the terms of the Second Liberty 4s. When the Third Liberty 4½s were issued on May 9 1918, the holders of the unconverted First Liberty 3½s had the privilege of conversion into the new 4½s and so did the holders of First Liberty converted 4s and of Second Liberty 4s. The privilege continued for six months or until Nov. 9 1918. The Third Liberty 4½s are non-convertible, and hence the 4½% bonds issued upon conversion of prior issues likewise are non-convertible. With the issuance of the Fourth Liberty Loan on Oct. 24 1918, a new privilege of exchange accrued to the holders of the unconverted First Liberty 3½s; this privilege remained open until April 24 1919. By Sec. 5 of the Victory Liberty Loan Act of March 3 1919, authority was conferred upon the Secretary of the Treasury to extend the privilege of converting the 4% bonds of 1922-47 of the First Liberty Loan converted and the 4% bonds of 1927-42 of the Second Liberty Loan into 4½% bonds. Accordingly, by circular dated Mar. 7 1919, and published in the "Chronicle" of March 15 1919, page 1021, the Secretary offered a new privilege of conversion. This privilege may be terminated at any time upon six months public notice. The privilege does not apply to the unconverted 3½s of the First Liberty Loan.

LIBERTY LOAN OF 1918, THIRD (Column 3).—Authorized by Act of April 4 1918, amending the Act of Sept. 24 1917. Following the general lines of the Act which it amends, it authorizes the issuance of not exceeding \$12,000,000,000 bonds, bearing not exceeding 4¼% interest, in addition to the \$2,000,000,000 issued under authority of the Act of April 24 1917, but including the bonds outstanding under the Second Liberty Loan and the \$3,063,945,460 reserved for unissued bonds of earlier Acts. Section 2 increased the additional loans or credits that might be extended to the Allies from \$4,000,000,000 to \$5,500,000,000.

Section 3 provides that holders of bonds bearing interest at a higher rate than four per centum per annum, whether issued under Section 1 or upon conversion of three and one half per centum bonds issued under the Act approved April 24 1917, or upon conversion of four per centum bonds issued upon conversion of such three and one half per centum bonds, shall not be entitled to any privilege of conversion under or pursuant to this section or otherwise. Under Section 7 it is provided that none of the bonds shall bear the circulation privilege. The bonds are non-convertible and not subject to redemption before maturity, but are exempt from taxation as indicated above under Second Liberty Loan and receivable for Federal inheritance taxes.

Under authority of the Act, the Secretary of the Treasury offered for subscription on April 6 1918 \$3,000,000,000 4¼% 10-year gold bonds with coupon bonds for \$5,000 and \$10,000 and registered bonds for \$50 in addition to the same denominations as the First Liberty Loan, reserving the right to allot additional bonds to the extent of full amount of any oversubscription. Subscriptions totaled \$4,175,650,050, or \$1,175,650,050 more than the minimum sought, and all were allotted. Total number of subscribers was 18,376,815. Outstanding Nov. 30 1922, \$3,455,650,050.

LIBERTY LOAN OF 1918, FOURTH (Column 4).—Authorized by Act of July 9 1918, amending previous Liberty Loan enactments. Section 1 increases from \$12,000,000,000 to \$20,000,000,000 the total of bonds bearing not exceeding 4¼% interest that may be issued under the various Acts. Section 2 increases the loans or credits that may be extended to the Allies from \$5,500,000,000 to \$7,000,000,000, in addition to the \$3,000,000,000 authorized under the First Liberty Loan Act. Section 3 provides that, with the approval of the Secretary of the Treasury, bonds, while beneficially owned by a non-resident alien individual, or by a foreign corporation, partnership or association, not engaged in business in the United States, shall be exempt both as to principal and interest from any and all taxation now or hereafter imposed by the United States, any State, or any of the possessions of the United States, or by any local taxing authority.

Under authority of the Act, the Secretary of the Treasury offered for subscription on Sept. 28 \$9,000,000,000 4¼% 15-20-year (optional) gold bonds of the same denomination as those of the Third Loan, reserving the right to allot additional bonds to the extent of full amount of any oversubscription. Subscriptions totaled \$6,964,581,100, or \$664,581,100 more than the minimum sought, and all were allotted. Total number of subscribers was approximately 21,000,000. The bonds are not available for bank note circulation.

Supplementary to the passage of the above authorizing Act, there was passed and signed by the President on Sept. 24 1918 a bill designed to stimulate sales of Liberty Bonds by exempting from the supertaxes and from war excess profits taxes interest on a certain amount of Liberty bond holdings. The principal provisions of the bill are:

(1) The interest on an amount of bonds of the Fourth Liberty Loan, the principal of which does not exceed \$30,000, owned by any individual, partnership, association, or corporation, shall be exempt from graduated additional income taxes, commonly known as surtaxes, and excess profits and war-profits taxes, now or hereafter imposed, upon the income or profits of individuals, partnerships, associations, or corporations;

(2) The interest received after Jan. 1 1918 on an amount of bonds of the First Liberty Loan converted, dated either Nov. 15 1917 or May 9 1918, the Second Liberty Loan, converted and unconverted, and the Third Liberty Loan, the principal of which does not exceed \$45,000 in the

aggregate, owned by any individual, partnership, association, or corporation, shall be exempt from such taxes: *Provided, however,* That no owner of such bonds shall be entitled to such exemption in respect to the interest on an aggregate amount of such bonds exceeding 1½ times the principal amount of bonds of the Fourth Liberty Loan originally subscribed for by such owner and still owned by him at the date of his tax return; and

(3) The interest on an amount of bonds, the principal of which does not exceed \$30,000, owned by any individual, partnership, association, or corporation, issued upon conversion of 3½% bonds of the First Liberty Loan in the exercise of any privilege arising as a consequence of the issue of bonds of the Fourth Liberty Loan, shall be exempt from such taxes.

The exemptions provided in this section shall be in addition to the exemption provided in Section 7 of the Second Liberty Bond Act in respect to the interest on an amount of bonds and certificates, authorized by such Act and amendments thereto, the principal of which does not exceed in the aggregate \$5,000, and in addition to all other exemptions provided in the Second Liberty Bond Act.

Sec. 2. That Section 6 of the Second Liberty Bond Act is hereby amended by striking out the figures "\$2,000,000,000," and inserting in lieu thereof the figures "\$4,000,000,000." Such section is further amended by striking out the words "The amount of war savings certificates sold to any one person at any one time shall not exceed \$100, and it shall not be lawful for any one person at any one time to hold war savings certificates to an aggregate amount exceeding \$1,000," and inserting in lieu thereof the words "It shall not be lawful for any one person at any one time to hold war savings certificates of any one series to an aggregate amount exceeding \$1,000. The Revenue Act of 1921 raised this limit to \$5,000. On Jan. 1 1923 the Treasury Department will redeem the War Savings Certificates of 1918. A new offering of the certificates, series of 1923, is being made, and holders of the maturing certificates are being urged to exchange their holdings for the new issue.

Amount of Fourth Liberty Loan bonds outstanding Nov. 30 1922, \$6,337,438,700, bearing 4½% interest.

FIFTH OR VICTORY LIBERTY LOAN OF 1919 (Column 5).—Authorized by Act of March 3 1919, amending previous Liberty Loan enactments and the War Finance Corporation Act. Under the Act the Second Liberty Bond Act is amended by adding thereto a new section [18] which provides (a) for the issuing of notes to an amount not exceeding \$7,000,000,000 in the aggregate, at such rates of interest as the Secretary of the Treasury may prescribe and payable at such time not less than one year nor more than five years as he may prescribe, redeemable before maturity at the option of the United States; (b) the notes to be issued in one or more series as follows: "(1) Exempt, both as to principal and interest, from all taxation (except estate or inheritance taxes) now or hereafter imposed by the United States, any State, or any of the possessions of the United States, or by any local taxing authority. (2 and 3) Exempt, both as to principal and interest, from all taxation now or hereafter imposed by the United States, any State, or any of the possessions of the United States, or by any local taxing authority, except (a) estate or inheritance taxes, and (b) graduated additional income taxes commonly known as surtaxes and excess profits and war profits taxes now or hereafter imposed by the United States upon the income or profits of individuals, partnerships, associations, or corporations, except that the interest on an amount of such notes the principal of which does not exceed \$30,000 so owned, is exempted. Or, (4) Exempt, both as to principal and interest, from all taxation now or hereafter imposed by the United States, any State, or any of the possessions of the United States, or by any local taxing authority, except (a) estate or inheritance taxes, and (b) all income, excess profits and war profits taxes, now or hereafter imposed by the United States upon the income or profits of individuals, partnerships, associations or corporations."

Holders had the option of converting their holdings of notes of any series into any other series of same date of issue at par. The notes do not bear the circulating privilege. Under authority of the Act the Secretary of the Treasury on April 21 1919 invited subscriptions for \$4,500,000,000 convertible gold notes bearing 3¼% or 4¼% of the same denominations as those of the Fourth Liberty Loan. The notes bearing 3¼% to enjoy exemption as per (1) above and 2, 3 & 4 to apply to the 4¼s. The Secretary announced that allotments would be restricted to the \$4,500,000,000 offered, but that applications not in excess of \$10,000 would be allotted in full. Subscriptions aggregated \$5,249,908,300, or \$749,908,300 in excess of the offering. Total number of subscribers was approximately 12,000,000. The exact amount issued was \$4,495,373,000. On Feb. 9 1922 the Victory Notes bearing 3¼% interest were called for payment on June 15, and none of these, except those not presented for payment, are any longer outstanding. Notes outstanding Nov. 30 1922, \$1,596,393,550, all bearing 4½%. A portion of these notes, consisting of series A, B, C, D, E and F, amounting to \$702,938,100, were, however, on July 26 1922 called for payment Dec. 15 1922. Therefore, the actual present indebtedness under the Victory Loan is only about \$893,455,450.

In 1921 the new Secretary began issuing Treasury Notes. In June 1921 he made an offer of 5¼% 3-year Treasury Notes (exempt from the normal income tax, but not from the surtaxes, the excess profits and the war profits taxes), the notes not being subject to prior redemption, and allotted \$311,191,600. On Sept. 8 1921 he made a new offering of three-year notes, of which \$182,871,000 were issued. These notes were dated Sept. 15 and carried the same exemptions as the others, but bore only 5½% interest. The subscriptions for the notes reached \$785,082,900 and the amount allotted was \$390,706,100. In Feb. 1922 another \$601,599,500 notes at only 4¼%, maturing Mar. 15 1925, were issued. In the following March an additional \$617,768,700 4¼% notes, to mature Mar. 15 1926, were issued. In June 1922 another issue of Treasury Notes, Series B-1925, bearing but 4½% interest, dated June 15 1922 and maturing Dec. 15 1925, was offered; subscriptions totaled \$335,134,200, all of which were allotted. Along with the call for redemption on Dec. 15 of Series A to F of the Victory 4¼s, the Secretary announced the offering of an issue of about \$300,000,000 4¼% Treasury Notes, with provision for additional allotments up to a limited amount in exchange for the called notes. Subscriptions totaled \$1,236,861,450. Allotments of \$486,924,100, of which \$141,515,700 were exchanges, were made. The total amount of such notes outstanding Nov. 30 1922 was \$2,718,331,000. A new offering of \$300,000,000 Treasury Notes was made in December 1922. These notes bear 4½% interest, are dated Dec. 15 1922 and mature June 15 1925. Amount allotted was \$469,188,100.

The Victory Liberty Loan Act, in addition to providing for the issuance of the \$4,500,000,000 notes as above, covered the following changes in the exemption privileges contained in preceding Acts:

Sec. 2. (a) That until the expiration of five years after the date of the termination of the war between the United States and the German Government, as fixed by proclamation of the President, in addition to the exemptions provided in Section 7 of the Second Liberty Bond Act in respect to the interest on an amount of bonds and certificates, authorized by such Act and amendments thereto, the principal of which does not exceed in the aggregate \$5,000, and in addition to all other exemptions provided in the Second Liberty Bond Act or the supplement to Second Liberty Bond Act, the interest received on and after Jan. 1 1919 on an amount of bonds of the First Liberty Loan Converted, dated Nov. 15 1917, May 9 1918 or Oct. 24 1918, the Second Liberty Loan, converted and unconverted, the Third Liberty Loan, and the Fourth Liberty Loan, the principal of which does not exceed \$30,000 in the aggregate, owned by any individual, partnership, association, or corporation, shall be exempt from graduated additional income taxes, commonly known as surtaxes, and excess profits and war profits taxes, now or hereafter imposed by the United States upon the income or profits of individuals, partnerships, associations or corporations.

(b) In addition to the exemption provided in subdivision (a), and in addition to the other exemptions therein referred to, the interest received on and after Jan. 1 1919 on an amount of the bonds therein specified the principal of which does not exceed \$20,000 in the aggregate, owned by any individual, partnership, association, or corporation, shall be exempt from the taxes therein specified: *Provided,* That no owner of such bonds shall be entitled to such exemption in respect to the interest on an aggregate principal amount of such bonds exceeding three times the principal amount of notes of the Victory Liberty Loan originally subscribed for by such owner and still owned by him at the date of his tax return.

TREASURY LONG-TERM BOND ISSUE OF 1922.—Under authority of the Act of April 24 1917, as amended, the Secretary on Oct. 9 1922, made an offering of an issue of \$500,000,000 4¼% Treasury bonds for refunding purposes. The bonds are dated Oct. 16 1922 and mature Oct. 15 1952, the Government having the option of redeeming the bonds on any interest date on or after Oct. 15 1947 on four months' notice. Cash subscriptions totaled \$1,399,851,900. It was announced that all subscriptions up to \$10,000 would be allotted in full. Aggregate cash allotments were \$511,390,000. The Secretary also reserved the right to accept additional applications where Victory Notes and Treasury certificates of indebtedness maturing Dec. 15 were tendered in payment. These exchange subscriptions amounted to \$252,060,900, all of which under the conditions of the offer were allotted in full, making the grand total of the allotments \$763,450,900.

Note.—Reference to the statutes governing older issues of bonds and of War Savings and Thrift Stamps will be found in the issue of the "State and City" Section for December 31 1918.

In April 1895 we gave a table showing the debt of the United States on the first day of July 1856, and every subsequent year. On this occasion we begin our statement with 1878, as that year antedates all of the issues now outstanding. The statement is subjoined.

PRINCIPAL OF THE PUBLIC DEBT OF THE UNITED STATES FROM JULY 1 1878 TO SEPT. 30 1922.

Year!	1 Liberty Loan, First, 3¼ & 4¼% 2d Conc. 4¼%	2 Liberty Loan, Second, 4 & 4¼%	3 Liberty Loan, Third, 4¼%	4 Liberty Loan, Fourth, 4¼%	5 Liberty Loan Victory (Fifth) 3¼ & 4¼%	6 Postal Savings Bonds 2½%	7 Conversion Bonds, 3%	8 Certificates of Indebtedness, Various	9 Panama Canal Loan, 1902-05, 2%	10 Panama Canal Loan, 1909-11, 3%
1897 July 1										
1908									\$30,000,000	
1909									54,631,980	
1910									84,631,980	
1911									84,631,980	
1912									84,631,980	\$2,035,700
1913						\$459,280			84,631,980	50,000,000
1914						2,389,120			84,631,980	50,000,000
1915						4,635,800			84,631,980	50,000,000
1916						6,341,600			84,631,980	50,000,000
1917						8,245,100	\$5,900,600		84,631,980	50,000,000
1918	\$1,466,335,095					10,039,760	28,894,500	\$272,857,132	74,901,580	50,000,000
1919	1,988,791,295	\$3,746,813,516	\$3,228,109,638			11,060,700	28,894,500	1,706,204,500	74,901,580	50,000,000
1920	1,984,796,500	3,566,456,600	3,958,552,700	6,794,504,587	3,467,844,972	11,349,960	28,894,500	3,624,983,400	74,901,580	50,000,000
1921	1,952,458,800	3,325,307,000	3,662,715,500	6,394,354,500	4,246,365,350	11,359,360	28,894,500	2,768,925,600	74,901,580	50,000,000
1922	1,952,258,800	3,316,536,550	3,611,560,300	6,354,860,350	3,913,780,350	11,718,240	28,894,500	2,699,330,450	74,901,580	50,000,000
1922	1,951,843,750	3,310,597,050	3,473,788,000	6,345,383,750	1,991,183,400	11,830,440	28,894,500	1,828,787,500	74,901,580	50,000,000
22 Sep 30	1,951,840,350	3,301,721,250	3,472,527,400	6,345,207,550	1,806,000,200	11,851,000	28,894,500	1,346,797,000	74,901,580	50,000,000

Continued on page 318.

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. 1925).....John J. Blaine
 Secretary of State (1st Mon. Jan. 1925).....Fred R. Zimmerman
 Treasurer (1st Monday Jan. 1925).....Solomon Levitan
 Attorney-General (1st Mon. Jan. 1925).....Herman Ekern

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, which 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 Oct. 1922 were as follows:

Certificates of indebtedness, School Fund.....	\$1,163,700
Normal School Fund.....	1,000 00/5
Total	\$2,163,700

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. \$
1922	3,819,758,112	844,647,339	4,664,407,451	1.3999	6,510,089
1921	3,670,090,188	924,649,774	4,594,739,962	1.6977	7,801,454
1920	3,565,811,448	1,004,887,082	4,570,698,530	1.6927	7,775,371
1919	3,178,663,175	889,605,359	4,068,268,534	0.1895	7,125,865
1918	3,045,683,229	800,500,515	3,846,183,744	0.1463	5,087,447
1917	2,929,281,764	678,188,678	3,607,470,442	0.1389	4,979,946
1916	2,819,280,345	607,516,875	3,426,797,220	0.1317	4,579,758
1915	2,702,982,095	596,749,403	3,299,731,498	0.1332	4,430,736
1914	2,592,983,150	580,006,004	3,172,989,154	0.1387	5,272,363
1913	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	1.3667	3,746,561
1908	1,901,290,225	577,271,561	2,478,561,786	1.1604	2,875,723
1906	1,671,142,204	453,657,796	2,124,800,000	.3029	643,680
1905	1,513,335,382	439,364,618	1,952,700,000	.5977	1,167,035
1901	1,186,349,139	249,934,861	1,436,284,000	1.9535	2,257,854
1900	503,690,767	126,309,232	630,000,000	2.1354	1,345,570
1895	482,799,128	120,674,398	603,473,526	2.2746	1,372,713
1890	464,782,237	128,108,482	592,890,719	1.5040	891,660
1879	344,789,721	94,183,030	438,972,751	1.5081	662,069

*The large increase in value for 1901 and since that date is due to the formation of a new State Board of Assessment by Chapter 237, Laws of 1901, which has construed the existing law to be a command to assess at full value, whereas former boards did not so construe the Act.

[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 a vote of a majority of all the members elected to each House to be taken by yeas and nays, shall be necessary to the passage of such law; and every such law shall provide for levying an annual tax sufficient to pay the annual interest of such debt, and the principal within five years from the passage of such law, and shall specially appropriate the proceeds of such taxes to the payment of such principal and interest; and such appropriation shall not be repealed, nor the taxes be postponed or diminished, until the principal and interest of such debt shall have been wholly paid.

SECTION 7. State may borrow money, when. The Legislature may also borrow money to repel invasion, suppress insurrection or defend the State in time of war; but the money thus raised shall be applied exclusively to the object for which the loan was authorized, or to the repayment of the debt thereby created.

SECTION 9. Evidences of debt. No scrip, certificate, or other evidence of State debt whatsoever, shall be issued except for such debts as are authorized by the sixth and seventh sections of this article.

SECTION 10. Internal Improvements. The State shall never contract any debt for works of Internal Improvement, or by a party in carrying on such works; but whenever grants of land or other property shall have been made to the State, especially dedicated by the grant to particular works of Internal Improvement, the State may carry on such particular works, and shall devote thereto the avails of such grants, and may pledge or appropriate the revenues derived from such works in aid of their completion. Provided that the State may appropriate money in the treasury or to be thereafter raised by taxation for the construction or improvement of public highways.

(2) **CITIES, counties, towns, villages, &c.** were unrestricted except by legislative enactment until 1874, when an amendment, adding Section 3 to Article XI of the Constitution, was adopted, regulating the creation of debt by municipalities. 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 (or according to decisions of the State Supreme Court) levy, of an annual tax sufficient to pay the interest and also sufficient to pay the principal within twenty years from the time of contracting the debt. The voters in Nov. 1912 adopted an amendment to Section 3 of Article XI of the Constitution, 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. This section referred to now reads as follows:

Section 3, Article XI.—It shall be the duty of the Legislature, and they are hereby empowered, to provide for the organization of cities and incorporated villages, and to restrict their power of taxation, assessment, borrowing money, contracting debts and loaning their credit, so as to prevent abuses in assessments and taxation, and in contracting debts by such municipal corporations.

No county, city, town, village, school district, or other municipal corporation shall be allowed to become indebted in any manner or for any purpose to any amount, including existing indebtedness, in the aggregate exceeding 5% on the value of the taxable property therein, to be ascertained by the last assessment for State and county taxes previous to the incurring of such indebtedness. Any county, city, town, village, school district, or other municipal corporation incurring any indebtedness as aforesaid, shall, before or at the time of doing so, provide for the collection of a direct annual tax sufficient to pay the interest on such debt as it falls due, and also to pay and discharge the principal thereof within twenty years from the time of contracting the same; except that when such indebtedness is incurred in the acquisition of lands by cities, or by counties having a population of one hundred and fifty thousand or over, for public, municipal purposes, or for the permanent improvement thereof, the city or county incurring the same shall, before or at the time of so doing, provide for the collection of a direct annual tax sufficient to pay the interest on such debt as it falls due, and also to pay and discharge the principal thereof within a period not exceeding fifty years from the time of contracting the same.

The Legislature 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.

At its 1917 session the Legislature passed an Act (Chapter 18, approved March 20) relative to the validity of bonds issued by cities for any purpose, and providing that: "If the electors of any city, prior to the passage of this Act, shall have voted in favor of issuing bonds for any purpose or purposes, and the vote on such bonds shall be invalid by reason of the failure or neglect of the city to print on the ballot by which the proposition of issuing said bonds was submitted to the electors a statement of the amount of bonds theretofore issued by such city for said purpose or purposes, and then outstanding, as required by Section 943e of the statutes, the Common Council of such city may, notwithstanding such failure or neglect, authorize the issuance of

said bonds and when issued, they shall be valid, legal and binding, and of the same force and effect as though said Section 943e of the statutes had been fully complied with." V. 104, p. 1308.

BONDS OF MUNICIPALITIES—WHETHER TAXABLE OR NOT.—By Chapter 516 of the Laws of Wisconsin for 1911, bonds issued by Wisconsin municipalities were made exempt from taxation within the State, V. 93, p. 607. Under date of April 7, 1919, however, we were informed in a letter from John H. Leenhouts, Assessor of Incomes, that "under the Wisconsin law all intangible securities were exempt from local assessment as personal property, but in lieu of this exemption the income from such securities is taxable to the recipient. The only bonds or securities which are exempt under our law to-day are the issues of the Federal Government, such as Liberty Loan bonds, and bonds issued under the Federal Farm Loan Act." V. 108, p. 1533.

SAVINGS BANK INVESTMENTS, &c.—DEPOSITS—HOW INVESTED.—The provisions regulating the investments of deposits of any mutual savings bank are contained in Section 2024, paragraphs 68, 69 and 138, of the Banking Law of Wisconsin, revision of 1915.

Paragraph 68 was amended in 1917 so as to permit investments in Federal Farm Loan bonds. The three sections referred to are given in full herewith:

Deposits, how invested.—Sec. 2024, par. 68. Any mutual savings bank organized hereunder may employ not exceeding one-half of its deposits in the purchase of the bonds of the United States or of the States of the United States or of the authorized bonds of any incorporated city, village, town or county, or school district in the aforesaid States of the United States or of first mortgage bond of any railroad company, which has paid annual dividends of not less than 4% regularly on its entire capital stock for a period of at least five years next preceding the investment, and in the consolidated mortgage bonds of any such company issued to retire the entire bonded debt of such company, or in the farm loan bonds issued by the Federal Land Bank in the Federal Land Bank District of which the State of Wisconsin is a part in accordance with the provisions of an Act of Congress approved July 17, 1916. All other loans, except as provided in section 2024, par. 69, shall be secured by mortgage on unencumbered real estate lying and being in the State of Wisconsin and States immediately adjoining the State of Wisconsin, to wit: Michigan, Illinois, Iowa and Minnesota. No mutual savings bank shall invest any part of its deposits in the stock of any corporation nor loan, nor invest in any mortgage on real estate, except such real estate as lies in the State of Wisconsin and States immediately adjoining, to wit: Michigan, Illinois, Iowa and Minnesota. No loan shall be made upon real estate in any amount exceeding 60% of the value thereof as determined upon by not less than a majority of the members of the finance committee, who shall duly certify to the value of the premises to be mortgaged, according to the best of their judgment, and such report shall be filed and preserved with the records of the corporation.

Collateral security required. Sec. 2024, par. 69. No such mutual savings bank shall loan any money upon any obligation on which only one person or firm shall be held, unless the same be secured by collateral in which the bank might invest its funds or on which it might loan its money to the extent authorized by the preceding section.

Legal investment. Sec. 2024, par. 138. The bonds of a land mortgage association shall be a legal investment for savings associations, trust companies or other financial institutions chartered under the laws of this State, and shall also be a legal investment for trustees, executors, administrators, or custodians of public or private funds, or corporations, partnerships or associations. Whenever the taxes upon the real estate subject to the mortgages pledged as security for any bonds of any land mortgage association shall be payable by either the mortgagee or the mortgagor then such bonds shall be exempt from further taxation in the hands of their holders.

POPULATION of Wisconsin has been as follows:

1920	2,632,067	1890	1,693,330	1860	775,881
1910	2,333,860	1880	1,315,497	1850	805,391
1900	2,069,042	1870	1,054,670	1840	30,945

CITIES COUNTIES AND TOWNS IN THE STATE OF WISCONSIN.

ANTIGO.
This city is the county seat of Langlade County, Incorp. 1855. Commission gov't adopted Feb. 3, 1914. V. 98, p. 538.
Street Bonds.
4 1/2's '19 \$9,000-\$2,000 yrlly Jan 15
Sewer Bonds.
5's '19 M-S \$16,000 1927-1931
Sewer Disposal Plant Bonds.
4 1/2's '11 J-J \$40,000 June 15 '23-'30
Street Imp't. Bonds.
5's '19 \$8,000 Aug 15 '23-'30 (\$2,000 yearly.)
Water-Works Bonds.
5's '14 \$75,000 Aug 10 (\$5,000 yearly.)
High-School Bldg. Bonds.
5's '16 J-D \$26,000 June '23-'35
TOT. BD. DT. Dec 2 '21. \$188,000
Sinking fund. 5,000
Assess. val., real estate. 6,284,415
Assess. val., personal. 2,335,706
Tot. assess. val. '21 (95% act.) 8,620,121
Total tax rate (per \$1,000) '21. \$37.50
Population 1910, 7,196; 1920, 8,451
INT. at First Nat. Bank, Antigo.

APPLETON.
This city is the county seat of Outagamie Co. Inc. in 1857. Commission government adopted in 1911 has been abolished.
High School Bonds.
4's '04 P-A \$10,000 Feb 1 '23-'24
Water-Works Imp't. Bonds.
4 1/2's '12 F-A \$10,000 Feb 1 1923-'32
4 1/2's '15 M-S 75,000. 1933 & 1934
Water-Works-Purchase Bonds.
4 1/2's '12 J-J \$165,000 1923-1932
BOND. DEBT Nov 23 '22 \$414,000
Tot. assess. val. 1922 (65% actual) 25,000,000
Tax rate (per \$1,000) 1921. \$33.00 + Pop'n '10, 16,773; 1920. 19,601
INT. payable at City Treas. office.

ASHLAND.
County seat of Ashland County, Incorp. Mar. 25 1887. Aldermanic form of government adopted Nov. '18
Fire-Hall Bonds.
5 1/2's '18 M-N \$20,000 1923-1927
Refunding Bonds.
4 1/2's '09 J-J \$45,000 July 1 '23-'29
4 1/2's '12 J-J 95,000 July 1 1932 (Subject to call beg. July 1 1922.)
5's '18 J-J \$110,000. 1923-1930
Paving Bonds.
5's '22 J-D \$20,000 July 1 '25-'28
BOND. DEBT Oct 1 1922. \$410,000
Assess. val., real estate. 8,450,245
Assess. val., personal. 2,665,840
Tot. assess. val. 1922 (act.) 11,116,585
Tot. tax rate (per \$1,000) '22. \$23.00
Pop'n 1910, 11,594; 1920. 11,334
INT. on \$45,000 issue at Cont. & Comm. Tr. & Sav. Bank, Chicago, on \$20,000 issue at the First Trust & Savings Bank, Chicago, on \$97,000 issue at Cont. & Comm.; Nat. Bank, Chicago, on 5% of 1922 at City Treasurer's office.

ASHLAND COUNTY.
County seat is Ashland.
Highway Bonds.
4's \$12,500 1923-1923
Court-House Bonds.
5's \$70,000 Apr 1 '23-'29 18,000 1930
Tri-County Hospital Bonds.
5's '18 A-O \$22,000 Oct 1 '21-'33
BOND. DEBT Nov 1 '22 \$112,500
Assess. val. (real est.) \$22,107,873
Assess. val. (personal) 6,643,360
Tot. assess. val. '22 (act.) 27,751,233
State & Co. tax rate (per \$1,000) 1922. \$10.18
Pop. in 1910 (Census), 21,965
1920. 24,538
INT. at Cont. & Comm. Trust & Sav. Bank, Chicago.

BARABOO.
This city is in Sauk Co. Inc. 1882.
School Bonds.
4's '06 J-J \$31,000 July 1 '23-'33
Water-Works-Purchase Bonds.
4's '14 July \$15,000 July 1 '23-'24
BOND. DEBT Nov 24 '22. \$49,000
Water debt (incl.) 16,000
Floating debt. 22,000
Assessed val. real estate. 4,930,105
Assessed val. personal. 1,495,056
Other assess. property. 323,000
Tot. ass'd val. '22 (92% act.) 6,748,161
Total tax (per \$1,000) 1922. \$30.00
Population 1910, 6,324; 1920. 5,538
INT. at City Treasurer's office.

BARRON JOINT S. D. NO. 1.
This district (P. O. Barron) is in Barron County.
School Building Bonds.
6's '21 P-A \$45,000 1926-1937
6's 11,000 1924-1926
TOT. BD. DT. Oct 1922. \$60,000
Floating debt (incl.) 4,000
Total assess. val. 1922. 1,857,121
Sch. tax rate (per \$1,000) '21 \$18.86 + Population in 1921 (est.) 2,000
INT. payable in Minneapolis.

BAYFIELD COUNTY.
Washington is the county seat.
Ref. RR. Aid Bonds.
5's '15 A-O \$15,000 Oct 1 '23-'25
Sanitarium Bonds.
5's '18 J-J \$30,000 \$3,000 yrlly July 1
Soldiers' Bonus Bonds.
5's \$37,000 \$5,400 yrlly Mar 1
Highway Bonds.
5's '22 A-O \$34,000 \$4,500 yrlly April 1
5's '22 A-O 111,000 April 1 1941
BD. DEBT Nov. 21 '21. \$128,700
Assess. val., real estate. 23,565,827
Assess. val., personal. 4,357,580
Total assess. value 1921 (about 80% actual) 27,923,407
Total tax rate (per \$1,000) '22. \$8.90
Pop'n '10 (Census), 15,987; '20, 17,104
INT. at Cont. & Comm. Tr. & Sav. Bank, Chicago.

BEAVER DAM.
This city is in Dodge County, Inc. Mar. 18 1856.
Street bonds \$6,000
Sewer district bonds 12,000
Water Main Bonds.
5's '21 M-N \$8,000 1931-1933
Water Works Bonds.
4 1/2's '14 J-J \$4,000 Jan 2 '23-'34 12,000
High School Bldg. Bonds.
5's '22 M-N \$185,000 Jan 15 '24-'40 (For amount due each year see V. 115, p. 457.)
BOND. DEBT Oct 7 '22. \$387,000
Water debt (incl.) 150,500
Assess. val., real estate. 6,966,520
Assess. val., personal. 2,024,700
Tot. assess. val. 1922 (80% actual) 8,991,220
Total tax rate (per \$1,000) '22 \$21.50
Pop'n 1910, 6,758; 1920. 7,992
INT. at office of City Treasurer.

BELOIT.
This city is in Rock County, Incorporated in 1856.
5's '15 J-D \$25,000 1923-1935
Street Paving Bonds.
5's '16 J-D \$30,000 (Due \$3,000 yrlly, first 9 yrs. and \$2,500 yrlly, following 6 years.)
Park Bonds.
4 1/2's '19 P-A \$23,000 Aug 15 '23-'36
5's '20 J-J 8,000 1923-1930
Public Grounds.
4 1/2's '16 P-A \$25,000 Aug 15 '26-'36
Street Improvement Bonds.
5's '18 \$5,000 yrlly June 20
5's '19 \$33,000 July 15 '23-'34
4 1/2's '22 s-a 45,000 1923-1937 5,000 1938
Storm Sewer Bonds.
5's '19 \$14,000 July 15 '23-'29
6's '20 M-S 13,000 Sept 15 '23-'25
4 1/2's '22 s-a 20,000 Sept 15 '23-'42
Cemetery Bonds.
5's '19 \$17,500 July 15 '23-'25
BOND. DEBT Sept 1922. \$401,000
Assess. val. 1922 (est.) 27,337,770
Tax rate (per \$1,000) '22. \$29.00
Population in '10, 15,125; '20, 21,284
INT. on 5% of 1919 at office of County Treasurer.

BELOIT UNION SCH. D. NO. 1.
School-Building Bonds.
5's '19 \$212,000 Feb 1 '23-'35
BONDED DEBT (7)

BERLIN.
This city is in Green Lake and Waushara Counties.
High-School Bonds.
4 1/2's '17 Jan \$80,000 Jan 1 1937 (Subject to call after Jan. 1 1927.)
BOND. DEBT Sept 30 '22. \$98,500
Water debt (incl.) 6,000
Assess. val. (real est.) \$3,416,425
Assess. val. (personal) 1,567,625
Total assess. val. '22 (94% actual) 4,984,050
Total tax rate (per \$1,000) '22. \$25.50
Population 1910, 4,636; 1920. 4,400

BLOOMER SCHOOL DISTRICT.
This district (P. O. Bloomer) is in Chippewa County.
-s \$50,000
Building Bonds (tax free).
5's \$81,900 Oct 15,000 1923-36 16,000 1936
BOND. DEBT Sept 27 '22 \$81,500
Sinking fund. 3,000
Total assess. value 1922 1,645,235
Sch. tax rate (per \$1,000) 1922. \$18.23
Pop'n 1920, 1,640; 1922 (est.) 1,800
INT. payable in Bloomer.

BRILLON.
This village is in Calumet County.
Sewer Bonds.
5's '20 A-O \$20,000 April 1 '25-'35
Water Works Bonds.
5's '20 A-O \$35,000 April 1 '25-'35
Mortgage Certificates.
5's '20 A-O \$25,000 yearly
BOND. DEBT Nov 1 1922 \$80,000
Water debt (incl.) 60,800
Assessed valuation, real. 896,350
Assessed value, personal. 301,125
Other assessable property. 35,510
Total assessed value, 1921. 1,236,429
Tax rate (per \$1,000) 1922. \$18.72
Population 1910, 998; 1920. 1,102

BRODHEAD.
This city is in Green county.
BOND. DEBT Oct 15 '20. \$36,000
Assessed val., real estate. 1,499,035
Assess. val., personal property & bank stock. 591,065
Total assess. val. 1920. 2,090,100
Tot. tax rate (per \$1,000) '20. \$22.70
Pop'n '10, 1,517; 1920. 1,600

BROWN COUNTY.
Green Bay is the county seat.
Improvement Bonds (Tax Free).
5's '19 M-S \$198,000 Sept 1 '23-'33
Road Improvement Bonds.
5's '17 A-O \$87,500 Oct 1 '23-'27 665,000 1923-1941
5's '21 A-O 150,000 Apr 1 1941 216,000 April 1 '23-'31
5's '21 A-O 360,000 April 1 '32-'36 330,000 April 1 '37-'39 114,000 April 1 1940
BOND. DEBT Feb 1922. \$2,781,000
Assess. val., real. 66,012,065
Assess. val., personal. 23,381,164
Total assess. val. 1920. \$89,393,229
Assessed value 1921. 93,116,807
County tax rate (per \$1,000) 2084.20
Pop. in '10, 54,098; '20. 61,889
*INT. payable at County Treasurer's office.

CALUMET COUNTY.
Chilton is the county seat.
Highway Bonds.
-s \$44,000
Court-House Bonds.
4 1/2's '12 Feb \$17,000 Feb 1 '23-'24
TOT. DEBT Nov 1922. \$61,000
Assess. val., real estate. 35,570,552
Assess. val., personal prop. 5,467,652
Tot. assess. val. '22 (84% actual) 41,038,204
County tax rate (per \$1,000) '20. \$4.60
Pop'n 1910, 16,701; 1920. 17,228
INT. at Co. Treas. office.

GARY, MONTREAL AND VAUGHAN JOINT S. D. NO. 1.
This district (P. O. Hurley) is in Iron County.
Building Bonds.
5's '17 Feb. \$15,000 Feb. 1 '23-'25 7,000 Feb. 1 1926 30,000 Feb. 1 '27-'31 7,500 Feb. 1 1932
TOTAL DEBT (7)
Total assess. val. 1915. 4,000,000

CEDARBURG.
This city is in Ozaukee County.
Water Works & Sewerage Bids.
6's '21 ann \$15,000 Oct 1 '31-'33 70,000 Oct 1 '34-'40
Certificates.
-s \$50,000
BOND. DEBT Nov 30 '21. \$137,000
Assess. val. '21 (3/4 actual) 2,265,802
Total tax rate (per \$1,000) '21. \$29.30
Pop'n '10, 1,777; '20 (Census) 1,777

CHILTON.
This city is in Calumet County.
Sewer Bonds.
5's '19 \$14,625 Jan 1 '23-'35
Street Improvement Bonds.
6's '21 A-O \$22,500 Oct 1 '23-'31
Water Plant Bonds.
4 1/2's '16 J-J \$35,400 July 1 '22-'35 (\$2,000, 1923; \$2,500, 1924 to 1928, incl.; \$3,000, 1929, 1930, 1931, 1932; \$3,500, 1933 and '34; \$3,000, 1935.)
5's '19 \$8,200 Jan 1 '23-'35
BOND. DEBT Oct 22 '21. \$89,500
Floating debt. 16,000
Assess. val., real estate. 2,055,640
Assess. val., personal. 538,567
Other assess. property. 135,700
Tot. assess. val. '21 2,729,907
Tax rate (per \$1,000) 1920. \$29.20
Pop'n 1910, 1,530; 1920. 1,833

CHIPPewa FALLS.
This city is the county seat of Chippewa Co. Inc. 1870. Population 1910, 8,893; 1920, 9,130.
Water Bonds.
6's '20 M-S \$255,000 1950 (Optional 1940.)
School Building Bonds.
-s 5,000 April 1 1925
5's '23 ann 144,000 April 1 '26-'41 26,000 April 1 1942
Paving Bonds.
-s \$20,000
BOND. DEBT June 1922. \$224,000
Assess. val. 1921. 8,611,413
Total tax (per \$1,000) 1920. \$34.90
INT. on 5% of 1922 at the City Treasurer's office.

CITY OF HORICON AND TOWNS OF HUBBARD & OAK GROVE JOINT SCH. DIST. NO. 1.
6's '21 P-A \$95,000 Feb 1 '23-'36 (For maturity see V. 113, p. 1598.)
BOND. DEBT Nov 1922. \$106,000
Assessed value. 3,004,036
Population (est.) 2,500

CLARK COUNTY.
Nellisville is the county seat.
5's '20 A-O \$100,000
County Insane Asylum Bonds.
6's '21 J-J \$100,000 Jan 1 1926
6's '21 J-D 400,000 June 1 1936
6's '21 J-J 150,000 Jan 1 1926
5 1/2's '22 J-J 150,000 Jan 1 '32-'42
BOND. DEBT Sept 27 '22 \$900,000 (real estate) 43,270,558
Assess. val., Personal. 9,069,521
1921 (Tot. (70% act.) 62,340,379
State and Co. tax rate (per \$1,000) 1921. \$3.51
Population 1910, 30,074; 1920. 35,120
INT. payable in office of Co. Treas.

CLINTONVILLE.
This city is in Waupaca County.
Bridge Bonds (tax free).
4 1/2's July \$5,000
Street Imp't. Bonds (tax free).
4 1/2's July \$5,000
Armory Bonds.
5 1/2's '21 J-D \$28,000
BOND. DEBT Oct 1 '22. \$38,000
Floating debt (add'l) 12,500
Assess. val., real estate. 2,258,425
Assess. val., personal. 2,121,431
Other assess. property. 4,200
Total assess. val. '22 (84% act.) 4,384,056
Total tax rate (per \$1,000) '21. \$25.00
Pop'n '10, 1,747; '20 (Census) 3,275
INT. on bridge and street imp't. bonds payable at City Treas. office.

CLINTONVILLE S. D. NO. 1.
This district (P. O. Clintonville) is in Waupaca County.
School Bonds.
5 1/2's '18 ann \$32,000 1923-1930 10,000 1931-1932 20,000 1933-1932
5's '18 ann 33,000 1933
BOND. DEBT Nov 1922. 104,000
Assessed valuation 1922. 4,686,803
INT. is payable at District Treasurer's office.

COLUMBUS.
This city is in Columbia Co. Inc. 1874. City bonds are taxable.
Water Bonds (Serial)—
3 1/4s Jan 18, 2500.....1932
School Bonds.
5s Jan 23,000.....1923-1930
Park Bonds.
4 1/4s 16 Oct 4,500 Oct 1 '23-31
Electric-Light Bonds (Serial)—
4 1/4s J-J \$10,000.....1931
4 1/4s J-J 16,500.....1926 & 1927
BOND. DEBT Oct 1922. \$70,000
Assess. val., real estate.....2,725,400
Other assess. property.....501,854
Assess. val., personal.....138,250
Total assess. value 1922.....3,365,504
Total tax rate (per \$1,000) '21.....\$28.50
Pop'n 1910, 2,523; 1920.....2,460
INT. payable at City Treas. office.

CRANBERRY CREEK DRAIN. D.
This district (P. O. Wisconsin Rapids) is in Wood and Juneau Co's.
BOND. DEBT Sept 27 '22. \$100,039
Total assess. val. (real est.) 1,921 (about 80% actual) 1,822,337
Population in 1922.....322

ODUARY.
This city is in Milwaukee County Inc. as city of fourth class in 1908.
Sewer Bonds.....\$67,000
BOND. DEBT Nov 18 '21. \$40,000
Assess. debt.....4,657
Assess. val., real estate.....5,238,416
Assess. val., personal.....3,203,450
Tot. assess. val. '21 (85% act.) 8,441,872
Tax rate (per \$1,000) '21.....\$27.72
Population 1910, 3,691; 1920.....6,725
INT. at Oduary State Bank

ODUARY SCHOOL DIST. NO. 1
5s '20 P-A \$84,000 Feb 1 '22-35
State Loan Bonds.
-s '11.....\$11,200
-s '14.....5,868.66
-s '15.....1,600.00
Building Bonds.
5s '15 P-A \$32,000.....1923-1930
BOND. DEBT June 30 1919 \$68,733
INT. on 5s of 1920 at the office of the Treasurer of School Board.

DARLINGTON.
This city is in Lafayette County.
Street Impt. Bonds.
6s & '21 M-J \$42,000 June 1 '23-36
BOND. DEBT April 1921. \$45,000
Floating debt (add'l).....18,500
Assess. val. '20 (abt. 88% act.) 2,208,870
Total tax rate (per \$1,000) '20 \$23.40
Pop'n '10, 1,808; '20 (Census) 1,798
INT. at Chicago.

DE PERE.
This city is in Brown Co. Incorp. Mar. 18 1883.
Street Impt. Bonds.
5s '19 M-J \$10,500 Mar '23-'26
4 1/4s Jan 15 15,000.....1923-1932
Water-Works Bds. (Tax-exempt)
4s '04 P-A \$1,800 Feb 1 '23-'23
4s '05 M-S 8,000 Feb 1 '23-'24
5s '07 Jan 1,500 Jan 15 '23-'27
Sewer Bonds.
5s '13 Jan 2,500 Nov 15 '23-'32
Paving Bonds (City's portion)
5s '13 Jan \$1,000 Jan 15 '23-'30
5s '13 Jan 800
Bridge-Repairs Bonds.
5s '15 Mar \$4,500 Mar 15 '23-'25
BOND. DEBT Sept 27 '22 \$37,000
Water debt (additional).....14,100
Assessed value, real estate 3,794,600
Assessed value, personal.....1,198,480
Total assessed value.....4,993,149
Total tax rate (per East Side \$31.50 \$1,000) 1921.....(West Side) 33.50
Pop'n 1910, 4,477; 1920.....5,165
INT. at De Pere Nat. Bank, First Nat. Bank, Chicago, and State Bank of De Pere.

DODGE COUNTY.
Juneau is the county seat.
Highway Bonds.
-s.....\$600,000
200,000.....Apr 1 1923
86,000.....Apr 1 1924
94,500.....Apr 1 1928
200,000.....Apr 1 1933
120,000.....Apr 1 1938
BONDED DEBT.....\$600,000
Assessed value (92.11% actual) 1920.....\$112,980,500
Co. tax rate (per \$1,000) '20.....\$3.30
Pop'n '10, 47,436; '20 (Census) 49,742

DOOR COUNTY.
Sturgeon Bay is the county seat.
Soldiers' Bonus Bonds.
5s '20.....\$51,000
Highway Bonds.
5s.....\$75,000.....1925-1934
BONDED DEBT.....(?)
Assess. val., real.....\$21,443,310
Assess. val., personal.....5,189,320
Tot. assess. val. 1920.....26,632,630
County tax rate (per \$1,000) 2085-40
Pop'n '10, 18,711; '20 (Census) 19,073

DOUGLAS COUNTY.
Superior is the county seat.
Asylum Bonds.
4s '06 J-J \$20,000 July 1 '23-'26
4 1/4s '08 J-J 22,500 July 1 '23-'28
4 1/4s '09 J-J 12,250 Jan 2 '23-'28
Road Bonds.
5s '15 J-D \$22,500 June 1 '23-'25
5s '17 J-J 1,000 Jan 2 '23-'25
5s '20 M-S 925,000 Jan 2 '30-'39
5s '20.....100,000 May 1 '25-'34
Court-House Bonds.
4 1/4s '17 M-S \$50,000 Mar 1 '23-'27
250,000 Mar 1 '28-'37
5s '19 M-S \$200,000 Mar 1 '30-'39
Soldiers' Bonus Bonds.
5s '20.....\$120,000 Feb 2 '23-'30
BOND. DEBT Oct 1 '22 \$1,802,250
Assessed val. real estate.....49,980,380
Ass'd val'n, personal.....8,568,943
Other assess. property.....927,900
Tot. ass'd val. '21 (80% act.) 58,477,223
County tax rate (per \$1,000) '22 \$9.90
Pop'n 1910, 47,422; 1920.....49,724
INT. at office of County Treasurer

DUNKIRK (T.) & STOUGHTON (C.) JOINT SCH. D. NO. 3.
This district is in Dane County.
Building Bonds.
4 1/4s '16 Feb. [\$9,000 Feb 1 '23-'31
21,000 Feb 1 1932
BOND. DEBT Oct 4 1922. \$105,571
Tot. ass'd val. '21 (88% act.) 6,510,960
School tax rate (per \$1,000) '21 \$15.30
Population in 1920.....5,501

EAGLE RIVER UNION FREE HIGH SCHOOL DISTRICT.
This district (P. O. Eagle River) is in Vilas County.
School Bonds.
6s '20 A-O \$125,000.....1923-1935
BOND. DEBT Nov 1922. \$125,000
Assessed value.....3,993,305
Population (est.).....5,000
INT. at the First National Bank, Chicago.

EAU CLAIRE.
Eau Claire is in Eau Claire County. Charter of Incorporation approved Mar. 2 1872. Commission government adopted Feb. 15 1910. At an election on April 5 1921 the voters defeated the question of changing the present form of government by a 2 to 1 vote. Population 1910, 18,310; 1920, 20,880.
Refunding Bonds.
4s '07 J-J \$3,000.....Jan 1 1927
4 1/4s '08 J-J 25,000.....Jan 1 1928
Bridge Bonds.
4s J-J \$25,000.....Jan 1 1925
4 1/4s J-J 72,300.....Jan 1 1933
5s J-J 80,000.....July 1 1942
Water Bonds
4s '10 J-J \$37,000.....Jan 1 1927
4s '16 J-J 6,000.....Jan 1 1926
5s '19 J-J 107,000.....July 1 1939
City-Hall Bonds.
4 1/4s '15 J-J \$32,500.....July 1 1935
Auditorium Bonds.
4s '16 J-J \$61,000.....Jan 1 1936
Storm Sewer Bonds.
5s '20 J-J \$109,000.....Jan 1 1940
6s '21 J-J 19,000.....July 1 1941
Municipal Fuel Bonds.
4 1/4s '19 M-N \$7,000.....May 1 1929
GEN. BONDS Oct 4 1922 \$543,500
Water debt (included).....150,000
Assess. debt (add'l).....18,775
Sinking fund.....82,925
Assess. val. real est.....16,509,853
Assess. val., personal.....5,943,488
Tot. assess. val. '21 (100% actual) 22,453,341
Total tax (per \$1,000) 1921.....\$31.00
INT. at Eau Claire Nat. Bank, Union Nat. Bank or City Treas. office; on other bonds at City Treas. office, Nat. Park Bank, N. Y., and at Halsey, Stuart & Co., and Harris Trust & Sav. Bank, Chicago.

ELKHORN.
This city is in Walworth County.
Street Impt. Bonds.
4 1/4s 16 P-A \$2,000 Feb 1 '23-'36
TOTAL DEBT Dec 31 1919 \$54,642
Ass'd val. '20 (abt. 96% act.) 3,916,362
Tax rate (per \$1,000) 1920.....\$30.60
Population 1910, 1,707; 1920, 1,991
INT. at City Treas. office.

ETTRICK.
This town is in Trempealeau Co.
Railroad Aid Bonds.
5s '18.....\$25,000
TOT. BD. DT. Oct 1 1921. \$90,000
Assess. val., real est.....2,275,780
Assess. val., personal.....430,896
Tot. ass'd val. '21 (84% act.) 2,706,676
Total tax rate (per \$1,000) '20 \$25.00
Population 1910, 2,159; 1920.....2,303
INT. payable at the Bk. of Ettrick.

EVANSVILLE.
This city is in Rock county.
Water and Light Bonds.
-s A-O \$37,000.....
Sewer Bonds.
-s Apr \$8,000.....1924
BOND. DEBT Dec 1922. \$38,500
Assess. val., real estate.....\$1,936,218
Assess. val., personal.....694,625
Total ass'd val. '23 (actual) 2,630,843
Tax rate (per \$1,000) '20.....\$ 8.70
Pop'n (Census) '10, 2,061; '20, 2,209
INT. is payable in Evansville.

FLORENCE COUNTY.
County seat is Florence.
BOND. DEBT Jan 23 '22. \$105,000
Assessment debt (add'l).....12,400
Assess. val. '21 (80% act.).....5,018,903
Real.....868,144
Personal.....5,887,047
State & Co. tax (per \$1,000) '21 \$19.28
Population.....3,602

FOND DU LAC.
Fond du Lac is situated in Fond du Lac County. Incorporated 1852. Commission Government adopted March 23 1914. Population 1910, 18,797; 1920, 23,427.
School Bonds.
5s '14 Jan \$10,000.....1923-1924
(Subject to call any Int. period)
5s '20 ann 270,000.....1923-1940
Street-Improvement Bonds.
4s M-N \$2,500.....May 20 1923
Voting Machine Bonds.
5s J-J \$2,600.....1923-1926
Water-Works.
5s '12 P-A \$2,500.....Feb 15 1923
4 1/4s '15 Mar 200,000.....1923-1935
BOND. DEBT Water works 202,500 Sept. 27 '22 (Other purp \$25,000)
Ass'd val'n, real est., 1922 21,251,010
Ass'd val'n, personal, 1922 5,258,870
Ass'd val'n bank stock '22 1,479,850
Total ass'd val'n 1922.....27,989,730
Tax rate (per \$1,000) 1922.....\$33.00
INT. payable at First Fond du Lac National Bank.

FOND DU LAC COUNTY.
Fond du Lac is the county seat.
Highway Bonds.
5s '21 A-O \$225,000.....April 1 1926
200,000.....April 1 1931
50,000.....April 1 1936
225,000.....Apr 1 1927
200,000.....Apr 1 1933
158,000.....Apr 1 1936
43,000.....Apr 1 1941
BOND. DEBT Sept 28 '21 \$1,435,000
Ass'd val'n, real estate.....81,754,687
Assessed val'n, personal.....18,991,071
Other assessable property.....1,104,917
Total assessed val'n 1921.....100,850,675
Co. tax rate (per \$1,000) '20.....\$4.30
Pop'n '10, 51,610; '20 (Census) 56,119
INT. at County Treasurer's office.

FOREST COUNTY.
Crandon is the county seat.
Highway Bonds.
6s.....\$40,000
BONDED DEBT.....(?)
Assess. val. (60.70% act.) '20 10,518,126
Co. tax rate (per \$1,000) '20.....\$14.80
Pop'n '10, 6,782; '20 (Census) 9,850

FORT ATKINSON.
This city is in Jefferson County.
Bridge Bonds.
4 1/4s '17 P-A \$36,000 Feb 1 '23-'34
Gas Plant Improvement Bonds.
6s '20 P-A \$70,000 Feb 1 '23-'39
GEN. BD. DT. Dec 1 '22. \$264,750
Water debt (included).....4,000
Assessment debt (add'l).....10,787
Floating debt.....35,000
Ass'd val. '22 (80% act.).....5,275,525
Personal.....1,276,015
Total.....6,551,540
Total tax rate (per \$1,000) '22 \$35.00
Population 1910, 3,877; 1920.....4,915

FREDERIC HIGH SCH. DIST.
This district (P. O. Frederic) is in Polk County.
High School Bldg. Bonds.
6s P-A \$76,000 Feb 1 '27-'36
BOND. DEBT Oct 1922. \$78,000
Tot. ass'd val. '21 (50% act.) 2,300,000
Population in 1922.....3,500

GREEN RAPIDS.
This city is in Wood Co. Inc. Mar. 6 1869. Pop'n '10, 6,521; '20, 7,243.
Park Bonds.
5s '18 J-J \$22,000 July 1 '23-'23
Water-Works Bonds (Tax-free)
5s '13.....10,000
5s '18 J-J 12,000 Jan 1 '23-'34
Bridge Bonds (Tax-free)
-s.....\$60,000
Street Bonds (Tax-free)
5s '10 '13 \$40,000
-s.....30,000
Electric-Light Bonds.
5s '14 J-J \$35,000.....1923-1928
City-Hall Bonds.
5s '18 J-J \$12,000 Jan 1 '23-'34
BOND. DEBT Nov 1 '22. \$367,000
Tot. ass'd val. '21 (75% act.) 9,911,000
Tot. tax (per \$1,000) 1919.....\$28.00
INT. on bonds made by Royal Ty. Co. of Chic.

GRANT COUNTY.
Asylum (Int. at County Treasurer).
4 1/4s '13 Feb \$85,000.....Part yearly
BOND. DEBT Oct 1917. \$85,000
Assessed valuation, real.....78,602,746
Assessed val'n, personal.....20,021,309
Total assessed val. 1920.....98,624,055
Co. tax rate (per \$1,000) '20.....\$3.30
Pop'n 1910, 39,007; 1920, 39,044

GREEN BAY.
Green Bay is in Brown County. Incorp. 1854. Pop'n 1910, 25,236; 1920, 31,017.
Refunding Bonds.
4s '05 J-J \$1,000 July 1923
4s '05 J-J 3,000 Jan 1 '23-'25
School Bonds.
4s A-O \$5,260 Oct 1 '23-'24
4 1/4s '09 A-O 71,400 Apr 1 '23-'29
4 1/4s '11 M-S 27,000 Mar 1 '23-'30
4 1/4s '11 A-O 24,000 Apr 1 '23-'30
25,000.....Nov '23-'27
5s '17 M-N 30,000.....Nov '23-'32
28,000.....Nov '33-'36
8,000.....Nov 1937
5s '18 M-N 32,000 May 1 '23-'38
5s '19.....25,500 May 1 '23-'39
5s '19.....34,000 May 1 '23-'39
\$4,000.....July 1 1927
4,000.....July 1 '28-'29
25,000.....July 1 '30-'34
40,000.....July 1 '35-'38
Paving Bonds.
4s '08 J-J \$6,000 Jan 1 '23-'25
4 1/4s '10 J-J 5,498 Jan 1 '23-'25
4 1/4s '12 M-N 2,600 May 1 1923
5s '19.....17,000 May 1 '23-'39
Bridge Bonds.
4s '05 J-J \$3,000 Jan 1 '23-'25
4 1/4s '08 J-J 78,000 Jan 1 '23-'28
4 1/4s '13 J-J 124,000 Jan 1 '23-'33
4 1/4s '15 J-J 34,500 July 1 '23-'34
2,000.....Aug 1 1923
12,000.....Aug 1 '24-'26
16,000.....Aug 1 '27-'28
15,000.....Aug 1 1929
100,000 Aug 1 '30-'33
90,000 Aug 1 '34-'36
90,000 Aug 1 '37-'38
100,000 Aug 1 '39-'42
Sewer Bonds.
4s J-J \$2,000.....July 1923
Municipal Dock Impt. Bonds.
5s '19.....10,000 May 1 '23-'29
30,000 May 1 '30-'39
Street Impt. Bonds.
6s '20.....\$6,000 July 1 1923
36,000 July 1 '24-'26
5,000.....July 1 1927
Water-Works Bonds.
6s '20 M-N \$64,000 Nov 1 '23-'60
(For maturity see N. Y. 111, p. 2065.)
BOND. DEBT July 1922. \$1,343,000
Floating debt (add'l).....None
Total assessed value 1921 44,760,842
Total tax (per \$1,000) 1921.....\$25.00

INT. on bonds payable as follows: bridge bonds of 1908 in Chicago; sewer bonds and refunding bonds June 1923 at Harris Trust & Savings Bank, Chicago; refunding bonds of 1905, bridge bonds of 1905, at McCarty National Bank, Green Bay; paving of 1906 at R. Kleybolte Co. Inc., Chicago; school 4 1/4s of 1911 due 1923-30 at Kelllogg National Bank, Green Bay; on school of 1909 at Halsey, Stuart & Co., Chicago, and on paving bonds of 1912 at E. H. Rollins & Sons, Chicago; on school bonds of 1917 and 1918 at Second Ward Savings Bank, Milwaukee; on water-works bonds of 1920 at the Chase Nat. Bank, New York; other bonds at City Treasurer's office.

GREEN COUNTY.
Monroe is the county seat.
Highway Impt. Bonds.
5s '20 s-ann \$250,000 April 1 '24-'25
5s '20 s-ann 250,000 April 1 '26-'27
BOND. DEBT Mar 1922. \$500,000
Ass'd val. (equalized) '21 62,857,063
Population 1910, 21,641; 1920, 21,568

GREENFIELD & WAUWATOSA JOINT SCHOOL DISTRICT.
5s '22 A-O (\$50,000) April 1 '23-'27
200,000 April 1 '28-'37
TOTAL DEBT June 1922. \$250,000
Assessed value 1921.....8,250,000
INT. at the First Wisconsin Nat'l Bank, Milwaukee.

GREEN LAKE COUNTY.
Green Lake is the county seat.
Road Bonds.
5s.....\$18,000.....Apr 1 1927
5s.....100,000.....April 1 '28-'29
5s.....22,000.....Apr 1 1930
5s.....20,000.....April 1 '28-'29
5s.....30,000.....April 1 '25-'27
5s.....200,000.....April 1 '23-'26
32,000.....Apr 1 1927
BOND. DEBT April 1922 \$422,000
Total assessed value 1921 31,793,177
Popul'n 1910, 15,491; 1920, 14,875

HARTFORD.
This city is in Washington County.
Elec.-Light Bonds (Tax Free)
5s '08.....\$14,000.....\$2,000 yearly
5s '20 M-S 31,000.....\$2,000 yearly
Water-Works Bonds (Tax-Free)
5s '17.....\$10,000.....\$1,000 yearly
BOND. DEBT Sept 27 '22. \$53,000
Water debt (included).....10,000
School debt (additional).....36,000
Assessed value, real estate 3,454,475
Assessed value, personal.....1,365,970
Tot. ass'd val. (44 act.) '22 4,820,445
Total tax rate (per \$1,000) '22 \$31.00
Population 1910, 3,982; 1920.....4,515
INT. on electric-light bonds at the First National Bank, Hartford, and on water-works bonds at the Hartford Exchange Bank.

HORIZON.
This city is in Dodge Co. Incorp. as a city in 1859.
Water-Works Bonds.
4s '12 J-J (\$18,000) July '23-'28
14,000 July '29-'32
School Bonds.
-s.....\$100,000
-s BOND. DEBT Sept 28 '22.....\$132,000
Water debt (included).....232,000
Assess. val., real estate.....2,272,400
Assess. val., pers. prop.....574,410
Tot. assess. val. '22 (act.) 2,846,810
Total tax rate (per \$1,000) '21 \$24.25
Pop'n in '10, 1,881; 1920.....2,134
INT. at Horizon State Bank.

HUDSON SCHOOL DISTRICT
This district (P. O. Hudson) is in St. Croix County.
Building Bonds.
5s '17 Aug \$49,000.....Aug 1 1932
6s.....5,000
TOTAL DEBT Oct 1921. \$54,000
School tax (per \$1,000) 1920.....\$25.80

HURLEY.
This city is in Iron County.
Street Impt. Bonds.
6s '21 s-a \$18,200 June 1 '23-'36
Street and Sewer Bonds.
5s '22 s-a \$20,000 July 1 '23-'42
Sewer Bonds.
6s '20 s-a \$9,000 June 1 '23-'31
BOND. DEBT Oct 16 '22. \$47,500
Assess. val., real estate.....2,474,025
Assess. val., personal.....706,747
Tot. assess. val. '22 (87% act.) 3,180,772
Total tax rate (per \$1,000) '22 \$35.00
Population in 1920 (Census).....3,188

IRON COUNTY.
Hurley is the county seat.
Highway Bonds.
5s '19.....\$30,000.....1925
BOND. DEBT Nov 18 '21 \$70,001
Assessed val'n, real estate 11,596,189
Assessed val'n, personal 2,689,682
Tot. ass'd val. '21 (86% act.) 14,285,871
Tax rate (per \$1,000) 1921.....\$14.24
Population 1910, 8,306; 1920, 10,261

JANESVILLE.
Janesville is situated in Rock Co. Incorp. Mch. 10 1853. Commission government adopted Jan. 23 1912, but abandoned for old form again in 1918. City manager form of government adopted in April 1922 to take effect April 1923.
School Bonds.
4s '07 M-S \$6,000 Mar 1 '23-'28
5s '19 J-J 34,000.....1923-1939
5s '19 J-J 48,000.....1923-1934
4 1/4s '21 A-O 570,000 Apr 15 '23-'41
4 1/4s '22 J-J 70,000 July 1 '23-'42
Bridge Bonds.
5s '11 J-J 15,000.....1928-1929
5s '13 J-J 20,000 July 1 '23-'32
5s '19 J-J 58,000.....1938
Sewer Bonds.
4s '08 J-J \$12,500 July 1 '23-'27
6s '21 J-J 95,000 July 1 '23-'41

JANESVILLE (Concluded)—
Water-Works-Purchase Bonds.
 5s '15 J-J \$45,000 July 1 '23-'31
Street-Improvement Bonds.
 6s '20 J-J \$140,000 July 1 '23-'36
 GEN. B.D. DT. Aug 2 '22 \$1,253,500
 Water debt (included) 180,000
 Total val'n 1921 (actual) 29,699,596
 Total tax (per \$1,000) 1921—\$25.89
 Pop'n 1910, 13,894; 1920, 18,293
 INT. payable at office of City Treasurer.

JANESVILLE SCHOOL DIST.
 This district (P. O. Janesville) is in Rock County.
High-School Building Bonds.
 5s '19 J-J \$48,000 July 1 '23-'34
BOND. DEBT Nov 20 '20. \$60,000
 School tax (per \$1,000) 1920—\$7.40

JEFFERSON COUNTY.
 Jefferson is the county seat.
Road Bonds.
 5s \$100,000
 5s '20 A-O 150,000—1928 & 1932
 100,000—1940
 5s '22 A-O 100,000—Apr 1 1924
 605,000
Tuberculosis Sanatorium Bonds
 5s \$40,000 Mar 1 '23-'30
 50,000

BOND. DEBT Sept 28 '22 \$1,200,000
 Assessed valuation, real, 59,177,727
 Assessed valuation, pers'n, 13,774,971
 Total assessed val'n 1921
 (99.15% actual) 72,952,698
 Co. tax rate (per \$1,000) '20—\$5.30
 Population 1910, 34,306; 1921, 35,022
 * INT. on bonds marked (*) at the County Treasurer's office; on others at the office of the County Treasurer or may be collected through the office of the Hanchett Bond Co., Chicago, without charge.
 * Tax-free.

JOINT SCH. DIST. NO. 6 OF CITY OF EVANSVILLE, TOWNS OF UNION & MAGNOLIA.
Grade School Bldg. Bonds.
 6s '21 A-O \$84,500 Apr 1 '23-'25
 9,000—April 1 1936
School Bonds.
 5s Feb \$11,000—1923-1928
Paving Bonds.
 5s \$5,500
Sewer Bonds.
 5s \$2,000
BOND. DEBT Oct 2 '22. \$103,500
 Floating debt (additional) 15,000
 Total ass'd val. '22 (80% act.) 13,022,245
 INT. on grade school bldg. bonds at Cont. & Comm. Nat. Bank, Chicago, on other bonds in Evansville

JOINT SCH. DIST. NO. 1 OF TOWNS OF DAKOTA & WAUTOMA & VILL. OF WAUTOMA.
 6s '21 A-O \$54,000 Mar 1 '23-'31
 \$10,000
BOND. DEBT Sept 30 '22. \$64,000
 Total ass'd val. '22 (abt. act.) 1,300,000
 School tax (per \$1,000) 1922—\$34.78

JUNEAU COUNTY.
 Marquette is the county seat.
Bridge Bonds.
 5s A-O \$21,274—1923-1930
Soldiers' Bonus Bonds.
 5s '20 M-S \$51,655.50—1929
Highway Bonds.
 5s '21 \$80,000
 5s '20 50,000
TOTAL DEBT Oct 1919. \$26,000
 Assessed val'n, real, 21,509,274
 Assessed val'n, personal, 5,648,363
 Total assessed val'n 1920, 27,157,637
 Co. tax rate (per \$1,000) '20—\$3.50
 Population 1910, 19,589; 1920, 19,229

KAUKAUNA.
 This city is in Outagamie County. Incorp. in 1885. Pop'n 1910, 4,717; 1920, 5,951.
Elec.-Lt. Plant (Int. in Kaukauna)
 4 1/2s '12 F-A \$234,000 Feb 1 '23-'32 (Red. after 5 years on 60 days' notice)
 5s '13 F-A \$1,600—1923-1926 (Subject to call aft. 5 years from iss.)
Water Works (Int. in Kaukauna)
 6s '19 J-J \$9,500—1923-1926
 5s '13 F-A 2,000—1923 (Subject to call aft. 5 yrs. from iss.)
Park (Int. pay. in Kaukauna.)
 4 1/2s F-A \$7,500—1923-1933
 GEN. B.D. DT. Oct 1 1921 \$63,000
 Assessment debt (add'l.) 1,449
 Assess. val., real estate, 6,295,415
 Assess. val., personal, 1,706,660
 Total assessed val'n 1921, 8,302,075
 Total tax (per \$1,000) 1920—\$29.90

KENOSHA.
 This city is in Kenosha Co. Incorporated Feb 8 1850.
North Shore Breakwater Bds.
 4 1/2s '16 J-J \$12,000 July 1 '23-'26
Eickelman Park Exp. Bds. (Opt.)
 5 1/2s '20 \$25,000 Sept 15 '23-'30
Park Bonds.
 4 1/2s '15 A-O \$83,000 Oct 16 '23-'35
Water-Works Impt. Bonds.
 4 1/2s '16 M-N \$59,000 May 1 '23-'36
 4 1/2s '16 A-O 71,000 Oct 2 '23-'36
 4 1/2s '16 J-J 71,000 July 15 '23-'36
 5s '19 A-O 135,000—1939
Water-Works Extension Bonds.
 6s '21 J-J \$55,000 July 1 '23-'41
School Bonds.
 5s '13 M-N \$24,000 \$2,000/yr Nov 1
 4 1/2s '15 F-A \$65,000 Aug 16 '23-'35
 5s '19 140,000—July 1 1929
 5s '19 A-O 160,000—Oct 1 1929
 6s '21 F-A 50,000 Aug 1 '23-'31
 6s '21 F-A 270,000 Aug 1 '23-'31
Sewer Bonds.
 5s '13 M-N \$9,000 \$4500/yr Nov 1
 4 1/2s '15 F-A \$25,000 Aug 16 '23-'27
 4 1/2s '15 M-N 40,000 Nov 18 '23-'30
 6s '20 M-N 30,000—Nov 1 '23-'25

Main Street Bridge Bonds.
 6s '20 M-N \$20,000 Nov 1 '23-'30
 6s '21 A-O 225,000 Apr 1 '23-'31
BOND. DEBT Sept 27 '22 \$1,569,000
 Water debt (incl.) 431,000
 Assessed val. real estate—39,371,840
 Assessed val. personal—15,666,560
 Tot. ass'd val. (100% act.) 55,038,400
 Total tax rate (per \$1,000) '21 \$35.00
 Pop'n 1910, 21,371; 1920, 40,472
 INTEREST payable at First Nat. Bank, Milwaukee, and in Kenosha or at City Treasurer's office.

KENOSHA COUNTY.
 Kenosha is the county seat.
Road Impt. Bonds.
 4 1/2s '21 A-O \$22,500—Apr 1 '23-'27
 5s '22 A-O 165,000—1923-1932
BOND. DEBT Nov 29 '22. \$178,570
 Assessed val'n, real estate, 70,970,165
 Assessed val'n, personal, 19,236,455
 Total assessed val'n 1922
 (82.16% actual) 90,206,620
 Co. tax rate (per \$1,000) 1920—\$4.80
 Pop'n in '10 32,929; '20—51,284
 INT. payable at Co. Treas. office.

KERT CREEK DRAINAGE DIST.
 This district (P. O. Babcock) is in Wood County.
 's '05 \$14,500
Drainage Bonds.
 's '08 7,000
 's '08 4,000
 's '11 55,500
 's '19 28,000
Refunding Bonds.
 6s '20 s-a \$16,000 July 1 '25-'32
 1,700—July 1 1933
BOND. DEBT Nov 6 1920. \$129,688
 Floating debt (additional) 11,400
 INT. on 6s of 1920 at the National Bank of the Republic, Chicago.

KEWAUNEE.
 This city is in Kewaunee County.
BOND. DEBT Jan 1920. \$43,000
 Total assessed val'n 1920
 (about 88% actual) 1,975,038
 Tax rate (per \$1,000) 1920—\$32.00
 Population 1910, 1,839; 1920, 1,865

LA CROSSE.
 La Crosse is in La Crosse County. Incorporated Mar 14, 1856. Population in 1910, 30,417; 1920, 30,421.
School Bonds.
 3 1/2s '03 J-J \$7,000—Jan 1 1922
 4s '05 J-D 45,000—June 1 1925
 4s '08 F-A 14,000—Feb 1 1928
 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)
 5s '20 J-J \$150,000—July 1 '23-'25
 6s '21 F-A 200,000
Sewer Bonds.
 4s '04 M-N 86,000—May 1 1924
 4s '09 M-S 85,000—Mar 1 1929
 6s '21 J-J 15,000—Mar 1 1923
Water and Sewer Bonds.
 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
Vocational School Bonds.
 5 1/2s '21 J-J \$6,000—Jan 1 1923
Fire Department Bonds.
 4s '05 J-J 80,000—July 1 1925
 5s '22 M-S 85,000—Mar 1 '23-'27
Viaduct and Bridge Bonds.
 4s '04 F-A 86,000—Feb 1 1924
Street Bonds.
 4s '05 M-N 37,000—May 1 1925
 4s '07 A-O 15,000—Apr 1 1927
 6s '21 J-J 100,000—Mar 1 '23-'26
 24,000—Mar 15 '23-'25
 5s '22 M-S 40,000—Mar 15 '26-'29
 50,000—Mar 15 '30-'31
 36,000—Mar 15 1932
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.
 4s '04 J-J 86,000—Jan 15 1924
 4s '08 A-O 15,000—Oct 1 1928
 4s '11 M-N 70,000—May 1 1931
 4s '12 J-D 250,000—Dec 1 1932
Water-System-Ext. Bonds.
 4 1/2s '12 F-A \$150,000—Aug 1 1932
 6s '21 J-J 15,000—Mar 15 1923
 GEN. B.D. DT. Oct 1 '22 \$1,547,000
 Sinking fund—518,653
 Assessed valuation, real—29,693,500
 Assessed val., personal—12,172,501
 Total val. '21 (95% act.) 41,866,001
 Tax rate (per \$1,000) 1922—\$26.00
 INT. at City Treasurer's office.

LA CROSSE CO. JT. S. D. NO. 6
 P. O. Bangor.
High-School Bonds.
 4s '16 J-J \$18,000—July 1 '23-'31 (Bonds due 1924 and thereafter optional after July 1 1924.)
 4s '17 \$1,850—July 1 1923

LADYSMITH.
 This city is in Rusk County.
Refunding Water Bonds.
 's '15 \$12,000
School Bonds.
 's '07 \$4,000
 's '09 \$6,000

Water Extension Bonds.
 's '03 \$8,500
 's '07 4,000
 's '09 6,000
 's '14 16,000
 's '15 10,000
 's '18 6,000
 's '18 8,000
 's '19 15,000
 's '20 16,000
Street Impt. Bonds.
 \$35,000
BOND. DEBT Nov 9 '20. \$109,500
 Assessed val., real estate—630,310
 Assessed val., pers'n prop.—744,435
 Assessed val. impt.—1,590,170
 Total assessed val. 1920—2,964,915
 Total tax rate (per \$1,000) '20 \$35.00
 Population 1910, 2,352; 1920, 3,581

LAKE GENEVA.
 This city is in Walworth County.
Water-Works Bds. (Tax-exempt)
 4 1/2s '11 J-J \$54,000 July 15 '23-'31
 B.D. DT. (water) Nov 1 '22 \$60,000
 assess. val., real estate—3,968,675
 Assess. val., personal—847,459
 Other assess. property—130,741
 Total assess. val. 1922—4,946,875
 Total tax rate (per \$1,000) '22 \$24.05
 Population 1910, 3,079; 1920, 2,632

LANCASTER.
 This city is in Grant County.
Municipal Bldg. Bonds (tax free)
 5s '22 Feb 15 \$100,000 Feb 15 '23-'42
BOND. DEBT Sept 1922. \$100,000
 Assessed value—2,561,110
 Personal—501,929
 Other property—162,500
 Total—3,225,539
 Total tax rate (per \$1,000) '21 \$28.54
 Pop'n in 1910, 2,329; 1920, 2,485
 INT. at City Treasurer's office.

LAONA UNION FREE HIGH S. D.
 This district (P. O. Laona) is in Forest County.
School-Building Bonds.
 6 1/2s '17 \$30,000—Sept 1 '23-'32
BOND. DEBT Oct 6 1921. \$30,000
 Floating debt (State loan) 12,000
 Assessed val. '22 (34 act.) 1,105,215
 Total tax rate (per \$1,000) '21 \$25.55
 Population in 1920—2,400
 INT. payable at Laona State Bank April 1 1856. Population 1910, 2,531; 1920, 28,378.

LEOLA DRAINAGE DISTRICT.
 This district is in Waushara County.
 6s '10 \$5,000—Sept 1 '23-'24
 6s '12 11,000—June 1 '23-'26
 6s '13 Sept 8 825—Sept 1 '23-'27
BOND. DEBT Nov 25 '22. \$26,987
 Assessed value 1922 (est.) 320,000
 Population in 1922 (est.) 250
 INT. on bonds of 1910 payable at Carson, Son & Co., N. Y. or Chicago.

LINCOLN COUNTY.
 Merrill is the county seat.
 5s '19 \$40,000
Soldiers' Bonus Bonds.
 6s \$44,000 June 21 '23-'30
Highway Impt. Bonds.
 5s '20 \$65,000—June 1 '23-'35
 6s \$20,000—June 1 '23-'32
BOND. DEBT Sept 27 '22. \$190,000
 Assess. val. real estate—\$22,906,861
 Assessed val. personal—7,243,989
 Tot. ass'd val. '21 (70% act.) 30,150,850
 Co. tax rate (per \$1,000) '23 \$3.35
 Pop'n 1910, 19,064; 1920, 20,987

MADISON.
 Madison is in Dane Co. Incorp. April 1 1856. Population 1910, 25,531; 1920, 38,378.
Fire-Department Bonds.
 4s '04 Oct \$30,000—Oct 1 1924
Hospital Bonds.
 's '11 \$30,000
Sewer Bonds.
 4 1/2s '13 Oct \$55,000—Oct 1 '23-'33
 4 1/2s '14 July 6,000—Oct 1 '23-'34
 4 1/2s '15 Oct 65,000—Oct 1 '23-'35
 4 1/2s '16 Apr 81,000—Apr 1 '23-'36
 's '21 57,000
School Bonds.
 4s '05 Oct \$25,000—Oct 1 1924
 4s '05 Oct \$25,000—Oct 1 1925
 4s '05 July 25,000—July 1 1925
 4s '06 July 30,000—July 1 1926
 4s '12 July 60,000—July 1 1932
 4 1/2s '15 Apr 78,000—Apr 1 '23-'35
 's '19 92,000
 's '19 255,000
 's '21 50,000
 's '20 237,000
 's '22 200,000

Sewage-Disposal Plant Bonds.
 4s '11 July \$75,000—July 1 1931
Fair Oaks Town Hall Bonds.
 \$7,000
Water-Works Bonds.
 4s '03 Oct \$16,500—Oct 1 1923
 4s '09 Oct 35,000—Oct 1 1929
 4s '11 Apr 20,000—Apr 1 1931
 4s '11 Oct 20,000—Oct 1 1931
 4 1/2s '16 July 98,000—July 1 '23-'36
 4 1/2s '17 July 13,000—July 1 '23-'37 (Due \$7,000 in even years and \$8,000 in odd years.)
 5s '19 \$34,000—1939
 6s '20 A-O 90,000
 's '22 57,000
 's '22 40,000

Market House Bonds.
 4s '08 Oct \$25,000—Oct 1 1928
Storm-Water Sewer Bonds.
 4s '09 A-O \$65,000—Oct 1 1929
Park Bonds.
 4s '03 July \$35,000—July 1 1923
 4s '05 July 19,500—July 1 1925
 4s '08 Oct 30,000—Oct 1 1928
 4s '11 A-O 40,000—Oct 1 1931
 5 1/2s '21 s-an 36,000—July 1 '23-'31
 Street bds. (city's port'n) \$278,900
 TOT. B.D. DT. Oct 1922 \$3,057,000
 Water bonds (included) 453,500
 Assess. val., real estate—65,616,525
 Assess. val., personal—18,651,035
 Tot. assess. val. '22 (abt. act.) \$84,267,560
 Total tax (per \$1,000) 1922—\$23.50

INT. at First Nat. Bank, Madison; on 5s of 1919, 5 1/2s of 1921, at office of City Treasurer.

MANITOWOC.
 Manitowoc is in Manitowoc County. Incorporated 1870.
Viaduct Bonds.
 5 1/2s '21 J-J \$45,000—1931
Paving Bonds.
 5s '22 J-J 80,000—1942
City-Hall Bonds.
 5 1/2s '21 J-J \$67,500—1923-1931
Street-Improvement Bonds.
 5s '20 J-J \$131,000—1923-1932
 6s '21 J-J 66,500—1941
Dock Construction Bonds.
 5s '18 J-J \$24,500—Jan 2 '23-'29

Bridge Bonds.
 5s '19 F-A \$170,000—Aug 1 '23-'39
Water-Works Bonds.
 4s '11 J-J \$68,000—July 1 1931
 4 1/2s '13 J-J 26,000—1933
Electric-Light Bonds.
 4 1/2s '13 J-J \$102,000—1923-1933
Cemetery Bonds.
 5s '20 J-J \$64,000—Jan 2 '23-'30
High School Bonds.
 5 1/2s '22 F-A \$350,000—Feb 1 '23-'42
 4 1/2s '22 M-S 250,000—1942
 TOT. B.D. DT. Oct 1 '22 \$1,424,500
 Water debt (included) 94,000
 Assess. val. real estate—24,152,505
 Assess. val. personal—5,217,294
 Total assess. val. 1922—29,369,799
 Total tax rate (per \$1,000) '22 \$21.40
 Pop'n in 1910, 13,027; 1920, 17,563
 INT. on all bonds payable at the office of the City Treasurer.

MARATHON COUNTY.
 Wausau is the county seat
Highway Impt. Bonds.
 6s '21 \$ 0,000—May 1 '23-'26
BOND. DEBT April 1921. \$85,000
 Assess val (65.18% act.) 62,487,493
 Co. tax rate (per \$1,000) '20—\$6.30
 Pop'n in 1910, 55,054; 1920, 65,259

MARINETTE.
 This city is in Marinette County. Incorporated 1886. Pop'n '10, 14,610; 1920, 13,610.
High-School Bonds.
 4s '15 M-N \$55,000—1931
 4 1/2s '16 Feb 50,000—1932
 5s Feb 20,000—Feb 1 '23-'24
 6s Feb 20,000—Feb 1 '25-'28
 5s Feb 50,000—Feb 1 '29-'30
 85,000—Feb 1 '31-'32
Dock and Wharf Bonds.
 4s '15 A-O \$40,000—Oct 1 1925
BOND. DEBT Oct 1 '21. \$408,000
 Assess. val. real estate—7,043,665
 Assess. val. personal—4,564,372
 Tot. ass. val. '21 (90% act.) 11,608,037
 Total tax rate (per \$1,000) \$40.00
 INT. on bonds marked (b) at Hanover Nat. Bank, N. Y.
 (c) in Marinette.

MARQUETTE.
 This village is in Green Lake Co.
Water-Works & Sewerage Bonds
 5s '20 \$19,500—1923-1940
BOND. DEBT Oct 2 '22. \$53,000
 Water debt (incl.) 44,000
 Assessed value, real estate, 1,401,355
 Assessed value, personal—322,050
 Bank stock—154,000
 Total assessed val. 1922 (about 95% actual) 1,877,405
 Tax rate (per \$1,000) 1922—\$25.59
 Population in 1910, 892; in 1920, 959

MARSHFIELD.
 This city is in Wood County. Inc. March 1883. Population in 1910, 5,783; 1920, 7,394.
Sewer Bonds.
 5s July \$2,000—\$2,000 yearly
 4 1/2s '16 F-A 14,000—Aug 1 '23-'29
Water-Main-Extension Bonds.
 5s '19 \$10,000—1923-1930
Water-Works Bonds.
 4 1/2s '12 J-J \$891,000—July 1 '23-'32
 5s '22 75,000—Mar 1 '24-'38
BOND. DEBT Nov 1 1920. \$144,000
 Assessed value, real estate, 7,309,459
 Assessed value, personal—2,278,346
 Tot. ass'd val. '20 (100% act.) 9,587,805
 Tax rate (per \$1,000) '20—\$25.70
 b INT. at Cont. & Comm. Nat. Bank, Chicago.

MARSHFIELD SCHOOL DIST.
School-Building Bonds.
 5s '18 \$20,000—Dec 1 1933
BOND. DEBT Oct 1 1922. \$90,000
 Tot. assess. val. '21 (act.) 10,106,071
 Tax rate (per \$1,000) 1921—\$1.08
 Population 1920—7,394

MARQUETTE COUNTY.
 Montello is the county seat.
Court-House and Jail Bonds.
 4s '16 \$10,000—Feb 15 1923
Furniture and Equipment Bds
 4s '16 \$10,000—Feb 15 1924
TOTAL DEBT. (7)
 Assessed val. real—\$13,104,467
 Assessed val. personal—3,734,306
 Total assess. val. 1920—16,838,773
 Co. tax rate (per \$1,000) '20—\$5.80
 Population 1910, 10,741; 1920, 10,443

MAUSTON.
 This city is in Juneau County.
Sewer Bonds.
 4 1/2s \$7,000—1923-1929
 4 1/2s \$12,000—1931-1936
Street Bonds.
 4 1/2s \$7,000—1923-1929
 4 1/2s \$7,000—1923-1929
 4 1/2s \$8,000—1927-1930
Water-Works Bonds.
 4 1/2s \$4,000—1923-1928
BOND. DEBT Nov 24 '22. \$45,000
 Water debt—4,000

MANSTON (Continued)—
Assessed val., real estate \$1,404,160
Assessed valuation, pers. 662,056
Total assessed value 1922 2,066,216
(about 75% actual) 2,066,216
Total tax rate (per \$1,000) '22 \$29.01
Population 1910, 1,701; 1920, 1,966

MENASHA CITY.
This city is in Winnebago County.

School Bonds.
5s '22 s-a \$75,000—Oct 2 '28-'42
Bridge Bonds.
4 1/2s '19 P-A \$60,000—Aug 15 '36-'39
BOND, DEBT Sept 27 '22—\$190,000
Water debt (included) 40,000
Assess. val. real estate 6,559,690
Assess. val. personal 2,121,995
Total assess. val. (act.) 8,681,685
Total assess. val. '22 (act.) 8,681,685
Tax rate (per \$1,000) 1921—\$30.00
Pop'n 1910, 6,081; 1920 7,214

MERILL.
This city is in Lincoln County

Inc. in 1883. Pop'n 1910, 8,899
1920, 8,068.

Street Bonds.

4 1/2s '08 \$10,000—1924-1927
(\$5,000 payable every two years.)

General Improvement Bonds.

s \$30,000-\$10,000 yearly

Park Bonds.

4 1/2s '08 \$5,000—1924-1926
(\$5,000 payable every two years.)

School Bonds.

s \$250,000

School Bonds (State Loan).

3 1/2s '12 \$12,500—\$1,250 yrly
Sever District No. 2 Bonds.

5s '14 \$9,000—\$1,500 yrly
4 1/2s 8,000—\$1,000 yrly

BOND, DEBT May 1922—\$325,500

Assessed val'n, real estate 4,539,840
Assessed val'n, personal 2,622,491
Tot. ass'd val. '22 (act. val.) 7,162,331
Tax rate (per \$1,000) 1922—\$35.00

MILWAUKEE.

This city is in Milwaukee Co. Inc. Jan. 1846. Town of Lake was annexed in May 1911. V. 92, p. 1327.

North Milwaukee was annexed in April 1922 (V. 114, p. 1570). Population 1910, 373,857; 1920, 457,147.

All of the city's bonds are 20-year serial coupon bonds, the last payment being 20 years after date of issue.

Interest in each case is payable Jan. 1 and July 1 at Guaranty Trust Co., N. Y., and City Treasurer's office, Milwaukee. Issues marked (*) payable in Jan. each year; issues marked (S) in July.

Auditorium Bonds.

4s '07 \$62,500 4 1/2s '10 \$10,000

Bath Bonds.

4s '07 \$12,500 4 1/2s '13 \$11,250
4s '07 \$2,500 4 1/2s '14 \$8,000
4s '09 \$15,750 5s '19 \$119,000
4 1/2s '11 \$4,500 5s '21 \$63,500

Bath and Library Bonds.

4s 1907 \$12,500

Bridge Bonds.

4s '06 \$325,000 5s '18 \$160,000
4s '08 \$60,000 4 1/2s '10 \$170,000
4s '09 \$13,750 4 1/2s '14 \$8,000
4 1/2s '11 \$4,000 5s '19 \$127,500
4 1/2s '13 \$9,250 5s '19 \$85,000
4 1/2s '14 \$6,000 5s '22 \$600,000
4s '16 \$168,000

Docking and Dredging Bonds.

4s '05 \$15,000 4 1/2s '10 \$820,000
4s '06 \$30,000 4 1/2s '12 \$5,000
4s '09 \$35,000 4 1/2s '13 \$55,000
4 1/2s '15 \$16,162.50

East Sewerage District Bonds.

3 1/2s '02 \$85,000 4s '05 \$15,000
4s '04 \$4,500 4s '08 \$30,000

Electric Light Plant Bonds.

4 1/2s '16 \$525 00 4 1/2s '19 \$35,000
4 1/2s '17 \$187,500 5s '21 \$100,000
5s '18 \$160,000 5 1/2s '21 \$32,500
4 1/2s '19 \$170,000 5s '22 \$200,000

Fire Department Bonds.

4s '04 \$1,500 4s '09 \$17,500
4s '04 \$7,500 4 1/2s '12 \$20,000
4s '05 \$14,250 4 1/2s '13 \$27,500
4s '04 \$1,500 4 1/2s '13 \$22,000
4s '06 \$20,000

Flushing Tunnel Bonds.

4s '04 \$12,000

Historical Museum Bonds.

4 1/2s '11 \$67,500

Hospital Bonds.

4s '05 \$7,500 4 1/2s '14 \$30,000
4 1/2s '11 \$5,000 4 1/2s '15 \$19,500
4 1/2s '12 \$5,000 4 1/2s '17 \$30,000
4 1/2s '14 \$6,000 5s '18 \$40,700
4 1/2s '19 \$127,500

Market Bonds.

4 1/2s '13 \$852,500 5s '19 \$212,500

Perm't Harbor Imp't. Bonds.

4s '16 \$140,000 1 1/2s '19 \$170,000
4s '17 \$3,500 5s '20 \$150,000
4 1/2s '17 \$75,000 5s '22 \$500,000
5s '18 \$20,000

Grade Crossing & Abolition Bds.

6s '20 \$108,000 6s '21 \$285,000

Park Bonds.

3 1/2s '03 \$3,000 4 1/2s '12 \$7,500
4s '04 \$25,000 4 1/2s '12 \$37,500
4s '05 \$3,000 4 1/2s '13 \$55,000
3 1/2s '05 \$3,000 4 1/2s '14 \$60,000
3 1/2s '06 \$6,000 4 1/2s '15 \$120,000
4s '06 \$5,000 4 1/2s '16 \$210,000
4s '07 \$5,000 4 1/2s '16 \$14,000
4s '07 \$15,000 4s '16 \$5,000
4s '07 \$3,750 5s '18 \$240,000
4s '07 \$3,750 5s '18 \$40,000
4s '08 \$24,000 4 1/2s '19 \$85,000
4s '09 \$21,000 5s '20 \$315,500
4 1/2s '10 \$32,000 6s '21 \$190,000
4 1/2s '11 \$130,000 5s '22 \$50,000

Police Department Bonds.

4s '16 \$20,200 6s '21 \$237,500
4 1/2s '19 \$12,200

Sewerage Bonds.

4 1/2s '13 \$165,000 5s '19 \$153,000
4 1/2s '14 \$30,000 6s '20 \$180,000
4 1/2s '15 \$130,000 6s '21 \$285,000
4 1/2s '16 \$300,000 5 1/2s '21 \$285,000
5s '18 \$160,000 5s '22 \$300,000

Public Library Bonds.

4 1/2s '12 \$15,000 4 1/2s '13 \$16,500

School Bonds.

3 1/2s '02 \$20,000 4 1/2s '15 \$234,000
4 1/2s '04 \$5,000 4 1/2s '15 \$78,000
4s '05 \$18,000 4 1/2s '16 \$280,000
4s '03 \$4,000 4 1/2s '16 \$8,000
4s '07 \$90,000 4 1/2s '17 \$240,000
4s '08 \$84,000 4 1/2s '17 \$360,000
4s '09 \$85,750 5s '18 \$100,000
4s '10 \$46,000 4 1/2s '19 \$255,000
4s '11 \$211,500 4 1/2s '19 \$212,500
4s '12 \$30,000 5s '20 \$720,000
4 1/2s '13 \$165,000 5s '20 \$300,000
4 1/2s '13 \$330,000 6s '20 \$360,000
4 1/2s '14 \$300,000 6s '21 \$330,000
4 1/2s '15 \$156,000 6s '21 \$1,425,000
5s '22 \$500,000

Sewerage System Bonds.

4 1/2s 1916 \$1,092,000
4 1/2s 1917 \$1,095,000
4 1/2s 1919 \$374,000
6s 1920 \$1,950,000

South Sewerage Dist. Bonds.

4s '03 \$5,500 4s '08 \$15,000
4s '05 \$7,500 4s '08 \$17,500
4s '06 \$10,000 4 1/2s '10 \$12,000
4s '07 \$12,500 4 1/2s '11 \$22,500

Street Improvement Bonds.

3 1/2s '03 \$10,000 4s '09 \$131,250
4s '04 \$10,000 4 1/2s '10 \$140,000
4s '05 \$30,000 4 1/2s '11 \$157,500
3 1/2s '08 \$40,000 6s '20 \$180,000
4s '07 \$27,500 6s '21 \$190,000
4s '07 \$25,000 5s '22 \$600,000
4s '08 \$60,000

Vladout Bonds.

4s '05 \$15,000 4s '08 \$22,500
4s '06 \$30,000 4s '08 \$75 00
4s '07 \$68,750 4s '09 \$35,000

Water Works Bonds.

3 1/2s '13 \$165,000

West Sewerage District Bonds.

4s '03 \$5,000 4s '08 \$30,000
4s '05 \$15,000 4s '09 \$17,500
4s '05 \$7,500 4 1/2s '11 \$20,000
4s '06 \$10,000 4 1/2s '11 \$45,000
4s '07 \$25,000

TOT. DEBT, SINK. FUND, &c.

Jan. 1 '21. Jan. 1 '22.

Total bonded \$ \$
debt 23,824,800 25,900,250
Sinking funds, 1,784,950 1,932,750
Baby bonds 9,600 2,000

Net debt 22,030,250 23,965,500
Water debt (included) 150,000 165,000
Margin for bond issues for 1922 is \$6,622,936.

FLOATING DEBT.—The floating debt, consisting of warrants, on Jan. 1 1922, amounted to \$909,427.

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.

Cash in treas., Jan. 1 1922 \$1,124,929
Due from funds Jan. 1 '22 1,014,000
City property Jan. 1 1922 43,050,000

Total \$49,188,929

ASSESSED VALUATION.

1921. 1920.

Real estate 509,531,015 489,954,110
Personal 171,667,145 185,658,430
Total 681,198,160 675,612,540

Tax (per M) \$29.18 \$29.16
Since 1911 the true value assessment was inaugurated. Prior to that only 60% of full value was used.

MILWAUKEE COUNTY.

County seat is Milwaukee.

Hospital Bonds (Tax-exempt).

5s '19 A-O 255,000—Oct 15 '23-'30
4 1/2s '15 A-O 100,750—Oct 28 '23-'35
5 1/2s '20 J-D 308,000—Dec 1 '23-'40

Sanatorium Bonds (Tax-exempt).

5s '13 M-\$830,000—Sept 15 '23-'33
4 1/2s '15 A-O 104,000—Oct 28 '23-'35

Viaduct Bonds (Tax-exempt).

4s '05 M-S \$67,500—Sept 1 '23-'25
Asylum Bonds (Tax-exempt).

4 1/2s '11 M-\$135,000—Nov 1 '23-'31
4 1/2s '14 J-J 96,000—Jan 28 '23-'34
4s '14 M-S 20,000—Mar 20 '23-'24

Agricultural School (Tax-exempt).

4 1/2s '11 M-N \$84,000—Nov 1 '23-'31

House of Correction (Tax-exempt).

4 1/2s '14 P-A \$360,000—Aug 5 '23-'34
4 1/2s '16 M-S 206,000—Sept 1 '23-'36

County Home (Tax-exempt).

4 1/2s '12 A-O \$110,000—Oct 15 '23-'32
4s '14 00,000—July 15 '23-'34

Metropolitan Sewerage Bonds.

5s '22 A-O \$4,300,000—Apr 1 '33-'42
GEN. B.D. D.T. Aug 1 '22 \$6,671,000
Sinking fund 188,900
Total value 1921 890,867,423
State & Co. tax (per \$1,000) '21 \$5.9
Pop'n 1910, 433,487; 1920, 539,469

INT. at office of County Treas.

MONEGE.

This city is in Green County. Incorporated June 1904.

Water Works Purchase Bonds.

4s '07 M-N \$67,000—1922
(Par due each year)
s \$40,000

Sewer Bonds.

s \$18,000

Paving & sewer bds

s \$23,000

Street & Sidewalk Bonds.

5s '22 \$5,000—Apr 23-'22
BOND, DEBT Sept 27 '22—\$247,000
Water debt (included) \$1,500
Assessed val. real estate 8,360,400
Assessed val. personal 1,082,405
Total assess. val. (act.) '22 \$9,442,805
Total tax (per \$1,000) 1921—\$24.0
Pop'n 1910, 4,410; 1920 4,788

INT. at Wisc. Nat. Bank, Milw.

MONROE UN. FREE S. D. NO. 1.

Building Bonds.

5s '15 P-A \$36,000—Feb 1 '23-'31
Heating Plant Bonds.

4 1/2s '15 P-A \$10,000—\$1,000 yly Feb 1
BOND, DEBT Oct 19 '22—\$46,000

Assess. val. real estate 6,411,240
Assessed val. personal 2,027,500
Total assessed val. 1922—\$8,438,740
Population 1920 4,788

NEENAH.

This city is in Winnebago County. Inc. 1873. Population 1910, 5,734; 1920, 7,171.

Ref. Water (Int. at City Treas.)

4s '08 J-J \$12,000—Jan 1 1923
4 1/2s '13 J-J 12,000—Jan 1 '23-'28
4 1/2s '13 J-J 14,000—Jan 1 '23-'29

Fire Truck Bonds.

5s '16 Oct 2,000—Oct 1 '23-'24
High-School (Int. at City Treas.)

4 1/2s '07 J-J \$21,000—1923-1927
Bridge Repair (Int. at City Treas.)

5s '15 ann 35,000—1923-1927
Bridg Bonds.

6s '20 A-O \$25,000—1925-1929
BOND, DEBT Oct 1 1922—\$91,000
Water debt (incl.) 38,000
Sinking fund (water) 11,005
Total DEBT 70,995

Assess. val., real estate 8,819,590
Assess. value, personal 2,367,150
Tot. ass'd val. '22 (act. val.) 11,186,740
Total tax (per \$1,000) 1921—\$27.00

NEW RICHMOND (C.) AND RICHMOND, STAR PRAIRIE AND STANTON (Ts.) Jt. S. D. 1.

This district (P. O. New Richmond) is in St. Croix County.

Building Bonds.

4 1/2s '16 Feb \$34,000—1923-1932
T.O.T. B.D. D.T. Sept 27 '22—\$32,000

Assess. val. '22 (70% act.) 2,406,247
Population in 1922 2,200

NEW LONDON.

This city is in Waupaca County.

6s \$150,000

Bridge Bonds.

4s \$9,000

State Loan.

3 1/2s \$6,250

School Bonds.

4s \$5,000

Paving Bonds.

5s \$14,000

BOND, DEBT Sept 1 '22—\$154,250
Water debt, included 45,000
Floating debt 1,000
Total assess. val. 1922 (70% actual) 4,154,379
Tax rate (per \$1,000) 1921 \$3.25
Population 1910, 3,383; 1920, 4,687

INT. payable at the City Treasurer's office.

NORTH MILWAUKEE.

PORTAGE.

This city is the county seat of Columbia County. Incorp. 1854. Commission government adopted Feb. 20 1912. Population 1910, 5,440; 1920, 5,582.

Refunding Bonds.

Street Bonds (Tax-exempt) 4 1/2% '14 \$22,000... Feb 1 1935 Bridge Bonds (Tax-exempt) 4% '03 Feb \$43,000... Feb 1925 Sewer Bonds (Tax-exempt) 4 1/2% '09 F-A \$14,000... Feb 1 '23-'29 School Bonds. 4 1/2% '16 F-A \$8,000... Feb 1 '23-'26 4 1/2% '16 F-A \$45,000... Feb 1 '23-'26 BOND. DEBT Oct 1922... \$157,000 Assessment debt, add'l... 3,000 Floating debt... 33,000 Sinking fund... 13,110 Assessed val'n, real estate... 3,630,241 Assessed val'n, personal... 1,662,246 Total assessed value 1922 (about 80% actual)... 5,292,487 Tax rate (per \$1,000) 1921... \$30.00 \$ INT. at City Treasurer's office.

PORTAGE COUNTY.

County seat is Stevens Point. TOTAL DEBT Oct 28 '18 \$40,000 Assess. val., real estate... 29,027,663 Assess. val., personal... 7,273,596 Total assess. val. 1920... 36,301,259 Tax rate (per \$1,000) 1920... \$5.00 Pop'n 1910, 30,945; 1920, 33,649 INT. at the County Treasury.

PORT WASHINGTON.

This city is the county seat of Ozaukee County. Incorp. 1882. Water and Light Bonds.

4% M-S \$24,000... Mar 1 '23-'26 Sewer Bonds. 4 1/2% '11 F-A \$11,250... Feb 1 '23-'27 GEN. B.D. DT. Sept 28 '22 \$89,750 Assess. val., real estate... 2,145,515 Assess. val., personal... 670,555 Assess. value bank stock... 143,600 Total assess. value 1922... 2,959,700 (Real estate assessed at 85% and personal property at 60% act. val.) Total tax (per \$1,000) 1921... \$30.90 Population 1910, 3,792; 1920, 3,340

PRAIRIE DU CHIEN.

This city is in Crawford County. High-School Building Bonds.

4 1/2% '16 M-S \$39,000... Mar 1 '23-'25 5.000... Mar 1 1936 Water Works Bonds. \$12,000... Sept 1 '23-'31 45,000... Sept 1 '23-'40 BOND. DEBT Sept 30 '21... \$159,500 Assess. debt (add'l)... 92,250 Water sinking fund... 11,000 Assess. val., real estate... 2,564,519 Assess. val., personal... \$33,704 Tot. ass'd val. '21 (85% act.)... 3,398,613 Total tax rate (per \$1,000) '20... \$26.76 Population 1910, 3,149; 1920, 3,537 \$ Int. at Harris Tr. & Sav. Bank, Chicago, and on other bonds at the City Treasurer's office.

PRICE COUNTY.

Phillips is the county seat. County Training School Bonds. BOND. DEBT \$70,000... 1925-1934 BONDED DEBT (7) Pop'n 1910, 13,795; 1920, 18,517

RACINE.

Racine is in Racine Co. Inc. 1848. Sewer Bonds.

4% '03 \$2,175... May 1 1923 4 1/2% '09 F-A 7,700... Feb 1 '23-'29 5% '14 A-O \$1,000... Aug 1 '23-'34 4 1/2% '15 M-N 6,500... May 1 '23-'35 5% '18 F-A 25,000... Aug 1 '23-'38 6% '20 J-J 38,000... July 1 '23-'40 Street Improvement Bonds. 4% '04 J-J 55,500... July 1 '23-'24 4% '06 10,000... May 1 '23-'26 4 1/2% '08 16,000... June 1923-'28 4 1/2% '10 A-O 20,000... Apr 1 '23-'30 4 1/2% '16 A-O 28,000... Oct 1 '23-'36 4 1/2% '19 J-D 63,750... June 1 '23-'39 4 1/2% '19 J-D 17,700... 1923-1939 6% '20 J-J 8,000... July 1 '23-'30 6% '21 F-A 60,000... Aug 1 '27-'41 4 1/2% '22 A O 60,000... Oct 1 '23-'32 50,000... Oct 1 '33-'42 Lake Shore Protection Bonds. 4 1/2% '10 \$7,200... May 1 '23-'30 4 1/2% '19 F-A 170,000... Aug 1 '23-'39 6% '20 J-J 180,000... July 1 '23-'40 Refunding Bonds. 4% '06 J-J \$7,000... July 1 '23-'26 4 1/2% '10 F-A 15,000... Feb 1 '23-'27 4 1/2% '12 M-S 20,000... Mar 1 '23-'32 Cemetery Bonds. 4 1/2% '10 \$8,000... Nov 1 '23-'30 School Bonds. 4% '03 80,000... May 1 1923 4 1/2% '08 7,956... June 1 '23-'28 4 1/2% '11 22,500... Mar 1 '23-'31 4 1/2% '12 M-S 12,500... Apr 1 '23-'32 4 1/2% '13 M-N 33,000... 1923-1932 4 1/2% '15 M-S 12,000... Mar 1 '23-'25 50,000... Mar 1 '26-'35 4 1/2% '19 M-N \$364,500... Nov 1 '23-'39 6% '21 F-A 722,000... Aug 1 '23-'41 Garbage-Incinerator Bonds. 4 1/2% '13 M-S \$7,500... Nov 1 '23-'32 Park-Site Bonds. 4 1/2% '13 M-S \$27,500... May 1 '23-'33 Isolation Hospital Bonds. 6% '20 M-S \$48,000... Sept 1 '23-'30 70,000... Sept 1 '31-'40 Bridge Bonds. 6% '20 J-J \$28,000... July 1 '23-'36 2,000... July 1 1937 5 1/2% '20 285,000... Jan 1 '23-'41 6% '21 F-A 98,000... Aug 1 '23-'38 40,000... Aug 1 '37-'41 City Park Bonds. 4 1/2% '22 A-O \$20,000... Oct 1 '23-'42 BOND. DEBT Nov 1922... \$2,882,000

Assessed valuation 1921... \$4,358,837 Tax rate (per \$1,000) 1921... \$27.72 Pop'n 1910, 38,002; 1920, 58,593 INT. payable at City Treas. office.

RACINE COUNTY.

Racine is the county seat.

Road Bonds. \$132,000... Jan 1 1927 6% J-J 133,000... Jan 1 1930 132,000... Jan 1 1933 133,000... Jan 1 1928 5% '22 J-J 132,000... Jan 1 1931 133,000... Jan 1 1934 132,000... Jan 1 1937 70,000... Jan 1 1940 BOND. DT. Sept 27 '22... \$1,542,500 Assess val. 1921... 118,601,747 Tax rate (per \$1,000) 1921... \$25.34 Pop'n 1910, 57,424; 1920, 78,961 INT. at County Treasurer's office

REDSBURG.

This city is in Sauk County.

Sewer Bonds. \$18... \$23,000 Street Improvement Bonds. \$22,000... 1923-1933 BOND. DEBT Jan 1 1920... \$92,500 Assessed value 1920... 4,723,731 Tax rate (per \$1,000) 1920... \$24.20 Population 1910, 2,615; 1920, 2,997

RHINELANDER.

This city is in Oneida County.

High-School-Building Bonds. 5% '12 M-S \$5,000... 1923 5% '13 M-S 14,000... 1924-1925 5% M-S 5,000... 1923 BOND. DEBT Oct 1 1922... \$29,000 Assessed val. real estate... 4,785,285 Assessed val. personal... 2,370,784 Other assessable property... 130,010 Tot. assess. val. 1922... 7,292,109 Tax rate (per \$1,000) 1921... \$10.50 Population 1910, 5,637; 1920, 6,654 INTEREST payable in Chicago.

RICHLAND CENTER.

This city is in Richland County.

Incorporated Feb. 1897. River Improvement Bonds. \$30,000 Street Bonds. 17 J-J \$30,000... July 1 '23-'26 City Hall Bonds. \$28,750 Electric-Light Bonds. \$3,000

BOND. DEBT Nov 17 '21... \$97,250 Assessment debt (add'l)... 6,000 Floating debt (additional)... 38,500 Assess. val., real estate... 4,012,437 Assess. val., personal... 1,201,319 Tot. assess. val. '21 (act. val.) 5,213,756 Total tax rate (per \$1,000) '21... \$35.00 Population 1910, 2,652; 1920, 3,409 INT. at First Nat. Bank, Chicago.

RICE LAKE.

This city is in Barron County.

Bridge Bonds. 5% '17 A-O \$22,000... Apr 1 1929 High-School Bonds. 5% '17 A-O \$30,000... Apr 15 1935 Sewer Bonds. \$30,000 TOTAL DEBT Jan 1 1920... \$88,750 Assess. val. 1920 (about 80% actual)... 4,075,255 Tax rate (per \$1,000) 1920... \$37.39 Population 1910, 3,968; 1920, 4,457

RIPON.

This city is in Fond du Lac County.

Municipal Opera House Bonds. 5% '16 M-S \$21,000... Mar 1 '23-'36 Sewage Disposal Bonds. 6% '21 M-S \$25,000 TOTAL DEBT Sept 26 '22... \$44,500 (Real estate... 4,174,970 Assess. val., Personal... 1,501,683 1922 (Tot. 5% act.) 5,676,653 Total tax rate (per \$1,000) '21... \$28.00 Population 1910, 3,739; 1920, 3,929

RIVER FALLS.

This city is in Pierce County.

Electric Power Bonds. \$18,000 Improvement Bonds. \$30,000 serially Water-Power Bonds. F-A \$1,000... Serial Greenwood Purchase Bonds. F-A \$20,000... Serial Improvement Bonds. F-A \$33,000... Serial BOND. DEBT Nov 23 '22... \$46,000 Assessed value, real estate... 1,918,450 Assessed value, personal... 612,220 Tot. ass'd val. '22 (85% act.) 2,530,670 Tax rate (per \$1,000) 1921... \$24.00 Population 1910, 1,991; 1920, 2,273

ROCK COUNTY.

Janesville is the county seat.

Soldiers' Bonus Bonds. \$300,000 Road Bonds. \$27,000... \$25,000 5% '19 J-D 200,000... June 1 '26-'27 5% '19 J-D 165,000... June 1 1926 100,000... June 1 1927 300,000 TOT. DEBT June 1921... \$674,600 Assess. val., real estate... 99,920,973 Assess. val., personal... 28,076,422 Tot. assess. val. 1920... 127,997,395 Tax rate (per \$1,000) 1920... \$2.40 Pop'n 1910, 55,538; 1920... 66,150 INT. on 6% of 1919 at the County Treasurer's office.

RUSK FARM DRAINAGE DIST

This district (P. O. Ladysmith) is in Rusk County.

\$22,500... 1923-1931 TOT. B.D. DT. Oct 30 '20... \$25,000

SAUK COUNTY.

This village is in Sauk County

Bridge Bonds. 6% '21 M-N \$33,250... 1923-1941

Water-Works Bonds.

6% '21 M-N \$47,500... 1923-1941 BOND. DEBT Nov 23 '22... \$83,000 Water debt (included)... 54,000 Total Apr 21,000... Apr 1 '23-'30 Floating debt (add'l)... 1,000 Sinking funds—General... 5,000 Water... 2,000 Ass'd val. '22 (90% act.)— Real... 1,139,605 Personal... 333,860 Other property... 45,000 Total... 1,522,465 Tot. tax rate (per \$1,000) '21... \$30.00 Population in 1910, 867; 1920, 1,162 INT. at Second Ward Savings Bank, Milwaukee.

SAUK COUNTY.

County seat is Baraboo.

Court-House Bonds (Tax-exempt) 4% '05 Mar \$10,000... Mar 1 '23-'25 Training-Sch. Bds. (Tax-exempt) 4% '10 Apr \$2,000... Apr 1 '23-'26 Asylum Bonds (Tax-exempt) 4% '12 Mar \$21,000... Apr 1 '23-'30 4% '10 Sept 4,000... Sept 1 '23-'25 Road Bonds. 4% '18 J-J \$4,000... 1923 BOND. DEBT Nov 22 '22... 72,000 Assess. val. 1922... 70,000,000 Tax rate (per \$1,000) 1920... \$5.10 Pop'n 1910, 32,512; 1920... 32,512 INT. payable in Baraboo.

SHAWANO COUNTY.

Shawano is the county seat.

Insane-Asylum Bonds. 4% '11 M-S \$99,000... Mar 20 '23-'31 4% '13 M-S 11,000... Mar 20 '23-'34 BOND. DEBT Sept 30 '21... \$122,000 Assessed value, real estate... 32,431,262 Assessed val'n, personal... 10,783,748 Tot. ass'd val. '21 (act. val.) 43,215,000 Total tax (per \$1,000) 1920... \$9.11 Pop'n 1910, 31,884; 1920, 33,975 INT. at Halsey, Stuart & Co., Chicago.

SHEBOYGAN.

This city is in Sheboygan County.

*Water-Works Bonds. \$100,000 M-S \$185,000... Mar 1 '23-'29 Sewerage-System Bonds. 4 1/2% '16 A-O \$5,000... Apr 1 1924 City-Hall Bonds. 4 1/2% '15 J-D \$67,000... June 1 '23-'24 Refunding Bonds. 4 1/2% '10 M-S \$42,000... Mar 1 '23-'30 4 1/2% '16 M-S 16,000... Mar 1 1930

School Bonds. \$350,000... Jan 2 '27-'32 40,000... Aug 1 '25-'29 20,000... Aug 1 '30-'31 5% '22 F-A 11,000... Aug 1 1932 38,000... Aug 1 '33-'36 64,000... Aug 1 '37-'40 17,000... Aug 1 1941 20,000... Aug 1 '25-'29 15,000... Aug 1 '34-'36 21,000... Aug 1 '37-'39 16,000... Aug 1 '40-'41 5,000... Aug 1 1942

Bridge Bonds.

6% '21 F-A \$32,000... Aug 1 '24-'27 40,000... Aug 1 '28-'31 48,000... Aug 1 '32-'35 80,000... Aug 1 '36-'40 BOND. DEBT Oct 1 1922... \$165,000 Assessed valuation 1922... 35,410,000 Tax rate (per \$1,000) '21... \$29.42 Population 1920, 26,398; 1921, 30,956 INT. on 6% of 1921 at the First Nat'l. Bank, Chicago; on 5% of 1922 at the City Treasurer's office.

SHEBOYGAN FALLS.

This city is in Sheboygan County.

Incorporated Aug. 21 1913. Water-Works Bonds. 5% '16 F-A \$36,000... Aug 1 '23-'36 5% '19 F-A 20,000... 1923-1937 Light Plant Bonds. 5% '16 F-A \$20,000... Aug 1 '23-'30 BOND. DEBT Nov 18 '21... \$75,000 Assess. val. real estate... 2,068,005 Assess. val., personal prop. 741,225 Assess. val., bank stock... 62,200 Total assess. val. (97% actual) 19... 2,871,430 Total tax rate (per \$1,000) '20... \$28.50 Population 1910, 1,630; 1920, 2,002 INT. at the City Treas. office.

SHEBOYGAN VALLEY DR. D.

This district (P. O. Elkhart Lake) is in Sheboygan County.

Drain. System Construction Bds. 6% '17 J-J \$98,800... July 1 '23-'35 \$734,27... July 1 1936 TOTAL DEBT (7)

SHOREWOOD.

This village (formerly East Milwaukee) is in Milwaukee County.

Incorporated Aug. 21 1900. General Fund Bonds. 5% '15 J-J \$26,000... 1923-1935 15,000... Oct 1 '23-'27 4 1/2% '17 20,000... Oct 1 '28-'32 30,000... Oct 1 '33-'37 BOND. DEBT Nov 23 '22... \$211,000 Assess. val., real estate... 11,548,780 Assessed val'n, personal... 615,170 Total assessed val'n 1922 (90% to 100% actual)... 12,163,950 Total tax rate (per \$1,000) '22... \$19.06 Pop'n 1910, 707; 1920... 2,650

SHOREWOOD SCHOOL DIST.

Funding Bonds. 5% '15 F-A \$29,575... 1923-1929 BOND. DEBT Oct 10 '17... \$101,000 Floating debt (State loan)... 25,067 Assessed valuation 1917... 5,713,825 Population n 1917 (est)... 1,700

SOUTH MILWAUKEE.

This city is in Milwaukee County

Sewer Bonds. 5% '19 J-J \$22,000... Jan 1 '23-'44 School Bonds. 5% '22 J-J \$50,000... July 1 '23-'42

TOT. B.D. DT. June 1922... \$324,000 Sinking fund... 36,158 Total assessed val. 1921... 7,534,915 Total tax rate (per \$1,000) '20... \$25.00 Population 1910, 6,092; 1920, 7,598 INT. on 5% of 1919 and on 5% of 1922 payable at the office of the City Treasurer.

SPARTA SCHOOL DISTRICT NO. 1.

This district (P. O. Sparta) is in Monroe County.

School Bonds. 5 1/2% '22... \$225,000... 1923-1937 BONDED DEBT (7) Assessed value 1921... \$4,804,553

STEVENS POINT.

This city is in Portage County.

Sewer Bonds. \$ '00 \$12,000... \$ '02 4,500... \$ '05 1,500... \$ '11 10,000... \$1,000 yearly \$ '16 10,000... 2,000 yearly 5% '20 A-O \$25,000... Apr 15 1922 25,000 Pavement Bonds. \$ '06 \$50,000 Refunding Bonds. \$ '15 \$5,000 Park Bonds. \$ '17 \$14,000... \$2,000 yearly Road Bonds. \$ '17 \$14,000... \$1,000 y'ly Oct 15

Water Works Bonds.

5% '22 A-O \$100,000... Apr 1 '32-'41 TOT. B.D. DT. Nov 24 '22... \$453,500 Water debt (incl.)... 150,000 Assessed val., real estate... 7,445,190 Assessed val., personal... 1,956,784 Other assessable property... 336,500 Tot. ass'd val. '22 (80% act.) 9,738,474 Total tax rate (per \$1,000) '22... \$30.00 Pop. 1910, 8,692; 1920... 11,371 INT. on 5% of 1922 at the City Treasurer's office.

STOUGHTON.

This city is in Dane County.

BOND. DEBT Jan 1 1920... \$72,700 Ass'd val. '20 (abt. 88% act.) 6,027,862 Total tax rate (per \$1,000) '20... \$29.80 Population 1910, 4,761; 1920, 5,101

STRATFORD.

This village is in Marathon County

Water and Sewerage Bonds. 5% '20 \$34,000... 1923-1939 BOND. DEBT Sept 9 '22... \$39,000 Assessed val'n real estate... 907,785 Assessed val'n, personal... 329,831 Tot. ass'd val. '22 (65% act.) 1,237,616 Total tax rate (per \$1,000) '21... \$21.60 Population in 1910, 763; 1920, 1,014

STURGEON BAY.

This city is in Door County.

Water-Works Bonds. 6% '17 M-S \$24,000... Mar 1 '23-'30 500... Mar 1 1931 School (Int. at State Treas.) 3 1/2% J-J 9,000... 1923-1928 6% '21 75,000... 1923-1937

Electric-Light Bonds.

5% '09 J-J \$15,000... Jan 1 '23-'28 Reservoir Construction & Machinery Bonds. 5 1/2% '22 \$26,000... Oct 1 '24-'36 BOND. DEBT Oct 1 '22... \$152,500 Water debt (incl.)... 50,500 Floating debt (add'l)... 2,400 Assess. val., real estate... 2,681,288 Assess. val., personal... 1,032,430 Ass'd val. '22 (abt. 95% act.) 3,713,718 Total tax rate (per \$1,000) '22... \$39.31 Population 1910, 4,262; 1920, 4,553

SUPERIOR.

This city is situated in Douglas County. Incorp. March 25 1889.

Commission government adopted Jan. 23 1912. For litigation regarding special impt. bonds, subsequently refunded into 3 1/2 & 4% see "S. & C." Section or May 29 '09 and V. 93, p. 893. 6% '20 M-S \$130,000... Sept 1 '31-'40 Fire-Protection Bonds. 4 1/2% '16 J-J \$10,000... July 1 1926 School Bds. (Int. at City Tr. office) 4 1/2% '09 J-J \$100,000... Jan 3 1930 4% '10 J-J 100,000... Sept 1 1929 4 1/2% '13 J-J 65,000... July 1 1933 5% '19 200,000... June 1 '30-'39 5% '20 100,000... Apr 1 '31-'40 4 1/2% 85,000... July 1 1936 4 1/2% '22 F-A 150,000... 1933-1942 4 1/2% '22 M-S \$250,000... Sept 1 '33-'42

Refunding Bonds.

4% '04 F-A \$162,750... Feb 2 1924 4 1/2% '05 F-A 211,000... Aug 1 1925 3 1/2% '04 F-A \$100,000... Feb 2 1924 4 1/2% 70,000... Feb 2 1929

Jail Bonds.

5% \$84,000... May 1 1938 Street Bonds (General) 5% '15 M-N \$33,000... Nov 1 1925 4 1/2% '16 J-J 10,000... Sept 1 1926 5% '19 19,000... Jan 1 1928 5% '20 J-J 240,000... Jan 1 '23-'30 5% '22 J-D 90,000... June 1 '33-'42 Sewer Bds. (Int. at City Tr. office) 4% '12 J-J \$19,000... July 1 1932 4 1/2% '13 J-J 10,700... July 1 1933 5% '14 J-J 23,500... July 1 1934 5% '15 J-J 32,000... Jan 1 1935

Refunding Judgment Bonds.

6% '17 F-A \$4,000... Aug 1 '34-'37 TOT. B.D. DT. Oct 1 '22... \$1,892,950 Cash in sinking fund... 105,084 Tot. ass'd val. 1921... 46,151,204 Total tax (per \$1,000) '22... \$20.72 Pop'n 1910, 40,384; 1920... 39,671 INT. on bonds marked (2) at City Treas. office; (3) State Bk., Madison, and on 6% of 1920 at the office at the Continental & Commercial National Bank, Chicago.

TAYLOR COUNTY.
Medford is the county seat.
Count-House Bonds.
44 1/2 '13 J-J \$28,000. July 1 '22-'29
BOND. DEBT Nov 27 '22 \$28,000
Assess. val., real estate... 20,801,456
Assess. val., personal... 3,628,606
Tot. ass'd val. 22(80% act.) 24,430,062
State & Co. tax (per \$1,000) 21.87-60
Popul'n 1910, 13,641; 1920, 18,045
INT. at State Bank of Medford.

THREE LAKES DRAIN. DIST.
This district (P. O. Three Lakes) is in Oneida County.
6s '18 J-J \$60,000. Mar 12 '23-'37
BOND. DEBT... (7)
INT. payable at the State Bank of Three Lakes

TOMAH.
This city is in Monroe County.
BOND. DEBT Nov 10 '20 \$53,080
Assess. val., real est... 2,209,760
Assess. val., personal prop... 657,301
Tot. ass'd val. 20(act. val.) 2,867,061
Total tax rate (per \$1,000) 20.835-00
Population 1910, 3,419; 1920, 3,257

TOMAH SCHOOL DIST. NO. 1.
5s '20 J-J \$34,000. One part yrly
TOT. BD. DT. Oct 1 1921. \$93,000
Ass'd val. 1921 (80% act.)—
Real estate... 200,000
Personal... 250,000
Tax rate (per \$1,000) 1921... \$18.00
Population 1921 (est.)... 3,400

TREMPEALEAU COUNTY.
Whitehall is the county seat.
Count-House Bds. (State Loan).
3 1/2 '10 \$12,500
Asylum Bonds... \$28,000
BOND. DEBT Sept 27 '22 \$40,500
Assessed val. real... 34,219,880
Assessed val. personal... 9,966,775
Tot. ass'd val. 21(1% act.) 44,186,655
Tax rate (per \$1,000) 1921... \$10.00
Population 1910, 22,928; 1920, 24,506

TWO RIVERS.
This city is in Manitowoc County.
School Bonds.
6s '20 P-AS300,000
BOND. DEBT Sept 27 '22 \$316,000
Water & light debt (incl.) 12,000
Assess. val., real estate... 6,853,020
Assess. val., personal... 2,382,620
Assess. val. other property... 202,250
Assess. val. 1922 (act.)... 9,437,890
Tax rate (per \$1,000) 1922... \$33.50
Population 1910, 4,850; 1920, 7,505
INT. at the Bank of Two Rivers.

VERNON COUNTY.
Viroqua is the county seat.
Training School Bonds.
5s '18 F-A \$35,000. Feb 15 '23-'29
BOND. DEBT Sept 28 '22 \$35,000
Assessed val. real... 34,984,767
Assessed val. personal... 8,074,954
Tot. ass'd val. 21(60% act.) 43,059,721
Total tax rate (per \$1,000) 21. \$10.00
Popul'n 1910, 28,116; 1920, 29,262
INT. payable at Viroqua. Bonds are tax-free.

VILAS COUNTY.
Eagle River is the county seat.
BOND. DEBT Oct 1921... \$45,000
Assessed val. real... 1,578,587
Assessed val. personal... 1,011,481
Total assess. val. 1920... 2,590,068
Tax rate (per \$1,000) 1920... \$12.60
Population 1910, 6,019; 1920, 5,649

VIROQUA.
This city is in Vernon County.
Sewerage-System Bonds.
6s '20 J-J \$30,000... 1923-1929
70,000... 1930-1939
Water Extension Bonds.
6s J-D \$35,000... 1923-1920
BOND. DEBT Nov 23 '22 \$160,000
Assessment debt (add'd)... 8,000
Tot. ass'd val. 21(80% act.) 3,534,439
Tot. tax rate (per \$1,000) 22.847-29-4
Population 1910, 2,059; 1920, 2,574
INT. at the Continental & Commercial Trust & Sav. Bank, Chicago.

WALWORTH COUNTY.
Elkhorn is the county seat.
Highway Bonds.
5s '20 A-O \$150,000... Apr 1 1926
125,000... Apr 1 1931
390,000... Apr 1 253-30
5s '22 8-4 \$1,100,000... Apr 1 1923-40
(For maturity see V. 114, p. 1335)
BOND. DEBT Sept 27 '22 \$282,092,000
Assessed val., real... 60,665,041
Assessed val., personal... 11,077,283
Total assessed value 1921
(about 90% actual)... 71,742,324
Tax rate (per \$1,000) 1921... \$7.30
Population 1910, 29,614; 1920, 29,327
INT. on bonds marked (*) at County Treasurer's office; on bonds marked (a) at the County Treasurer's office or at P. W. Chapman & Co., Inc., New York.

WASHBURN.
This city is in Bayfield County.
Street Bonds (City's Portion).
4 1/2 '16... \$17,000
4 1/2 '16 M-N \$1,000... Nov 1 1923
5s '17 M-N \$13,000... Nov 1 23-35
Funding Bonds.
5s '04... \$30,000
BOND. DEBT Oct 1922... \$63,000
Assess. val., real estate... 1,492,917
Assess. val., personal prop... 459,625
Tot. ass'd val. 22(80% act.) 1,952,542
Pop'n 1910, 3,830; 1920... 3,707
INT. payable at Continental & Commercial Nat'l Bank, Chicago.

WASHBURN COUNTY.
Shell Lake is the county seat.
Road Bonds.
4 1/2 '21 J-D \$60,000... June 1 '23-'42
BONDED DEBT... (7)
Population 1910, 8,196; 1920, 11,377
INT. at County Treasurer's office.

WASHINGTON COUNTY.
West Bend is the county seat.
Highway Impt. Bonds.
5s '21 A-O \$400,000. Apr 1 '23-'29
'32 & '35
5s '22 A-O 700,000. Apr 1 '24-'36
(Due \$100,000 1924 and \$150,000 in each of the years 1927, 1930, 1933 and 1936.)
BOND. DEBT Sept 27 '22 \$1,200,000
Assess. val., real estate... 39,321,889
Total assess. val. 1921... 7,495,747
Tax rate (per \$1,000) 1921... \$7.40
Population 1910, 23,784; 1920, 25,713
INT. at County Treasurer's office.

WATERTOWN.
This city is in Jefferson and Dodge Counties. Incorporated 1853.
Street Improv. Bds. (tax-exempt).
4s '08 J-J \$3,900. July 1 '23-'25
4s '13 J-J 4,000. July 15 '23-'26
5s '22 J-J 20,500. July 1 '24-'31
5s '22 J-J 16,000. July 15 '23-'31
Water-Works Bds. (tax-exempt).
4 1/2 '07 F-A \$20,000. Feb 1 '23-'27
School Bonds (tax-exempt).
4s '09 J-J \$8,000. Jan 15 '23-'27
4 1/2 '10 M-S 70,000. Mar 10 '23-'26
5s '22 J-J 27,500. July 1 '23-'29
GEN. BD. DT. Sept 28 '22 \$169,000
Assessment debt (add'd)... 3,203
Real estate... 9,668,825
Personal... 3,126,190
Total (90%)... 12,795,015
Total tax (per \$1,000) 1921... \$22.32
Population 1910, 8,829; 1920, 9,299
INT. payable at City Treas. office

WAUKESHA.
This city is the county seat of Waukesha Co.
Water-Works Bonds.
4s '06... \$22,000... 1923-1926
4s '08 F-A 13,000... 1923-1927
4s '09 M-N 14,000... 1923-1929
4s '12 July 10,000... 1923-1932
4s '13 Apr 2,000... 1923-1924
School Bonds.
4s '16 Aug 15,000... 1923-1936
4 1/2 '18 J-J 6,000... Jan 10 '23-'28
5s '19 M-N 85,000... 1923-1939
5s '20 J-D 40,500... 1923-1940
Sewer Bonds.
4s '10 Feb 55,000... 1923-1927
4s '19 J-J 5,000... 1923-1928
Cemetery Bonds.
4s '11 M-N \$2,000... 1923-1924
Hospital Bonds.
4s '12 July 35,000... 1923-1927
4s '16... 4,000... 1923-1926
Street Bonds.
4s '15 A-O \$6,000... 1923-1928
TOT. BD. DT. Dec 31 '20 \$457,000
Tot. assess. val. 20 (act.) 18,000,000
Tot. tax rate (per \$1,000) 20. \$32.00
Pop'n 1910, 8,740; 1920... 12,558
INT. payable in Waukesha.

WAUKESHA COUNTY.
Waukesha is the county seat.
Asylum Bonds.
3,658... 30,000... Feb 1 1923
Road Bonds.
5s... 302,000... Apr 1 1925
5s '20 A-O \$50,000... Apr 1 1935
(27,000... Apr 1 1940)
5s '20 A-O \$04,000... Apr 1 24-36
(For maturity see V. 112, p. 2005.)
5s... 705,000... 1923-1941
BOND. DEBT Sept 29 '22 \$560,000
Assess. val., real estate... 57,121,059
Assess. val., personal... 10,311,875
Tot. ass'd val. 21(80% act.) 67,432,934
Co. tax rate (per \$1,000) 21... \$8.35
Population 1910, 37,100; 1920, 42,612

WAUPACA COUNTY.
Waupaca is the county seat.
Road Bonds.
5s A-O \$70,000... 1923-1929
BONDED DEBT (road) \$202,000
Nov 1 1922... value 1921, 44,968,201
Total assessed value 1921... \$24.84
Tax rate (per \$1,000) 1921... \$24.84
Population 1910, 32,782; 1920, 34,200

WAUPUN.
This city is in Fond du Lac Co.
Street Bonds.
4s '17 J-J \$30,000... 1923-1937
(Subject to call at any int. date after Jan. 1918.)
GEN. BD. DT. Sept 30 '21 \$84,000
Total assessed val. 1920... 3,719,074
Tax rate (per \$1,000) 1920... \$33.00
Population 1910, 3,362; 1920... 4,440

WAUPUN SCHOOL DISTRICT.
This district is in Fond du Lac Co.
Building Bonds.
3 1/2 '16 Feb 18,000... 1923-1927
4 1/2 '16 Feb 12,500... 1923-1927
BOND. DEBT Oct 2 '22... \$47,669
Tot. assess. val. 22(80% act.) 4,822,489
School tax rate (per \$1,000) 22.13-43
Population in 1920... 4,280

WAUSAU.
This city is in Marathon County.
Incorp. 1872. Pop'n 1910, 16,590.
1920, 18,661.
Improvement Bonds.
4s '05 A-O \$10,168... 1923-1923
4s '08 J-D 26,000. Dec 1 '22-'28
(10,000... Apr 1 '31-'32
15,000... Apr 1 1933
20,000... Apr 1 1934
30,000... Apr 1 '35-'37
25,000... Apr 1 1938

Refunding Water Bonds.
4s '05 A-O \$18,000... 1923-1925
Sewer Bonds.
4s '09 J-D \$10,000. Dec 31 '23-'28
4 1/2 '13 A-O 8,800. Apr 1 '23-'33
4 1/2 '15... 28,000... July '30-'32

School Building Bonds.
4s '06 A-O \$12,000. Apr 1 '23-'26
4s '09 J-D 30,000. Dec 31 '23-'28
4 1/2 '13 A-O 24,400... 1923-1933
4 1/2... 75,000...

Water-Works Impt. Bonds.
4 1/2 '12 A-O \$40,000... Apr 1 '26-'29
{ 35,000... Aug 1 '31-'37
5 1/2 '21 F-A { 25,000... Aug 1 1938
90,000... Aug 1 '39-'41

City Hall Bonds.
4 1/2 '13 A-O \$17,500... 1923-1933
BOND. DEBT Oct 12 1922 \$607,500
Water debt (incl.)... 213,000
Assess. val., real estate... 13,692,560
Assess. val., personal... 3,965,610
Assess. val., bank stock... 1,021,445
Tot. assess. val. 21 (about 80% actual)... 18,679,615
Tot. tax rate (per \$1,000) 22. \$35.00
INT. payable at City Treas. office.

WAUWATOSA.
This city is in Milwaukee County.
Inc. May 27 1897.
Water-Works Bonds.
4 1/2 '10 M-S \$2,000... \$500 yearly
Sewer Bonds.
5s '10 F-A \$1,250... \$250 yearly
4 1/2 '10 M-S 1,500... \$500 yearly
5s '13 M-S \$10,500... 1923-1932
5s '15 M-S \$16,250... Part yearly
5s '17 M-S 5,000... 1,000 yearly
5s '19 M-S 16,000... 1,000 yearly
5s '19 M-S 12,000... 1,000 yearly
6s... 25,000...

School Bonds.
4s '04 M-S \$3,000... \$1,500 yearly
5s M-S 11,000... 1,000 yrly Mar 15
4 1/2... \$14,000... \$1,000 yearly
5s '19 M-S 19,000... Mar 15 '21-'39
5s '19 M-S 14,000... 1923-1929
{ 30,000... 1930-1939
5s '20 M-S 18,000... \$9,000... '23-'25
0,000... '31-'40
6s '21 M-S 60,000... Mar 15 '23-'41
(For maturity see V. 112, p. 2565.)
5s '22 M-N 20,000... May 1 '23-'32
15,000... May 1 '33-'37
5s '22 M-S 30,000... Mar 1 '23-'37
5,000... Mar 1 '38-'42

Street Bonds.
4 1/2 '10 M-S \$5,000... \$1,000 yearly
5s '15 M-S 7,000... \$1,000 yearly
5s '17 M-S 10,000... \$1,000 yearly
{ 875... 1923-1929
2,000... 1930-1934
3,000... 1935-1939
5s '19 M-S 32,000...
TOT. BD. DT. Oct 1922... \$360,500
Water debt (incl.)... 2,000
Assess. val., real estate... 10,387,259
Assess. val., personal... 954,075
Assess. val., bank stock... 170,000
Tot. ass'd val. 22(80% act.) 11,511,285
Total tax rate (per \$1,000) 21 \$30.00
Pop'n '10, 3,345; 1920... 5,818
INT. on water 5s and sewer 4s at Wisconsin Nat. Bank; others at First Nat. Bank, Wauwatosa.

WEBSTER UNION FREE HIGH SCHOOL DISTRICT.
This district (P. O. Webster) is in Burnett County.
School Building Bonds.
6s... \$75,000...
BONDED DEBT... (7)

WEST ALLIS.
This city is in Milwaukee County.
Inc. Apr. 12 1906. Pop. 1910, 6,645.
1920, 13,765.
School Bonds.
4 1/2 '07 F-A \$5,000... Feb 1 '23-'27
5s '11 M-S 18,000... Mar 1 '23-'31
5s '11 M-S 4,000... Mar 1 '23-'30
5s '12 M-S 6,000... Mar 1 '26-'31
5s '13 M-S 33,000... Mar 1 '23-'33
5s '15 M-S 13,000... Mar 1 '23-'35
5s '19 M-S 255,000... Mar 1 '23-'39
5s '20 M-S 217,000... Mar 1 '23-'35
90,000... Mar 1 '36-'40
90,000... Mar 1 '33-'31
6s '21... 110,000... Mar 1 '23-'41

Sewer Bonds.
5s '05 F-A \$2,250... Feb 1 '23-'25
5s '08 M-S 25,000... Mar 1 '23-'27
5s '10 M-S 4,000... Mar 1 '23-'30
5s '11 M-S 8,000... Mar 1 '23-'30
5s '12 M-S 16,000... Mar 1 '23-'32
5s '13 M-S 10,000... Mar 1 '23-'32
5s '13 M-S 21,000... Mar 1 '23-'33
5s '13 M-S 11,000... Mar 1 '23-'33
5s '15... 2,100... Mar 1 '23-'25
5s '17 M-S 10,000... Mar 1 '23-'27
14,000... Mar 1 '23-'28
6,000... Mar 1 '23-'28
10,000... Mar 1 '23-'28
11,000... Mar 1 '23-'28
5s '18 M-S... Sept 1 1923
5s '18 M-S 10,000... Sept 1 '23-'33
5s '19 M-S 24,000... Mar 1 '23-'34
6s '21... 16,000... Mar 1 '23-'30
24,000... Mar 1 '31-'36
3,000... Mar 1 '23-'25
6s '21... 2,000... Mar 1 1926
10,000... 1923-1932
20,000... 1933-1942
10,000... 1923-1932
10,000... 1923-1932
15,000... 1924-1942
10,000... 1923-1932

Library Bonds.
5s '13 M-S \$2,400... Mar 1 '31-'33
Police and Fire Alarm Bonds.
5s '15 M-S \$1,800... Mar 1 '23-'25
Street Bonds.
5s '10 M-S \$13,000... Mar 1 '23-'30
5s '12 M-S 1,000... Mar 1 1923
5s '13 M-S 20,000... Mar '23-'25
5s '15 M-S 20,000... Mar 1 '26-'35
5s '17 M-S 45,000... Mar 1 '23-'37
5s '19... 29,000... Mar 1 '23-'39
6s '21... 14,000... Mar 1 '23-'29
6,000... Mar 1 '30-'31
32,000... 1923-1938
12,000... 1939-1942
10,000... 1923-1932

Water Bonds.
5s '05 F-A \$9,000... Feb 1 '23-'25
5s '11 M-S 1,500... Mar 1 '23-'25
5s '12 M-S 5,000... Mar 1 '28-'32
5s '14 M-S 2,000... Mar 1 '23-'24
5s '15 M-S 1,500... Mar 1 '23-'25
5s '17 M-S 5,000... Mar 1 '23-'27
6s '21... 3,000... Mar 1 '23-'25
12,000... Mar 1 '26-'31
95,000... Mar 1 '23-'41
10,000... 1923-1927
15,000... 1928-1942

BOND. DEBT Oct 1922 \$1,483,550
Assess. val., real estate... 18,944,255
Assess. val., personal... 10,837,352
Total assess. val. 1921... 29,781,607
Total tax (per \$1,000) 1921... \$28.00
INT. at John Nuveen & Co., Chicago; Wisconsin Nat. Bank, German-American Bank, Milwaukee; First Nat. Bank in West Allis, Harris Trust & Sav. Bank, Chicago, and West Allis State Bank.

WEST SALEM SCH. DIST. NO. 1.
This district is in La Crosse Co.
Building Bonds.
4s '17 Sept 25,000... Serial
5s '17 Sept 20,000... Serial
TOTAL DEBT... (7)

WHITEWATER.
This city is in Walworth County.
Water-Works Bonds.
4 1/2 '12 A-O \$20,000... Apr 1 '23-'32
5s A-O 36,100...
Sewer Bonds.
A-O \$7,000... 1925
Paving Bonds.
4 1/2 '12 F-A \$12,000... 1930
4 1/2... 8,000... 1924
5s '19 M-N 15,000... May 10 '25-'32
BOND. DEBT Sept 29 '22 \$85,500
Assessment debt (add'd)... 4,320
Floating debt... 9,000
Assess. val. real estate... 3,010,000
Assess. val. personal prop. 1,094,940
Tot. ass'd val. 22(85% act.) 4,104,940
Tot. tax rate (per \$1,000) 21... \$28.10
Population 1910, 3,224; 1920... 3,215
INT. payable at Whitewater.

WHITEFISH BAY.
This village is in Milwaukee Co.
Incorporated in 1892.
General Fund Bonds.
5s g '17 J-J { \$5,900... July 1 '23-'27
10,000... July 1 '28-'32
12,000... July 1 '33-'36
18,000... July 1 1937
5s '17 A-O 20,000... Oct 1 '23-'37
5s '19 A-O 20,000... 1938
4 1/2 '22... 55,000... 1942
BOND. DEBT Nov 25 '22 \$170,000
Assess. val. real estate... 3,802,015
Assess. val. personal... 1,818,855
Tot. ass'd val. 22 (92% act.) 5,620,870
Total assessed val. 1922... \$84.80
Pop'n 1910, 642; 1920... 882
INT. at Village Treas. office.

WILLIAMS BAY CONS. S. D. 1.
This district is in Walworth Co.
Building Bonds.
5s '16 F-A \$24,200... 1923-1933
(Subject to call after 1919.)
BOND. DEBT Dec 20 1920 \$25,000
Floating debt... 6,000
Tot. assess. val. 20(85% act.) 1,582,692
Sch. tax rate (per \$1,000) 20... \$12.00
Population in 1920... 450

WINNEBAGO COUNTY.
Oshkosh is the county seat.
Highway Bonds.
5s \$150,000... July 1 1923
BOND. DEBT Sept 28 '22 \$795,000
Assess. val. real... 75,023,125
Assess. val. personal... 23,957,750
Total assess. val. 1921
(98.44%)... 98,980,875
Tax rate (per \$1,000) 1921... \$6.14-4
Population 1910, 62,116; 1920, 63,897

WOOD COUNTY.
Wisconsin Rapids is the county seat.
5s '20 A-O \$700,000 \$100,000 on
Apr 1 in '27, '30, '32, '33, '35, '36
and '39.
Asylum Bonds.
4s '09 A-O \$68,000... Apr 1 '23-'29
4 1/2 J-D 14,000... Apr 1 '23-'30

Highway Bonds.
5s 20 A-O \$860,000... 1928-1938
(\$100,000 in each of the years 1928, 1919, 1931, 1934, 1937 and 1938.)
BOND. DEBT Oct 3 '22 \$1,582,000
Assessed valuation, real... 36,163,750
Assessed val., personal... 10,066,750
Total assessed value 1921... 46,230,500
Co. tax rate (per \$1,000) 21... \$10.34
Pop'n 1910, 30,583; 1920... 34,643
INT. at Wisconsin Trust Co., Milwaukee, or at County Treas. office and on 5s of 1920 at County Treasurer's office.

State of Minnesota.

ITS DEBT, RESOURCES, ETC.

Organized as a Territory (Act March 3 1849)..... March 3 1849
 Admitted as a State (Act Feb. 26 1857)..... May 11 1857
 Total Area of State (square miles)..... 83,365
 State Capital..... St. Paul
 Governor (term expires 1st Mon. Jan. 1925)..... J. A. O. Preus
 Secretary of State (1st Mon. Jan. 1925)..... Mike Holm
 Treasurer (1st Monday Jan. 1925)..... Henry Rines
 Auditor (1st Monday Jan. 1925)..... Ray P. Chase
 Attorney-General (1st Monday, Jan. 1925)..... Clifford L. Hilton

LEGISLATURE meets biennially in odd years on the Tuesday after the first Monday in January, and sessions are limited to ninety days.

STATE DEBT.—For the early history of Minnesota's debt see "State and City Supplement," April 1893, page 103. The funded debt of the State on Jan. 1, 1923 amounted to \$21,599,800, consisting mostly of soldiers' bonus certificates issued during the years 1919, 1920 and 1921. A tabulation of these bonus certificates is given below:

\$330,000.....Feb 1 1923	\$1,200,000.....Aug 1 1926
495,000.....Aug 1 1923	800,000.....Feb 1 1927
330,000.....Feb 1 1924	1,470,000.....Aug 1 1927
5s '20 F-A 495,000.....Aug 1 1924	800,000.....Feb 1 1928
330,000.....Feb 1 1925	1,650,000.....Aug 1 1928
1200,000.....Aug 1 1925	985,000.....Feb 1 1929
4,200,000.....Feb 1 1926	1,500,000.....Aug 1 1929
800,000.....Feb 1 1926	1,000,000.....Feb 1 1930

Other certificates, all running for only a few years, many of which were held by the State funds, outstanding Jan. 1 1919, included: \$147,000 public buildings; \$29,000 educational buildings; \$171,000 national guard armories; \$75,000 Itaska Park, and \$500,000 Historical Society Building. Of the total \$663,000 were held by State funds.

Payment of the above certificates are all provided for by special tax levies.

INTEREST on all certificates is payable at State Treasurer's office.

PERMANENT TRUST FUNDS.—The school fund on June 30 1920 amounted to \$30,920,032.97, including \$273,825.98 in cash, \$5,175,343.33 in land contracts and \$25,471,863.66 in bonds. The permanent university fund on June 30 1920 amounted to \$1,978,191, including \$29,461.46 cash, \$213,171.49 in land contracts and \$1,735,558.05 in bonds; swamp land fund to \$7,157,153.59, including \$100,603.28 in cash, \$2,977,423.31 in land contracts, \$4,079,122 in bonds, and the internal improvement land fund to \$573,270, including \$2,833.26 in cash, \$164,261.69 in land contracts, and \$206,175.35 in bonds.

TAXABLE VALUATION.—The taxable valuation, total tax levied, and the rate of State tax have been as follows for the years named:

Year	Real.	Personal.	Total.	Tot. Taxes Levied.	State tax per \$1,000
1921	\$1,750,553,177	\$776,829,071	2,527,382,248	115,311,096	\$4.23
1920	1,750,553,177	776,829,071	2,527,382,248	96,338,410	5.67
1919	1,473,792,290	300,815,074	1,774,607,364	72,289,340	3.50
1918	1,481,544,577	268,636,274	1,750,180,851	52,055,180	2.87
1915	1,284,150,906	207,813,642	1,491,964,548	38,162,527	2.35
1914	1,273,974,156	202,025,452	1,475,999,608	37,637,041	2.52
1912	1,154,269,735	185,489,012	1,339,758,747	33,373,921	1.47
1910	1,013,542,817	181,419,495	1,194,962,312	28,732,636	2.10
1908	898,993,721	166,016,320	1,065,010,201	22,355,326	1.80
1907	708,304,220	147,729,315	856,033,535	14,963,901	1.60
1906	459,213,453	98,803,235	558,016,688	14,770,864	1.80
1899	556,145,887	85,114,364	641,260,251	4,191,811	1.80
1880	203,474,427	54,581,506	258,055,933	2,619,764	5.00
1870	87,221,348	19,957,909	107,179,257	658,355	4.00
1861	33,350,057	5,914,083	39,264,140		

This is exclusive of moneys and credits, which are assessed at their full cash value. These in 1910 amounted to \$115,676,126; in 1912, these amounted to \$156,252,274; in 1914 to \$197,625,914; 1915, \$213,078,632; 1918, \$330,270,597; 1919, \$355,112,619, and in 1920 these amounted to \$443,092,864.

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 MADE ON NEW BASIS SINCE 1913.—The Legislature in 1913 passed a new law, known as Chapter 483, General Laws, 1913, under which the county assessors assesses platted real estate at 40% of its full value and unplatted at 73 1/3%, where previously it was customary to assess real property at 60% of its full valuation and any improvement thereon at 50%. The personal property under this new law is now being assessed at 33 1/3% and 25% of its full valuation, where formerly about 50% was assessed.

DEBT LIMITATION.—Minnesota has sought to protect the State from excessive debt issues through restrictions in its Constitution, but the action of the State Legislature in 1918 and 1921 in authorizing \$20,000,000 Soldiers' Bonus Certificates and the upholding of the law by the State Supreme Court "Chronicle" Dec. 27 1919, page 2456) shows that the restrictions are not as broad as had been supposed. The Constitution fixes the limit of debt 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." On Nov. 2 1920 the voters approved an amendment which added Article 16, providing for the creation of a State highway system and authorizing the issuance of \$10,000,000 bonds per year for that purpose, to a grand aggregate of \$75,000,000. Besides the foregoing, it is also provided that the State credit shall not be loaned, &c. With regard to the debt of municipalities there is but one section in the Constitution which relates to that subject, and that has reference to making railroad debt.

FIRST, as to State indebtedness, Article 9, Sections 5, 6, 7, 8 and 14, and Article 16 follow:

SECTION 5. (State Debt Limited—How 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 of such debt, and also a tax sufficient to pay the principal of such debt within ten years from the final passage of such law, and shall specially appropriate the proceeds of such taxes to the payment of such principal and interest; and such appropriation and taxes shall not be repealed, postponed or diminished, until the principal and interest of such debt shall have been wholly paid. The State shall never contract any debts for works of internal improvements, or be a party in carrying on such works, except in cases where grants of land or other property shall have been made to the State, especially dedicated by the grant to specific purposes, and in such case the State shall devote the avails of such grants, and may pledge or appropriate the revenue derived from such works in aid of their completion.

SECTION 6 (Issue of Bonds for Created Debt).—All debts authorized by the preceding section shall be contracted by loan on State bonds of amount 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 (Limitation as to When Debt May Be Contracted).—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 (Disposition of Funds Received for Bonds).—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 incur 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.

We reprint below part of Section 1 and Section 4 of Article 16, which was adopted at the 1920 general election:

SECTION 1. There is hereby created and established a trunk highway system which shall be located, constructed, reconstructed, improved and forever maintained as public highways, by the State of Minnesota. The said highways shall extend as nearly as may be along the following described routes, the most specific and definite location of which shall be fixed and determined by such bonds officers or tribunals in such manner, as shall be prescribed by law, but in fixing such specific and definite routes, there shall not be any deviation from the starting points or terminals set forth in this bill, nor shall there be any deviation in fixing such routes from the various villages and cities named herein, through which such routes are to pass.

SECTION 4. The Legislature may provide by law for the issue and sale of the bonds of the State in such amount as may be necessary to carry out the provisions of Section 1 of this article, provided, however, that the amount of bonds which may be issued in any one calendar year shall not exceed, in the aggregate, ten million dollars, par value, and provided, further, the total amount of such bonds issued and unpaid shall not at any time exceed seventy-five million dollars, par value. The proceeds of the sale of such bonds shall be paid into the treasury of the State and credited to the trunk highway fund. Any bonds so issued and sold for a term not exceeding twenty (20) years. They shall not be sold for less than par and accrued interest and shall not bear interest at a greater rate than five per cent per annum. In the trunk highway sinking fund shall not be adequate to meet the payment of the principal and interest of the bonds authorized by the Legislature as hereinbefore provided, the Legislature may provide by law for the taxation of all taxable property of the State in an amount sufficient to meet the deficiency, or it may, in its discretion, appropriate to such sinking fund moneys in the State treasury not otherwise appropriated.

Section 5 repeats all provisions of the Constitution inconsistent with Article 16.

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 any amount that shall exceed five per centum of the value of the taxable property within such county, township, city, or other municipal corporation, the amount of such taxable property to be ascertained and determined by the last assessment of said property made, for the purpose of State and county taxation, previous to the incurring of such indebtedness.

The foregoing was adopted as an amendment in 1879. Before its adoption the section read so as to authorize municipal corporations to issue bonds in aid of railroads to ten per cent of valuation. Hence the amendment consisted in simply changing the word ten and making it five.

This is all the constitution contains with reference to the debts of municipalities.

Legislative Provisions.—The Legislature, however, has made some general provisions governing bond issues, which are contained in Sections 1851, 1862, 1903, 1906, 1907 and 1932 of the General Statutes, 1913.

Section 1851 provides that "no city of the first class shall hereafter incur or be subject to a net indebtedness in excess of 5% of its assessed value, nor shall any other municipal corporation except school districts become so indebted beyond 10% of such value." It is provided also "that if the net indebtedness of any municipality, at the time when the Revised Laws take effect, shall exceed the limit herein fixed, or if any village thereafter organized as a city under a home rule charter shall be bonded so that such excess when so organized, either may issue and sell new bonds sufficient in amount to refund all or any part of such existing indebtedness, but the same shall not thereby be increased."

Section 1862 relating to independent school districts situated wholly or in part within any city having a population of more than 50,000, states that "no such school district shall have power to issue bonds or any evidences of indebtedness running more than two years, whenever the aggregate of the outstanding bonds and evidences of indebtedness of such district equals or exceeds 3 1/2% of the assessed value of all taxable property within such school district."

Section 1903 refers to cities having a population of 20,000 or less and provides that bonds may be issued for such purposes as permanent improvement, bridge, shipping terminal, water and light, city hospital, school and general fund, but stipulates that "none of such bonds above described shall be issued whereby the aggregate bonded indebtedness of the city, including any funds, bonds or balances held in a sinking fund, shall be made to exceed 10% of the assessed valuation of the taxable property within the city, provided, however, for the purpose of determining the limitation bonds issued for the purpose of acquiring, constructing, improving, operating or purchasing water power or lighting plants shall not be included."

No bonds authorized by this Act shall be issued by any city, until the issuance thereof shall have been first authorized by a three-fifths vote of the legal voters of the city voting upon the question, and the question of the issuance of such bonds shall be submitted to the electors of the city proposing to issue the same at a general or special election.

Cities having more than 10,000 and not more than 20,000 inhabitants, in addition to all the powers now possessed by such city, are authorized by Section 1906 to issue bonds for local improvements not exceeding \$25,000, and according to Section 1907 "the bonds authorized by Section 1 of this Act (Section 1906) or any portion thereof, may be issued and sold by any such city notwithstanding any limitation contained in the charter of such city or in any law of this State, prescribing or fixing any limit upon the bonded indebtedness of such city, but the full faith and credit of any such city shall at all times be pledged for the payment of any bonds issued under this Act and for the current interest thereon, and the city council and common council of such city shall each year include in the tax levy for such city a sufficient amount to provide for the payment of such interest and for the accumulation of a sinking fund for the redemption of such bonds at their maturity."

Section 1932 provides that villages in Minnesota having a floating indebtedness may issue bonds for the purpose of refunding the same; but no such bonds shall be issued, or sold which, with bonds already issued shall exceed 15% of the assessed valuation of real estate of said villages.

SOLDIERS' BONUS CERTIFICATES.—The Legislature passed an Act in 1919 creating a Soldiers' Bonus Board and authorizing the "Board to issue certificates of indebtedness in the aggregate amount not to exceed \$20,000,000 at not less than par and not more than 5% interest." The State Supreme Court on Dec. 10 1910 sustained the decision of the Hennepin County District Court, which on Nov. 5 1910 held that the Soldiers' Bonus Law was valid. See "Chronicle" Dec. 27 1910, page 2455.) Owing to the inability of the "Board" to sell all of the certificates as far the 1921 Legislature passed an Act permitting the sale of the remainder (\$4,538,000) below their face value. Another Act passed in 1921 provided an additional million of bonus certificates.

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.

SUPREME COURT RULING AFFECTING SCHOOL BONDS.—The State Supreme Court on Dec. 23 1917 ruled that bond issues for the erection of new school buildings must be initiated with the passage of resolutions of boards of education under Minnesota laws, otherwise a vote of a school district to that end is ineffective. V. 106, p. 205.

AURORA.
This village is in St. Louis County.
-a- Refund: (See pamphlet in Dubuque)
6s J-J \$20,000, July 22 '23-'24
BOND, DEBT Dec 5 '22 \$197,000
Assessed val. real estate...2,078,483
Assessed val. personal...413,237
Assess. value 1922...2,491,720
Population 1910, 1,919; 1920, 2,809

AUSTIN.
This city is in Mower County.
Water-Works Bonds.
4s \$20,000, July 1 1933
Railroad Aid Bonds.
4s \$18,000, Nov 1 1924
Right of Way & Sewerage Bonds
-s- 15,738
-s- 7,500
Refunding Bonds.
4s \$15,000, Jan 1 1925
4s 15,000
Park Bonds.
5s \$5,000, July 1 1935
Sewage System Bonds.
4 1/2s '22 J-J \$170,000, Jan 1 1942
BOND, DEBT Sept 27 '22 \$259,238
Assessment debt 69,100
Floating debt (additional) 37,419
Sinking fund 20,000
Assessed valuation, 1922
(33 1/3% to 40% act.):
Real estate...3,230,385
Personal 619,699
Other property 1,528,712
Total 5,378,796
Total tax rate (per \$1,000) '21 \$34.55
Population 1910 6,900; 1920, 10,118

BARNESVILLE.
This city is in Clay County.
BOND, DEBT Dec 14 '21 \$30,000
Total assessed value 1921 514,520
Total city tax (per \$1,000) '21 \$31.40
Population 1910, 1,535; 1920, 1,564

BECKER COUNTY INDEP. CON. SCHOOL DIST. NO. 18.
P. O. Lake Park.
School Building Bonds.
5 1/2s '20 A-O \$50,000, Apr 1 1935
BOND, DEBT Oct 6 1922 \$70,000
Tot. ass'd val. '21 (1-3 act.) 737,841
Tot. tax rate (per \$1,000) '21 \$43.00
Population (est.) 1922 1,202
INT. at First Nat. Bank, St. Paul.

BELTRAMI COUNTY.
Bemidji is the county seat. Incorporated in 1896.
6s '22 \$5,000
Bridge Bonds.
-s- \$3,500, June 1 1923
5 1/2s '17 J-J 9,000, June 1 '24-'26
24,000, June 1 '27-'32
Funding Bonds.
5s '99 \$20,000, Serially
Highway Bonds.
-s- 15,000, 1932
5s '17 100,000
State Rural Highway Bonds.
6s '15 \$361,000
Trunk Highway Reimbursement Bonds.
6s '21 s-a \$80,000, Sept 1 '31-'38
5,000, Sept 1 1939
5 1/2s 54,985.18
Ditch Bonds.
4s 5s, 5 1/2s & 6s \$2,744,100, annually
GEN. B. D. T. Sept 1 '22 \$171,500
State reimbur. bds. (add'l) 134,958
Ditch bonds (additional) 2,744,100
Rural highway bds. (add'l)
Assets, Sept. 1922: 361,000
Sinking funds 300,000
State's share of rural highways 220,946
Total assess. value 1921 11,783,752
Moneys and credits (additional full value) 1,202,042
State & Co. tax (per \$1,000) '20 \$30.42
Population 1910, 19,937; 1920, 27,079
INT. on 5s, 5 1/2s & 6s in N. Y. and Chicago; on all other bonds at County Treasurer's office.
(additional) 134,988
x All ditch bonds secured by liens against the land benefited and are payable in 15 annual installments after 5 years from issue, with the exception of \$25,000 4s, which are payable to the State of Minnesota in two annual installments after 5 years from issue.
State Rural Highway bonds are paid 1/2 by the State, 1/4 by the county and 1/4 by special assessments.
State Reimbursement bonds are payable by the State.

BELTRAMI COUNTY IND. S. D. NO. 7.
P. O. Bemidji.
-s- \$235,000
Building Bonds.
5 1/2s '22 M-S \$100,000, Mar 1 1937
BOND, DEBT Sept 19 '22 \$415,000
Sinking fund 9,000
Total assess. value 1921 2,716,804
School tax rate (per \$1,000) '21 \$6.59
Present population (est.) 8,000

BELTRAMI COUNTY IND. S. D. NO. 7.
P. O. Bemidji.
-s- \$235,000
Building Bonds.
5 1/2s '22 M-S \$100,000, Mar 1 1937
BOND, DEBT Sept 19 '22 \$415,000
Sinking fund 9,000
Total assess. value 1921 2,716,804
School tax rate (per \$1,000) '21 \$6.59
Present population (est.) 8,000

BELTRAMI COUNTY IND. S. D. NO. 111.
P. O. Bandette.
Funding Bonds.
6s '18 M-S \$840,000, May 1 1931
TOTAL DEBT Oct 1 1922 \$40,000
Tot. assess. val. '21 (25% act.) \$22,000
Total tax rate (per \$1,000) '21 \$10.11
Population in 1920 2,800

BEMIDJI.
This city is in Beltrami County.
Water Bonds.
5s \$50,000, 1928
Permanent Imp. Fund Bonds.
5s Var \$15,000, 1930
25,000, 1927-1946
5s Revolving Fund Bonds.
5s Var \$10,000, 1932
5s Poor Fund Bonds.
5s Var \$5,000, 1932
Municipal Imp. Bonds.
6s '23 \$50,000, Jan 2 '24-'28
BOND, DEBT Sept 28 '22 \$125,000
State loans (add'l) 66,000

BENSON.
This city is in Swift County.
Refunding Bonds.
5s '18 \$28,000, 1923-1936
Funding Bonds.
6s \$24,000
TOTAL DEBT Nov 12 '20 \$95,000
Sinking fund 12,000
Assessed value real estate 703,287
Assessed value, personal 309,157
Other assessable property 404,443
Total assessed val. 1920 1,816,587
Tax rate (per \$1,000) 1919 \$69.00
Population 1910, 1,677; 1920, 2,111

BENTON COUNTY.
Foley is the county seat.
5s M-S \$1,000, 1923-1924
5s 15,000, 1925-1929
Trunk Highway Reimbursement Bonds.
-s- \$2,000, Sept 1 1931
5 1/2s '21 s-a 5,000, Sept 1 1932
4,110, Sept 1 1933
Funding Bonds.
-s- \$35,000, 1931-1935
Road Bonds.
5s '22 J-J \$250,000, Jan 2 1932
GEN. B. D. T. Jan 1922 \$69,000
State bonds (add'l) 261,100
Ditch debt (add'l) 13,000
Assessed value, real estate 7,093,115
Assessed value, personal 1,149,046
Total assessed value 1921 8,242,161
Moneys & credits (full val., additional) 1,391,562
Popul'n, 1910, 11,615; 1920, 14,073

BIGSTONE COUNTY.
Ortonville is the county seat.
Ditch Bonds.
-s- \$140,100
Road and Bridge Bonds.
-s- \$250,000
Refunding Court House Bonds.
6s '21 M-S \$20,000, Nov 1 1931
Trunk H'y Reimburse. Bonds.
4 1/2s '22 M-N \$49,717.40
BOND, DEBT Nov 27 '22 \$410,100
Floating debt 63,448
Assessed val'n, real estate \$681,785
Assessed val'n, personal 1,150,457
Total assessed val'n 1921 9,895,272
Moneys & credits (add'l full value) 1,568,783
State & Co. tax (per \$1,000) '21 \$3.90
Population 1910, 9,367; 1920, 9,703

BINGHAM LAKE SCHOOL DIST.
This district (P. O. Bingham Lake) is in Cottonwood County.
Building Bonds.
-s- \$30,000
BOND, DEBT Oct 10 1922 \$30,000
Floating debt (additional) 6,000
Total assessed value 1921 \$22,319
Total tax rate (per \$1,000) '21 \$31.20
Population 1921 700

BIWABIK.
This village is in St. Louis County.
Certificates of Indebtedness.
5 1/2s '19 \$40,000, 1923-1924
Refunding Bonds.
6s '22 J-J \$105,000, Jan 20 '25-'36
12,000, Jan 20 1937
BOND, DEBT Jan 29 '22 \$314,250
Assessed value, real estate 3,542,473
Assessed value, personal 435,969
Total assessed val. '20 (abt. 1/4 act.) 3,978,442
Tot. tax rate (per \$1,000) '20 \$40.00
Population 1910, 1,690; 1920, 2,286

BIWABIK SCHOOL DISTRICT.
This district is in St. Louis County.
5s '12 P-A \$63,440, 1923-1926
5s '19 J-J 56,070, 1923-1934
BOND, DEBT Sept 1 '22 \$140,000
Floating debt 51,281
Sinking fund 28,050
Tot. ass'd val. '22 (30% act.) 5,267,046
Total tax (per \$1,000) 1922 \$32.27
Population in 1922 (est.) 2,300

BLUE EARTH COUNTY.
Mankato is county seat.
Road Bonds.
5s '14 J-D \$2,000, Dec 1 1923
6s '20 s-a 50,000, Nov 1 1930
Drainage Bonds.
5 1/2s '20 s-a \$190,000, Nov 1 '25-'34
18,000, Nov 1 1935
54,000, Nov 1 '36-'38
15,000, Nov 1 1939
6s '21 J-D 375,000, Nov 1 '26-'40
(For maturity see V. 112, p. 2787.)
4 1/2s '22 J-J \$111,000, Jan 15 '27-'41
(For amount due each year see V. 114, p. 217.)
-s- 3,500, Dec 1 1927
5s 27,000, Dec 1 '28-'36
75,000, Dec 1 '37-'41
BOND, DEBT Sept 28 '22. None
Assessment debt 896,100
Floating debt 50,000
Assess. val., real estate 25,473,756
Assessed val., personal 3,726,119
Total assess. val. 1921 (25-40% act.) 29,199,875
Moneys and credits (add'l full value 1921) 3,694,437
State & Co. tax (per \$1,000) '21 \$15.70
Popul'n, 1910, 29,337; 1920, 31,477
INT. on bonds of 1920 at the office of the County Treasurer and on bonds of 1921 at the First National Bank, Minneapolis.

BRainerd.
Brainerd is in Crow Wing County.
Inc. Nov. 1 1881. Pop'n 10,526, 1920, 9,591.
Permanent Imp. Revolving Bds.
5s '17 M-S \$12,000, Sept 1 1927
5s 33,400, 1924

Water debt (incl.) 100,000
Sinking fund 17,003
Assessed valuation, 1922-
Real...1,461,592
Personal 590,738
Other property 820,852
Total 2,873,182
Tax rate (per \$1,000) 1922 \$16.14
Population 1910, 5,099; 1920, 7086
INT. at Central Tr. Co. of Ills., Chic.

BRECKENRIDGE.
This city is in Wilkin County.
Armory Bonds.
6s '15 M-S \$35,000, May 1 1925
(Subject to call \$5,000 yearly May 1)

BROWN COUNTY.
New Ulm is the county seat.
Highway Bonds.
5s '15 M-S \$35,000, May 1 1925
Bridge Bonds.
-s- \$100,000
GEN. B. D. T. Dec 31 '21 \$130,000
Ditch & road debt (special) (additional) 777,000
Floating debt (warrants) 6,889
Assess. val. real estate 17,839,939
Assess. val. personal 2,912,926
Total assess. val. 1921 20,752,865
Moneys and credits (add'l full value) 2,448,716
State & Co. tax (per \$1,000) '21 \$13.30
Popul'n, 1910, 20,134; 1920, 22,421
INT. at First Nat. Bank, St. Paul.

BROWN COUNTY.
New Ulm is the county seat.
Highway Bonds.
5s '15 M-S \$35,000, May 1 1925
Bridge Bonds.
-s- \$100,000
GEN. B. D. T. Dec 31 '21 \$130,000
Ditch & road debt (special) (additional) 777,000
Floating debt (warrants) 6,889
Assess. val. real estate 17,839,939
Assess. val. personal 2,912,926
Total assess. val. 1921 20,752,865
Moneys and credits (add'l full value) 2,448,716
State & Co. tax (per \$1,000) '21 \$13.30
Popul'n, 1910, 20,134; 1920, 22,421
INT. at First Nat. Bank, St. Paul.

BUFFALO.
This village is in Wright County.
Water-Works Bonds.
4s \$25,000
Electric-Light Bonds.
4s \$8,000
BOND, DEBT Nov. 20 '19 \$306,000
Floating debt 664,000
Sinking fund 154,000
Assess. val. '20 (25% act.) 14,400,000
Population, 1910, 1,277; 1920, 1,438

BUHL.
This village is in St. Louis County.
Refunding Bonds (Tax-free).
5e 1/2 J-D \$70,000, June 15 '23-'29
6s 1/2 M-S \$1,500, Sept 1 '23-'28
Water, Light & Heat Bonds.
6s 1/2 '14 M-S \$20,625, Sept 1 '23-'28
BOND, DEBT Sept 30 '21 \$167,000
Floating debt 154,000
Sinking fund 154,000
Ass'd val. '20 (25% act.) 14,000,000
Population, 1910, 1,095; 1920, 2,007
INT. at First State Bank, Buhl, or City Nat. Bank, Duluth.

CALUMET.
This village is in Itasca County.
Refunding Bonds.
6s '20 J-J \$28,000
(Due yearly until 1932)
BOND, DEBT Oct 20 '22 \$28,000
Assessment debt (additional) 8,000
Floating debt (additional) 17,000
Sinking fund (general) 2,000
Tot. ass'd val. '21 (40% act.) 168,000
Total tax rate (per \$1,000) '21 \$127.30
Pop'n 1910 (Census), 245; 1920, 445
INTEREST at Calumet, Minn.

CAMPBELL SCHOOL DISTRICT.
This district is in Wilkin County.
4s '19 \$75,000, 1925-1939
BOND, DEBT Nov 1922 \$75,000

CARLTON COUNTY.
Carlton is the county seat.
Road Bonds.
5s '15 M-S \$20,500, May 1 '23-'25
(Due \$6,000 in even years and \$7,000 in odd years.)
-s- 75,000
State Rural Highway Bonds.
4 1/2s '16 A-O \$35,000, Apr 1 1926
Court-House Bonds.
4 1/2s \$120,000
BOND, DEBT Sept 30 '22 \$195,000
Floating debt (additional) 88,980
Ditch debt (additional) 251,000
Rural highway debt (add'l) 36,000
Assess. val. real estate 6,627,744
Assess. val. personal 2,742,652
Moneys and credits, full value 3,194,978
Total assess. val. 1921 12,565,374
State & Co. tax (per \$1,000) '21 \$19.00
Popul'n 1910, 17,559; 1920, 19,391

CASS COUNTY.
County seat is Walker.
Bridge Bonds.
4 1/2s '17 P-A \$10,000, Aug 1 '23-'32
5s '17 A-O 27,000, Apr 1 '23-'32
Funding Bonds.
4 1/2s '09 M-S \$15,000, Dec 1 '23-'34
5 1/2s '16 A-O 20,000, Oct 1 '26-'30
5s '17 A-O 8,400, Oct 1 '23-'27
5s '19 J-D 20,000, Dec 1 '24-'33
6s '20 P-A 75,000, Aug 1 1931
6s '21 J-D 100,000, June 1 '33-'41
Trunk Highway Reimburse. T.
4 1/2s '22 A-O \$165,000, Apr 1 '32-'41
Road Bonds.
5s '19 J-D 100,000, June 1 '28-'34
6s '20 P-A 100,000, Aug 1 1930
4s '20 150,000, July 1 '26-'30
State Rural Highway.
5 1/2s '15 M-S \$80,000, May 1 1925
5 1/2s '15 J-J \$30,000, Jan 1 '23-'26
5 1/2s '10 M-S 88,000, June 1 '23-'26
5 1/2s '16 J-J 20,000, Mar 1 '23-'26
6s '21 J-D 30,000, June 1 1931
TOT. B. D. T. Oct 19 '22 \$1,336,430
Floating debt (add'l) 416,330
Ditch debt (special) (incl.) 283,430
State rural highway debt (special) (incl.) 64,500
Road debt (special) (incl.) 315,000
Sinking fund 33,657
Assess. val. real estate 6,644,358
Assess. val. personal 767,390
Moneys & credit, full value 647,991
Total assessed value 1921 8,059,709
Total tax rate (per \$1,000) '21 \$29.98
Pop'n 1910, 11,620; 1920, 15,851

CASS COUNTY SCHOOL DIST.
P. O. Hackensack.
6s '20 B-O \$15,000, Dec 1 '32-'41
BONDED DEBT Jan 1922 \$190,000
Assessed valuation 1920 3,353,596
Population 1922 (est.) 5,540

CASS LAKE SCHOOL DISTRICT.
This district is in Cass County.
-s- \$70,000
BOND, DEBT Oct 1922 \$150,000
Floating debt (add'l) 5,000
Sinking fund 5,000
Assess. val. real estate 329,212
Assess. val. personal 225,293
Other assess. property 278,612
Total assess. val. (20 1-3 act.) 833,057
Total tax rate (per \$1,000) '20 \$81.24
Actual valuation 2,167,140

CHIPEWA COUNTY.
Montevideo is the county seat.
Road Bonds.
6s '20 M-S \$150,000, Nov 1 1930
County Ditch Bonds.
6s '21 s-a \$39,300, Nov 1 1931
Refunding Bonds.
-s- \$75,000
TOT. B. D. T. Sept 22 \$1,067,000
Assessed val. real estate 13,071,330
Assessed val. personal 1,615,180
Total assess. val. 1921 14,776,510
Moneys & credits (add'l full value) 2,207,340
Popul'n, 1910, 13,458; 1920, 15,720
INT. at First Nat. Bank, St. Paul.

CHISAGO COUNTY.
Center City is the county seat.
Trunk Highway Reimburse. Bds.
5 1/2s '21 M-S \$100,000, 1931-1940
BONDED DEBT 1921 \$515,000
Assessed value real estate \$7,377,318
Assessed value personal 1,212,141
Total assessed val. 1921 8,589,459
Moneys and credits (add'l full value) 1,738,167
Popul'n, 1910, 13,537; 1920, 14,445

CHISAGO COUNTY S. D. NO. 8.
P. O. Chisago City.
Building Bonds.
5 1/2s \$15,000, Mar 1 1935
TOT. B. D. T. Dec 1921 \$57,000
Assessed value, real estate 400,000
Assessed value, personal 50,000
Total ass'd val. (1/4 act.) 20,450,000
Population in 1920 (est.) 1,500

CHISHOLM.
This village is in St. Louis County.
Public Bldg. Bonds. (Tax-free).
6s '20 J-D \$585,000, Dec 1 '23-'35
BOND, DEBT Sept 1920 \$650,000
Assessed value 15,383,956
Population 1910, 7,684; 1920, 9,039
INT. at Merchants Loan & Trust Co., Chicago.

CLAY COUNTY.
Moosehead is the county seat.
Highway Reimbursement Bds.
5 1/2s '21 s-a \$43,885.91, Oct 1 '31-'40
TOT. B. D. T. Sept 28 '22 \$507,885
Assessed value real estate 14,862,004
Assessed value personal 2,257,420
Total assessed val. 1922 17,119,424
Money & credits (add'l full value) 2,924,420
State & Co. tax (per \$1,000) '21 \$15.60
Popul'n, 1910, 19,640; 1920, 21,780

CLAY COUNTY CONSOL. SCH. DIST. NO. 111.
P. O. Averbill.
6 1/2s '20 M-S \$50,000, May 1 1935
BOND, DEBT Oct 16 '22 \$50,000
Ass'd val. '22 (1-3 actual) 321,294
Tax rate (per \$1,000) 1921 \$37.74
Population (est.) 450
INT. payable at First National Bank, St. Paul.

CLAY AND NORMAN COUNTIES CONSOL. SCH. DIST. NO. 66.
P. O. Burup.
School-Building Bonds.
7s '20 \$80,000, July 1 1935
(Optional July 1 1930.)
BOND, DEBT Oct 5 1921 \$80,000

CLAY COUNTY S. D. No. 81.
P. O. Dilworth.
Building Bonds.
6s '17 M-N \$10,000, May 1 1932
5s '17 M-N 30,000, May 1 1932
BOND, DEBT Sept 17 1919 \$43,500
Assess. val. 1919 (1-3 act.) 258,423
Total tax rate (per \$1,000) '21 \$6.44

Refunding Bonds.
4s '17 \$15,000, 1927
Refunding Bridge Bonds.
4s '17 \$25,000, 1937
Funding Bonds.
5s '10 J-J \$20,000, Jan 1 1925
Water-Works Bonds.
5s '09 \$37,300, Nov 1 '23-'25
5s 300,000, 1949

CITY-HALL BONDS.
6s '14 F-A \$75,000, Feb 1 1934
Street Bonds.
5s '14 F-A \$22,000, Feb 1 1924
GEN. B. D. T. July 31 '22 \$137,000
Assessment debt (add'l) 40,400
Water debt (add'l) 342,500
Sinking fund 30,455
Assessed val., real 2,396,959
Assessed val., personal 609,202
Moneys & credits 745,938
Tot. ass'd val. '22 (40% act.) 3,752,059
Tax rate (per \$1,000) 1921 \$23.50

BRainerd SCHOOL DISTRICT.
4 1/2s M-S \$25,000, May 1 1924
4 1/2s A-O 40,000, Apr 1 1922
4s July 30,000, July 1 '22-'27
BOND, DEBT Sept 30 '21 \$95,000
Sinking fund 92
Total assess. val. 1921 3,025,000
Population in 1920 11,000

INTEREST ON 4s PAYABLE AT NAT. BANK OF COMM., N. Y. CITY, AND ON 4 1/2s AT FIRST NAT. BK., CHICAGO

BRECKENRIDGE.
This city is in Wilkin County.
Armory Bonds.
6s '15 M-S \$35,000, May 1 1925
(Subject to call \$5,000 yearly May 1)

BROWN COUNTY.
New Ulm is the county seat.
Highway Bonds.
5s '15 M-S \$35,000, May 1 1925
Bridge Bonds.
-s- \$100,000
GEN. B. D. T. Dec 31 '21 \$130,000
Ditch & road debt (special) (additional) 777,000
Floating debt (warrants) 6,889
Assess. val. real estate 17,839,939
Assess. val. personal 2,912,926
Total assess. val. 1921 20,752,865
Moneys and credits (add'l full value) 2,448,716
State & Co. tax (per \$1,000) '21 \$13.30
Popul'n, 1910, 20,134; 1920, 22,421
INT. at First Nat. Bank, St. Paul.

BUFFALO.
This village is in Wright County.
Water-Works Bonds.
4s \$25,000
Electric-Light Bonds.
4s \$8,000
BOND, DEBT Nov. 20 '19 \$306,000
Floating debt 664,000
Sinking fund 154,000
Assess. val. '20 (25% act.) 14,400,000
Population, 1910, 1,277; 1920, 1,438

BUHL.
This village is in St. Louis County.
Refunding Bonds (Tax-free).
5e 1/2 J-D \$70,000, June 15 '23-'29
6s 1/2 M-S \$1,500, Sept 1 '23-'28
Water, Light & Heat Bonds.
6s 1/2 '14 M-S \$20,625, Sept 1 '23-'28
BOND, DEBT Sept 30 '21 \$167,000
Floating debt 154,000
Sinking fund 154,000
Ass'd val. '20 (25% act.) 14,000,000
Population, 1910, 1,095; 1920, 2,007
INT. at First State Bank, Buhl, or City Nat. Bank, Duluth.

CALUMET.
This village is in Itasca County.
Refunding Bonds.
6s '20 J-J \$28,000
(Due yearly until 1932)
BOND, DEBT Oct 20 '22 \$28,000
Assessment debt (additional) 8,000
Floating debt (additional) 17,000
Sinking fund (general) 2,000
Tot. ass'd val. '21 (40% act.) 168,000
Total tax rate (per \$1,000) '21 \$127.30
Pop'n 1910 (Census), 245; 1920, 445
INTEREST at Calumet, Minn.

CAMPBELL SCHOOL DISTRICT.
This district is in Wilkin County.
4s '19 \$75,000, 1925-1939
BOND, DEBT Nov 1922 \$75,000

CARLTON COUNTY.
Carlton is the county seat.
Road Bonds.
5s '15 M-S \$20,500, May 1 '23-'25
(Due \$6,000 in even years and \$7,000 in odd years.)
-s- 75,000
State Rural Highway Bonds.
4 1/2s '16 A-O \$35,000, Apr 1 1926
Court-House Bonds.
4 1/2s \$120,000
BOND, DEBT Sept 30 '22 \$195,000
Floating debt (additional) 88,980
Ditch debt (additional) 251,000
Rural highway debt (add'l) 36,000
Assess. val. real estate 6,627,744
Assess. val. personal 2,742,652
Moneys and credits, full value 3,194,978
Total assess. val. 1921 12,565,374
State & Co. tax (per \$1,000) '21 \$19.00
Popul'n 1910, 17,559; 1920, 19,391

CLIMAX SCHOOL DISTRICT.
This district (P. O. Climax) is in Polk County.
4s '18 \$40,000
TOTAL DEBT Sept 28 '22 \$48,500
Assessed valuation 1921 330,000

CLOQUET.
This city is in Carlton County.
Water Wks. Ext. Bds. (tax free).
5 1/2s '21 M-N \$30,000 Sept 1 '23-'24
5s " 6,000 Sept 1 '23-'24
City Hall Bonds (tax free).
4 1/2s \$50,000 1924-1933
BOND. DEBT Oct 10 '22 \$86,000
Assessment debt (add'l) 55,000
Water debt (included) 38,000
Assess. val. real estate 1,917,771
Assess. val. personal 1,949,352
Other assessable property 3,073,694
Total assess. value 1922 6,931,817
(Real estate assess. at 40% actual val., personal at 25 & 33-1/3%)
Tot. tax rate (per \$1,000) '22 \$7.60
Total tax rate (per \$1,000) '20 \$65.00
Population, 1910, 7,031; 1920, 6,127
INT. on 5 1/2s payable in Minneapolis; 5s, in St. Paul, and on 4 1/2s in Cloquet.

CLOQUET IND. S. D. NO. 7.
Building Bonds.
6s '17 J-J \$20,000 July 1 '23-'24
6s '17 J-J 15,000 July 1 '23-'24
4s '20 100,000 July 1 '26-'29
5 1/2s '22 J-J 4,000 July 1 1922
88,000 July 1 '27-'37
BOND. DEBT Oct 1 1922 \$235,000
Assessed valuation 1921 4,187,613
School tax rate (per \$1,000) '21 \$26.00
Population in 1922 (est.) 7,500
INTEREST on 5 1/2s of 1922 at the Merchants Trust & Savings Bank, St. Paul; on others at Cloquet.

COLEBRAINE.
This village is in Itasca County.
BOND. DEBT Mar 29 '16 \$32,000
Total assess. val. 1915 4,453,164
Total tax rate (per \$1,000) '21 \$31.20
Population, 1910, 1,631; 1920, 1,300

COLUMBIA HEIGHTS.
This village is in Anoka County.
Water Works & Street Imp. Bds
5 1/2s '22 P-A \$32,000 Feb 1 1922
TOT. BD. DT. Apr 1922 \$96,000
Water debt (included) 72,000
Assessed value 1921 906,666
Population 1910, 590; 1920 2,698
INT. at First National Bank, Minneapolis.

COOK COUNTY.
Grand Marais is the county seat.
Refunding Bonds.
6s '18 M-S \$100,000 Sept 1 '28-'37
- 10,000
Court-House Bonds.
4s '11 J-J \$23,265 July 1 '23-'31
Road and Bridge Bonds.
5s P-A \$60,000 Aug 1 1931
5s M-N 50,000 May 1 1944
BOND. DEBT Nov 27 '22 \$314,954
Floating debt 45,956
Sinking fund 63,159
Assessed val. real estate 1,763,989
Assessed val. personal 121,379
Tot. ass'd val. '22 (33% act.) 1,885,368
Moneys & credits (add'l) 113,134
full value 2,000,000
State & Co. tax (per \$1,000) '22 \$54.78
Population 1910, 1,336; 1920, 1,341
INT. at Merchants' Nat. Bank, St. Paul, on all bonds except refunding bonds, which is payable at Amer. Exch. Nat. Bank, N. Y. City.

COTTONWOOD COUNTY.
Windom is the county seat.
Court-House Bonds.
4s '15 M-S \$85,000 1925
Refunding Bonds.
6s '21 J-J \$30,000 Jan 1 '22-'41
6s '21 J-J \$30,000 Jan 1 '22-'41
5 1/2s '21 A-O (\$3,584.96 Oct 1 1932
46,000) Oct 1 '33-'41
GEN. BD. DT. Sept 29 '22 \$55,000
Road debt (additional) 250,584
Drainage debt (add'l) 1,132,180
Sinking funds 87,000
Assess. val. real estate 14,000,000
Assess. val. personal 1,450,000
Other assessable property 1,341,000
Total assessed val. '22 16,981,000
State & Co. tax (per \$1,000) '22 \$12.70
Pop'n '10, 12,851; '20 14,570
INT. at County Treas. office, and on 6s of 1921 at the Wells-Dickey Trust Co., Minneapolis.

COTTONWOOD COUNTY CONSOLIDATED S. D. NO. 50.
P. O. Storden.
6s '21 \$72,000 Apr 1 1936
BOND. DEBT Nov 24 '22 \$72,000
Floating debt (additional) 16,000
Assessed value 1922 456,000

CROOKSTON.
This city is the county seat of Polk Co. Inc. Feb. 14 1879.
Armory Bonds.
Refunding \$7,500 \$1,000 yearly
5s '15 J-J \$10,000 June 1 1925
5s '18 J-J 15,000 Dec 1 1933
GEN. BD. DT. Sept 28 '22 \$36,000
Spec. assess. debt (add'l) 41,806
Sinking fund 2,985
Assess. val. real estate 1,832,769
Assess. val. personal 635,198
Other assess. property 1,157,926
Total assess. val. 1922 (25-40% actual) 3,625,893
Total tax (per \$1,000) 1922 \$84.00
Population 1910, 7,559; 1921, 7,500
INT. on all bonds at Hanover Nat. Bank, N. Y. City, and City Treasurer's office.

CROSBY.
This village is in Crow Wing Co.
Water Bonds.
6s '18 M-N \$67,000 May 1 '23-'38
Water-Works Bonds.
6s '18 M-N \$50,000 May 1 '23-'38
TOT. BD. DT. Oct 1922 \$150,000
Total assessed val. 1920 2,040,000
Population 1920 3,500

CROW WING COUNTY.
Brainerd is the county seat.
Funding Bonds.
4s July \$100,000 1923-1932
Refunding Bonds.
5s '15 J-J \$10,000 June 1 1925
4s J-J 4,200 July 1 1922
4s July 35,000 1927
Road Bonds.
5s \$180,000 Nov 1 1929
6s '20 s-an 70,000 Dec 15 1930
Reimbursement Road Bonds.
5 1/2s '21 \$75,000 Oct 1 1931
GEN. BD. DT. Oct 11 '21 \$643,000
BOND. DEBT Oct 1922 11,532,992
Assess. val. real estate 1,668,057
Assess. val. personal 1,068,057
Tot. assess. val. 1921 2,736,114
Moneys and credits (add'l) 1,365,242
Total \$4,101,356
State & Co. tax (per \$1,000) '20 \$22.25
Pop'n in 1910, 16,861; 1920, 24,566
INT. on funding railroad bonds at State Treas. office; on 6s of 1920 at Northwestern Nat. Bank, Minneapolis; other bonds at First Nat. Bank, St. Paul.

CROW WING COUNTY CONS. SCHOOL DISTRICT NO. 41.
Post office is Pequot.
Funding Bonds.
5 1/2s '18 \$25,000
School Bonds.
5 1/2s '20 A-O \$40,000 1935
TOTAL DEBT Oct 1921 \$77,000
Total assessed value 1920 \$300,000
(3 1/2 to 1-3 actual value)
Total tax rate (per \$1,000) '20 \$50.00
Population in 1918 800
INT. on 5 1/2s of 1920 at the Northwestern Trust Co., St. Paul.

CROW WING CO. S. D. NO. 45.
(P. O. Riverton.)
Building Bonds.
5 1/2s '19 J-J \$115,000 1925-1934
BOND. DEBT Oct 1922 \$155,000
Floating debt (additional) 18,000
Assessed value 1921 754,056
Population in 1920 500

DAKOTA COUNTY.
Hastings is the county seat.
5 1/2s \$211,037.31
Road Bonds.
5 1/2s '20 J-D \$250,000 Dec 1 1925
BOND. DEBT Sept 30 '22 \$461,077
Assess. val. real estate 1,161,393
Assess. val. personal 271,694
Moneys and credits 389,638
Total assess. val. 1921 1,762,725
State & Co. tax (per \$1,000) '21 \$71.4
Pop'n, 1910, 25,171; 1920, 25,067

DAWSON.
This city is in Lac Qui Parle Co.
Sewer Bonds.
5s '16 A-O \$25,000 Oct. 1 1936
BOND. DEBT Nov 19 '21 \$53,000
Assessment debt (add'l) 21,000
Floating debt 5,000
Sinking fund 1,500
Total assessed val. 1921 1,332,567
(about 30-40% actual) 1,332,567
Moneys & credits (add'l) 432,000
Population, 1910, 1,318; 1920, 1,511

DEERWOOD.
This village is in Crow Wing Co.
BOND. DEBT Nov 27 '22 \$29,000
Water debt (included) 15,000
Floating debt (additional) 6,155
Sinking fund (sewer) 4,458
Assess. val. real est. 148,838
Assess. val. personal prop. 44,232
Other assessable prop. 42,38
Total assess. val. 1922 235,658
Total tax rate (per \$1,000) '22 \$110.00
Pop'n 1910, 586; 1920 532

DELVAN SCHOOL DISTRICT.
This district (P. O. Delvan) is in Fairbault County.
Building Bonds.
4s '17 July \$40,000 1923-1937
State Loan Bonds.
4s '20 \$10,000 1937
GEN. BD. DT. Sept 27 '22 \$50,000
Tot. ass'd val. '22 (1-3 act.) 1,109,907
Total tax (per \$1,000) 1922 \$31.00
Population in 1922 (est.) 1,250

DETROIT.
This city is in Becker County.
Paving Certificates.
6s \$160,000
Paving Bonds.
6s \$150,000
BOND. DEBT Feb 1 '22 \$84,000
Water debt (included) 50,000
Floating debt (add'l) 6,28
Sinking fund 2,000
Assess. val. real estate 1,089,544
Assess. val. personal prop. 336,036
Total assess. val. 1920 1,425,580
Tot. ass'd val. '22, about 2,090,000
Moneys & credits \$527,727
Total tax rate (per \$1,000) '20 \$84.90
Pop'n 1910, 2807; 1920 3,726

DETROIT IND. SCH. DIST.
BOND. DEBT Oct 23 '22 \$148,000
Total assess. val. 1921 1,600,000
Total tax rate (per \$1,000) '20 \$34.00
Population in 1922 5,000

DODGE CENTRE.
This village is in Dodge County.
Water-Works Bonds.
4s \$12,000 1923-1930
Refunding Bonds.
4s \$12,876 July 1 '25-'37
Sewer Warrants.
6s '17 July \$15,000 1923-1927

DODGE COUNTY.
Mantorville is the county seat.
Road and Bridge Bonds.
5 1/2s '18 M-S \$50,000 Mar 1 1928
5s '20 50,000 Dec 1 1930
Trunk Highway Reimburse'm't.
4 1/2s '21 J-D \$58,368.49 Dec 1 1941
TOT. DEBT Sept 30 '22 \$332,000
Assess. val., real estate 11,276,522
Assess. val., personal 1,499,878
Tot. assess. val. '21 (1-3 act) 12,796,400
Moneys & credits (add'l) 1,984,518
full value 14,780,918
Co. tax rate (per \$1,000) '21 \$13.70
Pop'n, 1910, 12,094; 1920, 12,552

DODGE COUNTY INDEPENDENT S. D. NO. 25.
P. O. Montourville.
School Building Bonds.
6 1/2s '21 A-O \$18,000 Apr 1 1931
BOND. DEBT Nov 1 1922 \$68,000
Total assessed value 1922 333,651
School tax rate (per \$1,000) '22 \$52.10
Population 1921 (est.) 600
INT. at Wells-Dickey Trust Co., Minneapolis.

DODGE COUNTY S. D. NO. 30.
(P. O. Kasson).
Grade and High School Bldg. Bds.
4s '18 \$74,300
BOND. DEBT Sept 25 '22 \$130,000
Total assessed value 1921 710,000
School tax (per \$1,000) 1921 \$14.30

DOUGLAS COUNTY.
Alexandria is the county seat.
Road Bonds.
5s '19 P-A \$60,000 1929
5 1/2s '20 M-N 15,000 Nov 1 1930
Funding Bonds.
6s \$55,000
BOND. DEBT Jan 1 '22 \$130,000
Ditch debt (add'l) 58,000
Warrant debt (add'l) 20,449
Ass'd val'n, real estate 10,888,544
Ass'd val'n, pers'l prop. 1,618,856
Total assessed val'n 1921 12,507,400
Moneys & credits (add'l) 2,690,259
Stat. & Co. tax (per \$1,000) '22 \$13.33
Pop'n 1910, 17,069; 1920 19,039

DULUTH.
This city is in St. Louis County.
Incorp. in March 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. 1 1912 (V. 94, p. 1263) was defeated in Jan 1915.
Pop'n 1910, 78,469; 1920 98,917
Bridge Bonds.
4s '05 M-S \$100,000 Mar 1 1930
5s '18-19 140,000 Jan 1 '24-'28
Perm. Impt., Street Intersection and Storm Sewer Bonds.
5s '20 J-J \$400,000 July 1 '33-'35
6s '21 J-J 150,000 July 1 '23-'24-25
- 8 '22 \$150,000 1924-1929
General Fund Bonds.
4 1/2s '22 M-S \$100,000 Nov 1 1922
5s '23 M-N \$80,000 Nov 1 1923
4 1/2s '24 J-J 249,000 July 1 1926
Permanent Revolving Bonds.
4s '01 J-J \$89,000 Jan 1 1931
4 1/2s '10 J-J 40,000 July 1 1940
5s '19 A-O 100,000 Oct 1 1923
6s '20 A-O 200,000 Oct 1 1924
- 8 200,000 Oct 1 1925
Refunding Bonds.
4 1/2s '97 J-J \$113,000 Jan 1 1927
4s '98 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 '06 A-O \$295,000 Apr 1 1936
Water and Light Bonds.
5s '06 J-J \$1,093,000 July 1 1926
4s '08 A-O 947,000 Apr 1 1928
4s '02 J-J 16,000 Jan 1 1932
4s '02 M-N 115,000 Nov 1 1932
4s '04 M-S 30,000 Mar 1 1934
4s '05 M-S 140,000 Mar 1 1935
4s '06 A-O 372,000 Apr 1 1936
4 1/2s '11 A-O 187,000 May 1 1941
6s '21 80,000 May 1 '23-'26
4 1/2s '22 J-J 250,000 July 1 '23-'47
Park Bonds.
5s '09 50,000 July 1 1939
4s '10 M-S \$50,000 Sept 1 1940
4 1/2s '11 M-S 50,000 Sept 1 1941
4 1/2s '12 A-O 50,000 Apr 1 1942
4 1/2s '13 A-O 50,000 Oct 1 1943
4 1/2s '15 J-J 50,000 Jan 1 1944
5s '20 J-J 150,000 July 1 1940
5s '21 M-N 50,000 May 1 1941
5s '22 s-a \$50,000 Jan 1 1952
Incinerator Bonds.
5s '21 \$50,000 1951
Certificates of Indebtedness.
5s J-J \$150,000
GEN. BD. DT. Oct 1 '22 \$2,720,000
Special assess. debt (add'l) 639,000
General sinking fund (exclusive of W.&L.S.F.) 199,655
Water and light debt and gas (additional) 3,525,000
Assess. (Real estate) 54,840,193
value (Personal) 21,091,354
1922 (Moneys & credits) 47,855,387
Total value 123,796,914
Total tax rate (per \$1,000) '21 \$57.90
Of the total bond debt \$3,525,000 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.
INT. at Am. Exch. Nat. Bk., N.Y.

DULUTH INDEPENDENT S. D.
Building Sites & Equipment.
5s M-S \$147,000 May 1 1923
5s J-D 150,000 June 1 1924

4s '04 A-O 125,000 Oct 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.)
4 1/2s '17 M- 250,000 Sept 1 1947
(Subject to call after Sept. 1 1937.)
4 1/2s '19 A-O 300,000 Apr 1 1949
(Subject to call after April 1 1939.)
5 1/2s '21 A-O 100,000 Apr 1 1936
(250,000 Apr 1 '37-'40
5s '21 M-N 400,000 Nov 1 1951
(Optional Nov 1 1941.)
4 1/2s '22 M-S 500,000 Mar 1 '25-'34
4 1/2s '22 M-N 75,000
BOND. DEBT Sept 1922 \$2,822,000
Sinking funds 118,184
NET DEBT 2,703,816
Moneys and credits 50,890,752
Assessed val. real 53,230,703
Assess. val. personal 20,726,052
Total val. '21 (35% act.) 73,956,755
School property valued at 5,071,764
School tax rate (per \$1,000) '21
Maintenance \$16.02
New construction 2.35
Interest and sinking fund 2.35
Teachers' pension fund 1.03
Population in 1920 98,917
INT. at Am. Exch. Nat. Bk., N.Y.

EAST GRAND FORKS.
This city is in Polk County.
BOND. DEBT Nov 25 '22 \$50,000
Water debt (incl.) 25,000
Sinking fund (general) 17,545
Assess. val. '22 (real) 452,878
(25% & 40% personal) 1,485,999
annual total 1,938,877
Moneys & credits (add'l) 228,582
Tot. tax rate (per \$1,000) '22 \$164.00
Population 1910, 2,533; 1920, 2,490

ELK RIVER.
This village is in Sherburne Co.
Water-Works Bonds.
5s \$32,000
6s 26,000
Funding Bonds.
5s \$8,000
BOND. DEBT Nov 25 '22 \$72,000
Water debt (incl.) 58,000
Assessment debt (additional) 5,900
Floating debt (additional) 6,000
Assess. val. '21 (Real) 259,783
(40% act.) Personal 105,500
Total 365,283
Money & credits (add'l) 216,209
Tax rate (per \$1,000) '21 \$78.20
Population in 1910, 859; 1920, 953

ELY.
This city is in St. Louis County.
Municipal Bonds.
4s '11 \$30,000
Funding Bonds.
6s '18 \$100,000 1938
(Subject to call after 1923.)
Refunding Bonds.
5s '16 J-J \$40,000 Jan. 1 1931
(Subject to call after 1921.)
Light and Water Impt. Bonds.
6s '20 J-J \$60,000 1939
(Subject to call after 1924.)
BOND. DEBT Dec 13 '22 \$238,000
Water debt (incl.) 70,000
Assess. val., real estate 5,970,440
Assess. val., personal 1,407,443
Total assess. valuation '22 7,377,883
Total tax rate (per \$1,000) '22 \$76.30
Population 1910, 3,572; 1920, 4,902

EVELETH.
This city is in St. Louis County.
Water Bonds.
5s '05 \$18,000
Water and Sewer Bonds.
6s '00 \$6,000
6s 375,000
TOT. BD. DT. Nov '22 \$380,000
Total assess. value 1921 17,166,464
Total tax rate (per \$1,000) '19 \$58.30
Pop'n 1910, 7,038; 1920 7,205
INT. payable in Chicago.

EYOTA SCHOOL DISTRICT.
This district is in Olustee County.
Building Bonds.
5 1/2s '22 J-J \$100,000
BONDED DEBT (7)

FAIRMONT.
This city is in Martin County. Incorporated March 12 1901.
Property of water and light, incl. real est., valued at \$225,000. Other city bldgs. and real est. \$155,937.
Water and Light Bonds.
5s '08 M-S \$11,000 Nov 1 1926
5s '09 P-A \$10,000 Feb 1 1929
4s '14 5,000 July 1 1929
(5,000 July 1 1933
4s '15 5,000

Water & Light Refunding Bds.
6s '21 A-O \$200,000
Sewer Bonds.
5s '05 M-S \$10,000 Sept 1 1925
5s '06 M-N 10,000 Nov 1 1926
4s '18 5,000 July 1 1935
Paving Bonds (State Loan).
4s '15 \$20,000 July 1 '31-'32
(For amount due each year see V. 115, p. 1760.)
Filtration Plant Bonds.
4s '13 \$20,000 July '28-'37
Heating Plant Bonds.
- 8 '21 \$180,000
City-Hall Bonds (State Loan).
4s '07 ann \$20,000 July 1 1927
Cts. of Indebtedness.
5 1/2s '22 M-S \$35,562.50 Sept 1 '24-'42
(For amount due each year see V. 115, p. 1760.)
GEN. BD. DT. Sept 1922 \$165,000
Light, water & heating plant bond (additional) \$451,000
Assessment debt (add'l) \$275,000
Total assess. val. 1921 3,324,239
Total tax rate (per \$1,000) '21 \$65.70
Pop'n 1910, 2,958; 1920 4,650
INT. on bonds marked (a) in Minneapolis; on other bonds to State.

Water and light bonds are taken care of by Water and Light Commission. The city is not taxed to pay either interest or bonds.

FALE.
This town (P. O. Bagley) is in Clearwater County.
Road Bonds.
6s '18 \$45,000
Improvement Bonds.
6s 30,000
BOND. DEBT. Dec 1921. \$75,000
Real 426,541
Assess. val. '21 Personal 9,377
Total 435,918
Tax rate (per \$1,000) 1921 \$51.10

FARIBAULT.
City is county seat of Rice County. Incorporated in 1872. Commission government adopted Feb. 7 1911.
Water-Works Bonds.
4s '09 J-J \$40,740 July 1 '23-'29
Refunding Other Bonds.
4s s-a \$5,000 1923-1929
Armory Bonds.
5s \$3,000
GEN. BD. DT. Nov 25 '22 \$76,500
Water debt (incl.) 50,000
Floating debt (add'l) 52,000
Total assess. val. 1922 4,190,000
Total tax rate (per \$1,000) 22 \$80.00
Pop'n 1910, 9,001; 1920 11,089
INT. on water-works bonds payable at Chase State Bk. of Faribault.

FARIBAULT COUNTY.
Blue Earth is the county seat.
Ditch Bonds.
4 1/2s J-J \$1,120c July 1 '23-'29
4 1/2s 5 1/2s J-J 18,690c July 1 '24-'32
4s '11 J-J 48,000c July 1 '23-'30
4s '11 J-J 12,000c
5s '12 ann 52,091c May 1 '23-'31
4s '12 35,000c July 1 '23-'32
4s '13 32,000c July 1 '23-'33
4s '14 16,500c July 1 '23-'33
5s '15 J-J 101,700c July 1 '23-'34
4 1/2s '16 J-J 23,730c July 1 '23-'36
5s '16 J-J 33,600c July 1 '23-'36
4 1/2s '17 J-J 75,225c July 1 '23-'36
5s '17 J-J 24,750c July 1 '23-'36
5s '17 210,000
5s J-J 210,000
6s '21 J-J 143,000 July 1 '25-'39
(For amount due each year see V. 112, p. 283.)
4 1/2s '22 J-J 38,000 July 1 '27-'41
Highway Reimbursement Bds.
\$214,000
County has no general bonded debt. Drainage & ditch debt.
May 1922 1,531,200
Floating debt (add'l) 213,717
Assessed valuation, real 22,180,810
Assessed val., personal 2,584,735
Total val. 1921 24,765,545
Moneys & credits (add'l, full value) 3,373,812
Total tax rate (per M) '21 338.58
Pop'n 1910, 19,949; 1920 20,998
*INT. at Merchants' Loan & Trust Co., Chicago, on others at First Nat. Bank, Blue Earth.

FARIBAULT CO. S. D. NO. 7.
5 1/2s \$35,000
BOND. DEBT. Nov 27 '22. \$241,635
Assess. val. '21 (1-3 act.) 28,118,887
School tax rate (per \$1,000) 21 \$120.00
Population in 1920 20,998

FARMINGTON.
This village is in Dakota County.
Improvement Bonds.
5 1/2s '20 \$35,000 1940
(Optional 1930.)
TOT. BD. DT. May 1 '21 \$227,000
Certificate debt (incl.) 175,000
Water debt 32,000
Assessed val. 1921 593,416
Tax rate (per \$1,000) 1920 \$7.20
Population 1910, 1,024; 1920, 1,449

FERGUS FALLS.
This city is in Otter Tail County.
Water-Works Bonds.
4s '13 \$33,200 July 1 '23-'24
4 1/2s '22 24,000 Aug 1 '27, '28 & '37
6,000 Aug 1 1942
City Bonds.
\$50,000 July 1925-39
Armory Site & Perm. Impt. Bonds
4s \$34,000
BOND. DEBT. Nov 12 '20. \$180,000
Water debt 109,000
Sinking fund 16,999
Tot. ass'd val. 19 (32% act.) 3,468,868
City tax (per \$1,000) 1920 \$25.50
Population 1910, 6,887; 1920, 7,581

FERGUS FALLS SCHOOL DIST.
Refunding Bonds.
4s '14 July \$10,000 1923-1932
School Bonds.
4s '14 July \$33,000 1923-1933
4s '16 23,400 1923-1935
4s '19 90,000 1925-1939
BOND. DEBT. Sept 29 '22. \$165,000
Assessed val., real estate 2,193,290
Assessed val., personal 616,958
Other assess. property 1,563,421
Total assess. val. 1922 4,375,637
School tax (per \$1,000) 1921 \$29.20
Population in 1922 (est.) 8,000
INT. payable at State Treasurer's office.

FILLMORE COUNTY.
Preston is the county seat.
Funding Bonds.
\$85,500
Road Bonds.
5 1/2s '21 A-O \$53,844 Oct 1 1936
TOT. DEBT. Nov 1922. \$92,344
Assess. val. real estate \$21,101,609
Assess. val. personal 2,988,914
Total assess. val. 1921 24,090,523
Moneys & credits (add'l, full value) 4,153,824
Popul'n 1910, 25,680; 1920, 25,330

FILLMORE CO. S. D. NO. 188.
P. O. Lanesboro
School Bldg. & Equipment Bonds.
5s '17 J-J \$45,000 July 1 1932
(Subject to call \$5,000 July 1 1922 and \$5,000 July 1 1927.)
BOND. DEBT. Oct 1922. \$87,000
Total assessed val. 1921 480,071
INT. on bonds of 1917 payable at the Scanlan-Haberstadt State Bank, Lanesboro.

FOLEY.
This village is in Benton County.
Water-Works Bonds.
4s \$22,000
Refunding Bonds.
\$20,000
Sewer Bonds.
5s '19 \$21,000 Sept 1 1939
BOND. DEBT. Oct 1922. \$83,000
Assessed value 296,740
Tax rate (per \$1,000) 1921 \$10.90
Population in 1910, 710; 1920, 837

FRAZEE.
This village is in Becker County.
Water-Works Bonds.
5s '19 J-D \$20,000
Funding Bonds.
5 1/2s '20 \$20,000 1935
Light Plant Bonds.
6s \$34,000
BOND. DEBT. Oct 1922. \$78,000
Water debt (incl.) 20,000
Tot. assess. val. '20 (1-3 act.) 609,000
Tot. tax rate (per \$1,000) '19 \$2.00
Population 1910, 1,645; 1920, 1,277
INT. payable at the First National Bank, Chicago.

FREEBORN COUNTY.
Dilbert Lea is the county seat.
Ditch Bonds.
4 1/2s '15 J-J \$1,300 July 1 '23-'24
5 1/2s '20 J-D \$70,000 1926-1940
6s '21 J-J 55,000
(For amount due see V. 113, p. 653.)
6s '21 s-a 10,000 Sept 1 '27-'31
30,000 Sept 1 '32-'41
6s '21 s-a 8,000 Sept 1 '27-'41
(\$1,000 every 2 years.)
4 1/2s '22 300,000 Jan 1 '28-'42
4 1/2s '22 25,000 Apr 1 '28-'42
4 1/2s '22 s-a 60,000 Apr 1 '33-'42
4 1/2s '22 s-a 30,000 Sept 1 '33-'42
50,000 Sept 1 '33-'42
4 1/2s '22 s-a 5,000 Sept 1 '28-'42
20,000 Sept 1 '33-'42
Funding Bonds.
6s '21 M-\$80,000 May 2 1941
Road Bonds.
6s '20 J-D 150,000 June 1 1930
6s '20 M-\$100,000 Sept 1 1932
BOND. DEBT. Sept 27 '22. \$151,000
Assess. value, real estate 20,530,050
Assessed value, personal 2,073,137
Tot. ass'd val. '22 (1 act.) 22,603,187
Moneys & credits (add'l, full value) 3,107,277
Tax rate (per \$1,000) 1920 \$30.00
Popul'n 1910, 22,282; 1920, 24,692

GILBERT.
This village is in St. Louis County.
6s '22 M-\$100,000 Aug 1 '23-'26
Refunding Bonds.
6s '22 J-J \$200,000 Jan 1 1932
BOND. DEBT. Sept 1 '22. \$398,000
Assess. debt (incl.) 8,849
Water debt (incl.) 36,148
Real 4,754,230
Assess. val. '21 Personal 259,363
Money & credits 39,633
Total 5,013,593
Tot. tax rate (per \$1,000) '21 \$36.36
Population 1910, 1,700; 1920, 3,519

GLENCOE.
This city is in McLeod County.
Refunding Bonds.
4s '17 J-J \$25,000 Jan 1 1937
(Subject to call after Jan. 1 1922.)
City Hall Bonds.
\$80,000
BOND. DEBT. Sept 29 '22. \$91,000
Water debt (incl.) 3,000
Sinking fund 3,000
Assess. val., real est. 552,289
Assess. val., personal 215,145
Other assessable property 184,186
Tot. assess. val. 1922 951,620
Tot. tax rate (per \$1,000) '21 \$37.60
Pop'n 1910, 1,788; 1920 1,747

GLENWOOD.
This city is in Pope County.
5s '12 \$25,000
BOND. DEBT. Nov 11 '20. \$38,000
Total assessed valuation 30,600,000
Pop'n 1910, 2,161; 1920 2,187

GOODHUE COUNTY.
Red Wing is the county seat.
Trunk Highway Reimburse. Bds.
5 1/2s '21 M-\$ 221,937.95
BOND. DEBT. Dec 20 '22. \$221,938
Assess. val., real estate \$20,539,091
Assess. val., personal 4,084,429
Total assess. val. 1922 24,623,530
Moneys & credits (add'l, full value) 6,668,742
Popul'n 1910, 31,367; 1920, 30,799

GRAND RAPIDS.
This village is in Itasca County.
Water-Works Bonds.
4s s-a \$10,000 1924 & 1929
Sewer Bonds.
5s '22 \$20,000 Apr 15 1937
GEN. BD. DT. Nov 21 '21 \$47,000
Assessment debt (add'l) 9,788
Floating debt (add'l) 88
Assessed value, real estate 5,308
Assessed value, personal 182,083
Money & credits 181,390
Tot. ass'd val. '21 (33% act.) 917,365
Total tax rate (per \$1,000) '21 \$14.70
Population 1910, 2,230; 1920, 2,914

GRANT COUNTY CONSOL. SCH. DISTRICT NO. 3.
P. O. Herman.
5s \$90,000
BONDED DEBT. (?)

GREENBUSH SCHOOL DIST.
This district (P. O. Greenbush) is in Roseau County.
School Building Bonds.
4s \$3,500
4s 37,000
6s 20,000
GEN. BD. DT. Oct 26 '22 \$80,500
Floating debt (add'l) 12,000
Sinking fund 2,500
Tot. assess. val. '22 (1-3 act.) 231,533
School tax rate (per \$1,000) '22 \$70.00
Population in 1921 (est.) 900

HASTINGS.
This city is in Dakota County. Incorp. by Act of Legislature approved Mar. 4 1857.
High Waxon Bridge Bonds.
5s J-J \$40,000 July 1 1924
Water-Works (State Loan) Bonds.
\$37,000
Funding Bonds.
6s '22 A-O \$7,000 Jan 2 1931
TOTAL DEBT. Nov 1921. \$178,000
Certificate debt (incl.) 95,000
Assessed value, real 1,101,393
Assessed value, personal 271,694
Moneys and credits 1921 389,638
Total assess. val. 1921 1,702,725
Total tax (per \$1,000) 1921 \$74.00
Population 1910, 3,983; 1920, 4,571
INT. at Hastings National Bank.

HAWLEY SCHOOL DISTRICT.
District (P. O. Hawley) is in Clay Co.
School Bonds.
5 1/2s '18 M-\$ 550,000
BOND. DEBT. Oct 11 '21. \$51,000
Floating debt (add'l) 10,000
Total assessed val. 1921 485,041
Total tax rate (per \$1,000) '18 \$61.00

HENNEPIN COUNTY.
County seat is Minneapolis.
Road and Bridge Bonds.
4 1/2s '17 \$16,550 July 1 '23-'27
4 7/8s '19 M-\$ 400,000 Sept 1 '24-'38
4 7/8s '19 M-\$ 200,000 1924-1938
5s '20 M-\$ 351,000 1924-1938
5 1/2s '21 M-\$ 384,000 May 1 '26-'37
5s '21 M-\$ 99,000 May 1 '38-'40
6s '21 M-N 478,47 Sept 1 1931
6s '21 M-N 224,000 May 1 '26-'39
17,000 May 1 1940
Sanitarium Bonds.
5s '17 J-J \$120,000 July 1 '23-'28
10,000 July 1 1929
4 1/2s '22 J-J 500,000 Yearly
Road Bonds.
5s '19 M-\$100,000 May 1 1929
5s '19 M-N 31,000 May 1 1929
5s '19 M-N 125,000 May 1 1929
5s '19 J-D 125,000 May 1 1929
Sub. Sanitarium Bonds.
5s '19 P-A \$150,000 Aug 1 '29-'36
Court-House & City-Hall Bds.
4 1/2s '14 A-O \$600,000 Apr 2 1922
4 1/2s '15 A-O 400,000 Apr 1 1925
GEN. BD. DT. Oct 1922 \$3,730,478
Road & bridge bonds assumed by State (incl.) 1,373,932
Sinking fund 791,581
Assessed value, real 233,711,333
Assessed value, personal 55,113,943
Total val. 1921 288,825,276
(Assessment 1-3 to 40% actual value.)
Moneys & credits (add'l, full value) 102,529,088
County tax (per \$1,000) 1921 \$6.77
State & co. tax (per \$1,000) '21 \$10.95
Value Co. prop. Dec 31 '20 2,782,000
Pop'n '10, 333,450; 1920 415,419
INT. at Nat. Park Bank, N. Y. C.

HENNEPIN CO. S. D. NO. 34.
P. O. Robbinsdale.
School Bonds.
5s '20 \$121,000
BOND. DEBT. Oct 1 '22. \$193,000
Total assess. val. 1921 1,250,000
School tax rate (per \$1,000) '21 \$12.40
Population 1921 (est.) 1,600

HENNEPIN COUNTY CONSOL. SCHOOL DISTRICT NO. 143.
Post office is Bloomington Station of Minneapolis.
***School Bonds.**
5s '18 s-a \$25,000 Aug 1 1923
BOND. DEBT. Nov 27 '22. \$95,000
Floating debt 1,684
Assess. val. 1922 (1-3 act.) 894,485
Tax rate (per \$1,000) 1922 \$25.56
*INT. payable at office of Wells-Dickey Trust Co. in Minneapolis.

HENNEPIN COUNTY CONSOL. SCHOOL DISTRICT NO. 143.
P. O. Fridley.
5 1/2s '20 \$50,000 May 1 1935
(Optional May 1 1935 or upon any interest paying date thereafter before maturity.)
BOND. DEBT. Oct 1922. \$145,000
Total assess. value 1921 960,000
School tax rate (per \$1,000) 22 \$41.65
INT. payable at the office of the Northwestern National Bank, Minneapolis.

HIBBING.
This village is in St. Louis County. It is said that this is the largest incorporated village in Minnesota and is generally known as the wealthiest municipality of its size in the U.S.
Refunding Bonds.
6s '22 P-A \$2,000,000 Feb 15 '25-'39
BOND. DEBT. Sept 30 22 \$2,000,000
Floating debt (add'l) 3,220,000
Assessed Value 1921 81,591,680
Tax rate (per \$1,000) 1921 \$25.00
Popul'n 1910 8,832; 1920 15,039
INT. payable at Hibbing or at First Nat'l Bank, Duluth. For additional facts concerning this village see V. 114, p. 1567.

HINCKLEY.
This village is in Pine County.
Water Bonds.
\$30,000
Funding Bonds.
\$5,000

Sewer Bonds.
\$10,000
BOND. DEBT. Nov 23 '22. \$45,000
Water debt (incl.) 30,000
Assess. debt (add'l) 25,000
Floating debt 12,000
Assess. val., real estate 132,035
Assess. val., personal 74,565
Total assess. val. 1922 206,600
Total tax rate (per \$1,000) '22 \$102.00
Population in 1910, 673; 1920, 673

HOWARD LAKE S. D. NO. 79.
This district (P. O. Howard Lake) is in Wright County.
5s \$37,000
BOND. DEBT. Oct 1 1920. \$37,000
Assessed val., real estate 261,545
Assessed val., personal 78,011
Other assess. property 84,018
Tot. assess. val. 10 (25% act.) 423,574
Tot. tax rate (per \$1,000) '19 \$26.00
Population in 1920 744

HUBBARD COUNTY.
Park Rapids is the county seat.
5 1/2s '15 s. a. \$88,000
5 1/4s 20,000
6s '20 J-D 220,000 Dec 1 1930
GEN. BD. DT. Nov 25 '22 \$339,200
Ditch debt (incl.) 35,300
Floating debt (add'l) 23,473
Assess. val., real 4,544,182
Assess. val., personal 574,953
Tot. assess. val. (1-3% act.) '21 5,119,135
Moneys and credits (add'l) 1,027,291
Population 1910, 9,831; 1920, 10,136

INTERNATIONAL FALLS.
This village is in Koochiching County. Population 1910, 1,487; 1920, 3,448.
Funding Bonds.
6s '11 ann \$15,000 '26-'31-'36
Sewer and Water Bonds.
6s '11 ann \$52,000
Improvement Bonds.
6s '19 \$100,000c 1936-1939
Paving Bonds.
6s \$42,000
BOND. DEBT. Nov 21 '21. \$28,539
Assess. debt 152,000
Floating debt 85,000
Sinking fund 10,000
Assessed val., real estate 1,592,446
Assessed val., personal 630,688
Other assess. property 1,031,959
Total assess. val. 1921 (3/4 to 1/2 actual) 3,245,093
Tax rate (per \$1,000) 1921 \$44.00

IRONTON.
This village is in Crow Wing Co.
Water-Works-Extension Bonds.
6s '16 J-D \$12,000 Dec 1 '23-'30
3,000 Dec 1 1931
Village-Hall Bonds.
6s '16 J-D \$18,000 Dec 1 '23-'31
Refunding Bonds.
5 1/2s '19 J-J \$75,000 1923-1936
GEN. BD. DT. Nov 1923 \$149,000
Sinking fund 6,000
Assessed value, real estate 1,337,288
Assessed value, personal 179,707
Tot. assess. val. 21 (1/3% act.) 1,516,987
Tot. tax rate (per \$1,000) '21 \$112.25
Pop'n 1920 1,165

IRONTON SCHOOL DIST. No. 61.
This district (P. O. Ironton) is in Crow Wing County.
Building Bonds.
\$10,000
TOTAL DEBT. Dec 1922. \$525,000

ISANTI COUNTY.
Cambridge is the county seat.
Road & Bridge Refunding Bds.
5 1/2s '21 M-S \$64,883.76 1932-1941
Refunding Bonds.
6s \$80,000
BOND. DEBT. Nov 1 1922. \$357,084
Bonds assumed by State (included) 8,000
Floating debt (additional) 79,428
Ditch debt 1,576
Assess. val. real est. 5,722,200
Assess. val. personal prop. 829,954
Tot. assess. val. '22 6,552,154
Moneys & credits (add'l, full value) 1,031,334
State & Co. tax (per \$1,000) '22 \$15.38
Pop'n '10, 12,815; '20 13,278

ISANTI CO. IND. S. D. NO. 4.
Post Office is Cambridge.
School Bonds.
5s '18 \$30,000
5 1/2s '20 2,500 Jan 1 1935
Funding Bonds.
6s '21 M-\$25,000 May 15 1936
TOTAL DEBT. Nov 28 '22. \$90,000
Sinking fund 6,000
Total assessed value 1922 740,000
Tax rate (per \$1,000) 1922 \$88.00
Population in 1922 (est.) 11,600
INT. on 6s of 1921 at First Nat. Bank, Minn.

ISANTI CO. IND. S. D. NO. 55.
P. O. Bratton.
School Building Bonds.
5 1/2s '22 A-O \$14,000 Apr 1 '24-'30
15,000 Apr 1 '31-'36
33,000 Apr 1 1937
BOND. DEBT. Aug 1 1922. \$65,000
Tot. ass'd val. '22 (1-3 act.) 254,000
School tax rate (per \$1,000) '22 \$5.50
Population 1922 (est.) 600

ITASCA COUNTY.
Grand Rapids is the county seat.
5s '22 100,000
Funding Bonds.
5s '15 s-a \$65,000c 1923-1935
5 1/2s '19 P-A 143,320 Feb 1 '23-'30
Highway Bonds.
5s '15 s-a \$70,000c 1922-1935
4 1/2s '17 12,000 July 1 '22-'24
5 1/2s 250,000
6s '21 A-O 250,000 Apr 1 1931
6s '21 350,000 June 1 1931
5 1/2s '22 P-A 750,000c Feb 1 1932

ITASCA COUNTY (Concluded).
Hospital Bonds.
 5s '17 J-D \$10,000. June 1 1923
Road and Bridge Bonds.
 5s '00-04 Dec \$15,000. Dec 1 1924
 4s '13 A-O 211,750. July 1 '22-'32
 TOT. BD. DT. Feb 1922. \$2,819,768
 Sinking fund. 181,448
 Assessed value, real estate. 25,133,229
 Assessed value, personal. 2,009,752
 Total assessed value 1921. 27,142,981
 Moneys & credits (add'l). 1,021,359
 full value) 28,164,340
 Populat'n 1910, 17,208; 1920, 23,876
 (Census).
 INTEREST on 5 1/2% of 1922 at the
 Continental & Commercial Trust &
 Savings Bank, Chicago.

ITASCA CO. SCH. DIST. NO. 1.
 5s '22 A-O \$250,000. Apr 1 '27-'36
 Bldg. Bds. (Int. in Minneapolis).
 4s '13 A-O \$40,000. Oct 1 1928
 5s '15 " " 35,000. Oct 1 1928
Funding (Int. in Minneapolis).
 5s '20 " " \$20,000. 1922-1924
 BOND. DEBT Nov 29 '22. \$419,000
 Floating debt. 20,000
 Sinking fund. 140,000
 Tot. ass'd val. '22 (1-3 act.) 5,096,000
 Tax rate (per \$1,000) 1922. \$50.60
 Population in 1921 (est.) 15,000

ITASCA CO. IND. S. D. NO. 2.
School-Bldg. Bonds (Tax-free).
 5s '09 s-a \$35,000. 1924
High-School Building Bonds.
 5 1/2s '22 F-A (200,000. Feb 1 '26-'30
 50,000. Feb 1 1931
 BOND. DEBT Oct 14 '22 \$285,000
 Total assessed value 1921. 13,893,173
 School tax rate (per \$1,000) '21. \$36.19
 Population in 1922 (est.) 7,500
 INT. at First Nat. Bank of Coleraine.

ITASCA COUNTY S. D. NO. 6.
 P. O. Deer River.
 5 1/2s '20 --- \$45,000. Apr 1 '26-'34
 40,000. Apr 1 1935
 BOND. DEBT Oct 24 '21. \$151,000
 Floating debt (additional). 20,000
 Assessed value, real estate. 900,000
 Assess. val., moneys & cred. 122,000
 Total assessed value 1921. 1,022,000
 Total tax rate (per \$1,000) '21. \$48.90
 Population 1920. 3,000
 INT. payable at the office of the
 First National Bank, St. Paul.

ITASCA CO. IND. SCH. DIST. NO. 9.
 6s '13 M-N \$100,000. Aug 1 1928
 6 1/2s '20 --- \$296,000. May 1 '23-'30
 BOND. DEBT Oct 9 1918. \$111,000
 Floating debt. 679
 Assess. val. 1917. 7,909,939
 (Assess't at 1-3 to 40% actual value.)
 Sch. tax rate (per \$1,000) '17. \$14.40
 Population in 1918 (est.) 6,000
 INT. at Minn. Loan & Trust Co.,
 Minneapolis, and at Continental &
 Comm. Nat. Bank, Chicago.

JACKSON.
 This city is in Jackson County.
 BOND. DEBT Sept 22 '22. \$105,300
 Assessment debt (add'l). 2,588
 Floating debt (add'l). 3,000
 Water debt (included). 1,300
 Assessed value, real estate. 742,298
 Assessed value, personal. 214,630
 Money and credits. 541,573
 Total assessed value 1921. 1,499,471
 Total tax rate (per \$1,000) '21. \$77.40
 Population 1910, 1,907; 1920, 2,144

JACKSON COUNTY.
 Jackson is the county seat.
Court-House Bonds.
 4s July \$29,000. 1923-1927
Road Bonds.
 \$100,000.
 GEN. BD. DT. Oct 1922. \$192,000
 Ditch debt (additional). 1,758,500
 Assessed value, real estate. 20,739,245
 Assessed value, personal. 2,132,115
 Moneys & credits. 2,574,796
 Total assess. val. 1921. 25,480,836
 (Moneys and credits assess. at
 actual value, real and personal
 property assessed at 1-3 actual.)
 State & Co. tax (per \$1,000) '21. \$33.27
 Populat'n 1910, 14,491; 1920, 15,955
 INT. on court-house bonds at
 State Treas. office; on ditch bonds in
 N. Y., Chicago, Minneapolis and St.
 Paul.

JANESVILLE.
 This village is in Waseca County.
Water Works System Bonds.
 6s '21 s-a \$35,000. May 1 1931
 BOND. DEBT Nov 24 '22. \$38,850
 Water debt (included). 36,000
 Assessment debt (additional). 110,000
 Population 1910, 1,173; 1920, 1,281
 INT. at Wells-Dickey Trust Co.,
 Minneapolis.

KANABEC COUNTY.
 Mora is the county seat.
Ditch Bonds.
 4s '5s \$60,000. 1923, '25 & '35
Funding Bonds.
 5s \$40,000. 1923-1923
Road Bonds.
 6s '20 --- \$125,000. Sept 1 1930
 Trunk Highway Reimbursement.
 \$7,000. Aug 1 1933
 4 1/2s '22 --- \$36,000. Aug 1 '34-'39
 14,000. Aug 1 '40-'41
 6,000. Aug 1 1942
 GEN. BD. DT. Sept 28 '22. \$40,000
 Ditch debt (additional). 60,900
 Debt pay'g by Stat. (add'l). 185,937
 Sinking fund. 20,858
 Assessed val., real estate. 4,319,748
 Assessed val., personal. 703,779
 Other assess. property. 9,101
 Moneys and credits. 586,171
 Total assessed val. 1921. 5,618,802
 State & Co. tax (per \$1,000) '21. \$17.00
 Pop'n '10, 6,461; '20 (Census), 9,086

KANABEC CO. CONSOL. SCH. DIST. NO. 3.
 P. O. Ogilvie.
Building Bonds.
 5 1/2s '17 F-A \$30,000. Aug 1 '23-'37
 BOND. DEBT Oct 1922. \$55,800
 Tot. ass'd val. '22 (1-3 act.) 369,430
 Population 1922 (est.) 600

KANABEC CO. IND. S. D. NO. 1.
 GEN. BD. DT. Nov 1922. \$70,000
 Total assessed val'n 1920. 689,000
 35%-40% actual)
 Total tax rate (per \$1,000) '20. \$9.10
 Population in 1920. 1,500

KANDIYOHI COUNTY.
 Willmar is the county seat.
Drainage Bonds.
 4 1/2s '12 J-J \$70,000. July 1 '24-'28
 5s '16 J-D 8,749. June 1 '23-'36
 5s '16 --- 26,320. 1922-1936
 6s '18 --- 34,000. Feb 1 '24-'38
 5 1/2s '18 --- 90,000. Apr 1 '24-'38
 6s '18 --- 17,000. May 1 '26-'39
 5s '19 --- 15,000. June 1 '25-'39
 6s '19 --- 12,400. June 2 '26-'38
 6s '19 --- 60,000. Aug 1 '25-'39
 5 1/2s '20 M-S 32,350. Sept 1 '26-'40
 (127,500. June 1 '27-'41
 6s '21 s-an 12,700. Aug 1 1938
 33,669. Sept 1 '23-'31
 5s '21 --- 114,600. Dec 1 '27-'41
 64,300.
Road Impt. Bonds.
 5 '19 --- \$150,000. Nov 1 1929
 6s '19 --- 100,000. Nov 1 1929
Refunding Bonds.
 6 '20 J-D \$75,000. Dec 1 '26-'40
 Trunk Highway Reimbursement.
 6s '21 --- \$45,000. Oct 1 1931
 GEN. BD. DT. Jan 1 1923. \$325,000
 Drainage debt (add'l). 781,524
 Highway reimbursement bonds
 (additional). 45,000
 Warrant debt. 35,841
 Assess. val., real estate. 14,682,300
 Assessed val., personal. 2,808,179
 Moneys and credits. 3,027,638
 Total assessed val. 1921. 20,518,118
 State & Co. tax (per \$1,000) '21. \$13.77
 Populat'n 1910, 18,969; 1920, 22,060
 INT. at Minnesota Loan & Trust
 Co., Minneapolis; Security Trust
 Co., St. Paul, and First & Security
 Nat. Bank, Minneapolis.

KASSON SCHOOL DISTRICT.
 This district (P. O. Kasson) is in
 Dodge County.
 5s '19 --- \$60,000.
 TOT. BD. DT. Sept 1922. \$125,000
 Tot. ass'd val. (1-3 act.) '22. 684,000
 Population in 1922 (est.) 1,200

KEEWATIN.
 This village is in Itasca County.
Funding Bonds.
 5s '16 F-A \$30,000. Aug 9 '23-'28
Sewage Disposal Bonds.
 s-g '19 --- \$60,000
 BOND. DEBT Sept 30 '22. \$178,000
 Water debt (included). 20,000
 Sinking fund. 30,000
 Assessed valuation 1921. 4,531,045
 (1-3 to 40% actual.)
 Total tax rate (per \$1,000) '21. \$14.30
 Population in 1910, 695; 1920, 1,879
 INT. at Chase Nat. Bank, N. Y.

KITTSOON COUNTY.
 Hallock is the county seat.
 Court house 4s & 5s. \$24,000
Ditch Bonds.
 3 1/2s July \$562,844.56 Part due vly
 6s '21 BD. DT. Apr 27 '16. \$24,000
 Ditch debt (add'l). 362,845
 Assessed val. real. 7,581,055
 Assess. val. personal. 1,011,373
 Total assess. val. 1921. 8,592,428
 Money & credits (add'l). 1,518,900
 full value. 10,111,328
 Population 1910, 9,669; 1920. 10,838

KITTSOON COUNTY CONSOLIDATED SCH. DIST. NO. 74.
 P. O. Lancaster.
School-Building Bonds.
 6s '19 --- \$50,000. Feb 1 '30-'34
 (Optional after Feb. 1 1930.)
 BOND. DEBT Sept 28 '22. \$95,000
 Tot. ass'd val. '21 (25% act.) 356,409
 School tax rate (per \$1,000) '21. \$47.10
 Population in 1921 (est.) 500

KITTSOON COUNTY CONS. S. D. NO. 76.
 P. O. Bronson.
 5 1/2s '20 --- \$65,000. Feb 1 1930
 BOND. DEBT March 1920. \$67,000
 Assessed value 1919. 260,678
 Population (est.) 350

KOOCHICING COUNTY.
 International Falls is the county
 seat. Organized Jan 2 1907.
Rural Highway Bonds.
 6s '20 --- \$220,000. Jan 1 '23-'33
Court-House Bonds.
 s \$22,025. 1923-1928
Funding Bonds.
 4s --- \$9,050. Dec 1 '23-'24
 4s --- \$26,700. July 1 '23-'30
 4 1/2s '12 J-J 50,000. July 1 1932
Refunding Bonds.
 5s \$61,000.
Jail-Building Bonds.
 4s '10 July \$14,400. July 1 '23-'30
 GEN. BD. DT. Dec 31. \$648,629
 State's share of gen. rd. dt. 130,000
 Ditch debt (additional). 1,202,000
 Warrant debt (additional). 427,177
 Sinking funds. 14,795
 Assessed val'n, real estate. 5,647,679
 Assessed val'n, personal. 1,060,240
 Money and credits (add'l).
 total, full value) 1,431,833
 Total assess. val. 1921. 8,145,752
 Population 1910, 6,438; 1920, 13,500
 INT. at State Treas. office; on
 others at Central Trust Co., Chicago.

KOOCHICING CO. IND. S. D. NO. 4.
 P. O. International Falls.
 5s '21 ann 100,000. July 1 '32-'41
 6s '21 M-N \$150,000. Nov 1 1931
 BONDED DEBT (7)
KOOCHICING COUNTY INDEPENDENT SCH. DIST. NO. 8.
 P. O. M'Intosh.
School-Building Bonds.
 6s '19 --- \$30,000. May 1 1934
 (Optional after May 1 1934.)
 BONDED DEBT Oct 4 '20. \$30,000
 Floating debt. 10,000
 Total assessed val. 1919. 154,624
 Moneys and credits (add'l). 8,546
 Total tax rate (per \$1,000) '19. \$59.10
 Population in 1920. 400

LAC QUI PARLE COUNTY.
 Madison is the county seat.
Ditch Bonds.
 6s '20 M-S \$24,431. 1923-1940
 5 1/2s '21 F-A 56,500. 1927-1941
 6s '21 --- 91,500. 1927-1941
 4 1/2s '22 --- 166,600. 1928-1942
 4 1/2s '22 --- 3,650. 1923-1932
Road Bonds.
 5 1/2s '20 M-N \$190,000. Nov 1 1920
 TOT. BD. DT. Nov 27 '22. \$1,011,992
 Road debt (incl.). 364,943
 Ditch debt (included). 674,049
 Assessed val., real estate. 17,351,505
 Assessed val., personal. 1,802,675
 Total assessed val. 1921. 19,154,180
 Moneys & credits (add'l). 2,348,655
 Population 1910, 15,435; 1920, 15,554

LAKE COUNTY.
 County seat is Two Harbors.
Court-House Bonds.
 4s '05 --- \$35,000. 1924
Road and Bridge Bonds.
 s \$50,000.
Refunding Bonds.
 s \$150,000.
Road Bonds.
 5 1/2s '22 J-J \$250,000. July 1 1932
 BOND. DEBT Sept 27 '22. \$585,113
 Warrant debt. 118,688
 Assessed val., real estate. 3,573,727
 Assessed val., personal. 207,710
 Total assessed val'n 1921. 3,781,437
 State & Co. tax (per \$1,000) \$37.98
 Population in 1910, 8,011; 1920, 8,251

LAKE CRYSTAL.
 This city is in Blue Earth County
School Bonds.
 4s '13 --- \$10,000. July 1 '22-'33
Sewer and Water Bonds.
 5s '17 --- \$30,000. Dec 1 '27-'36
 BOND. DEBT Nov 21 '21. \$40,000
 Warrant debt (add'l). 16,000
 Sinking fund. 4,940
 Assessed val., real estate. 285,228
 Assessed val., personal. 54,628
 Moneys and credits. 201,403
 Total ass'd val. 211,310 (act.) 561,370
 Total tax rate (per \$1,000) '21. \$72.49
 Pop'n 1910, 1,055; 1920, 1,204.

LAKEFIELD IND. S. D. NO. 3.
 This district (P. O. Lakefield) is in
 Jackson County.
 s \$30,000.
 BOND. DEBT Sept 30 '22. \$90,000
 Total assess. val. 1922. \$40,000
 Tot. tax rate (per \$1,000) '20. \$64.80
 Population in 1920. 1,500

LAKE PARK.
 This village is in Becker County.
Water Bonds.
 5 1/2s --- \$11,000. 1938
Electric-Light Bonds.
 6s '20 A-O \$13,000. Apr 1 1940
 4s --- 4,500. \$500 yearly
Funding Bonds.
 5s \$19,000. 1936
 BOND. DEBT Nov 20. \$48,500
 Tot. ass'd val. '19 (1-3 act.) 215,800
 Money and credits (add'l). 140,000
 Population in 1910, 740; 1920, 700
 INT. on 6s at the First National
 Bank, St. Paul.

LE SUEUR COUNTY.
 L'Assur Centre is the county seat.
Trunk Highway Reimbursement Bonds.
 4 1/2s '22 s-an \$55,063.59. Mar 1 1942
Road Bonds.
 3s '20 --- \$75,000.
 TOT. BD. DT. Sept 1922. \$369,063
 Assess. val. 1921. 18,635,118
 Populat'n 1910, 18,609; 1920, 17,870

LEWISTON SCHOOL DISTRICT.
 This district (P. O. Lewiston) is in
 Winona County.
 s \$75,000.
 BOND. DEBT Sept 27 '22. \$141,000
 Floating debt (additional). 4,000
 Tot. ass'd val. '22 (1-3 act.) 929,559
 School tax rate (per \$1,000) '21. \$28.00
 Population 1920 (est.) 800

LINCOLN COUNTY.
 Ivanhoe is the county seat.
Court-House Bonds.
 '18 --- \$75,900. 1923-1938
Road Bonds.
 4 1/2s '22 M-\$810,000. Sept 1 1932
 BOND. DEBT Oct 5 1922. \$120,000
 Ditch debt (additional). 425,800
 Road debt, assumed by
 State (additional). 122,014
 Assessed val'n, real estate. 10,730,057
 Assessed val'n, pers'l prop. 1,348,075
 Moneys and credits (full
 value, additional). 1,859,470
 Total assessed val. 1921. 13,937,602
 (33 1/3 to 40% act.)
 Tax rate (per \$1,000) 1921. \$13.00
 Pop'n 1910, 9,874; 1920. 11,266
 INT. on 4 1/2s of 1922, payable at
 the Northwestern Trust Co., St. Paul.

LINCOLN CO. IND. S. D. NO. 1.
 Lake Beaton is the Post Office.
Building Bonds.
 4 1/2s '17 F-A \$5,000. Feb 1 1927
 4s --- \$5,000. Feb 1 1932
 5 1/2s '18 A-O 30,000. Apr 1 1928

BOND. DEBT July 15 '22. \$80,000
 Sinking fund. 3,752
 Tot. ass'd val. '22 (1-3 act.) 474,300
 (estimated)
 Tax rate (per \$1,000) 1921. \$54.70
 Pop'n 1910, 1,100; 1921 (est.), 1,100
 Population in 1922 (est.) 1,100

LINCOLN CO. IND. S. D. NO. 11.
School-Building Bonds.
 5s '19 M-S \$40,000. Sept 1 '24-'33
 40,000. Sept 1 1934
 30,000. Sept 1 1935
 BOND. DEBT Oct 1920. \$112,000
 Assessed value 1919 (25% to
 33% actual). 499,065
 Population in 1919. 500
 INT. payable at the Minneapolis
 Trust Co., Minneapolis.

LITTLE FALLS.
 This city is in Morrison County.
 Inc. in 1859.
Sewer Bonds.
 5s '92 J-J \$10,000. Aug 1 1924
Funding Bonds.
 4 1/2s '02 A-O \$11,000. Apr 1 1932
Improvement Bonds.
 5s '00 J-J \$10,000. Aug 1 1931
Bridge Bonds.
 4 1/2s '02 A-O \$35,000. Apr 1 1932
 4 1/2s '03 J-J 25,000. Jan 1 1933
 BOND. DEBT Sept 28 '22. \$150,000
 Assessment debt (add'l). 119,500
 Sinking fund. 25,000
 Assessed val'n, real estate. 1,463,639
 Assessed val'n, personal. 575,793
 Other assess. property. 1,017,200
 Tot. ass'd val. 211,310 (act.) 3,007,200
 Total tax rate (per \$1,000) '21. \$31.00
 Population 1910, 6,078; 1920, 5,500
 INT. on bonds marked (f) at First
 Nat. Bk., N. Y.; (g) at Nat. Bank of
 Commerce, Minneapolis.

LITCHFIELD SCH. DIST.
 This district is in Meeker County.
 BOND. DEBT Sept 1919. \$38,000
 Total assess. valuation. 1,081,410
 Total tax rate (per \$1,000) \$28.80

LUVERNE.
 This city is in Rock County.
Sewer Bonds.
 5s '10 J-J \$24,000. Jan 1 '23-'34
 6s '20 J-J \$14,000. Jan 1 '23-'36
Funding Bonds.
 s \$150,000.
Water Works Bonds.
 4s \$18,000. July 1 '23-'31
Electric-Light Bonds.
 4s \$5,000. July 1 '23-'27
 s \$20,000. July 1 '25-'34
 s Certificates.
 6s '21 J-J \$10,000.
 BOND. DEBT Oct 3 1921. \$130,000
 Assessment debt add. 500,000
 Sinking fund. 4,000
 Assess. val. real estate. 1,191,907
 Assess. val. personal prop. 458,250
 Moneys and credit. 1,086,794
 Tot. ass'd val. 20(33 1-3) \$2,730,951
 Total tax rate (per \$1,000) '20. \$46.00
 Pop'n 1910, 2,540; 1920. 2,782

LYON COUNTY.
 Marshall is the county seat.
Road Bonds.
 5 1/2s '20 s-an \$60,000. Dec 1 1930
Ditch Bonds.
 5 1/2s '20 s-an \$43,000. 1926-1940
 12,000. Feb 1 '28-'30
 5s '22 s-a 5,000. Feb 1 1931
 8,000. Feb 1 1932
 7s '22 s-a 8,000. Feb 1 '28-'31
 4 1/2s '22 s-an 20,000. 1928-1937
 15,000. 1928-1942
 2,000. 1928-1929
 3,000. 1930-1931
 3,000. 1932-1932
Refunding Bonds.
 5 1/2s '21 M-S \$40,000. Mar 1 1941
Highway Reimbursement Bds.
 5 1/2s '21 M-N \$70,000. Nov 1 '23-'41
 4 1/2s '21 s-a 16,396.70. Nov 1 1941
 TOT. BD. DT. Nov 1 '21. \$1,408,000
 Assessed value, real. 17,758,269
 Assessed value, personal. 2,119,214
 Total assess. val. 1921. 19,877,483
 Moneys & credits (add'l). 2,623,945
 Populat'n 1910, 15,723; 1920, 18,837

LYON CO. IND. S. D. NO. 8.
 P. O. Marshall.
 TOTAL DEBT Nov 2 1920. \$60,000
 Sinking fund. 51,000

MCLEOD COUNTY.
 Glencoe is the county seat.
Refunding Bonds.
 5s '18 ann \$50,000. Mar 1 '24-'33
 BOND. DEBT Nov 23 '22. \$50,000
 Floating debt (add'l). 147,120
 Assessed val'n, real estate. 14,399,741
 Assessed val'n, personal. 2,076,090
 Total assessed val. 1922. 16,475,831
 (33 1-3 actual)
 Moneys & credits (add'l). 1,976,143
 full value)
 State & Co. tax rate (per
 \$1,000) 1922. 12.38
 Population 1910, 18,691; 1920, 20,444
 INT. payable at First National
 Bank, St. Paul.

MADEIRA.
 This village is in Watonivan Co.
Refunding Bonds.
 6s '21 s-an \$6,000. \$500 y/y
 Cits. of indebtedness.
 5 1/2s '22 M-S \$63,000. Sept 1 '24-'32
 30,000. Sept 1 '33-'37

MADEIRA (Continued).
 GEN. BD. DT. Sept 1922. \$34,000
 Water debt (add'l) 6,000
 Assessment debt (add'l) 93,000
 Assessed value 1921 930,000
 Population 1910, 1,273; 1920, 1,447
 INT. on the 5's at the Merchants Trust & Savings Bank, St. Paul.

MADISON.
 This city is in Lac Qui Parle Co. Elec.-lt. & Water-Works Bonds
 5s '12 P-A \$18,000. Aug 1 '23-'42
 Sewer Bonds.
 5s '16 P-A \$20,000. Aug 1 1936
 Water-Works Bonds.
 5s '16 P-A \$6,000. Aug 1 1946
 5s '17 P-A 5,000. Aug 1 1937
 BOND. DEBT Nov 1 '22. \$81,500
 Assessment debt, add'l 22,000
 Sinking fund 11,000
 Assessed val. real estate 574,200
 Assessed val. personal 181,910
 Other assess. property 5,184
 Total assess. val. 1922 761,294
 Total tax rate (per \$1,000) '22. \$8.42
 Pop'n 1910, 1,811; 1920. 1,858

MAHONEN COUNTY.
 Mahonien is the county seat. Road Improvement Bonds.
 6s '21 J-D \$150,000.
 Funding Bonds.
 6s '21 P-A \$25,000. Aug 1 1936
 BONDED DEBT (7)
 Assess. val. real \$3,791,287
 Assess. val. personal 344,101
 Total assess. val. 1921. 4,135,288
 Moneys & credits (add'l), full value 270,691
 Population 1910, 2,249; 1920, 6,197

MAHONEN CO. I. S. D. NO. 2.
 P. O. Wauhan. School Building Bonds.
 6s '20 A-O \$75,000. Apr 1 1935
 Funding Bonds.
 6s '22 M-N \$20,000. May 1 1937
 BOND. DEBT July 31 '22. \$101,000
 Assessed value 1922 425,000
 School tax (per \$1,000) 1922. \$7.30

MANKATO.
 Mankato is situated in Blue Earth County. It incorporated 1868. Commission government adopted April 26 1910. Pop'n 10,136; '20, 12,469
 Railroad Bonds.
 4s '14 \$67,000. 1934
 Refunding Bonds.
 4s '07 July \$89,000. July 1 '23-'26
 Refunding Water Bonds.
 4 1/2s '09 J-D \$40,000. Dec 1 1929
 Bridge Bonds.
 4s '16 M-N \$40,000. May 1 1926
 BOND. DEBT Nov 1 '22. \$177,000
 Water debt (incl.) 43,000
 Assess. debt (add'l) 56,742
 Sinking fund 5,351
 Assessed val. real estate 5,533,345
 Assessed val. personal 1,477,826
 Total val. (40% act.) 1922 7,011,271
 Tax rate (per \$1,000) 1922. \$7.30
 INT. on bonds marked (b) at State Treasury; (t) in Chicago.

MANKATO SPECIAL S. D. NO. 1.
 This district (P. O. Mankato) is in Blue Earth County.
 Building Bonds.
 4s '10 \$40,000. 1923-1930
 4s '19 \$100,000. 1924-1938
 4s '20 60,000. 1925-1939
 6s '21 200,000. May 1 1936
 (Optional on or after May 1 1931)
 5s '22 J-J 25,000. Jan 1 '26-'30
 175,000. Jan 1 1937.
 (Optional Jan 1 1932).
 BOND. DEBT Dec 1922. \$660,000
 Tot. ass'd val. '22 (35% act.) 8,997,153
 School tax (per \$1,000) 1922. \$37.00
 Population 1920. 12,500
 INT. payable at St. Paul, Chicago and Mankato.

MARBLE.
 This village is in Itasca County. Inc. May 10 1909.
 Village Hall Bonds.
 6s '21 s-a \$60,000. Dec 1 '23-'28
 5,000. Dec 1 1929
 BOND. DEBT Dec 1 1921. \$75,000
 Floating debt (add'l) 75,500
 Tot. ass'd val. '21 (35% act.) 4,846,944
 Tot. tax rate (per \$1,000) '21. \$36.00
 Population in 1910, 887; 1920, 742
 INT. at Union Trust Co., Chicago.

MARSHALL.
 This city is in Lyon County. Refunding Bonds.
 5s '17 M-N \$30,000. July 1 '23-'37
 (For maturity see V. 104, p. 2036.)
 Paving Certificates.
 6s '20 J-J \$300,000. 1926-1930
 BOND. DEBT Nov 1922. \$105,000
 Floating debt. 18,000
 Total assess. val. 1920. 1,651,780
 Total tax (per \$1,000) 1920. \$80.42
 Population in 1910, 2,152; '20, 3,092

MARSHALL COUNTY.
 County seat is Warren.
 Ditch Bonds.
 4s '08 \$36,833. July 1 '23-'28
 4s '10 6,000. July 1 '23-'28
 4s '10 249,600. July 1 '23-'30
 4s '10 32,032. July 1 '23-'30
 5s '10 80,000. Sept 1 '23-'30
 4s '11 3,680. July 1 '23-'30
 5s '11 180,000. Jan 21 '23-'31
 5 1/2s '12 171,140. May 1 '23-'32
 5 1/2s '12 66,000. Oct 1 '23-'32
 5 1/2s '13 67,000. June 1 '23-'33
 5 1/2s '13 42,210. Oct 1 '23-'33
 5 1/2s '14 27,000. Mar 1 '29-'34
 6s '14 159,720. Feb 1 '23-'35
 5 1/2s '16 175,000. Apr 1 '23-'36
 5 1/2s '16 5,000. Aug 1 1932
 5 1/2s '17 67,000. Aug 1 1937
 5 1/2s '17 213,000. Oct 1 1937
 5 1/2s '17 31,000. Jun 1 '23-'37
 5 1/2s '18 6,000. Apr 1 '23-'35
 5 1/2s '19 119,000. June 1 '23-'39
 5 1/2s '21 P-A 63,000. 1928-1942

Road Bonds.
 6s '20 J-J \$125,000. July 1 1930
 BD. DT. (ditch) Sept 30 '21. \$1,730,936
 Assess. val., real estate. 12,612,939
 Assess. val., personal. 1,748,143
 Tot. ass'd val. '21 (33 1/3%) 14,361,382
 Moneys & credits (add'l) 2,402,830
 Population in 1910. 16,338; 1920. 10,443.
 z State loans.

MARSHALL SCHOOL DIST.
 This district is in Lyon County. Building Bonds.
 4s \$60,000. 1942
 BOND. DEBT Dec 1 '22. \$60,000
 Total assess. val. 1917. 1,84,580
 School tax rate (per \$1,000) '22. \$ 8.00
 Population in 1922 (est.) 3,800

MARSHALL CO. IND. S. D. NO. 1.
 (P. O. Stephen.) Building Bonds.
 5s g '10 M-S \$20,000. Mar 1 1931
 BOND. DEBT Oct 1 1921. \$33,000
 Total assess. val. 1921. 440,180

MARSHALL CO. IND. S. D. NO. 2.
 (P. O. Warren.) High School Bonds.
 4 1/2s '17 A-O \$25,000. Apr 1 '28-'32
 4s 44,300.
 5s 10,000.
 TOTAL DEBT Nov 27 '20. \$78,700
 Total assessed val'n 1920. \$36,364
 Population 1920. 2,000

MARTIN COUNTY.
 The county seat is Fairmont. Ditch and Drainage Bonds.
 5s '22. \$47,831.80. Nov 1 '33-'42
 5s 33,400. Aug 1 '23-'28
 5s 28,394. Jan 1 '23-'30
 5s 21,000. May 1 '23-'30
 5s & 6s 41,093. Oct 2 '23-'30
 5s '12 J-D 64,816. June 1 '23-'30
 4s '12 43,200. July 1 '23-'30
 4s '13 51,000.
 5 1/2s 50,000.
 4s '16 33,000.
 4 1/2s '16 J-J 32,016. July 1 '23-'34
 4 1/2s '16 34,304. Feb 1 '23-'34
 4 1/2s '16 85,000.
 4 1/2s '17 M-N 88,000.
 5 1/2s '18 \$8,000. Mar 1 '24-'27
 4,000. Mar 1 1928
 10,000. Mar 1 '29-'33
 5,000. Mar 1 '34-'38
 2,000. Mar 1 '24-'27
 1,000. Mar 1 1928
 3,000. Mar 1 '29-'34
 1,000. Mar 1 1935
 7,000.
 28,000. Aug 2 '24-'27
 800. Aug 2 '23-'38
 6,000.
 6s '20 4,000. Aug 2 '24-'25
 15,000. Aug 2 '26-'30
 10,000. Aug 2 '30-'36
 11,000. Aug 2 '31-'41

6s '20 J-D 121,000.
 6s '21 s-an 275,000. Sept 1 '25-'40
 4 1/2s '22 220,000. Apr 1 '24-'41
 (For amount due each year see V. 114, p. 1931.)
 4 1/2s '22 175,000. Oct 1 '25-'41
 (For amount due each year see V. 115, p. 1762.)
Road Bonds.
 6s '20 J-J \$50,000. July 1 1930
 County has no general bond. debt. Drainage debt Sept 1 '22. \$1,606,700
 Road & bridge debt (add'l) 160,000
 Floating debt (add'l) 70,503
 Assessed val. personal 23,807,753
 Assessed val. real. 2,581,531
 Total assess. val. 1922. 26,389,304
 Moneys & credits (add'l), full value 2,782,410
 Pop'n 1910, 17,518; 1920. 21,085
 INT. payable at Minnesota Loan & Trust Co., Minneapolis, and at First National Bank, St. Paul.

MARTIN COUNTY CONSOLIDATED SCH. DIST. NO. 681.
 P. O. Sherburn. School Building Bonds.
 6s \$50,000. Apr 1 '26-'35
 75,000. Apr 1 1936
 BOND. DEBT Nov 30 '22. \$125,000
 Floating debt (add'l) 35,000
 Assessed value 1922. 1,149,888
 Sch. tax rate (per \$1,000) '22. \$31.00
 Population 1921 (est.) 1,400

MARTIN CO. IND. S. D. NO. 1.
 (P. O. Fairmont.) BOND. DEBT Nov 25 '21. \$175,000
 Assess. val. real estate. 2,192,229
 Assess. val., pers'l prop. 475,956
 Total assessed val. 1921. 2,668,185
 Moneys & credits (add'l), full value 905,976
 Total tax rate (per \$1,000) '21. \$29.00
 Population in 1920. 4,630

MEeker COUNTY.
 Litchfield is the county seat.
 5s '22 \$54,000.00. Dec 1 '32-'40
 1,866.97. Dec 1 1941

Ditch Bonds.
 5s '15 s-a \$16,000. 1923-1926
 5s '17 J-J 13,000. July 1 '25-'31
 5s '18 J-J 25,000. July 1 '23-'28
 5s 1,000. 1923
 5s 13,000. 1925-1931
Funding Bonds.
 5s '18 J-J \$22,000. July 1 '23-'31
Drainage Bonds.
 6s '20 s-an \$17,000. 1925-1935
Refunding Bonds.
 5 1/2s '20 A-O \$75,000. 1930-1939
Road and Bridge Bonds.
 5 1/2s '21 \$54,879.49. 1931-1941
 6s '21 J-J \$12,000. Jan 1 '27-'32
 24,000. Jan 1 '33-'40
 4,000. Jan 1 1941
 The county has no general bonded debt.
 Special debt Sept 28 '22. \$279,879
 Assess. val. real. 12,966,504

Assess. val. personal. 2,243,707
 Total assess. val. 1921. 15,209,211
 Moneys & credits (add'l), full value. 2,192,431
 Total tax rate (per \$1,000) '21. \$16.30
 Population 1910, 17,022; 1920, 18,103

MELROSE IND. SCHOOL DIST.
 This district is in Stearns County.
 4s \$40,000.
 BOND. DEBT Nov 26 1919. \$36,000
 Tot. assess. val. '19 (approx.) 700,000
 School tax rate (per \$1,000) 1920.20
 Population in 1919 (est.) 2,700

MILLE LACS COUNTY.
 Princeton is the county seat. Road Bonds.
 6s '20 \$125,000. Aug 3 1930
 Trunk Highway Reim. Bonds.
 5s '22 s-a \$40,000. Feb 7 '32-'35
 40,000. Feb 7 1936
Funding Bonds.
 5 1/2s '22 s-a \$60,000. Mar 1 '25-'30
 45,000. Mar 1 '31-'35
 20,000. Mar 1 '36-'37

Court House Bonds.
 5s g '22 J-J \$30,000. July 1 '38-'41
 70,000. July 1 1942
TOTAL DEBT July 1922. \$557,704
 Assessed val. real. 5,860,963
 Assessed val. personal. 784,930
 Total assess. val. 1921. 6,651,893
 Moneys & Credits (add'l), full value 803,417
 Moneys and credits. 515,253
 Total tax rate (per \$1,000) 18.861.42
 Popula'n 1910, 10,705; 1920. 14,180
 INT. on bonds marked (*) at the Merchants Nat. Bank, St. Paul.

MILLE LACS CO. IND. S. D. NO. 13.
 (P. O. Millaca.) High School Bldg. Bonds.
 5 1/2s '15 \$25,000. 1931
 Refunding Bonds.
 6s \$15,000.
 BOND. DEBT Nov 25 '22. \$86,000
 Total assessed val'n 1921. 347,287
 School tax rate (per \$1,000) '21. \$8.55
 Population in 1921 (est.) 2,000

MINNEAPOLIS.
 Minneapolis is in Hennepin Co. Incorp. Feb. 6 1867.
Bridge Bonds.
 4s '03 J-J \$50,000. July 1 1933
 4s '12 J-J 185,000. Jan 1 1934
 4s '12 M-S 200,000. Mar 1 1942
 4s '13 M-N \$650,000. May 1 1923
 4s '15 85,000. Sept 1 1945
 4 1/2s '16 M-N 100,000. May 1 '37-'46
 5s '17 100,000. June 1 1947
 5s '19 2,000. Aug 1 1948
 5s '19 98,000. Aug 1 1949
 4 1/2s '19 50,000. Mar 1 1949
 5s '20 91,000. Apr 1 1948
 59,000. Apr 1 1949
 5s '20 150,000.
 4 1/2s '22 P-A 60,000. Feb 1 '23-'37
 75,000. Feb 1 '38-'52

Court-House and City Hall Certificates. See note below.
 4s '03 M-S \$137,000. Jan 1 '23-'33
 3 1/2s '05 J-J 250,000. Jan 1 1935
Parks.
 4s '03 J-J \$20,000. May 1 1923
 3 1/2s '02 J-J 70,000. Apr 1 1932
 4s '07 J-J 150,000. July 1 1937
 4s '08 J-J 50,000. July 1 1938
 4s '09 J-J 300,000. July 1 1939
 4s '10 A-O 50,000. Apr 1 1940
 4 1/2s '11 M-S 50,000. Mar 1 1941
 4 1/2s '11 A-O 100,000. Apr 1 1941
 4s '11 M-N \$250,000. May 1 1941
 4s '11 M-S 100,000. Mar 1 1942
 4s '12 M-N 50,000. May 1 1942
 4s '12 P-A 150,000. Aug 1 1942
 4s '13 M-N 50,000. 1939
 4s '14 A-O 75,000. Apr 1 1944
 4s '14 J-J 25,000. July 1 1944
 4s '15 M-N \$218,000. May 1 1927
 4s '16 A-O 275,000. Apr 1 1946
 4s '17 75,000. July 1 1932
 4s '17 100,000. July 1 1936
 4s '17 97,000. Aug 1 1930
 4s '17 3,000. Aug 1 1931
 5s '19 95,000. Aug 1 1931
 5s '19 97,000. Aug 1 1932
 5s '19 98,000. Aug 1 1933
 5s '19 10,000. Aug 1 1934
 69,000. Apr 1 1922
 5s '20 208,000. Apr 1 '24-'25
 23,000. Apr 1 1928
 5s '20 M-N 311,091.06. May 15 '23-'30
 5s '20 M-S 131,900. Sept 1 1940
 5s '20 23,700. 1923-1930
 5s '20 63,000. 1923-1930
 5s g '21 s-an 190,000. May 2 '23-'41
 230,000. Feb 1 '23-'42
 4 1/2s '22 s-a 50,000. Feb 1 '43-'47
 45,000. Feb 1 '48-'52

Fire Department.
 4s '08 J-J \$100,000. July 1 1938
 4s '09 J-J 25,000. July 1 1940
 4s '13 J-D 25,000. June 1 1923
 4s '13 J-D 25,000. July 1 1932
 4s '14 J-J 25,000. July 1 1944
 4s '14 25,000. Nov 1 1932
 4s '15 M-N 25,000. May 1 1927
 4s '16 A-O 28,000. Apr 1 '23-'27
 4s '17 15,000. June 1 1947
 4s '19 20,000. Mar 1 1925

Enlarging Sewers.
 4s '14 \$50,000. Apr 1 1944
 4s '14 100,000. Oct 1 1944
Sewers.
 4s '08 J-J \$250,000. July 1 1938
 4s '08 J-D 250,000. Dec 1 1938
 4s '12 M-S 175,000. May 1 1941
 4s '13 M-N 150,000. Mar 1 1942
 4s '14 A-O 50,000. Nov 1 1939
 4s '16 A-O 140,000. Apr 1 1944
 4s '17 J-D 250,000. June 1 1947
 4s '18 A-O 117,000. Apr 1 '23-'27
 1/2s M-S 200,000. Mar 1 1949
 5s '19 M-N 100,000. Nov 1 1949
 5s '20 J-J 140,000. July 1 '23-'50
 5s '21 s-an 99,000. May 2 '23-'31
 124,000. May 2 '32-'51
 4 1/2s '22 J-J 150,000. July 1 '23-'52

Waterworks.
 4s '95 J-J \$200,000. Jan 1 1925
 4s '97 J-J 400,000. Jan 1 1927
 3 1/2s '02 J-J 250,000. July 1 1932
 4 1/2s '03 A-O 100,000. Apr 1 1933
 4s '11 A-O 500,000. Apr 1 1941
 4s '13 J-D 200,000. June 1 1923
 4s '15 M-S 100,000. May 1 1927
Permanent Impts. (City's portion)
 4s '03 J-J \$75,000. July 1 1933
 4s '04 J-J 75,000. Jan 1 1934
 4s '07 J-J 400,000. July 1 1937
 4s '08 J-J 75,000. July 1 1938
 4s '09 J-J 67,000. Jan 1 1939
 4s '11 M-N 75,000. May 1 1941
 4s '11 J-D 75,000. Dec 1 1941
 4s '12 M-S 200,000. Mar 1 1942
 4s '12 M-N 25,000. May 1 1942
 4s '13 M-N 50,000. Nov 1 1939
 4s '14 A-O 250,000. Apr 1 1944
 4s '15 M-N 75,000. May 1 1927
 4s '16 A-O 225,000. Apr 1 '23-'45
 4s '17 J-J 50,000. July 1 1925
 4s '17 J-J 5,000. July 1 1926
 4s '18 M-S 175,000. Mar 1 1949
 5s '20 A-D 50,000. Apr 1 1926
 5s '20 J-D 75,000. 1925-1935
 (For maturity see V. 111, p. 2250.)
 5s '20 J-D \$35,000. 1925-1945
 (For maturity see V. 111, p. 2250.)
 5s '20 \$300,000. Dec 1 '29-'50
 (For maturity see V. 111, p. 2250.)
 4 1/2s '23 s-a 220,000. Feb 1 '23-'42
 60,000. Feb 1 '43-'47
 65,000. Feb 1 '48-'52

Work-House Bonds.
 4s '17 J-J \$15,000. July 1 1924
 4s '17 J-J 10,000. July 1 1925
 4s '19 M-S 30,000. Mar 1 1925
 4s '18 A-O 25,000. Oct 1 1923
 5s '20 A-O 35,000. Apr 1 1923

Armory Bonds.
 4s '03 A-O \$150,000. Oct 1 1933
Permanent Impt. Rev. Fund.
 4s '03 J-J \$150,000. June 1 1931
 4s '03 J-J 175,000. July 1 1933
 4s '04 J-J 175,000. Jan 1 1934
 4s '07 J-J 250,000. July 1 1937
 4s '08 J-J 250,000. July 1 1938
 4s '09 J-J 100,000. July 1 1939
 4s '11 M-N \$225,000. May 1 1941
 4s '12 J-D 325,000. June 1 1942
City Hospital.
 4s '93 J-J \$75,000. July 1 1923
 4s '11 J-J 200,000. July 1 1941
 4s '12 J-J 200,000. July 1 1941
 4s '13 M-N 25,000. 1939
 4s '14 A-O 75,000. Apr 1 1944
 4s '15 J-J 47,500. Jan 1 1945
 4s '15 M-N 100,000. May 1 1927
 4s '17 20,000. July 1 1924
 4s '17 55,000. July 1 1926
 4s '17 100,000. July 1 1928
 5s '19 80,000. Aug 1 1947
 5s '19 95,000. Aug 1 1948

Schools.
 4s '05 J-J \$100,000. July 1 1925
 4s '06 J-J 100,000. July 1 1926
 4s '07 J-J 200,000. Jan 1 1927
 3 1/2s '09 J-J 200,000. Jan 1 1929
 3 1/2s '03 J-J 200,000. Jan 1 1933
 4s '05 J-J 200,000. Jan 1 1935
 4s '07 J-J 441,000. July 1 1937
 4s '09 J-J 156,000. Jan 1 1939
 4s '09 J-J 460,000. July 1 1939
 4s '10 J-J 307,700. Jan 1 1940
 4s '10 J-J 68,300. July 1 1940
 4 1/2s '11 M-N \$250,300. May 1 1941
 4s '11 M-N \$666,400. May 1 1941
 4s '11 J-J 42,000. Jan 1 1940
 4s '11 J-J 158,000. July 1 1940
 4s '12 M-S 500,000. Mar 1 1942
 4s '12 A-O 200,000. Oct 1 1942
 4s '13 J-J 150,300. Jan 1 1943
 4s '13 M-N \$325,000. Apr 1 1930
 4s '14 A-O 500,000. Apr 1 1944
 4s '15 J-D 500,000. June 1 1934
 4 1/2s '15 J-D 350,000. Dec 1 1934
 4s '15 M-N \$75,000. May 1 1927
 4s '15 M-N 100,000. May 1 1935
 4s '16 A-O 330,000. Apr 1 '23-'45
 4s '16 M-S 85,000. Sept 1 1946
 4s '17 J-D 672,000. June 1 '23-'46
 5s '19 1,250,000. Aug '34-'47
 5

MINNEAPOLIS (Concluded).

Crematory Bonds. July 1 1941
Street-Improvement Bonds. 1923-1939
Spec. Park & Parkway Impt. Bds.
Park Acquisition Bonds.
Public Comfort Station Bonds.
Police Dept. Bonds.
(For maturity see V. 111, p. 2250)
INT. is payable at the United States Mtge. & Trust Co., N. Y. City.

Bond. debt... 44,075,186 39,382,526
Sinking funds... 2,827,513 2,313,655
Net debt... 41,247,673 37,068,871
Water dt. incl. 1,750,000 1,750,000
The bonded debt as given above includes the new City Hall and Court-House certificates...

WATER RECEIPTS.—The revenue from water rents, &c., in 1921 was \$769,932.79; current expenses for water works in 1921 was \$535,617.05.
VALUATION AND TAX RATE.—The city's assessed valuation and tax rate have been:

Table with columns: Years, Valuation, Tax Rate. Data for 1922, 1921, 1920, 1919, 1918, 1917, 1916, 1915, 1914, 1913, 1912, 1911, 1910, 1890.

For 1922 valuation of real estate (40% actual) was \$218,947,155, and of personal property 25, 33 1/4 and 40% actual, \$51,129,113. In addition to these the valuation of moneys and credits in 1922, which are assessed at full value, was \$95,234,810.
The tax rate for 1921 on which taxes are collected for the year 1923 was \$65.27, and includes city tax, \$2.18; State tax, \$4.13; county tax, \$0.75; and aver. ward fund tax, \$2.21.

POPULATION.—In 1920 (Census), 380,582; in 1910 (Census), 301,408; in 1900 (Census), 202,718 in 1890, 164,738.
MONTEVIDEO. This city is in Chippewa County.
Paving Bonds.
A-O 6,000,000, Oct 1 1922
J-J 13,000,000, July 1 23-35
A-O 30,000,000, Apr 1 23-27
Water-Works Impt. Bonds.
A-O \$45,000,000, Apr 1 25-30
BOND. DEBT Sept 27 '22... \$125,000,000
Assessment debt (add'l)... 30,000
Water debt (incl.)... 60,000
Sinking fund... 1,468
Assess. val., real estate... 1,661,372
Assess. val., personal... 343,384
Money and credits... 424,486
Total assessed val'n 1922... 2,429,692
(40% actual real estate) 2,429,692
Total tax rate (per \$1,000) '22... \$75.00
Pop'n 1910, 3,056; 1920... 4,419

MONTEVIDEO IND. S. D. NO. 1. P. O. Montevideo. Population 1920, 5,056.
BOND. DEBT Dec 1 1922... \$261,000
Total assess. val. 1921... 3,025,014
Sch. tax rate (per \$1,000) '21... \$41.10

MOOREHEAD. This city is in Clay County.
Fire Alarm System Bonds.
\$3,000, Dec 1 '23-'24
Bridge Bonds.
\$12,000, Dec 1 1922

City-Hall & Fire Station Bonds.
\$30,000, Dec 1 1923
7,000, Dec 1 1924
Paving Certificates.
\$200,000
BOND. DEBT Sept 28 '21... \$21,500
Assessment debt (add'l)... 182,000
Assessed value, real... 1,871,276
Assessed value, personal... 490,736
Other assessable property... 861,043
Total assessed value 1921... 3,133,055
Tot. city tax rate (per \$1,000) '21 \$4.76
Population 1910, 4,840; 1920... 5,720

MOOREHEAD IND. S. D. NO. 2. This district is in Clay County.
High-School-Building Bonds.
\$150,000
BOND. DEBT Nov 21 '22... \$500,000
Tot. ass'd val. '21 (25% act.) 2,513,070
Moneys & credits (add'l)... 905,659
Tax rate (per \$1,000) 1922... \$51.00
Population in 1920... 5,720

MORRISON COUNTY. Little Falls is the county seat.
Road and Bridge Bonds.
\$17 F-A \$45,000, Aug 1 1937
\$50,000
Funding Bonds.
\$70,000, 1937
Refunding Bonds.
\$10,000, Aug 1 1932
\$80,000, May 1 '33-'40
10,000, Apr 1 1941
A-O 14,207.27, Apr 1 1932
TOT. B.D. DT. Sept 28 '22 \$26,588
Gen. sinking fund... 11,453.030
Assessed val., real... 1,934,271
Other assess. property... 1,988,988
Tot. ass'd val. '21 (1-3 act.) 15,376,289
State & Co. tax (per \$1,000) '21 \$17.08
Pop'n 1910, 24,053; 1920... 25,841
INT. payable in N. Y., Chicago, Minneapolis and St. Paul.

MORRISON COUNTY CONSOLIDATED SCH. DIST. NO. 125. P. O. Hillman.
School Building Bonds.
\$120 J-D \$24,000, Dec 1 1935
BOND. DEBT Nov 1922... \$29,000
Assessed value 1921... 196,085
Money and credits (add'l)... 16,123
Sch. tax rate (per \$1,000) '21 \$46.90
INT. at First Nat. Bank, St. Paul.

MORRISON CO. IND. S. D. NO. 23. \$125 s-a \$50,000, 1925-1937
BOND. DEBT Oct 1922... \$115,000
Assessed val. 1921... 486,827
Moneys and credits (add'l)... 35,654
Tax rate (per \$1,000) 1921... \$42.70

MOTLEY CONSOL. S. D. NO. 27. This district is in Morrison Co.
Building Bonds.
\$17 J-J \$30,000, July 10 1932
BOND. DEBT Sept 29 '22 \$68,200
Floating debt... 9,600
Total assess. val. '22 (1-3 act.) 351,598
Sch. tax rate (per \$1,000) '22 \$9.90
Population in 1919 (est.)... 1,000

MOUNTAIN IRON. This village is in St. Louis County.
TOT. DEBT Nov 24 '22... \$650,000
Total assess. val. 1922... 11,000,000
Total tax rate (per \$1,000) '22 \$20.00
Population 1910, 1,343; 1920... 1,546

MOWER COUNTY. Austin is the county seat.
Bridge Bonds.
\$17 M-S \$70,000, Mar 1 '23-'29
120,000, Mar 1 '30-'37
Road Bonds.
\$19 \$65,000, June 1 1929
\$120 M-N 35,000, May 1 1930
Ditch Bonds.
\$17 J-J \$46,660, July 1 '23-'37
\$18 J-J \$4,600, 1923-1938
\$18 s-a 36,000, Nov 1 1928
\$18 s-a 5,000, Nov 1 1929
\$18 s-a 78,000, Nov 1 '30-'42
Trunk Highway Reimburse. Bds.
\$21 s-a \$44,695.41
(For maturity see V. 113, p. 1700)
BOND. DEBT Nov 1922... \$432,970
Ditch debt (additional)... 230,538
Assessed val. real estate... 21,702,297
Assessed val. personal... 2,804,620
Total assessed val. 1921... 24,506,917
Moneys and credits (additional, full value)... 3,611,318
Pop'n 1910, 22,640; 1920... 25,993

MOWER COUNTY IND. SCHOOL DISTRICT NO. 27. P. O. Austin.
School Bonds.
\$1 A-O \$325,000, Apr 1 1936
BONDED DEBT (7)
MURRAY COUNTY. Slayton is the county seat.
Ditch Bonds.
\$12 J-D \$27,000, Dec 1 '23-'31
\$12-14... 19,600
\$12 A-O \$153,067, Apr 1 '23-'36
\$17 A-O 108,000, 1923-1937
\$20 s-a \$243,200, Dec 1 '26-'40
\$21 J-J 993,100
(For maturity see V. 113, p. 876)
Road Bonds.
\$20 M-S \$100,000, Sept 1 1930
\$100,000
Bridge Bonds.
\$65,000
CO. BD. DT. Jan 1921... \$315,000
Ditch debt (add'l)... 1,600,000
Assessed val. real... 17,598,852
Assessed val. personal... 1,970,263
Total assess. val. 1921... 19,569,115
Moneys & credits (add'l, full value)... 1,739,171
State & Co. tax (per \$1,000) '18 \$8.97
Population 1910, 11,755; 1920, 13,631
INT. on bonds marked (b) at Northwestern Nat. Bank, Minneapolis; (c) at Minn. Loan & Trust Co., Minneapolis; (d) at Metropolitan Nat. Bank, Minneapolis; (e) at Northwestern Trust Co., St. Paul.

NEW PRAGUE. This city is in Le Sueur and Scott counties.
Improvement Bonds.
\$98,000
BONDED DEBT (7)
Population 1910, 1,554; 1920, 1,540

NEW ULM. This city is in Brown County.
H. H. Pow. & Htz. Plant Bds.
\$20 J-J \$229,000, July 1 1930
State Loans.
\$20,000, 1927
\$10,000, 1932
\$20,000, 1937
\$10,000, July 1 1925
\$10,000, July 1 1928
\$10,000, July 1 1931
\$10,000, July 1 1934
Funding Bonds.
\$25 J-J \$25,000, Jan 1 '25-'28
\$25,000, Jan 1 '29-'37
BOND. DEBT Sept 29 '22... \$439,000
Water and light debt (incl.) 249,000
Assessment debt (add'l)... 46,300
Sinking General... 30,000
Water and light... 17,477
Assess. val. real estate... 3,015,656
Assessed val., personal... 569,285
Other assess. property... 962,348
Tot. ass'd val. '21 (40% act.) 4,547,289
Tot. tax rate (per \$1,000) 1921 \$59.60
Pop'n in 1910, 5,648; 1920... 6,745
INT. on 5 1/2% of 1922 at the Wells-Dickey Trust Co., Minneapolis.

NICOLETTE COUNTY. St. Peter is the county seat.
Highway Bonds.
\$15 J-J \$15,000, July 1 '23-'25
(Subject to call \$5,000 yrly. July 1 1916-1924.)
\$19 F-A 200,000, Aug 1 1929
\$16 12,000, Sept 1 '23-'26
County Ditches Nos. 54 and 59.
\$16 28,000, Nov 1 '23-'36
County Ditch System No. 7.
\$17 \$40,000, June 1 '23-'37
County Ditches Nos. 62 and 63.
\$3,000, Oct 1 '23-'30
\$3,000, Oct 1 '28-'32
County Ditch No. 71 Bonds.
\$21 J-D \$30,000, Dec 1 '27-'36
BOND. DEBT 1921... \$175,000
Assessed val. real estate... 10,387,833
Assessed val. personal... 1,451,999
Total assess. val. 1921... 11,839,833
Money & credits (add'l, full value)... 1,525,961
Population 1910, 14,125; 1920... 15,036

NOBLE COUNTY. Worthington is the county seat.
Ditch Bonds.
\$8 38,000, 1923-1932
\$3 3,300, 1923-1925
\$18 31,800, 1923-1932
\$8 6,000, 1923-1928
\$8 8,000, 1923-1937
\$8 17,000, 1923-1937
\$8 27,000, 1923-1937
\$8 142,000, 1923-1937
\$15 37,500, 1924-1936
\$15 21,500, 1924-1936
\$15 6,000, 1923-1928
\$15 13,000, 1923-1935
\$15 11,000, 1923-1933
\$17 27,000
\$18 J-J 100,000, 1934-1938
\$18 70,000, 1925-1933
\$18 A-O 378,000, 1925-1940
\$18 84,900.17
\$18 M-S 110,000, 1928-1942
\$18 J-D 75,000, 1928-1942
Road and Bridge Bonds.
\$19 \$200,000, Aug 1 1929
\$20 39,000, 1934-1940
\$162,000
Refunding Bonds.
\$18 F-A \$28,000, Feb 1 23-'28
TOT. B.D. DT. Mar '22 \$1,675,000
Assess. val. real estate... 23,216,399
Assessed val. personal... 2,245,824
Total assess. val. 1921... 25,462,223
Moneys and credits (additional, full value)... 2,647,546
Pop'n in 1910, 15,210; 1920... 17,197

NORMAN CO. I. S. D. NO. 77. P. O. Twin Valley.
School Building Bonds.
\$15 J-J \$80,000, Feb 1 1937
BONDED DEBT (7)
INT. at the Northwestern Trust Co., St. Paul.

NORTHFIELD. This city is in Rice County.
Certificates.
\$15 J-J \$85,000, July 1 '23-'41
BOND. DEBT Feb 20 '22... \$45,000
Assessment debt (add'l)... 140,000
Floating debt (add'l)... 1,000
Water debt (incl.)... 30,000
Tot. ass'd val. '21 (1-3 act.) 1,904,000
Total tax rate (per \$1,000) '21 \$83.00
Pop'n 1910, 3,265; 1920... 4,023

OLMSTED COUNTY. Rochester is the county seat.
Road Bonds.
\$19 F-A \$50,000, June 1 1930
\$20 J-D \$90,000, June 1 1930
(Optional after June 1 1925.)
Trunk Highway Reimburse. Bds.
\$15 J-J \$137,817.76, Aug 1 '31-'35
\$15 J-J \$5,560.02, Apr 1 1933
\$15 J-J \$30,000.00, Apr 1 1934-36
BOND. DEBT Sept 29 '22... \$377,000
Assess. val., real estate... 21,773,552
Other assess. property... 3,133,933
Tot. assess. val. '22 (1-3 act.) 27,224,802
State & co. tax rate (per \$1,000), 1921... \$44.44
Population 1910, 22,497; 1920... 28,014
* INT. at the Union Trust Co., Chicago.

OLMSTED COUNTY IND. SCH. DIST. No. 8. P. O. Rochester.
Building Bonds.
\$17 B.D. DT. Aug 1 '22... \$420,000
Floating debt (add'l)... 15,447
Tot. ass'd val. '22 (1-3 act.) 9,254,952
Tax rate (per \$1,000) 1922... \$28.08
Pop'n, 1922... 16,000

ORTONVILLE. This city is in Big Stone County.
Funding Bonds.
A-O \$24,000, 1924
10,000, 1929
\$10,000, 1928
Bridge Bonds.
\$10,000, 1930
BOND. DEBT Sept 1 1920... \$30,000
Sinking fund... 13,331
Assess. val., real estate... 520,300
Assess. val., personal... 138,700
Total assess. val. 1920... 659,000
Total tax rate (per \$1,000) '20 \$17.80
Pop'n in 1910, 1,774; '20... 1,774
INT. payable in Ortonville, Minneapolis and St. Paul.

OTTER TAIL COUNTY. County seat is Fergus Falls.
Court House Bonds.
\$120,000, July 1 27-'33
\$90,000, July 1 34-'39
\$110,000, July 1 1940
Jail Bonds.
\$120,000, Feb 1 '32-'42
Ditch Bonds.
\$15 M-N 20,800, 1923-1936
\$15 32,000, Mar 1 '25-'29
\$15 J-D 40,000, June 1 '26-'35
BOND. DEBT Sept 30 '22... \$385,000
Trunk highway reimbursement bonds (add'l)... \$8,017
Ditch debt... \$105,000
Total assess. val. 1921 (3/4 to 2-5 act.)... 28,360,634
Moneys and credits (add'l, full value)... 5,795,447
County tax rate (per \$1,000) '21 \$12.25
Pop'n 10, 48,038; '20... 50,818
INT. on 5 1/2% at First Nat. Bank, St. Paul; on 5% of 1919 at Northwest Nat. Bank, Minneapolis; on other bonds at First Nat. Bank, Minneapolis, except on court house bonds, which are issued to the State and payable to the State Treasurer.

OTTERTAIL CO. IND. S. D. NO. 44. P. O. Perham.
Building Bonds.
\$15 M-N \$50,000
BOND. DEBT Oct 1922... \$45,000
Floating debt... 14,000
Total assessed valuation... 650,000
Population (est.)... 1,500

OWATONNA. This city is in Steele County.
City-Hall Bonds.
\$1,000, 1923
Water Works Bonds.
\$7,000, 1923
Paving Bonds.
\$15,000, 1924
Light Bonds.
\$1,000, 1923
Sewer Bonds.
\$20,000, 1925
Bridge Bonds.
\$18,000, 1925
Public Library Bonds.
\$15,000, 1925
Hospital Bonds.
\$8,000, 1925
GEN. B.D. DT. Sept 30 '22 \$100,000
Floating debt (add'l)... 10,000
Water debt (included)... 7,000
Ass'd val. (real & personal) 1922 (40% actual)... 3,830,500
Total tax rate (per \$1,000) '22 \$78.00
Pop'n 1910, 5,658; '20... 7,252
INTEREST at City Clerk's office.

OWATONNA SCHOOL DIST. This district is in Steele County.
\$150,000, 1939
BOND. DEBT Nov 23 '22... \$550,000
Assess. val. 1922 (40% act.) 3,537,000
Tax rate (per \$1,000), 1922... \$47.00

OWATONNA SCHOOL DIST. This district is in Steele County.
\$150,000, 1939
BOND. DEBT Nov 23 '22... \$550,000
Assess. val. 1922 (40% act.) 3,537,000
Tax rate (per \$1,000), 1922... \$47.00

OWATONNA SCHOOL DIST. This district is in Steele County.
\$150,000, 1939
BOND. DEBT Nov 23 '22... \$550,000
Assess. val. 1922 (40% act.) 3,537,000
Tax rate (per \$1,000), 1922... \$47.00

OWATONNA SCHOOL DIST. This district is in Steele County.
\$150,000, 1939
BOND. DEBT Nov 23 '22... \$550,000
Assess. val. 1922 (40% act.) 3,537,000
Tax rate (per \$1,000), 1922... \$47.00

OWATONNA SCHOOL DIST. This district is in Steele County.
\$150,000, 1939
BOND. DEBT Nov 23 '22... \$550,000
Assess. val. 1922 (40% act.) 3,537,000
Tax rate (per \$1,000), 1922... \$47.00

OWATONNA SCHOOL DIST. This district is in Steele County.
\$150,000, 1939
BOND. DEBT Nov 23 '22... \$550,000
Assess. val. 1922 (40% act.) 3,537,000
Tax rate (per \$1,000), 1922... \$47.00

OWATONNA SCHOOL DIST. This district is in Steele County.
\$150,000, 1939
BOND. DEBT Nov 23 '22... \$550,000
Assess. val. 1922 (40% act.) 3,537,000
Tax rate (per \$1,000), 1922... \$47.00

OWATONNA SCHOOL DIST. This district is in Steele County.
\$150,000, 1939
BOND. DEBT Nov 23 '22... \$550,000
Assess. val. 1922 (40% act.) 3,537,000
Tax rate (per \$1,000), 1922... \$47.00

OWATONNA SCHOOL DIST. This district is in Steele County.
\$150,000, 1939
BOND. DEBT Nov 23 '22... \$550,000
Assess. val. 1922 (40% act.) 3,537,000
Tax rate (per \$1,000), 1922... \$47.00

OWATONNA SCHOOL DIST. This district is in Steele County.
\$150,000, 1939
BOND. DEBT Nov 23 '22... \$550,000
Assess. val. 1922 (40% act.) 3,537,000
Tax rate (per \$1,000), 1922... \$47.00

PARK RAPIDS IND. S. D. No. 1.
This district is in Hubbard County.
School-Building Bonds.
4s '09 s-a \$42,500.....1924
BOND, DEBT Dec 1 1922 \$59,267
Total assess. val. 1922.....734,445
(abt. 33 1/3-50% act.)
Moneys and credits (add'l) 1,631,553
Tax rate (per \$1,000) 1922.....\$48.30
Population in 1920.....2,300

PEMBERTON SCHOOL DIST.
This district (P. O. Pemberton) is in Blue Earth County.
s.....\$88,000
BOND, DEBT Oct 1922.....\$88,000
Floating debt (add'l).....10,000
Assessed val. (1-3 act.) '21 744,834
Sch. tax rate '21 (per \$1,000) \$41.20
Population in 1920 (est.).....500

PENNINGTON COUNTY.
Thief River Falls is the county seat. This county was formed in 1910 from a portion of Red Lake County.
4s.....\$40,000
Road and Bridge Bonds.
6s '17.....\$15,000.....Sept 1 1927
TOT. BD. DT. Feb 1 '22.....\$733,496
Ditch debt (incl.).....672,000
Assessed val. real estate.....5,096,703
Assessed val. personal.....727,582
Total assess. val. 1921.....5,824,285
Moneys and credits (add'l) (full value).....1,002,817
Population 1910, 9,376; 1920.....12,091

PENNINGTON COUNTY CONS. IND. SCH. DIST. NO. 102.
P. O. St. Haire.
School-Building Bonds.
5s '19 M-N \$50,000.....May 1 1934
Funding Bonds.
7s M-N \$10,000.....Mar 15 1937
BOND, DEBT Sept 28 '22.....\$74,000
Floating debt.....2,500
Total assess. val. 1922.....107,330
School tax (per \$1,000) 1919.....\$24.30
Population in 1922.....500

PINE COUNTY.
Pipe City is the county seat.
Ditch Bonds.
6s.....\$37,000
Highway Bonds.
5 1/2s '16 F-A \$98,000.....Feb 1 '23-'26
5s '19.....100,000.....July 1 1934
5 1/2s '21.....110,000
GEN. BD. DT. Jan 1 1922.....\$210,000
Floating debt (add'l).....115,849
Assess. val. real estate.....44,792
Assess. val. personal.....9,234,751
Total assess. val. 1921.....1,187,861
(33 1/3-40% act.)
Moneys and credits.....\$1,106,951
Tot. tax rate (per \$1,000) '20 \$70.92
Population 1910, 15,878; 1920.....21,117
INT. at Capital Trust & Savings Bank, St. Paul.

PINE ISLAND.
This village is in Goodhue County.
Water Works Bonds.
6s '20 A-O \$30,000.....1925-1940
BONDED DEBT.....(?)
Pop'n '10, 834; 1920 (Census).....934

PIPESTONE.
This city is in Pipestone County.
Paving, Curbing, Storm- sewer Bonds.
4 1/2s '16 F-A \$40,000.....Aug 1 1946
(Subject to call after Aug. 1 1936.)
Street Improvement Bonds.
5 1/2s '18 M-N \$10,000.....1938
(Subject to call 1928.)
Water Works and Impt. Bonds.
6s '21 M-S \$54,000.....March 1 1941
(Optional March 1931.)
BOND, DEBT Dec 8 '22.....\$223,600
Water debt (incl.).....117,500
Assess. debt (add'l).....103,432
Sinking fund.....5,000
Assess. val. real estate.....1,294,153
Assessed val. personal.....295,056
Total assess. value 1922.....1,590,209
Moneys and credits (add'l) (full value).....\$44,776
Total tax rate (per \$1,000) '22 \$28.00
Population 1910, 2,475; 1920.....3,325
INT. on 6s of 1921 at Capital National Bank, St. Paul.

PIPESTONE COUNTY.
Pipestone is the county seat.
Road Bonds.
5s '19.....\$250,000.....July 1 '20-'39
BOND, DEBT Sept 28 '22 \$250,000
Ditch (assess.) debt (add'l).....233,000
Ass'd val. real estate.....13,293,422
Ass'd val. personal.....1,519,422
Moneys and Credits.....2,256,424
Tot. assess. val. (21/35% act.) '21 1,069,775
State & Co. tax (per \$1,000) '22 \$15.00
Population 1910, 9,553; 1920.....12,050

PIPESTONE CO. IND. S. D. NO. 1.
s.....\$18,000.....Nov 1 1933
(Optional after Nov. 1 1925.)
6s '20 J-J \$10,000.....July 1 1930
(Optional 1928.)
BOND, DEBT Oct 6 1922 \$335,000
Tot. ass'd val. '20 (40% act.) 2,235,597
School tax rate (per \$1,000) '20 \$37.30
Population in 1920 (est.).....4,000
*INT. pay. at Treasurer's office.

PLAINVIEW.
This village is in Wabasha County.
Refunding Bonds.
5s '17 J-J \$2,000.....July 1 1923
Funding Bonds.
5s '17 J-J \$6,000.....July 1 '24-'26
1,000.....July 1 1927
Water Works Bonds.
5s '17 J-J \$1,000.....July 1 1927
10,000.....July 1 '28-'32
BOND, DEBT Sept 13 '19.....\$24,000
Total val. (1-3 act.) 1918.....900,000
Total tax rate (per \$1,000) '19 \$51.60
Population 1910, 1,175; 1920.....1,370

POLK COUNTY.
County seat is Crookston. This county was divided in 1894, a portion being taken to form Red Lake Co.
Ditch and Drainage Bonds.
5s '17 F-A \$16,800.....Aug 1 '23-'37
\$3,500.....June 1 1923
6,000.....June 1 1924
4,500.....June 1 1925
10,000.....June 1 '26-'27
5s g '18 J-J
1,000.....June 1 1928
1,000.....June 1 1929
2,000.....June 1 1930
2,000.....June 1 '31-'33
2,000.....June 1 '25-'37
4s '10.....\$12,569.....July 1 '23-'28
4s '11 ann 7,262.....July 1 '23-'29
4s '12.....8,000.....July 1 '23-'30
4s '13.....1,300.....
4s '14.....50,200.....
4s '15.....39,500.....
4s '16.....8,200.....
6s '20.....199,000.....July 15 '23-'40
s '21.....254,000.....
5 1/2s '21 M-S 61,000.....1927-1941
4 1/2s '21.....7,500.....1924-1932
4 1/2s '21.....139,000.....1928-1942
Trunk Highway Reimburse'm't.
4 1/2s '22.....\$23,203.....Mar 1 1932
125,000.....Mar 1 '33-'37

Road Bonds.
6s '20.....\$100,000.....July 15 1930
4 1/2s '20 J-J 150,000.....July 1 1932
GEN. BONDS Apr 1922.....\$100,000
Ditch debt (additional).....980,780
Warrant debt (additional).....66,620
Assess. val. real estate.....23,694,899
Assess. val. personal.....3,131,355
Total assess. val. 1921.....26,826,257
Moneys and credits (add'l) (full value).....4,170,687
Population 1910, 36,001; 1920.....37,071
INT. is payable at State and County Treasurer's office.

POLK COUNTY IND. S. D. NO. 1.
s.....\$32,000.....July 1 '23-'30
s '12.....150,000.....1932
Refunding Bonds.
4s '18.....\$15,000.....July 1 '30-'32
BOND, DEBT Oct 1922.....\$215,000
Assess. val. real estate.....1,796,443
Assess. val. personal.....741,964
Total assess. val. 1921.....2,538,407
Total tax rate (per \$1,000) '21 \$34.70
INT. at State Treas. office.

POLK COUNTY INDEP. SCHOOL DISTRICT NO. 3.
P. O. East Grand Forks.
School Bonds.
6s '20 M-N \$140,000.....May 1 1935
5 1/2s '22 F-A \$2,000.....Aug 1 '23-'37
BOND, DEBT Nov 2 1922.....\$286,000
Floating debt (additional).....5,300
Total assess. value 1922.....974,670
School tax rate (per \$1,000) '22 \$56.11
Population in 1922.....3,000
INT. on 6s at First Nat. Bank, Minneapolis; on 5 1/2s at the Capital National Bank, St. Paul.

POLK CO. CONSOL. S. D. No. 53.
P. O. Beltrami.
Building Bonds.
5s '16 M-N \$23,000.....Nov 1 '23-'32
5s '17 M-N 10,000.....May 1 1932
TOTAL DEBT Feb 1922.....\$37,000
INT. at the Capital Trust & Sav. Bank, St. Paul.

POLK COUNTY INDEP. SCHOOL DISTRICT NO. 89.
P. O. Dugdale.
School-Building Bonds.
6s '20 A-O \$55,000.....Apr 1 1935
BOND, DEBT Nov. 19 '22.....\$35,000
Floating debt (additional).....10,416
Tot. assess. val. '21 (abt. 1-3 act.) 205,989
Total tax rate (per \$1,000) '21 \$47.70
Population 1920.....220
INT. at the First National Bank, St. Paul.

POPE-DOUGLAS COUNTIES S. D. NO. 5.
4s '12.....\$30,000
BOND, DEBT Oct 1920.....\$35,000
Floating debt.....20,000
Sinking fund (general).....65,000
Tot. assess. val. '19 (1-3 act.) 8,793,733
Total tax rate (per \$1,000) 19.....\$33.60
Population 1910.....12,740

POPE COUNTY.
Glenwood is the county seat.
Road Bonds.
6s '20 J-D \$60,000.....June 1 1924
BOND, DEBT Oct 5 1921.....\$211,275
Floating debt (add'l).....30,000
Sinking fund.....50,000
Assess. val. real estate.....9,254,589
Assess. val. personal.....1,356,805
Other assess. property.....1,918,227
Total assess. value 1921.....10,591,394
Moneys & credits (add'l).....1,825,389
Total tax rate (per \$1,000) '20 \$38.90
Population 1910, 12,746; 1920.....13,631
INT. at the Minneapolis Trust Co., Minneapolis.

RAMSEY COUNTY.
Ramsey County includes the City of St. Paul (which is the county seat). All of the bonds below described have the faith and credit of both St. Paul and the county pledged for their payment, prin. and interest.
Trunk Highway Reimburse'm't.
4 1/2s '22.....\$173,768.45.....Sept 1 '32-'41
s.....\$30,000
Road and Bridge Bonds.
5s.....\$31,000.....May 1 1933
6s '20 M-N \$250,000.....May 1 1930
(Optional May 1 1925.)
BOND, DEBT Oct 1 '22.....\$454,788
Assessed val'n, real.....120,154,591
Assessed val., personal.....30,172,165

Moneys & credits (add'l) (full value).....\$3,797,040
Total valuation 1921.....240,123,796
Tax rate (per \$1,000) '21.....\$67.90
Popul'n 1910, 223,675; 1920 244,451
*INT. at office of Co. Treasurer.

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 \$10,937.83 bonds of Red Lake County. Population 1910 6,564; 1920, 7,263.
Ditch Bonds.
5 1/2s '10.....\$56,500.....Oct 1 1930
6s '14.....15,500.....June 1 1934
6s '18.....\$5,540.49.....1933
6s '21 F-A 18,800.....1927-1941
Drainage Bonds.
5s '15.....\$18,435.....1923-1934
5s '16.....34,000.....1926-1935
5s '18.....20,000.....1923-1937
Refunding Bonds.
4s '07.....\$10,000.....Aug 27 1927
4s '14.....15,500.....1938
4 1/2s '19.....17,500.....1923-1938
5s '19 F-A 50,000.....Feb 1 1929

Court-House Bonds.
5s '10.....\$37,000.....Mar 1 1938
Funding Bonds.
6s '15 J-J \$25,000.....July 1 1931
6s '20 J-J \$60,000.....July 1 1941
5 1/2s '22 F-A 41,800.....1925-1937
Road Bonds.
6s '20.....\$75,000.....Sept 1 1931
5 1/2s '22.....177,000.....Apr 1 1932
Road and Bridge Bonds.
6s '18.....\$18,994.....1939
Drain. bds. out Aug 1 1919.....152,641
(\$55,806 being assumed by Pennington Co. and \$98,844.45 by Red Lake Co.)
Other bds. outst. Aug 1 '19 \$187,499 (of which to be paid by Pennington Co. \$10,937.83 and by Red Lake Co. \$176,561.74.)
Assess. val., real estate.....3,737,805
Assess. val., personal.....558,743
Total assess. val. 1921.....4,296,548
Moneys and credits (add'l) (full value).....415,618
State & Co. tax (per \$1,000) '18 \$15.00
INT. on all bonds in St. Paul other bonds in Red Lake Falls.

RED LAKE FALLS.
This city is in Red Lake County.
Sewer Bonds.
6s '17 J-J \$22,500
Refunding Bonds.
5 1/2s '16 J-D \$9,000.....June 1 1936
6s '18 A-O 5,000.....Oct 1 1938
BOND, DEBT Nov 27 1919.....\$93,000
Assessment debt (additional) 18,000
Total assess. val'n 1919.....640,122
Population 1910, 1,757; 1920.....1,549

RED WING.
Red Wing is situated in Goodhue County. Incorp. Mch. 4 1857.
Water-Works Bonds.
s.....\$33,500.....July 1 '28-'31
Refunding Bonds.
s.....\$29,000.....July 1 '23-'24
s '09.....7,500.....1926-1923
s '10.....10,000.....1925-1928
s '12.....7,500.....June 6 '25-'27
s '13.....10,000.....Due J'ne 7 '25 '26, '27 & '32
Improvement Bonds.
6s '21 J-J \$20,000.....July 1 '31-'34
BOND, DEBT Oct 1 1922.....\$109,000
Water debt (included).....33,500
Certificate debt (add'l).....3,000
Ass'd val., real (1-3 act.).....3,423,353
Ass'd val. pers. (1-3 act.).....1,121,854
Moneys & credits, full value 3,368,166
Total taxable val'n 1921.....7,913,373
Value of exempt prop. '21.....1,750,000
Total tax (per \$1,000) 1921.....\$71.80
Population 1910, 9,048; 1920.....8,637

RED WING SCHOOL DISTRICT.
s.....\$30,000.....July 1 '23-'28
s.....25,000.....July 1 1929
s.....3,000.....July 1 1930
s.....25,000.....July 1 '31-'35
s.....118,000.....July 1 1932
BOND, DEBT Oct 1 '22.....\$201,000
Total assess. val. 1921 (40% actual).....4,500,000
Moneys and credits (add'l) (full value).....3,000,000
Total tax rate (per \$1,000) '19 \$19.00
Population in 1922 (est.).....10,000
All the above bonds bear 4% int., payable annually on July 1 at State Auditor's office.

REDWOOD COUNTY.
Redwood Falls is the county seat.
Ditch and Road Bonds.
4s.....\$19,650.....1923-1924
4 1/2s.....757,501.....1923-1925
4 1/2s '15 J-D \$28,000.....Dec 1 '23-'25
4 1/2s '16 M-N 12,000.....1923-1925
4 1/2s '18 J-D 39,000.....Dec 1 '23-'35
4 1/2s '17 A-O 185,000.....Apr 1 '23-'37
4 1/2s '19.....90,000.....1924-1939
4 1/2s '19.....275,000.....1925-1939
5s.....100,000.....
6s '20 J-D 65,000.....
6s '21 F-A 150,000.....1925-1931
4s '21 s-a 40,000.....1927-1941
s.....130,000.....
5 1/2s '21 s-a 11,000.....
5s '21 J-D 12,000.....Dec 1 '27-'30
44,000.....Dec 1 '31-'40
4 1/2s '22 F-A 60,000.....Feb 1 '28-'42
4 1/2s '22.....165,000.....Sept 1 '28-'42
Refunding Bonds.
4 1/2s '22.....\$12,484.....Sept 1 1932
Bridge Bonds.
5s '18 J-D \$30,000.....Serial
GEN. BD. DT. Sept 1922.....\$408,000
Ditch debt (additional).....1,683,500
Assessed val'n, real estate.....21,239,189
Assessed value, personal.....2,550,354
Tot. ass'd val. '21 (1/4 act.) 23,789,523
Moneys and credits.....2,503,474
Assess. val., incl. moneys and credits, 1922.....26,298,672

Total tax (per \$1,000) 1920.....\$30.00
Assess. val., incl. moneys & credits (incl.).....26,298,672
Popul'n 1910, 18,425; 1920, 20,908
INT. on bonds marked (a) at State Treas. office; (b) Bolger, Mosser & Williamson, Chgo.; (c) O. O. Kalkan & Co., St. Paul; (d) at Northwestern Nat. Bk. Minneapolis

RENVILLE COUNTY.
Olivia is the county seat. Organized in 1855.
Road and Bridge Warrants.
s.....\$58,000
Ditch and Drainage Bonds.
5s '18 J-J \$150,000.....
5s '18.....100,000.....
5s '18.....50,000.....1924-1938
5s '18.....85,000.....Oct 1 '23-'39
6s '21 F-A 90,000.....Aug 1 '23-'35
6s '21 F-A 68,000.....Aug 1 '36-'41
6s '21 F-A 90,000.....Aug 1 '27-'36
6s '21 F-A 40,000.....Aug 1 '37-'40
6s '21 F-A 10,500.....Aug 1 1941
6s '21 F-A 5,000.....Aug 1 '27-'31
6s '21 F-A 18,000.....Aug 1 '32-'40
2,500.....Aug 1 1941
6s '21 F-A 10,000.....Aug 1 '27-'36
6s '21 F-A 8,000.....Aug 1 '37-'40
2,500.....Aug 1 1941
18,500.....Aug 1 1928
18,500.....Aug 1 1930
19,000.....Aug 1 1931
220,000.....Aug 1 '32-'42
TOT. BD. DT. Nov 24 '23 1,922,600
Assessed value, real estate, 23,651,055
Assessed value, personal.....2,599,980
Total assessed value 1921 26,247,035
Moneys & credits (add'l) (full value).....2,804,242
Population 1910, 23,123; 1920.....23,634
INT. on 6s of 1921 at the Northwestern National Bank, Minneapolis.

RENVILLE COUNTY IND. SCH. DIST. NO. 79.
P. O. Olivia.
School Building Bonds.
5 1/2s '21 A-O \$185,000.....Apr 1 1935
BONDED DEBT.....(?)

RICE COUNTY.
Fairbault is the county seat.
Bridge Construction Bonds.
5s '17 J-J \$8,000.....July 1 '23-'26
s.....7,000.....July 1 1927
(\$5,000 of these bonds subject to call after July 1 1919.)
5s '20.....\$250,000
Refunding Bonds.
6s '21 J-J \$135,000.....Jan 1 '23-'31
4 1/2s '21 J-D 90,000.....
Funding Bonds.
5 1/2s '21 J-D \$205,000
TOTAL DEBT Jan 1922.....\$1,179,000
Assess. val., real estate.....20,000,000
Assess. val., personal.....3,000,000
Other assess. property.....3,000,000
Tot. assess. val. (1-3 act.) '21 26,000,000
Tax rate (per \$1,000) 1921.....\$24.00
Popul'n 1910, 25,911; 1920.....28,307
*INT. at First Nat. Bk., St. Paul, and on refunding bonds of 1921 at the Wells-Dickey Trust Co. Minneapolis.

ROCHESTER.
This city is in Olmsted County. Inc. Aug. 5 1858. Population 1910 7,844; 1920, 13,722
Power-Plant Bonds.
6s '17 J-J \$650,000
Water-Works Purchase Bonds.
4 1/2s '18.....\$175,000
Armory-Building Bonds.
6s '15 Jan 1, 000.....1923-1924
Electric-Light Bonds.
6s '19.....\$250,000.....1939
(Optional after 1929.)
Permanent Impt. Revolving Fund Bonds.
6s '21 J-D \$270,000.....Dec 1 '23-'31
Sewer Bonds.
5 1/2s '21 J-D 22,500.....July 1 '23-'31
BOND, DEBT Sept 30 '22 \$1,151,500
Water debt (included).....175,000
Floating debt (warrants).....42,329
Sinking fund.....105,386
Assessed value, 1922, real.....8,114,320
Ass'd values 1922, personal, 1,253,915
Assessed values 1922, total, 9,368,235
Moneys & credits (add'l).....1,212,775
Total tax (per \$1,000) 1922.....\$75.75
INT. on 6s of 1921 at Capital National Bank, St. Paul, on others at City Treas. office and at American Exchange National Bank, N. Y.

ROCK COUNTY.
Luverne is the county seat.
Ditch Bonds.
4s '12 J-J \$57,100.....July 1 '23-'41
5s '17 J-J 21,000.....July 1 '23-'36
Highway Improvement Bonds.
5s '19 M-N \$80,000.....Nov 1 1929
80,000.....Nov 1 '30-'37
20,000.....Nov 1 1938
6s '20 M-N \$150,000.....May 1 1930
Refunding Bonds.
5 1/2s '20 J-D \$69,000.....Dec 1 '25-'40
GEN. BD. DT. Sept '22 \$380,000
Total ditch debt (add'l).....55,000
Bonds payable by State (included).....150,000
Assessed value, real estate, 15,510,720
Assessed value, personal.....1,809,961
Other assess. property.....2,395,208
Total assess. val. (about 1-3 actual).....19,896,852
State & Co. tax (per \$1,000) '21 \$11.60
Population 1910, 10,222; 1920.....10,965
INT. payable at N. W. National Bank, Minneapolis.

ROCK CO. IND. S. D. NO. 2.
P. O. Luverne.
School Bonds.
6s '20 J-J \$132,000
BOND, DEBT Oct 1922.....\$361,000
Assessed value, real estate.....1,414,263
Assessed value, personal.....414,625
Total assessed value 1921.....1,828,888
Moneys and credits (add'l).....1,097,394
INT. at First & Security National Bank, Minneapolis

ROSEAU COUNTY.
Roseau is the county seat.

Refunding Bonds.
5 1/2% '14 F-A \$22,000. Feb 1 1934
5% '16 M-N 30,000. Nov 1 1925
5% '16 J-J 40,000. July 1 1936
CO. BD. DT. Oct 1 1922. \$95,000
Ditch debt (additional) 1,089,482
Assess. val. real estate. 6,187,036
Assess. val. personal. 911,842
Moneys and credits (add'l, full value) 752,859
Total assess. val. '21 (1-3 actual) 7,851,737
Tax rate (per \$1,000) 1921. \$59.79
Popul'n 1910, 11,388; 1920, 13,203
INT. payable at State Treasurer's office, 1st and 2d Nat. Bank, St. Paul; Capital Tr. Co., St. Paul, and at Merchants' L'n. & Tr. Co., Chicago.

ROSEAU CO. S. D. NO. 12.
(P. O. Warroad.)

Building Bonds.
6% '17 M-S \$50,000. Sept 1 1932
BOND, DEBT Sept 28 '22. \$95,000
Assessed valuation 1922. 290,000
Population in 1920 (est.). 1,200
INT. payable at the First Nat. Bank, Chicago.

ST. CLOUD.
This city is in Benton, Stearns and Sherburne counties. Inc. 1856. Commission gov't adopt Nov. 28 1911

Funding Bonds.
5% '89 F-A \$15,000. 1924
(Subject to call 1904)

Fire Department Bonds.
5% '08 F-A \$20,000. 1924

Refunding Bonds.
4% '11 \$40,000. 1923-1930
4 1/2% '16 J-J 10,000. July 1 1936
(Subject to call hex. July 1 1926)
4 1/2% '22 J-J 50,000. July 1 1942
(Optional on any interest-paying date after July 1 1932.)

Water Bonds.
5% '19 J-J \$50,000. July 1 1939
(Optional after July 1 1929.)

Sewer Bonds.
5% '19 J-J \$25,000. July 1 1939
(Optional after July 1 1929.)

BOND, DEBT Sept 28 '22 \$215,000
Assess. debt (additional) 668,000
Water debt (incl.) 50,000
Assessed value, real estate. 6,016,264
Assessed value, personal. 1,373,238
Moneys and credits. 1,610,463
Total assess. value 1922. 9,999,965
Total tax (per \$1,000) 1921. \$78.00
Popul'n 1910, 10,600; 1920, 15,873
INT. on funding bonds at City Treasurer's office, on 4 1/2% at the First National Bank, Minneapolis; on other bonds at Irving Nat. Bank, N. Y., and Wells & Dickey Co., Minneapolis.

ST. CLOUD IND. SCH. DIST.

Building Bonds.
5% '15 Jan 2,000. Jan 1 1926
2,000. Jan 1 27-28
2,000. Jan 1 1929
4% '15 60,000. Jan 1 1929
4% '15 100,000.

BOND, DEBT Dec 1 '22. \$404,000
Assess. value '22 (40% act) 6,607,833
Tax rate (per \$1,000) 1922. \$37.00

ST. JAMES IND. S. D. NO. 20.

Refunding Bonds.
4 1/2% '16 F-A \$35,000. Aug 1 1926

High School Bonds.
4% \$11,000. 1923-1933
BOND, DEBT Oct 1 '22. \$50,000
Total assess. val. 1921. 1,700,000
Population in 1920. 3,000

ST. LOUIS COUNTY.
County seat is Duluth.

Ditch Bonds.
4% July \$13,432. 1923-1930
4 1/2% J-J 71,500. 1923-1933
4% July 78,000. 1923-1934
4% '15 July 34,800. 1923-1934
4 1/2% '16 M-S 112,000. Sept 1 23-25
4 1/2% '17 M-S 130,000. Mar 1 23-35
5% '18 J-J 32,000. July 1 23-29
4% J-J 3,128. 1923-1930
4% J-J 270,000. 1923-1937
5% M-N 11,000. 1927-1937
5 1/2% '20 15,000. Dec 1 '26-27
5,000. Dec 1 '38-40
5 1/2% '20 5,000. Dec 1 '31-40
County Special Bridge Bonds.
5% J-J \$405,000. 1923-1925
5% '20 540,000.

County Road Bonds.
5 1/2% '21 J-J \$250,000. Jan 1 1931
5% '21 J-J 1,000,000. Jan 1 1931
5% '21 J-J 500,000. Jan 1 1931
5% '21 J-J 1,000,000. Jan 1 1931
5% '21 J-J 1,500,000. Jan 1 1931
5% '21 J-J 2,000,000. Jan 1 1931

Refunding Bonds.
5% '18 M-N \$250,000. May 1 1923
250,000. May 1 1928

Rural Highway Bonds.
4 1/2% '15 J-J \$45,000. Jan 1 '23-'25
GEN. BD. DT. Sept 22 '27. 195,000
Rural h'way bds., sp'l (add'l) 45,000
Ditch debt, sp'l (add'l) 798,860
Assessed val. real estate. 330,708,614
Assessed value, personal. 33,476,872
Total assess. value 1921. 364,185,486
Moneys & credits (add'l) 54,456,353
State & Co. tax (per \$1,000) 21.813,85
Population 10, 163,274; 20, 206,391
INTEREST is payable in New York at Amer. Exch. Nat. Bank.

ST. LOUIS CO. IND. S. D. NO. 14.
P. O. Ely.

Building Bonds.
4% \$18,000. July 1 '23-'28
\$18,000. July 1 '29-'33
BOND, DEBT Nov 28 '22 \$318,000
Total assess. val. 1922. 9,317,984
Sch. tax rate (per \$1,000) '22. \$31.60
Population in 1920. 8,065

ST. LOUIS CO. S. D. NO. 13.

Building Bonds.
4% '11 J-J \$15,000. 1923-1925
4% '13 29,000. 1923-1930
4% '19 13,400. 1923-1930
7% '21 175,000. Mar 15 '23-'27
56,000. Mar 15 '28-'29

State Loan.
4% \$160,000.

BOND, DEBT Oct 2 '22. \$532,000
Sinking fund. 7,000
Ass'd val'n 1922 (2-3 act.) 9,597,644
Sch. tax rate (per \$1,000) 1922. \$44.80
Population in 1922. 3,700
INT. at State Board of Investment.

ST. LOUIS CO. IND. S. D. NO. 18.
(P. O. Gilbert.)

BOND, DEBT Sept 28 '22 \$376,000
Total assess. val. 1921. 10,432,229
Tot. tax rate (per \$1,000) '21. \$48.70
Population in 1922 (est.). 5,600

ST. LOUIS CO. IND. S. D. NO. 21.
(P. O. Mountain Iron.)

School Building Bonds.
6% \$350,000.

BOND, DEBT Sept 30 '22 \$350,000
Sinking fund. 50,000
Assess. val. '22 (1-3 act.) 5,118,629
School tax rate (per \$1,000) '22. \$25.00
Population in 1920. 2,903

ST. LOUIS COUNTY S. D. NO. 24.
5% '19 F-A \$58,000. Aug 1 '23-'28
BOND, DEBT Nov 27 '22 \$140,000
Sinking fund. 10,000
Assessed valuation 1922. 5,267,046
School tax (per \$1,000) 1922. \$34.00
Population in 1922. 2,024
INT. at First Nat. Bank, Biwabik

ST. LOUIS COUNTY IND. SCH. DIST. NO. 37.
P. O. Hibbing.

School Building Bonds.
7% '21 M-S \$1,000,000. Oct 1 '24-'27
BOND, DEBT Nov 20 '23. \$1,000,000
Floating debt (add'l) 400,000
Assessed value 1922. 122,173,165
School tax (per \$1,000) 1921. \$13.30
INT. at First Nat. Bank, St. Paul.

ST. LOUIS COUNTY S. D. NO. 35.
(P. O. Buhl.)

BOND, DEBT Sept 28 '22 \$876,000
Assessed valuation 1922. 11,160,685
Population in 1922. 4,055
INT. at First Nat. Bank, Chicago.

ST. LOUIS COUNTY S. D. NO. 39.
P. O. Eveleth.

4% '12 \$10,000. July 1 1923
4 1/2% '16 J-J 50,000. 1923-1926
6% '21 M-S 400,000. Mar 15 '23-'30
BOND, DEBT Sept 28 '22 \$460,000
State bonds (add'l) 110,000
Sinking fund. 50,000
Tot. assess. val. '21 (50% act) 21,300,000
Sch. tax rate (per \$1,000) '22. \$27.30
Population in 1920 (est.). 8,977
INT. on 6% of 1921 at the Merchants Loan & Trust Co., Chicago, on others in Eveleth.

ST. LOUIS CO. IND. S. D. NO. 40.
(\$20,000. July 15 1923
90,000. July 15 '24-'26
80,000. July 15 '27-'28
5 1/2% '22 J-J 100,000. July 15 '29-'30
60,000. July 15 1931
70,000. July 15 1932
80,000. July 15 1933
400,000. July 15 '34-'37

New High Sch. Bonds.
5% '13 s-a \$25,000. Sept 1 1923
7% \$50,000. Jan 15 '23-'27
BOND, DEBT Aug 1922 \$1,400,000
Total assess. val. '21. 34,205,411
Population in 1921 (est.). 12,000
INT. on 7% bonds payable at the Wells-Dickey Trust Co., Minneap's.

ST. PAUL.
St. Paul is in Ramsey 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. 87. 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% '03 100,000. Aug 31 1933
4% '04 A-O 100,000. Sept 30 1934
4% '07 M-S 50,000. Aug 31 1937
4% '08 M-N 74,000. Apr 30 1938
4% '09 M-S 62,000. Mar 1 1939
4% '09 J-J 150,000. June 30 1939
4% '10 M-S 300,000. Feb 28 1940
4% '10 A-O 125,000. Mar 31 1940
4% '10 20,000. Oct 1 1940
4% '10 M-N 200,000. Oct 31 1940
4% '11 A-O 220,000. Mar 31 1941
4% '11 600,000. Apr 1 1949
5% '21 J-J 500,000. July 1 1951
5 1/2% '21 J-J 500,000. July 1 1951
4 1/2% '22 500,000. Nov 1 1952
4 1/2% '22 500,000. Nov 1 1952

Park Bonds.
4% '05 A-O \$75,000. Sept 30 1935
4% '07 F-A 25,000. Jan 31 1937
4% '07 J-D 50,000. May 31 1937
4% '08 M-S 50,000. Aug 31 1938
4% '09 F-A 50,000. Aug 1 1939
4% '13 J-D 280,000. June 1 1943

Fire Department Bonds.
4% '07 M-S \$48,000. Aug 31 1937
4% '08 J-D 50,000. Nov 30 1938
4% '10 A-O 25,000. Mar 31 1940

Water Refunding Bonds.
4 1/2% '15 \$280,000. Apr 1 1925
4 1/2% '17 M-N 192,000. May 2 1927
5% '18 300,000. Mar 1 1928
4 1/2% '19 95,000. Jan 1 1929
4 1/2% '19 140,000. Jan 2 1929
4 1/2% '19 100,000. May 1 1929

Sewer Refunding Bonds.
4 1/2% '15 A-O \$137,000. Apr 1 1935
4% '08 A-O 50,000. Apr 2 1938
4% '09 140,000. Mar 1 1939
4% '16 J-J 100,000. July 1 1946
4 1/2% '17 M-N 196,000. May 2 1947
4 1/2% '18 200,000. Dec 1 1948
4 1/2% '19 250,000. Aug 1 1949

School Refunding Bonds.
4 1/2% '17 M-N \$145,000. May 2 1947

Park Refunding Bonds.
4 1/2% '17 M-S \$203,000. Sept 1 1927
4% '03 J-J 99,000. June 30 1933

Refunding Bonds.
4 1/2% '17 M-N \$45,000. Aug 2 1947
4% '19 50,000. Aug 1 1949

Fire Refunding Bonds.
4 1/2% '16 50,000. Jan 1 1946
4 1/2% '17 M-N 100,000. May 2 1947

Bridge Refunding Bonds.
4% '08 335,000. Mar 1 1939
4 1/2% '16 50,000. Jan 1 1946
4 1/2% '17 50,000. Nov 15 1927
4 1/2% '15 M-N 200,000. May 1 1945
4 1/2% '16 J-J 100,000. July 1 1946
4 1/2% '17 198,000. May 2 1947
4 1/2% '18 140,000. July 2 '23-'31
4 1/2% '18 132,500.

Court House Refunding Bonds.
4 1/2% '17 M-N \$198,000. May 2 1947
4 1/2% '18 40,000. July 2 '23-'31
5% '18 87,500.

Miscellaneous Refunding Bds.
4% '04 775,000. Mar 31 1934
4% '09 225,000. Mar 1 1939

Municipal Building Bonds.
4% '06 M-S \$150,000. Feb 23 1936
4% '06 A-O 50,000. Sept 30 1936

Lining Building Bonds.
4 1/2% '12 M-S \$50,000. Aug 31 1942
4 1/2% '13 F-A 25,000. Aug 1 1943
4 1/2% '13 M-N \$255,000. Oct 31 1943

Water Bonds.
4% '17 A-O \$50,000. Mar 31 1937
150,000. Oct 1 1937
4% '08 M-N 50,000. Nov 1 1938
4% '09 J-J 50,000. July 1 1939
4% '12 M-S 100,000. Feb 28 1942
4 1/2% '13 F-A 80,000. May 1 1943
4 1/2% '13 F-A 150,000. Aug 1 1943
4 1/2% '14 A-O 30,000. Apr 1 1944
4 1/2% '15 J-D 400,000. Dec 1 1945
4 1/2% '17 M-N 150,000. Nov 1 1947
4 1/2% '19 s-a 100,000. Nov 1 1949
5 1/2% '21 s-a 350,000. Sept 1 1951
4 1/2% '21 50,000. Mar 1 1951
4 1/2% '22 s-a 500,000. Apr 1 1952
4 1/2% 100,000.

Sewerage Bonds.
4% '03 \$40,000. Aug 31 1933
4% '07 M-S \$100,000. Feb 28 1937
4% '07 M-N 147,000. Apr 30 1937
4% '08 J-J 125,000. Dec 31 1937
4% '08 M-N 75,000. Oct 31 1938
4% '09 J-J 150,000. June 30 1939
4% '09 F-A 50,000. July 31 1939
4 1/2% '13 J-J 250,000. June 30 1943

Hospital Bonds.
4% '05 M-S 20,000. June 30 1935
4% '08 A-O 5,000. Aug 31 1938

Permanent Impt. Bonds.
(Revolving Fund)
4 1/2% '15 M-N \$100,000. May 1 1935
4 1/2% '15 J-S 50,000. July 1 1935
4 1/2% '16 F-A 500,000. Aug 1 1936
4 1/2% '16 M-N 500,000. Nov 1 1931
Police Station Bonds.
4% '09 550,000. May 31 1939

Street Bonds.
4% '05 M-N \$10,000. Oct 31 1935

Playground Bonds.
4% '09 J-D \$25,000. May 31 1939
4% '11 A-O 15,000. Sept 30 1941
10,000. Mar 31 1941
4 1/2% '13 M-N 25,000. Apr 30 1943
4 1/2% '14 A-O 25,000. Apr 1 1944

Bridge Loans.
4% '07 M-S \$19,000. Feb 28 1937
4% '10 M-S 71,000. Feb 28 1940
4% '13 60,000. Aug 31 1933

Permanent Impt. Certificates
(Revolving Fund).
300,000. June 10 1923
200,000. Aug 14 1923
200,000. Oct 3 1923
s '21 600,000. Sept 1 1924

Cash Basis Bonds.
5% \$4,435,000. 1923-1941

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.—Nov. 30 '22. Total bonded debt. \$21,937,853
Water bonded debt (incl) 3,307,000
Local impt bonds & cfs. 4,001,850
Sinking fund. 716,572
Other deductions. 7,308,880
Net indebtedness. 13,912,428
Debt limit on Nov. 30 1922 was 23,242,179

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. (See "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 \$5,000,000. The value of all property owned by the city, including the water works, Sept. 30 1921, was \$20,110,053.

ASSESSED VALUATION.
1921. 1922.
Real estate. 116,850,800 115,369,639
Personal. 34,300,200 34,013,980
Total. 151,151,000 149,383,619

In addition to the total assessed valuation figures given for 1922, there is also \$33,037,150 which represents the valuation placed on money and credits in accordance with a new method of taxation adopted by the Legislature.
City tax rate (per \$1,000) '22. \$47.00

POPULATION.—In 1920, 234,595; 1910 (Census), 214,744; 1905, 197,025; 1900, 163,065; 1890, 133,156

BANDSTONE SCH. DIST. NO. 5.
BOND, DEBT July 1921. \$33,000
Assessed value, real estate. 606,537
Assessed value, personal. 106,814
Other assess. property. 48,427
Total assess. value 1920. 761,778
Total tax rate (per \$1,000) '20. \$56.00

SAUK CENTER.
This city is in Stearns County.

Water Works Bonds.
\$20,000. July 1 1937
5% '22 J-J 50,000. July 1 '38-'42
30,000. July 1 '48-'52

Storm Sewer Bonds.
s '22 J-J \$2,500. July 1 '24-'28
E. L. & Power Plant Bonds.
s '22 J-J \$10,000. July 1 1932

BONDED DEBT. (7)
Population 1910, 2,154; 1920, 2,699
INT. at the Northwestern National Bank, Minneapolis.

SAUK CENTER IND. SCH. D.
This district is in Stearns County.

Building Bonds.
4% '11 \$24,000.
4% '15 40,000.
BOND, DEBT Nov 23 '22. \$64,000
Floating debt. 5,000
Total assessed value 1922. 1,177,813
Sch. tax rate (per \$1,000) '22. \$39.20

SAUK RAPIDS.
This village is in Benton County.

Funding Bonds.
s '22 \$30,000. May 1 '23-'35
BOND, DEBT Sept 28 '22. \$55,000
Water debt (incl.) 25,000
Sinking fund (water) 4,832
Assessed value, real estate. 435,691
Assessed value, personal. 104,422
Other assess. property. 135,226
Total assessed value 1921. 673,339
Pop'n 1910, 1,745; 1920. 2,339

SCOTT COUNTY.
Shakopee is the county seat.

Funding Bonds.
5% '19 J-J \$58,000. 1923-1929
BOND, DEBT Oct 5 1922. None
Ditch debt. 49,000
Road debt. 49,000
Assess. value, real. 9,502,000
Assess. value, personal. 1,245,304
Other assessable property. 905,309
Tot. assess. val. '21 (1-3 act) 11,652,621
State and county tax rate (per \$1,000) 1921. \$40.98
Pop'n 1920. 14,245

SHERBURNE COUNTY.
Elk River is the county seat.

Road Bonds.
6% \$125,000.
4% 4,000. Dec 1 '24-'31
(\$1,000 in each of the years 1924, 1926, 1929 and 1931.)
4% 4,900. Dec 1 '25-'36
(\$1,000 in each of the years 1925, 1929, 1933 and 1936.)
4 1/2% '22 20,000. May 1 '29-'38
12,000. May 1 '39-'42
4 1/2% '22 F-A 2,000. Aug 1 '24-'25
26,000. Aug 1 '26-'38
BOND, DEBT Sept 28 '22 \$338,482
Drain, dt., spec'l (add'l) 241,000
Total assess. value 1921. 5,839,717
Moneys & credits (add'l, full value) 603,717
State and county tax rate (per \$1,000) 1921. \$12.30
Population 1910, 8,136; 1920. 9,651

SIBLEY COUNTY.
Gaylord is the county seat.

Building Bonds.
4 1/2% '16 \$38,080. 1923-1935
270,400. 1923-1936

Ditch Bonds.
4 1/2% '17 \$2,500. 1923-1927
5 1/2% '17 2,500. 1923-1925
5 1/2% '17 J-J \$2,000. July 1 '23-'24
5 1/2% '18 c91,000. Jan 1 '23-'36
5 1/2% '18 c14,000. Jan 1 '23-'29
5% '20 J-J c150,000. 1930-1940
5 1/2% '21 c70,000. 1927-1941
5 1/2% '21 F-A c55,000. 1927-1941
6% '21 A-O 60,000. 1927-1941
6% '21 A-O 50,000. 1928-1940

Funding Bonds.
6% '21 c\$45,000. 1931-1940

Highway Reimbursement Bds.
5 1/2% '21 c\$45,732. 1931-1941
BOND, DEBT Nov 1921 \$731,732
Assess. val. real estate. 14,206,459
Assess. val. personal. 1,644,821
Moneys and credits. 1,681,130
Total assess. val. 1921. 17,532,410
Popul'n 1910, 15,540; 1920, 15,635
INT. on bonds marked (*) payable at Wells-Dickey Co., Minneap.; (A) at First Nat. Bank, Minneap.; (B) at Merch. Tr. & Savs. Bank, St. Paul; (C) at First Nat. Bank, St. Paul; (D) at Merch. Loan & Tr. Co., Chicago; (E) at First Nat. Bank, Minneap.; on other bonds at Northwestern Trust Co., St. Paul.

SLAYTON.
This village is in Murray County.

Paving Bonds.
6% '20 A-O \$93,125. 1923-1940

BONDED DEBT. (7)
Pop'n 10, 850; '20 (Census) 1,045

SOUTH ST. PAUL.
This city is in Dakota County.
Incorporated 1886.
Paving & Improvem't Bonds.
5s '18 J-J \$100,000.....Jan 1 1938
Water Bonds.
5s '20Oct 1 1940
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 50,000.....Apr 1 1935
BOND. DEBT Sept 28 '22 \$369,000
Sinking fund (general).....78,582
Assessed val'n, real estate.....6,613,350
Assessed val'n, personal.....1,773,957
Money and credits.....1,716,172
Total assess. val. 1921 (1-3
to 40% actual).....10,103,691
Total tax rate (per \$1,000) '20-\$69.70
Pop'n, 1910, 4,510; 1920.....6,860

SOUTH ST. PAUL SPECIAL IND. SCH. DIST. NO. 1.
This district (P. O. South St. Paul) is in Dakota County.
6s '21 A-O \$350,000.....Apr 1 1936
5s '22 J-J 35,000.....July 1 1937
s121,000, Serially to 1935
BOND. DEBT Sept 28 '22 \$406,000
Tot. ass'd val. '22 (1-3 act.) 10,103,691
School tax rate (per \$1,000) '21 \$31.30
Population 1922 (est.).....8,000

SOUTH STILLWATER SCH. D.
This district (P. O. South Stillwater) is in Washington County.
School Building Bonds.
4s '18\$100,000
TOT. BD. DT. Jan 1 1922.....\$30,000
Total assessed val'n 1921.....308,753
Total tax rate (per \$1,000) '21-\$49.50
Population in 1920.....1,936

SPRING VALLEY.
This village is in Fillmore County.
Certificates.
6s '19\$151,150, July 1 '23-'41
BOND. DEBT Sept 28 '22.....\$214,000
Assessed value 1922.....1,009,139
Population, 1910, 1,817; 1920, 1,871

STAPLES.
This city is in Todd County.
BOND. DEBT Sept 28 '22.....\$97,000
Water Debt (incl.).....27,500
Sinking fund (General).....40,000
Water.....19,000
Total assess. val. '22 (33 1/3%
to 40% actual).....614,841
Tot. tax rate (per \$1,000) '21-\$117.60
Pop'n 1910, 2,658; 1920.....2,570

STEARNS COUNTY.
St. Cloud is the county seat.
Court House Bonds.
6s '21 M-S \$850,000.....
(For maturity see V. 112, p. 1825)
GEN. BD. DT. Sept 20 '22 \$850,000
Ditch debt, special (add'l).....125,743
Assess. val., real estate.....28,734,191
Assess. val., personal.....4,448,437
Value of moneys & credits.....5,137,679
Total assess. val. 1921
(33 1-3 to 40% act.).....38,320,307
Tax rate (per \$1,000) 1919.....\$42.20
Popula'n, 1910, 47,743; 1920, 55,741

STEARNS CO. IND. S. D. NO. 152.
P. O. Waite Park.
5 1/2s '20 F-A \$40,000.....Feb 1 1935
6s '19 J-D 10,000.....Dec 1 1934
BOND. DEBT Nov 18 1921.....\$50,000
Assessment debt (add'l).....5,000
Ass'd value '19 (1-3 act.).....226,441
Population in 1921 (est.).....1,025

STEELE COUNTY.
Owatonna is the county seat.
5 1/2s '17 J-D \$73,000.....Dec 1 '23-'37
Drainage Bonds.
6s '20 s-a \$27,000.....
6s '20 s-a 18,500.....
6s '20 s-a 6,000.....
5 1/2s '21\$27,000
(For maturity see V. 113, p. 1797)
5 1/2s '22\$9,000
(For maturity see V. 113, p. 1797)
4 1/2s '22 M-N 20,500.....1928-1942
Ditch Bonds.
6s '20 s-a \$5,500.....
BOND. DEBT July 1 '22.....\$211,700
Floating debt (add'l).....25,837
Assess. val., real estate.....12,940,834
Assess. val., personal.....1,956,918
Other assess. property.....2,102,070
Total assessed value 1921
(33 1-3 to 40% actual).....16,999,821
Pop. 1910, 16,146; 1920.....18,061

STEELE CO. IND. S. D. NO. 63.
P. O. Blooming Prairie.
5 1/2s '20\$50,000.....May 1 1935
BOND. DEBT May 1920.....\$125,000
Assessed value.....600,000
INT. at First Nat. Bk., Minneap.

STEVENS COUNTY.
Morris is the county seat.
Railroad Aid Bonds.
5s '92 J-J \$50,000.....Jan 1 1923
Drainage Bonds.
5s '16 A-O \$117,320.....Oct 2 '23-'36
5 1/2s29,916
Highway Bonds.
6s\$3,000.....Aug 1 1931
32,000.....Aug 1 '32-'39
GEN. BD. DT. Nov 18 '21 \$35,000
Ditch debt (additional).....362,975
Sinking fund.....39,901
Assess. val., real estate.....9,703,488
Assess. val., personal.....1,645,271
Tot. assess. val. '21 (1-3 act.) 10,748,759
Money and credits (add'l)
Total, full value '21.....\$1,295,807
Total tax (per \$1,000) '21.....\$36.61
Population, 1910, 8,293; 1920, 9,778

STILLWATER.
This city is in Washington County.
Incorporated 1854. Population in
1910, 10,188; 1920, 7,735.

Refunding Bonds.
5s '11 M-S \$90,000.....Sept 1 1941
4s '12 July 30,000.....
(Due \$4,000 yearly from 1923 to
1929 incl. and \$2,000 in 1930.)
5s '17 A-O / 3,000c. Oct 1 1923
59,000.....Oct 1 24-'27
6s '21 J-J 50,000.....July 1 28-'37
(For maturity see V. 112, p. 2565)
Local Improvement Bonds.
5s '13 M-N \$25,000.....Nov 1 '33-'43
(Part every 5 years)
5s '22 J-J 50,000.....Jan 1 1933
Water-Works Purchase Bonds.
4s '10\$25,000.....1923-1925
GEN. BD. DT. Dec 1 '22.....\$298,000
Assessment debt (add'l).....70,500
Water debt (included).....25,000
Sinking fund.....6,000
Tot. assess. val. '22 (1-3 act.) 2,829,166
Moneys and credits (add'l)
Total, full value '22.....\$2,074,615
Total tax (per \$1,000) 1922.....\$92.00
INT. on 6s and 6s of 1921 at First
Nat. Bank, Stillwater; on others at
Corn Exchange Bank, Chicago, Fifth
Avenue Bank, N. Y., and at City
Treasurer's office.

STILLWATER SCHOOL DIST.
\$35,000 July 1 '29-'35
5s '22 J-J 7,000 July 1 1936
108,000 July 1 1937

Refunding Bonds.
5 1/2s '18 M-S \$30,000.....Mar 1 '23-'28
BOND. DEBT July 1922.....\$180,000
Assess. val. (real & pers.) '21 4,886,244

SWIFT COUNTY.
Henson is the county seat.
Ditch Bonds.
5 1/2s '13 M-S \$700,000.....Mar 1 1938
5s '18 A-O 2,000.....Apr 1 '27-'30-'36
5s '1918,000.....1925-1939
5 1/2s '21 s-a 42,000.....Aug 1 '27-'40
6,633.....Aug 1 1941

Drainage Bonds.
4 1/2s '22 s-a \$51,000.....1942
Road Bonds.
5s '19 J-J \$170,000.....1929
6s '20 J-D 50,000.....Dec 1 1930
4 1/2s '2225,000.....Nov 1 1932
4 1/2s '2225,392.28.....Nov 1 1937
Funding Bonds.
5 1/2s '21 M-N \$75,000.....
(For maturity see V. 113, p. 2104)
TOTAL BOND. DEBT 1,385,053
Floating debt.....43,963
Assess. val., real estate.....10,427,670
Assess. val., personal.....1,541,794
Moneys and credits.....2,284,970
Tot. ass'd val. '22 (1-3 act.) 14,253,544
Popula'n, 1910, 12,940; 1920, 15,093
INT. on 5 1/2s of 1921 and 6s of
1920 at First Nat. Bk., Minneapolis.

SWIFT CO. IND. S. D. NO. 4.
School-Bldg. Bonds (Tax-free).
6 1/2s '20 A-O \$8,000.....1931-1944
17,900.....1935
BOND. DEBT Nov 20 '20.....\$94,000
Total assessed value 1920.....\$892,793
INT. at the Wells-Dickey Trust
Co., Minneapolis.

THEIF RIVER FALLS.
This city is in Pennington County.
Incorporated Nov. 4 1896.
Electric-Light Bonds.
5 1/2s '11\$40,000
5 1/2s '12 M-N 20,000.....Nov 1 '22-'27-'32
Auditor's bonds 4s & 5s.....45,000
Paving Certificates.
6s '21 F-A \$198,000.....Aug 1 '23-'40
16,000.....Aug 1 1941
Water-Works Bonds.
5 1/2s '15 s-a 10,000.....1935
5 1/2s '16 J-J 30,000.....July 1 1946
GEN. BD. DT. Oct 4 '22.....\$200,000
Assessment debt (add'l).....214,000
Water debt (included).....92,000
Sinking fund.....18,166
Assess. val., real estate.....1,274,165
Assess. val., personal.....318,056
Other assess. property.....711,704
Tot. assess. val. '21 (40% act.) 2,303,928
Total tax rate (per \$1,000) '21 \$104.10
Pop. 1910, 3,714; 1920.....2,465
INT. on 6s of 1921 at First Nat.
Bank, Minneapolis.

TODD COUNTY.
Long Prairie is the county seat.
Refunding Bonds.
5s '17 J-D \$30,000.....Dec 1 '23-'28
Road Bonds.
6s '20\$80,000.....May 1 1930
6s '20\$50,000.....July 1 1930
6s '21 s-a \$100,000.....May 1 1931-
Refunding Bonds.
6s '22 M-S \$5,635.63.....Mar 1 1932
GEN. BD. DT. Aug 31 '22 \$265,636
Ditch debt (add'l).....158,500
Floating debt (add'l).....33,276
Sinking fund.....28,200
Assess. val., real estate.....11,086,308
Assess. val., personal.....2,267,601
Other assess. property.....1,410,512
Total assess. val. 1921
(33 1-3 to 40% actual) 14,763,821
Co. tax rate (per \$1,000) 1921 \$17.30
Popula'n, 1910, 23,407; 1920, 26,059
INT. on bonds of 1917 payable at
Wells & Dickey Trust Co., Minneap-
olis, and (*) at the Northwestern
National Bank, Minneapolis.

TODD CO. CONS. S. D. NO. 51.
P. O. Bertha.
5s25,000
School Bonds.
6s '20 F-A \$35,000c.....Aug 1 1935
4s15,000
BONDED DEBT Nov 26 '21 \$76,000
Assess. val., real estate.....300,633
Assess. value personal.....122,533
Tot. ass'd val. '21 (1/4-1/2 act.) 423,167
Moneys & credits (add'l)
Full value.....90,458
Total tax rate (per \$1,000) '21 \$35.00
Population (est.) 1921.....650
INT. on 6s at First National Bank,
St. Paul.

TRACY.
This city is in Lyon County.
Funding Bonds.
6s '21 M-N \$28,000.....1924-1926
Refunding Bonds.
6s '21\$18,000.....July 1 '28-'36
BOND. DEBT Sept 30 '22.....\$51,000
Assess. debt (add'l).....164,000
Assessed value, real.....770,685
Assessed val., personal.....772,388
Other assessable property.....274,342
Total assessed value, 1922 1,817,415
Total tax rate (per \$1,000) '20 \$7.40
Population, 1910, 1,876; 1920, 2,463

TROMMALL.
This city is in Crow Wing County.
Water Bonds.
6s '18 s-a (\$24,000).....July 1 '23-'34
6s '19 J-J 6,000.....July 1 '35-'36
6s '19 J-J 35,000.....1939
TOTAL BONDED DEBT.....(2)
Population in 1920.....301

TWO HARBORS.
This city is in Lake County.
Water & Light Bonds.
5s '03\$24,000.....Jan 1 1923
5s '0610,000.....Oct 20 1926
Sewer & Drainage Bonds.
5s '07\$40,000.....Aug 15 1927
BOND. DEBT Oct 1 '22.....\$74,000
Total assessed val. 1921.....1,071,000
Tot. tax (per \$1,000) '21 (est.) \$115.00
Population, 1910, 4,990; 1920, 4,546

TYLER SCHOOL DISTRICT.
This district (P. O. Tyler) is in
Lincoln County.
School Building Bonds.
4s\$35,000
Funding Bonds.
4s\$20,000
BONDED DEBT.....(7)

VIRGINIA.
This city is in St. Louis County.
Water-Works & Electric-Light-
Plant-Purchase Bonds.
5s g '13 M-S \$160,000c.....Mar 1 1928
BD. DT. (water) Nov 25 '22 \$160,000
Floating debt.....300,000
Assess. val., real estate.....17,000,000
Assess. val., personal.....1,500,000
Other assessable property.....500,000
Total assess. val. 1922.....19,000,000
(95% act.)
Tax rate (per \$1,000) 1922.....\$73.40
Pop'n 1910, 10,473; 1920.....14,022

VIRGINIA IND. SCH. DIST.
Building Bonds.
4s\$30,000
4s '17133,425.....1923-1937
GENERAL DEBT.....None
State loans Sept 28 '22.....200,000
Tot. assess. val. (1-3 act.) 41,535,450
Tax rate (per \$1,000) 1922.....\$2.40
Population in 1917 (est.).....18,000

WABASHA COUNTY.
Wabasha is the county seat.
Road Bonds.
6s\$100,000
TOT. BD. DT. Dec 1921.....\$324,523
Assessed value, real.....11,409,556
Assessed val., personal.....1,311,393
Total assess. val. 1921.....13,220,949
Popula'n 1910, 18,554; 1920, 17,919

WADENA.
This village is in Wadena County.
Incorporated Feb. 14 1881.
Water-Works Bonds.
4 1/2s '16\$8,000.....May 15 '23-'30
1,000.....Apr 1 1931
5s '1712,000.....Apr 1 '32-'35
1,000.....Apr 1 1936
Refunding Bonds.
6s '17\$2,000.....Apr 1 1936
2,500.....Apr 1 1937
Paving Bonds.
5 1/2s\$70,000.....1923-1942
Cts. of Indebtedness.
5 1/2s '22 s-a \$34,000c.....Sept 1 '23-'42
(For amount due each year, see
V. 115, p. 1764.)
BOND. DEBT Nov 24 '22 \$95,201
Water debt (incl.).....40,500
Assessment debt (add'l).....91,084
Assess. val., real estate.....917,061
Assess. val., personal.....231,702
Tot. assess. val. '22.....1,148,763
Total tax rate (per \$1,000) '22 \$68.90
Pop'n 1910, 1,820; 1920.....2,186

WADENA SCHOOL DISTRICT.
4s\$37,491.....1923-1931
BOND. DEBT Nov 24 '22.....\$39,000
Assess. val. '22 (40% act.) 1,207,708
Tot. tax rate (per \$1,000) '22 \$30.20
Population in 1920.....2,200

WARREN.
This city is in Marshall County.
Funding Bonds.
6s '17 F-A \$12,000c.....Aug 1 1887
BOND. DEBT Dec 11 '22.....\$52,000
Water & light debt (incl.).....36,000
Assessed val., real estate.....617,092
Assessed val., personal.....191,637
Total assessed val. 1922.....808,729
Moneys & credits (add'l)
Full value.....399,400
Pop'n 101,613; '20, 1,772; '21, 2,900

WASECA COUNTY.
Waseca is the county seat.
Ditch Bonds.
6s '21 s-a \$19,000.....
6s '21 s-a 51,000.....
(For maturity see V. 113, p. 1914)
5 1/2s '22 s-a \$75,000c.....Sept 1 '28-'42
5s13,000.....
5 1/2s75,000.....
5s '21 J-D 38,000.....Dec 1 '27-'40
BOND. DEBT Oct 1921.....\$101,000
Assessed val., real estate.....11,578,217
Assessed val., personal.....1,402,477
Total assess. val. 1921.....13,980,694
Moneys & credits (add'l)
Full value.....1,280,387
Popula'n, 1910, 13,468; 1920, 14,153
INT. on bonds marked (*) at the
Wells-Dickey Tr. Co., Minneapolis.

WASECA CO. IND. S. D. NO. 89.
P. O. New Richmond.
Building Bonds.
5s '16 J-J \$9,000.....July 1 '23-'32
BOND. DEBT Dec 1 '21.....\$40,000
Floating debt.....7,000
Total assessed val. 1921 (3/4
to 1-3 actual).....350,000
Tax rate (per \$1,000) 1921.....\$8.10
Population in 1920.....1,000

WASHINGTON COUNTY.
County seat is Stillwater.
R. & B. Refunding Bonds.
s\$35,000
Ditch Bonds.
s\$11,500
Trunk Highway's Reimburs. Bds.
5 1/2s '21 s-a \$40,000.....Oct 1 '31-'34
8,270.....Oct 1 1935
BOND. DEBT Dec 1921.....\$94,770
Floating debt (add'l).....9,000
Sinking fund.....4,000
Assess. val., real estate.....10,705,716
Assess. val., personal.....2,035,563
Total assess. val. 1921.....12,741,279
Moneys & credits (add'l)
Full value.....3,379,450
County tax rate (per \$1,000) '21 \$15.80
Popula'n, 1910, 26,015; 1920, 23,761

WASHINGTON COUNTY CONS. SCHOOL DISTRICT NO. 17.
P. O. Lake Elmo.
School Bonds.
5 1/2s '20 A-O \$25,000c.....Apr 1 1935
334.....1923-1924
6s '20 J-D 10,000c.....June 1 1935
BOND. DEBT Oct 10 '21.....\$35,000
Assessed value 1920.....622,785
Total tax rate (per \$1,000) '20 \$42.00
Population 1921 (est.).....607
INT. on 5 1/2s and 6s at the First
National Bank, S. Paul.

WATONWAN COUNTY.
St. James is the county seat.
Judicial Ditch No. 10 Bonds.
4 1/2s '16 J-D \$50,000.....June 1 '27-'36
Judicial Ditch No. 26 Bonds.
5s '19 A-O \$10,000.....1925-1939
Road Bonds.
5s '20 A-O \$250,000.....Apr 1 1930
County has no general bonded debt.
Ditch bds. (add'l) Jan 1 '17.....246,653
Warrant debt.....2,869
Cash on hand.....129,579
Assessed val'n, real estate 12,175,201
Assessed val'n, personal.....1,481,210
Total assessed val'n 1921 13,796,746
Moneys and credits (add'l)
Full value.....1,729,274
Popula'n 1910, 11,382; 1920, 12,457
INT. on 5s of 1920 at the Mer-
chants' Loan & Trust Co., Chicago.

WEST MINNEAPOLIS.
This village (P. O. Hopkins) is in
Hennepin County.
5 1/2s '20 J-J \$7,000.....1930-1936
9,000.....1937-1939
2,500.....1940
5 1/2s '20 J-J 3,334.....1923-1924
5,000.....1925-1929

Gas Bonds.
M-N \$30,000c.....Nov 1 1936
Building Bonds.
M-N \$12,000c.....Nov 1 1929
Water Main Certificates.
5 1/2s '22 F-A \$7,500.....1923-1932
BOND. DEBT Sept 28 '22.....\$61,500
Assessment debt.....9,900
Water debt (incl.).....2,100
Assessed val'n, real estate 1,027,067
Assessed val'n, personal.....296,091
Total assess. val. 1922
(30 to 40%).....1,323,158
Total tax rate (per \$1,000) '20 \$90.22
Pop'n 1910, 3,022; 1920.....3,055
INT. on the gas bonds payable at
Northwest Nat. Bank, Minneapolis;
on building bonds at First Nat. Bank,
Minneapolis, and on 5 1/2s of 1920 at
First & Secur. Nat. Bank, Minneap.

WHITE BEAR SCHOOL DIST.
This district (P. O. White Bear
Lake) is in Ramsey County.
School Bonds.
s\$17,000
High-School Building Bonds.
4s '18 July \$80,000.....1923-1937
BOND. DEBT Oct 1922.....\$97,000

WILLMAR.
This city is in Kandiyohi County.
Sewer Bonds.
4 1/2s '12 F-A \$40,000c.....Aug 1 1931
Certificate.....
6s '21\$45,000.....Aug 1 '23-'31
1,000c.....Nov 1 1922
2,000c.....Nov 1 1923
3,000c.....Nov 1 1924
14,000c.....Nov 1 '25-'31
TOTAL DEBT June 1922.....\$311,000
Certificate debt (incl.).....267,000
Revol'g fund bonds (incl.).....5,000
Sinking funds.....18,000
Total assessed val'n 1921.....3,270,598
Pop'n 1910, 4,135; 1920.....5,502
INT. on water bonds in St. Paul;
other bonds in Minneapolis.

WILLMAR SCHOOL DISTRICT.
This district (P. O. Willmar) is in
Kandiyohi County.
4s\$37,000
BOND. DEBT July 15 '22.....\$240,500
Floating debt (add'l).....10,601
Tot. ass'd val. (40% act.) '22 2,509,837
Tax rate (per \$1,000) 1922.....\$72.40
Population 1922 (est.).....6,500

WINONA.
City is county seat of Winona Co.
Inc. Mar. 6 1857. Pop'n '10, 18,583
1920, 19,143.
Refunding Ferry Bonds.
4s J-J \$15,000c.....Jan 1 1933
High Wagon Bridge.
5s Jan \$60,000.....Jan 1 '23-'28
5s '15 M-N \$80,000.....May 1 '23-'33
30,000.....May 1 1937
Refunding Water Bonds.
3 1/2s J-J \$45,000.....July 1 '29-'31
5,000.....July 1 1932

WINONA (Concluded)—

Sewer Bonds.
 5s \$12,000 July 1 '24-'27
 5s 5,000 July 1 1928
 5s A-O 110,000 Oct 15 '46-'50

Water-Works Bonds.
 5s \$5,000 July 1 1923

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
 4s '15 M-N 5,000 May 1 1924

Armory Hall Bonds.
 5s '14 Aug \$2,000 Aug 20 '23-'24
 2,000 Aug 20 '24-'25

Cties. of Indebtedness.
 6s g '22 M-N \$100,000 May 1 '24-'23
BOND, DEBT Oct 1 1921.—\$526,000
 Cash in treasury 419,126
 Bond fund 40,645
 Sinking fund 40,157
 Assess. val. real estate 6,533,253
 Assess. val. personal prop. 2,430,282
 Tot. assess. val. 21 (40% act.) 39,013,535
 Moneys and credits (addi-
 tional, full value) 9,206,013
 Tot. tax rate (per \$1,000) 1921 \$80.00
 INT. on certificates marked (*) at
 First National Bank, St. Paul.

WINONA SCHOOL DISTRICT.
High School Bonds.
 5s '13 A-O \$5,000 Oct 1 1925
 10,000 Oct 1 '27-'28
 5s '15 A-O 20,000 Oct 1 1937
 20,000 Oct 1 '39-'40
 75,000 Oct 1 '41-'48

Funding Bonds.
 6s '21 J-D \$50,000
 (For maturity see V. 113, p. 1495)

Funding Bonds.
 5s '22 J-D \$10,000 Dec 1 1926
 5,000 Dec 1 1928
 20,000 Dec 1 '29-'30
 5,000 Dec 1 1931

BOND, DEBT Oct 31 '22.—\$205,000
 Sinking fund 6,293
 Tot. assess. val. 21 (40% act.) 39,013,535
 Moneys and credit (add'l.)
 full value 9,206,013
 School tax (per \$1,000) 1921—\$26.47
 Population in 1922 (est.)—20,000
 a INT. at Nat. Park Bank, N. Y.,
 other Int. at A. B. Leach & Co.,
 Chicago, and Deposit Bank, Winona.

WINONA COUNTY.
 Winona is the county seat
Road Improvement Bonds.
 a \$50,000
 5s '21 J-J 100,000 July 1 1931

Bridge Bonds.
 a \$55,000

County Jail Bonds.
 5s a-a 12,500 1923

State Rural Highway.
 4 1/2s '16 \$222,400 Jan 1 '23-'26
BOND, DEBT Jan 1 '21.—\$684,383
 Floating debt 9,383
 Assess. val., real estate 17,804,972
 Assess. val., personal 3,891,394
 Total assess. val. (4% to
 40% actual) 1921—21,696,366
 Moneys and credits (addi-
 tional, full value) 11,809,371
 Pop'n 1910, 33,398; 1920—33,653

WINONA CO. CONS. SCH. DIST.
 NO. 22.
 (P. O. Lewiston.)
 a \$53,000 Serial.
 5 1/2s '21 J-D 10,000 Dec 1 1931
 50,000 Dec 1 1936

BOND, DEBT Dec 1922.—\$143,000
 Assessed value 1920—1,011,843
 Population (est.)—1,100
 a INT. on bonds of 1921 payable at
 Capital Tr. & Sav. Bk. St. Paul.

WORTHINGTON.
 This city is in Nobles County.
Paving Bonds.
 a \$100,000

Water-Works Bonds.
 a \$25,000

Water and Light Bonds.
 \$40,000

Armory Bonds.
 \$10,000

BOND, DEBT Oct 1 1922.—\$259,300
 Sinking fund 8,233
 Water debt (incl.) 68,000
 Assess. debt (add'l.) 237,000
 Assess. val., real estate 1,665,899
 Assess. val., personal 291,741
 Other assess. property 644,307
 Total assess. value 1922—2,601,947
 (Unplotted real estate assessed at
 33 1/2% actual, plotted real estate
 at 40% and personal property at
 25 to 40% actual.)
 Tot. tax rate (per \$1,000) '22—\$58.00
 Pop'n. 1910, 2,385; 1920—3,481

WRIGHT COUNTY.
 Buffalo is the county seat.
Funding Bonds.
 6s '21 J-D \$100,000 June 1 '32-'41

Road Bonds.
 5s '20 J-D \$150,000 June 1 1930
 34s '20 J-D 50,000 Dec 1 1930
 6s '21 J-D 50,000 June 1 1931

Highway and Ditch Bonds.
 5 1/2s \$21,975.36

Ditch Bonds.
 5s '20 J-D \$40,000 Dec 1 '23-'30
 None
 Assessment debt (add'l.) \$97,787
 Warrants outst'g (add'l.) 69,562
 Floating debt (add'l.) 8,388
 Assess. value, real 15,469,411
 Assess. value, personal 2,386,573
 Total assess. value 1921—18,855,984

Moneys and credits (add'l.)
 full value 2,431,005
 Pop'n 1910, 28,082; 1920—28,685
 INT. on 6s of 1921 at First National
 Bank, St. Paul.

WRIGHT CO. CONSOL. S. D.
 NO. 71.
 P. O. Annandale.
 \$10,000 1928-1932
 5s '22 M-N 12,000 1933-1936
 103,000 1937

BONDED DEBT (7)

YELLOW MEDICINE COUNTY.
 Granite Falls is the county seat.
Drainage Bonds.
 5s '18 F-A \$22,000 Aug 1 '23-'36
 (For maturity see V. 113, p. 1191.)
 4 1/2s '22 M-S 12,000 1928-1932
 6,000 1940-1949

Ditch Bonds.
 a '22 J-J \$482,636c Jan 1 '28-'42

Highway Bonds.
 5s '19 F-A \$63,820 Aug 1 1930
 TOT. BD. DT. Apr 1922 \$1,444,436
 Assess. val., real estate 16,378,007
 Assess. val., personal 1,972,644
 Tot. assess. val. '21 (1-3act) 18,350,651
 Moneys & credits (add'l.) 3,017,818
 Pop'n 1910, 15,406; 1920—16,550
 INT. on bonds of 1918 payable at
 Minneapolis Trust Co., Minneapolis;
 on 5 1/2s of 1921 at Merchants Tr. &
 Sav. Bk., St. Paul; on bonds marked
 (*) at the Northwestern National
 Bank, Minneapolis.

YELLOW MEDICINE COUNTY
SCH. DIST. NO. 7.
 (P. O. Woodlake.)
 Building bonds \$30,000
 TOTAL DEBT Dec 2 '22 \$30,000
 Tot. assess. val. '22 (60% act.) 792,000
 Sch. tax rate (per \$1,000) '22—\$27.00
 Population in 1921—600

YELLOW MEDICINE COUNTY
SCHOOL DISTRICT NO. 30.
 P. O. Canby.
Building Bonds.
 4s \$30,000
BOND, DEBT Oct 10 '22.—\$106,500
 Tot. assess. val. 1921—1,275,252
 Tax rate (per \$1,000) 1921—\$30.00
 Population in 1922 (est.)—2,100

Lands & Town Lots.
 1921—\$865,867,289
 1920—856,832,462
 1919—848,723,625
 1918—767,966,988
 1917—761,184,425
 1916—742,337,449
 1915—742,337,449
 1914—732,498,276
 1913—726,704,571
 1912—550,499,883
 1910—489,243,839
 1908—474,224,515
 1906—454,347,436
 1905—452,353,218
 1902—410,189,783
 1900—393,250,888
 1890—374,753,112
 1880—303,381,498

Personal Property.
 \$142,181,054
 158,071,185
 152,675,988
 152,421,874
 127,541,259
 120,941,259
 115,506,527
 120,126,407
 104,548,634
 95,786,880
 134,485,201
 124,423,141
 114,097,752
 108,666,055
 109,168,078
 68,856,185
 105,542,264
 82,635,655

Express, & Teleg. Cos.
 \$76,020,794
 81,106,454
 81,545,458
 81,494,164
 80,704,152
 81,335,779
 81,531,948
 79,937,444
 67,754,123
 65,166,568
 68,888,776
 51,570,242
 42,902,608
 23,646,161

Total.
 \$1,093,623,275
 1,093,623,275
 1,089,140,177
 1,008,009,783
 975,065,642
 954,808,731
 944,731,349
 930,157,843
 915,744,977
 892,888,443
 860,552,821
 634,316,170
 622,316,132
 572,840,391
 533,753,759
 529,862,858
 408,819,020

Equalized assessed valuations (3/4 apr.) of real and personal property combined and public utilities for 1922 are \$997,850,084 and \$90,164,446, respectively.

The value of moneys and credits amounting to \$700,106,943 are not included in the valuation figures for 1921, as they are now taxed as a separate item at a flat rate of 5 mills on the dollar of actual value. The value of moneys and credits for 1922 amount to \$645,695,400. See following item.

TAXATION OF MONEYS AND CREDITS.—The Legislature in 1911 passed an Act (Chapter 63) requiring that moneys and credits be taxed at full value with a flat levy of 5 mills. Previously moneys and credits were assessed at full value and taxed at 25% of this value the same as other property.

TAX RATE.—The State tax (per \$1,000) for 1921 was \$8.89; this included \$8.75 general tax and 14 cents for Capitol Ground extension. For 1922 the general tax was \$9.11 and the Capitol Extension tax \$0.15. These taxes were based on the equalized taxable value, which is 1/2 of the appraised value.

DEBT LIMITATION.—Iowa's Constitution restricts the creation of both State and municipal debts.

FIRST, as to State debt, the limitation made is not absolute, for it permits other debt if authorized by some law for some single specified work. But this permission is very safely guarded—(1) the law must provide for the collection of a direct annual tax sufficient to pay the interest regularly and discharge the debt in twenty years; and (2) the law cannot take effect until it has been submitted to the people at a general election, and has received a majority of the votes cast. All the debt provisions relating to the State we give below:

ARTICLE 7, Section 1. [Limitation of State indebtedness.] The credit of the State shall not in any manner be given or loaned to, or in aid of, any individual, association or corporation; and the State shall never assume or become responsible for the debts or liabilities of any individual, association or corporation, unless incurred in time of war for the benefit of the State.

Section 2. [Same.] The State may contract debts to supply casual deficits or failures in revenues, or to meet expenses not otherwise provided for; but the aggregate amount of such debts, direct and contingent, whether contracted by virtue of one or more Acts of the General Assembly, or at different periods of time, shall never exceed the sum of \$250,000; and the money arising from the creation of such debts, shall be applied to the purpose for which it was obtained, or to repay the debts so contracted, and to no other purpose whatever.

Section 4. [For what other purposes State may contract debt.] In addition to the above limited power to contract debts, the State may contract debts to repel invasion, suppress insurrection, or defend the State in war; but the money arising from the debts so contracted shall be applied to the purpose for which it was raised, or to repay such debts, and to no other purpose whatever.

Section 5. [Other debts to be authorized.] Except the debts herein before specified in this article, no debt shall be hereafter contracted by or on behalf of this State, unless such debt shall be authorized by some law for some single work or object, to be distinctly specified therein; and such law shall impose and provide for the collection of a direct annual tax, sufficient to pay the interest on such debt as it falls due, and also to pay and discharge the principal of such debt, within twenty years from the time of contracting thereof; but no such law shall take effect until at a general election it shall have been submitted to the people, and have received a majority of all the votes cast for and against it at such election; and all money raised by authority of such law, shall be applied only to the specific object therein stated, or to the payment of the debt created thereby; and such law shall be published in at least one newspaper in each county, if one is published therein, throughout the State, for three months preceding the election at which it is submitted to the people.

ARTICLE VIII, Section 3. [State not to be a stockholder.] The State shall not become a stockholder in any corporation, nor shall it assume or pay the debt or liability of any corporation, unless incurred in time of war for the benefit of the State.

SECOND, as to municipal indebtedness, the limit is fixed absolutely in the Constitution. The provisions covering the subject are as follows:

ARTICLE VIII, Section 4. [Corporation not to be a stockholder.] No political or municipal corporation shall become a stockholder in any banking corporation, directly or indirectly.

ARTICLE XI, Section 3. [To what amount county or other corporations may become indebted.] No county, or other political or municipal corporation shall be allowed to become indebted in any manner, or for any purpose, to an amount in the aggregate, exceeding 5% on the value of the taxable property within such county or corporation—to be ascertained by the last State and county tax list, previous to the incurring of such indebtedness. The Legislature, however, has fixed a lower limit, as stated below.

The above (Section 3, Article XI) covers cities, counties, towns and every other kind of political or municipal corporation. The Supreme Court of Iowa has decided that even a school district is such a corporation and subject to same limit. The Legislature of 1900 passed a bill (Chapter 41, Laws of 1900) fixing the limit of indebtedness of counties or other political or municipal corporations at 1 1/4% of the actual value of property therein as returned by the last tax list, but it is further provided that such corporations may incur additional indebtedness, after the electors have authorized the action, for water-works, electric light and power plants, gas works and heating plants, and sewers; the total of all not to be in excess of 5% of the assessed valuation. This change was made because, under a revision of the Revenue Law which went into effect in 1893, property is now appraised for taxation on a much higher basis than formerly. In 1904 and again in 1906 the Act was amended, the important sections now reading as follows:

Section 1. That section thirteen hundred and six-b (1306-b) of the supplement to the code and chapter forty-three (43) of the Acts of the 30th General Assembly be and the same are hereby repealed, and the following enacted in lieu thereof:

"No county or other political or municipal corporation shall be allowed to become indebted in any manner or for any purpose to an amount exceeding in the aggregate the amount of one and one-fourth per centum of the actual value of the taxable property within such county or corporation, except that cities and incorporated towns may, for the purpose of purchasing, erecting or maintaining and operating waterworks, electric light and power plants, gas works and heating plants, or of building and constructing sewers, incur an indebtedness not exceeding in the aggregate, added to all other indebtedness, five per centum of the actual value of the taxable property within such city or incorporated town. The amount of such taxable property shall be ascertained by the last State and county tax list previous to the incurring of such indebtedness.

Section 2. Provided that before such indebtedness can be contracted in excess of one and one-quarter per centum of the actual value of the taxable property ascertained as above provided in this Act, a petition signed by a majority of the qualified electors of such city or town shall be filed with the Council of such city or town, asking that an election shall be called, stating the purposes for which the money is to be used and that the necessary waterworks, electric light and power plants, gas works and heating plants or sewers, shall be purchased, erected, built or furnished within the limit of one and one-quarter per centum of the valuation. And provided that in cities having a population of more than ten thousand, the petition need not be signed by more than two hundred qualified electors.

Sections 3, 4, 5 and 6 prescribe manner of holding elections, issuance of bonds, &c.

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. 1925)..... Nathan E. Kendall
 Secretary of State (2d day Jan. 1925)..... W. C. Ramsay
 Treasurer (2d day Jan. 1925)..... Wm. J. Burbank
 Auditor (2d day Jan. 1925)..... Glenn C. Haynes
 Attorney-General (Jan. 1925)..... Ben J. Gibson

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 1922 there were \$1,279,240.70 warrants outstanding and the State had cash in the general revenue fund amounting to \$5,217,592.37. The Permanent School Fund on June 30 1922 aggregated \$4,818,734.21.

During 1913, 1914, 1915 and 1916 up to 1921 the State issued and disposed of \$1,085,000 5% certificates, the proceeds of which have been applied to the extension of the capitol grounds. Up to June 30 1922 \$900,000 of these certificates had been redeemed, leaving \$195,000 outstanding on that date.

SOLDIERS' BONDS.—The 1921 Legislature passed an Act authorizing the State to become indebted in the amount of \$23,000,000 and providing for the issue and sale of soldiers' bonus bonds for that amount. In accordance with Sec. 5 of Article 7 of the Constitution this Act was submitted to the voters on Nov. 7 1922 and was approved—V. 115, p. 2179. These bonds are scheduled to be sold on Jan. 9 1922 (see V. 115, p. 2713).

EQUALIZED VALUATION.—The equalized assessed valuation (3/4 appraised value) has been as follows in the years named:

In 1904 an Act passed the Legislature, approved Mar. 30, 1904, 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 2 1/2% 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.

The Supreme Court of Iowa has held that city bonds payable from a specific fund provided for by a tax levy, and not from the general revenue of the city, are not to be considered as debts within the meaning of the constitutional provision. (Swanson vs. Ottumwa, 118 Iowa, 161). The court has also held that State bonds payable from a like tax levy rather than from the general funds of the State are not State debts within the meaning of the constitutional provision. (Rowley vs. Clark, 152 Iowa, 132).

A constitutional amendment was adopted by the voters in November 1908 providing for an additional section to Article I to be known as Section 18, and providing for the construction of drains, ditches and levees, as well as the organization of drainage districts. V. 87, p. 1556.

DECISION REGARDING DEBT LIMIT.—Judge Smith McPherson of the U. S. Circuit Court on Oct. 22 1909, in a case involving the right of the City of Council Bluffs to issue bonds for a municipal water system, sustained the city's contention that it could issue bonds up to 5% of the actual value of the property of the city and was not limited to 5% of the taxable value. Judge McPherson construed "taxable" to mean the actual value of property subject to taxation, and not the assessed value, which by the State code, is fixed at only 25% of the actual value. In taking this position Judge McPherson referred to the opinion of the State Supreme Court handed down in 1905, in the case of Halsey vs. City of Belle Plaine (128 Iowa 467), which, he said, puts at rest the question raised. V. 89, p. 1176.

OPINION REGARDING MUNICIPAL IMPROVEMENT BONDS.—The Department of Justice in Nov. 1911 rendered an opinion to the effect that municipal improvement bonds or certificates issued in anticipation of the collection of taxes need not be considered in determining the constitutional limit of indebtedness as fixed by Section 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 thereafter issued. It is expressly provided, however, that banks or trust companies holding such bonds or certificates shall not be permitted to make any deduction from the assessment of their shares by reason of that fact. V. 88, p. 1329.

SAVINGS BANKS' INVESTMENTS.—Investments of funds of State and savings banks in Iowa are governed by Section 1850 of the Supplement to Code, 1913, as amended in 1917 and 1921, which reads as follows:

Sec. 1850. *Investment of funds.* Each savings bank shall invest its funds or capital, all moneys deposited therein and all its gains and profits only as follows—

1. In bonds or interest-bearing notes or certificates of the United States.
2. In bonds or evidence of debts of this State, bearing interest.
3. In bonds or warrants of any city, town, county, school district, or drainage district of this State, issued pursuant to the authority of law; but not exceeding 25% of the assets of the bank shall consist of such bonds or warrants.
4. In notes or bonds secured by mortgage or deed of trust upon an unencumbered real estate located in Iowa or upon unencumbered farm land in adjoining States, worth at least twice the amount loaned thereon; provided, however, that no such loan shall be made upon any real estate located west of the one-hundredth meridian line.
5. An amount not exceeding ten per cent. 10% of their capital stock and surplus in the capital stock of corporations chartered or incorporated under the provisions of Section Twenty-five-a (25-a) of the Federal Reserve Act, approved Dec. 24 1919, and a like amount in the capital stock of corporations organized under the laws of this State for the purpose of extending credit to those engaged in agriculture and to agricultural organizations, subject, however, to the approval of the Superintendent of Banking; provided that said investments by savings banks shall in no event exceed in the aggregate 20% of the capital stock and surplus of said bank.
6. It may discount, purchase, sell and make loans upon commercial paper, notes, bills of exchange, drafts, or any other personal or public security, but shall not purchase, hold or make loans upon the shares of its capital stock.
7. In all cases of loans upon real estate, all the expenses of searches examination and certificates of title, or the inspection of property, appraisals of value, and of drawing, perfecting and recording papers, shall be paid by such borrowers; if buildings are included in the valuation of real estate upon which a loan shall be made, they shall be insured by the mortgagor for at least two-thirds of their value, in some solvent company and the loss, if any, under the policy of insurance shall be made payable to the bank or it assigns, as its interests may appear. When the mortgagor neglects to procure the insurance as above provided, the mortgagee may procure the same in the mortgagor's name for its benefit, and the premium so paid therefor shall be added to the mortgage debt.

INVESTMENT OF TRUST FUNDS (In What to Be Made) was regulated by Section 364 of the Code of 1897, as amended by Laws of 1913. In 1921 this section was repealed and an Act known as Chapter 126, Laws of 1921, substituted, which we give in full below.

Chapter 126—Investments—In What to Be Made.—Where investments or funds are to be made, including those to be made by executors, administrators, trustees and guardians, and no mode of investment is pointed out by statute, they may under order of court be made in the bonds of this State, or of those of the United States, or Federal Farm Loan bonds issued under the provisions of the Act of Congress approved July 17 1916, or in bond or mortgage upon real property of the clear, unencumbered value of twice the investment or in bonds, issued by or under the direction of cities, towns, counties, school or drainage districts of this State.

POPULATION OF STATE—
 1920 2,404,021 | 1910 2,224,771 | 1890 1,912,297 | 1870 1,194,020 | 1850 192,214
 1915 2,358,062 | 1900 2,231,853 | 1880 1,624,515 | 1860 674,913 | 1840 43,112

CITIES, COUNTIES AND TOWNS IN THE STATE OF IOWA

AFTON.
 This town is in Union County.
 Sewer Bonds.
 5s '17 M-N \$3,897.50 May 1 '23-'36
 BOND, DEBT Mar 31 '21 \$30,200
 Floating debt..... 103
 Tax levy value '21 (1/4 apprx.) 454,034
 Population, 1910, 1,014; 1920, 926
 INT. and principal payable at Geo. M. Bechtel & Co., Davenport, or may be collected through their Chicago house.

ALBERT CITY CONSOLIDATED INDEP. SCHOOL DISTRICT.
 This district (P. O. Albert City) is in Buena Vista County.
 6s '21 M-N \$10,000c. Nov 1 1926
 BOND, DEBT Nov 1921..... \$94,000
 Value of taxable property, 2,295,928
 INT. at the Continental & Commercial National Bank, Chicago.

ALBIA.
 This city is in Monroe County.
 Water-Works Bonds.
 \$14,000c. Mar 1 1926
 25,000c. Oct 1 1926
 Refunding Bonds.
 5s '17 J-D \$50,000.
 Due in 9, 10, 11, 12 and 13 years.)
 Funding Bonds.
 4 1/2s '17 \$15,000c. Mar 11 '23-'37

BOND, DEBT Apr 1 '21..... \$94,000
 Water debt (incl.)..... 71,000
 Warrant debt (add'l)..... 24,805
 Special bonds (add'l)..... 42,235
 Tax levy (real estate)..... 521,095
 value (1/4 personal)..... 150,154
 apprx.) 1/3 other prop'y..... 56,587
 Moneys and credits (add'l)..... 488,325
 Population, 1910, 4,969; 1920, 5,067

ALBIA IND. SCHOOL DIST.
 This district is in Monroe County.
 6s '22..... 60,000. Jan 1 1932
 (Optional Jan. 1 1927)
 Building (Int. in Albia)
 4 1/2s A-O \$15,000c. 1923
 BOND, DEBT Nov 25 '22..... \$75,000
 Floating debt (add'l)..... 7,000
 Tax levy val. 1922 (1/4 apprx.) 856,789
 Moneys & credits (add'l)..... 1,010,050
 full value (est.)..... 1,010,050
 Tax rate (per \$1,000) 1922..... \$85.90
 Population in 1920..... 5,300

ALLAMAKEE COUNTY.
 Waukon is the county seat.
 Bridge Funding Bonds.
 4 1/2s J-D \$5,000c. May 1 1923
 J-D 48,000c. May 1 '24-'31
 48,000c. May 1 '32-'37
 TOTAL DEBT Nov 8 1919 \$146,000

Tax levy val. '21 (1/4 apprx.):
 Real estate..... \$6,362,855
 Personal..... 1,023,074
 Other property..... 518,227
 Total..... 7,904,156
 Actual val. of moneys and credits (additional)..... 4,253,893
 Popula'n, 1910, 17,828; 1920, 17,825

ALTA CONSOL. INDEPENDENT SCHOOL DISTRICT.
 This district is in Buena Vista County.
 Site, Building and Equipment.
 4 1/2s '16 F-A \$87,000. Feb 1 1936
 (Subject to call \$3,000 yrly. after 5th yr. until 10th yr., \$4,000 yrly. from 10th yr. until 15th year and \$5,000 yearly thereafter.)
 35,000
 BOND, DEBT July 1 1922 \$119,000
 Tax levy value (real and personal) (1/4 apprx.) '22..... 956,950
 Moneys & credits (add'l)..... 1,192,670
 full value..... 1,192,670
 Tax rate (per \$1,000) 1922..... \$70.20

ALTON SCH. DIST.
 This district is in Sioux County.
 Building Bonds.
 5s '15 M-N \$21,729. Sept 1 '23-'35
 BOND, DEBT Sept 28 '22..... \$25,500
 Tax rate (per \$1,000) 1921..... \$56.40
 Population in 1922..... 1,134

AMES.
 This city is in Story County.
 First incorporated in 1870 and again in 1893.
 Water-Works Bonds.
 5s '08 \$7,000..... 1928
 Sewer Outlet & Purifying Bds. \$7,000
 Water-Works Refunding Bds.
 5s '16 \$7,000..... 1926
 5s '18 28,000..... 1936
 Funding Bonds.
 4 1/2s '09 \$10,000c. 1929
 City-Hall and Fire Station.
 5s '15 \$41,500..... 1935
 BOND, DEBT Sept 27 '22 \$163,500
 General sinking fund..... 21,613
 Water sinking fund..... 5,000
 Water debt (included)..... 42,000
 Appraised value 1922 (taxed at 34)..... 5,125,757
 full value..... 1,810,968
 Tax rate (per \$1,000) '22..... \$68.50
 Population in 1920..... 6,270
 INT. payable at Ames Nat. Bank
 DEBT LIMIT.—Total legal indebtedness city may incur, \$346,846.

AMES SCH. DIST.
 BOND, DEBT Dec 1 '22..... \$181,000
 Total ass'd val. '22 (1/4 act.) 1,744,626
 Tax rate (per \$1,000) 1922..... \$14.00
 Population..... 6,275

APLINGTON CONS. IND. S. D.
 This district is in Butler County.
 Building Bonds.
 4 1/2s '17 \$5,000. May 1 '23-'27
 M-N 6,000. May 1 '28-'31
 10,000. May 1 '32-'36
 27,000. Feb 1 1937
 5s '18 M-N 10,000. Feb 1 1938
 BOND, DEBT Nov 21 '21..... \$59,000
 Population 1921 (est.)..... 9.0

APPANOOSE COUNTY.
 Centerville is the county seat.
 Funding Bonds.
 4 1/2s '17 J-D \$1,000. Jan 1 1929
 6s '21 M-N 60,000..... Sept 1 1941
 6s '21 s-a 54,000. Sept 1 '33-'41
 4 1/2s '23 M-S 45,000c. Sept 1 '33-'41
 7,000c. Sept 1 1942
 BOND, DEBT Dec 1 '22..... \$357,000
 Tax levy val. (1/4 apprx.) '22..... 7,480,288
 Total..... 3,861,745
 full value..... 411,866
 Popula'n, 1910, 28,701; 1920, 30,535
 INT. on bonds of 1922 at the County Treasurer's office.

ARCHER CONSOL. SCH. DIST.
 This district (P. O. Archer) is in O'Brien County.
 Building Bonds.
 5s '18 \$50,000
 BOND, DEBT Nov 19 1921 \$50,000
 Total assess. value 1921..... 440,725
 Population, 1920, 30,535
 INT. on bonds of 1922 at the County Treasurer's office.

ARMSTRONG GROVE IND. S. D.
 This district is in Emmet County.
 School Bonds.
 5s \$50,000..... June 1 1925
 9,000..... June 1 1936
 BOND, DEBT Dec 4 '22..... \$59,000
 Tax levy val. '22 (1/4 apprx'd) 2,120,000
 Sch. tax rate (per \$1,000) '22..... \$58.00

ATLANTIC.
 This city is in Cass County. Incorporated in 1872.
 Population, 1910, 4,500; 1920, 5,329.
 Refunding Bonds.
 5s \$12,000..... 1929
 6s \$16,000..... 1925-1930
 Fire Truck Bonds.
 5s \$7,500..... 1923-1929
 Park Bonds.
 5 1/2s \$19,000..... 1935-1949
 Paving Bonds.
 6s \$59,364..... 1923-1928
 City Building Bonds.
 5s '16 \$26,500..... 1923-1938
 BOND, DEBT Oct 1922..... \$141,364
 Tax levy val. 1921..... 845,008
 Moneys & credits (add'l)..... 2,209,720
 Tax rate (per \$1,000) 1921..... \$47.50
 INT. at City Treasurer's office.

AUDUBON.
 This city is in Audubon County.
 Grading Bonds.
 6s \$7,500..... serially
 Sewer & Purifying Bonds.
 6s \$5,000..... serially
 Water-Works Bonds.
 4 1/2s '17 M-N \$20,000. May 1 1937
 4 1/2s 15,000. Mar 1 1925

Funding Bonds.
 5 1/2s \$8,000. Dec 1 1934
 5s 10,800. Apr 1 1937
 4 1/2s 21,550. May 1 1937
 TOTAL DEBT Nov 1922..... \$90,850
 Taxable value 1921..... 2,435,417
 Pop'n, 1910, 2,108; 1920, 2,186

AUDUBON COUNTY.
 Audubon is the county seat.
 Bridge Bonds.
 5s '18 F-A \$40,000. Feb 1 1923
 Funding Bonds.
 4 1/2s '16 F-A \$44,000..... 1936
 BOND, DEBT Sept 27 '22..... \$87,000
 Drain. dt., spec'l (add'l)..... 38,800
 Sinking fund..... 42,002
 Tax levy valuation, 1922—
 Real estate..... 6,846,175
 Personal..... 1,126,919
 Total (1/4 apprx.)..... 7,973,094
 Moneys and credits (add'l)..... 5,123,827
 full value, 1922..... 5,123,827
 State & Co. tax (per \$1,000) '20 \$1.35
 Popula'n, 1910, 12,671; 1920, 12,620

AURELIA CONSOL. IND. S. D.
 This district (P. O. Aurelia) is in Cherokee and Buena Vista counties.
 School Bldg. Bonds (Tax-free).
 5s '20 M-S \$147,000c. Sept 1 1925
 7,000c. Serially
 5s M-N 18,000c. 1939
 5s 60,000. May 1 1926
 6s \$65,000. Serially
 TOT. BD. DPT. Oct 9 '22..... \$284,200
 Floating debt (add'l)..... 4,000
 Tax levy val. '22 (1/4 apprx.)..... 960,872
 Tax rate (per \$1,000) '22..... \$67.40
 Population 1922 (est.)..... 1,500
 INT. on bonds marked (*) at Aurelia, (\$) at Davenport; on others at Chicago.

AYRSHIRE SCHOOL DISTRICT
 This district (P. O. Ayrshire) is in Palo Alto County.
 \$110,000
 BOND, DEBT Oct 1922..... \$110,000
 Warrant debt (add'l)..... 50,000

BANCROFT SCH. DIST.
 This district is in Kossuth Co.
 Building Bonds.
 4 1/2s '16 M-N \$35,000. May 1 1936
 BOND, DEBT Oct 4 1921..... \$35,000
 Assessment debt (add'l)..... 2,073

BARNES CITY.
 School Bonds.
 5s '19 \$50,000..... 1924-1933
 BOND, DEBT Oct 1920..... \$67,100
 Total ass'd val. '19 (1/4 act.) 405,000
 Population in 1910, 307; 1920, 473

BAYARD IND. SCH. DIST.
 This district (P. O. Bayard) is in Guthrie County.
 School Bonds.
 5s '19 A-O \$500c. Apr 1 1933
 6,000c. Apr 1 '36-'38
 20,000c. Apr 1 1939
 6s 67,200..... 1923-1930
 6s '20 34,900. Mar 1 1926
 43,000. Dec 1 1931
 BOND, DEBT Oct 1 1922..... \$195,900
 Floating debt (add'l)..... 29,000
 Tax levy val. (1/4 apprx.)..... 764,808
 Moneys & credits (add'l)..... 545,989
 full value in 1922..... 1,200
 INTEREST payable at Davenport

BEAMAN CONSOL. IND. S. D.
 This district is in Grundy Co.
 Building Bonds.
 \$10,000. Dec 1 '23-'32
 5s '16 J-D 6,000. Dec 1 '33-'35
 17,000. Nov 1 1937
 TOTAL DEBT..... (?)

BEDFORD.
 This city is in Taylor Co. First incorp. in 1855 and again in 1895.
 BOND, DEBT Sept 28 '22..... \$88,000
 Water debt (incl.)..... 35,000
 Tax levy value, real..... 228,386
 Tax levy value, personal..... 73,888
 Tot. tax levy val. '21 (1/4 apprx.) 302,274
 Moneys & credits (add'l)..... 1,961,413
 Tot. tax rate (per \$1,000) '21 \$162.40
 Population, 1910, 1,883; 1920, 2,073

BELLE PLAINE.
 This city is in Benton County.
 Water & Sewer Bonds.
 5s '11 \$8,000. Nov 1 1928
 Sewer Outlet Bonds.
 5s '12 \$2,500. Aug 5 1923
 Funding Bonds.
 5s '17 \$11,500. Nov 1 1936
 Refunding Bonds.
 5s '15 J-J \$30,000..... 1923-1935
 Water Bonds.
 4 1/2s '22 \$12,000..... 1926-1931
 18,000..... 1932-1937
 20,000..... 1938-1942
 TOTAL DEBT Nov 1 '22..... \$98,300
 Water debt (incl.)..... 86,000
 General sinking fund..... 2,400
 Water sinking fund..... 6,000
 Tax levy val. '22 (Personal)..... 105,628
 (1/4 apprx.) Real est. 1,360,500
 Moneys and credits (add'l) full value, 1921..... 438,741
 Tax rate (per \$1,000) 1921..... \$4.95
 Population, 1910, 3,121; 1920, 3,887

BELMONT.
 This town is in Wright County.
 Water Extension Bonds.
 5 1/2s M-N \$14,000c. 1923-1933
 Town-Hall Bonds.
 5s F-A \$8,000c. Last bond 1935
 Street Impt. Bonds.
 5s \$7,000
 Special Assessment Bonds.
 5 1/2s \$49,880. Last bond '26
 BOND, DEBT Nov 22 1922..... \$28,000
 Water debt (incl.)..... 14,000
 Assessment debt (add'l)..... 35,098
 Floating debt..... 2,734
 Tax levy value (Real estate, 201,979
 Pers'l prop. 47,004
 RR., tele. phone, &c. 169,827
 Total..... 418,810

BELMOND (Concluded).
 Money & credits (add'l full value).....504,812
 Tax rate (per \$1,000) 1920.....\$27.60
 Population 1910, 1,224; 1920.....1,797
 INTEREST payable in Chicago.

BELMOND IND. SCH. DIST.
 This district, which is in Wright County, not only includes the town of Belmont but also adjacent territory.
Building and Equipment.
 \$6,000.....1923-1925
 3,000.....1924
 4 1/2% '16 M-N 15,000.....1930-1934
 4,000.....1935
 30,000.....1936
BOND. DEBT Oct 1922.....\$69,000
 Floating debt.....6,000
 Tax levy val. '21 (1/4 apprx.) 403,903
 Population in 1921 (est.).....2,000

BENTON COUNTY.
 Vinton is the county seat.
Funding Bonds.
 4 1/2% '16 M-N \$30,000.....1927-1931
Voting Machine Purchase Bds.
 5% '18 J-J \$14,000.....Jan 1 '23-'36
Road Bonds.
 5% '20.....\$15,000.....1923-1925
Bridge Bonds.
 5% '20.....\$3,000.....1923-1925
BOND. DEBT Nov 25 '22.....\$298,000
 Tax levy val. (1/4 apprx.) '21:
 Real estate.....10,737,898
 Personal property.....1,694,401
 Other property.....6,927,729
 Total.....18,365,028
 Money & credits (add'l) 9,404,522
 Pop'n. 1910, 23,158; 1920, 24,080
 INT. on ss of 1920 at Co. Treas. office.

BETTENDORF IND. SCH. DIST.
 This district (P. O. Bettendorf) is in Scott County.
School Building Bonds.
 4 1/2% '22.....\$75,000
BOND. DEBT May 1922.....\$86,500
 Tax levy val. (1/4 apprx.) 1921.....899,184
 Money and credits (add'l) 1,193,070
 Population (est.).....2,200

BLACK HAWK COUNTY
 Waterloo is the county seat.
Funding Bonds.
 6% '21.....\$125,000
Road Bonds.
 6% '20 J-D \$235,000.....June 1 1927
 4 1/2% '22 M-S \$85,000.....Sept 1 1942
Road Bonds.
 5% '22 ann \$325,000 May 1 '25-'39
 75,000.....May 1 1940
 (Optional May 1 1927.)
BOND. DEBT Nov 24 '22.....\$757,000
 Bridge debt (add'l).....182,000
 Sinking fund (General).....17,631
 Bridge.....9,527
 Taxable val. '21 (1/4 apprx.):
 Real.....14,149,577
 Personal.....2,619,299
 Other property.....1,312,030
 Total.....18,080,906
 Money & credits (add'l) 13,930,400
 State & Co. tax (per \$1,000) '21.....\$23.74
 Pop'n. 1910, 44,865; 1920, 56,570
 INT. on bonds marked (*) at the County Treasurer's office.

BLOOMFIELD.
 This city is in Davis County.
Electric Light Funding Bonds.
 5% M-N \$1,500c. \$1,000 yearly
 5% \$30,000.....\$2,000 y'ly
General Funding Bonds. Serial
 5 1/2% M-N \$22,000c.....1923
BOND. DEBT Nov 1921.....\$56,000
 Floating debt.....20,786
 Tax levy val. (1/4 apprx.) '20:
 Real estate.....\$361,142
 Personal.....82,655
 Total.....443,797
 Money & credits (add'l, full value) 1920.....1,399,866
 Tax rate (per \$1,000) 1919.....\$12.30
 Population, 1910, 2,028; 1920, 2,064

BLOOMFIELD IND. SCH. DIST.
 This at tract (P. O. Bloomfield) is in Davis County.
School Building Bonds.
 5% '22 M-N \$135,000c. May 1 '24-'42
BOND. DEBT Oct. 27 '22.....\$135,000
 Val. of taxable prop. (1/4 act.) 3,697,094
 Population in 1922 (est.).....2,500

BODE IND. SCHOOL DIST.
 This district (P. O. Bode) is in Humboldt County.
School Bonds (Tax-free).
 \$3,000.....May 1 '23-'25
 8,000.....May 1 '26-'29
 5% '19 M-N 15,000.....May 1 '30-'34
 16,000.....May 1 '35-'38
 28,000.....May 1 1939
BOND. DEBT Oct 3 1921.....\$89,500
 Floating debt.....7,000
 Tax levy value (1/4 apprx. val.) 369,285
 Money and credits (add'l) 315,372
 INT. payable at the Harris Trust Savings Bank, Chicago.

BOONE.
 This city is in Boone Co. Incorp. as city of second class March 28 1868
Ref. Water (Subject to call).
 5% J-D \$28,500.....June 1 1926
Fund. Bonds.
 5% '16 J-J \$30,000.....July 1 1926
 5% '18 J-J 30,000.....July 1 1926
Water-Works Bonds.
 4 1/2% '11 M-N \$50,000c. May 1 '23-'31
 4 1/2% '11 J-D 30,000c. Dec 1 1931
 (Subject to call after Dec. 1 1921.)
 4 1/2% '14 J-J \$25,000c. July 1 1934
 (Subject to call beginning July 1 '24.)
Park Bonds.
 5% '22 M-S \$21,000
 (Due serially beginning 1937.)
BOND. DEBT Sept 27 '22.....\$203,500
 Tax levy val'n Personal.....472,196
 '21 (1/4 apprx.) Real estate 1,413,075

Money & credits (add'l full value).....2,712,687
 Tax rate (per \$1,000) 1921.....\$185.00
 Pop'n '10, 10,347; 1920, 12,450.
 INT. at Geo. M. Bechtel & Co., Davenport.

BOONE INDEP. SCHOOL DIST.
Building Bonds.
 5% '14 F-A \$10,000c. Feb 1 1924
Refunding Bonds.
 5%.....\$30,000
 4 1/2% '22.....90,000.....1934
BOND. DEBT Oct 5 '22.....\$130,000
 Total appraised val. (taxed at 1/4) 1921.....2,142,412
 Tot. tax rate (per \$1,000) '21.....\$190.00
 Population in 1920 (est.).....14,000
 INT. at Boone.

BOONE COUNTY.
 Boone is the county seat.
Funding Bonds.
 4 1/2% '12 A-O \$30,450.....1923-1927
 5%.....50,000.....1923-1927
 4 1/2%.....111,000.....1923-1927
 5 1/2%.....120,000.....1923-1927
 5 1/2% '21.....120,000.....Sept 1 1941
 5 1/2%.....130,000.....1923-1927
Hospital Bonds.
 \$20,000
Court-House Bonds.
 5% '15 A-O \$180,000.....1923-1927
County Home Bonds.
 \$25,000.....1923-1927
 4 1/2% '17 J-D \$30,000.....1928-1932
 35,000.....1933-1937
BOND. DEBT Nov 1921.....\$856,450
 Tax levy val. (1/4 apprx.) '21.....1,833,203
 Money and credits (add'l, full value) 7,530,542
 Pop'n. 1910, 27,626; 1920, 29,892
 INT. on court-house bonds at County Treasurer's office and Geo. M. Bechtel & Co., Chicago and Geo. M. Bechtel & Co., Davenport, and county home bonds at the First National Bank, Boone.

BRIGHTON.
 This city is in Washington County.
Water-Works Bonds.
 \$24,500
BOND. DEBT Nov 27 '22.....\$39,500
 Assessment debt (add'l).....15,000
 Water debt included.....24,500
 Tot. ass'd val. '21 (1/4 apprx.) 1,100,000
 Total tax rate (per \$1,000) '22.....\$33.25
 Population 1910, 776; 1920.....1,014

BRONSON SCHOOL DISTRICT.
 This district is in Woodbury Co.
Building Bonds (Serial).
 4 1/2% '17 M-N \$45,000c. last bond '37
TOTAL DEBT Nov 27 '22.....\$46,000
 Tax levy val. (1/4 apprx. val.) 2,143,901
 School tax rate (per \$1,000) '21.....\$8.00
 Population in 1919 (est.).....650

BROOKE CONSOL. IND. S. D.
 This district is in Buena Vista Co.
Building Bonds.
 \$2,000.....1923-1926
 5% '17 J-D 10,000.....1927-1936
 12,500.....1937
BOND. DEBT Oct 1921.....\$40,000
 Total val. '18 (1/4 apprx.) 217,527
 Total tax rate (per \$1,000) 18.....\$13.33
 Population 1921 (est.).....560
 INT. is payable in Minneapolis.

BUENA VISTA COUNTY
 Storm Lake is the county seat.
 5% '10 J-J \$28,000c. Jan 1 1939
Funding Bonds.
 5% '15 J-J \$6,000.....1923
 13,500.....1924
 4 1/2% '17 J-J 154,500.....Jan 1 1937
 5% '17 J-J 164,000.....Jan 1 '25-'37
 5 1/2% '21 J-J 80,000.....Jan 1 1931
BOND. DEBT Oct 20 '22.....\$599,000
 Drainage debt, special (additional) 52,500
 Floating debt (add'l) 2,000
 Tot. appraised val. 1922.....40,595,152
 Tax levy value, real.....8,969,656
 Tax levy val., personal.....1,179,132
 Total tax levy value (1/4 apprx.) 1922.....10,148,788
 Money & credits (add'l) 6,976,769
 State and County tax rate (per \$1,000) 1922.....\$25.30
 Population 1910, 15,831; 1920, 18,556
 INT. on ss of 1919 and 5 1/2% of 1921 at office of County Treasurer.

BUFFALO CENTER IND. S. D.
 This district (P. O. Buffalo Center) is in Winnebago County.
School Building Bonds.
 5% '22 S-A \$110,000 May 1 1942
BOND. DEBT.....\$110,000
 INT. at the District Treasurer's office.

BURLINGTON.
 This city is in Des Moines County.
 First incorporated July 2 1836 and again in 1845. Commission government adopted Nov. 29 1909.....V. 89
 P-1495. Pop. '10, 24,324; '20, 24,657.
Funding and Refunding Bonds.
 4% '04.....\$814,000.....1923
 4% '08.....\$450,000.....1923-1927
 4% '10.....\$48,000.....1928-1930
 4 1/2% '11.....\$122,000.....1932
 4 1/2% '14.....\$45,000.....1923-1931
 5% '19.....\$40,000.....1924-1930
GEN. BONDS Oct 6 1921.....\$340,000
 Certificate debt (add'l) 89,700
 Floating debt.....3,000
 Tax levy val'n Personal 1,426,270
 1921 (1/4 apprx.) Real estate 873,022
 Total.....5,309,292
 Rate of tax (per \$1,000) 1921.....\$50.00
 Money & credits (add'l) 4,442,448
 "We do not list any certificates or bonds in the above, since these are paid out of assessments on the property benefited."
 INT. on bonds marked (†) at Chemical Nat. Bank, N. Y. City; (‡) Geo. M. Bechtel & Co., Davenport; (†) City Treasurer's office.

BURLINGTON SCHOOL DIST.
Refunding Bonds.
 5% '18.....\$123,660 Jan 1 '23-'31
BOND. DEBT Sept 30 '22.....\$12,400
 Tax levy value '21 (1/4 apprx.) 618,545
 Money & credits (add'l) 4,442,448
 Tax rate (per \$1,000) '21.....\$72.00
 Population in 1920.....25,100
 INT. on bonds marked † payable at First Nat. Bank, Burlington; on bonds marked ‡ at Harris Tr. & Savings Bank in Chicago.

CALHOUN COUNTY.
 Rockwell City is the county seat.
Court-House Bonds.
 5% '13 A-O \$125,000c. Apr 1 1923
Funding Bonds.
 4 1/2% '16.....\$20,000.....1923-1927
 5% '18.....115,000.....1932-1941
 5 1/2% '21 s-a 170,000.....1932-1941
BOND. DEBT Oct 1922.....\$430,000
 Tax levy val (1/4 apprx) 22,107,675.956
 Money & credits (actual value) 4,869,086
 Co. tax rate (per \$1,000) '22.....\$21.74
 Pop'n 1910, 17,090; 1920, 17,783

CALMAR.
 This town is in Winneshek County.
Sewer Bonds.
 5% '16g M-N \$3,500c.....1936
 5% '19g A-O 1,500c.....1939
Funding Bonds.
 5 1/2% '18g A-O \$8,300.....1938
Water Works Bonds.
 5% '16g M-N \$7,000c.....1936
 5% '19g A-O 8,500c.....1938
BOND. DEBT Apr. 1 1922.....\$40,600
 Water debt (incl.) 18,579
 Sinking funds.....700
 Tax levy value:
 Real estate.....142,756
 Personal.....40,385
 Other property.....13,040
 Total val. 1920 (1/4 apprx.) 193,181
 City tax rate (per \$1,000) '21.....\$64.00
 Population 1922 (est.).....1,056
 INT. payable in Davenport.

CARROLL COUNTY.
 Carroll is the county seat.
 4% M-N \$20,000c. May 1 1924
 4% M-N 20,000c. May 1 1929
 5% J-J 40,000c. July 1 '23-'30
 5% M-N 40,000c. Nov 1 '31-'38
BOND. DEBT Sept 27 '22.....\$125,000
 Tax levy val (1/4 apprx) '22.....11,639,638
 (Money & credits (add'l) full value) 6,669,456
 State & County tax rate (per \$1,000) 1921.....\$28.39
 Population 1910, 20,117; 1920, 21,549
 INT. on ss payable at the office of Geo. M. Bechtel & Co. of Davenport.

CARROLL IND. SCH. DIST.
 This district is in Carroll County.
Building Bonds.
 4 1/2% '16 F-A \$18,000c. Aug. 1 '23-'31
 (\$10,000 every 5 yrs.)
 \$70,000c. Aug. 1 1936
BOND. DEBT Sept 27 '22.....\$100,000
 Tax levy val. 1/4 apprx val. '21.....530,421
 Real estate.....213,305
 Personal.....749,276
 Total.....962,581
 Money & credits (add'l) 1,088,609
 Total tax (per \$1,000) '21.....\$168.59
 Population in 1921.....4,379
 INT. at office of Geo. M. Bechtel & Co., Davenport.

CASEY SCH. DIST.
 This district is in Guthrie County.
School Building Bonds.
 5% J-D \$29,000c.....1925
BOND. DEBT Sept 28 '22.....\$29,000
 Tax levy value (1/4 apprx) '21.....215,000
 Money & credits (add'l, full value) 1921.....225,000
 Tax rate (per \$1,000).....\$45.00

CASS COUNTY.
 Atlantic is the county seat.
Funding Bonds.
 5% '20 J-J \$49,000.....Jan 1 '33-'40
 5% '20 M-S 70,000.....Sept 1 1930
 6% '21 M-S 27,000.....Sept 1 1936
BOND. DEBT Sept 27 '22.....\$266,000
 Tax levy val. (1/4 apprx.) 10,127,363
 Money & credits (add'l, full value) 9,685,817
 Tax rate (per \$1,000) 1921.....\$82.41
 Population 1910, 19,047; 1920, 19,421

CEDAR FALLS.
 This city is in Blackhawk County.
 First incorporated in 1857 and again in 1865.
Bridge Bonds.
 5% '16 M-N \$34,000c. Nov 1 '23-'33
Refunding Bonds.
 5%.....\$10,000
BOND. DEBT Nov 1 '22.....\$118,970
 Assessment debt (add'l) 13,200
 Tax levy val. 1921 (one-fourth appraised val.)
 Real estate.....978,494
 Personal.....190,813
 Other property.....80,388
 Total.....1,249,695
 Money and credits (add'l, full value) 2,963,402
 Tot. tax rate (per \$1,000) '21.....\$140.74
 Pop. 1910, 5,012; 1920.....6,316

CEDAR FALLS IND. SCH. DIST.
School Building Bonds.
 5% '14 M-N \$30,000c. Nov 1 1924
 5% '17.....20,000.....Aug 1 1937
 5% '21.....23,000.....Sept 1 1931
 4 1/2% '16 M-N 47,000c. Nov 1 1935
 (Subject to call after 10 years)
 4 1/2% '22 A-O 140,000c. Oct 15 1942
School Funding Bonds.
 5% '18.....\$22,000.....Aug 1 1937
BOND. DEBT Sept 28 '22.....\$282,000
 Tax levy val. (1/4 apprx) '21.....1,822,134
 Money & credits (add'l) 2,963,402
 School tax rate (per \$1,000) '21.....\$69.50
 Population in 1920.....6,316

CEDAR RAPIDS.
 Cedar Rapids is in Linn County.
 First charter granted in 1856; second in 1907. 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 \$374,000 has been paid, leaving outstanding \$76,000. These bonds are not to be taken as a part of the legal indebtedness of city.
Water Co. Bonds (Debt Assumed)
 5% '97.....\$376,000c. Oct 1 1927
Refunding Bonds.
 4% '16 J-J \$20,000c. 1923-1926
 50,000c. 1927-1931
Fire Fund Bonds.
 6% M-S \$1,500c. Sept 1923
 5% '19.....16,500.....1923-1932
Bridge Bonds.
 4 1/2% '11 M-S \$73,000c. Mar 1 '23-'31
 5% J-J 120,800c. 1923-1930
 4 1/2% '14.....125,000.....1926-1934
 4 1/2% '19.....420,000.....Nov 1 '29-'39
Concrete Dam Bonds.
 4 1/2% '14.....\$15,000.....1923-1924
 25,000.....1925-1929

d Sewer Bonds (General).
 4 1/2% '11 J-J \$20,000c. July 1 '23-'26
 30,000c. July 1 '27-'31
 4 1/2% '19.....150,000.....Nov 1 '23-'34
Water Works Bonds.
 4 1/2% '22 J-D \$100,000c. June 15 '23-'42
 4 1/2% '22 J-D 100,000c. June 15 '23-'42
 4 1/2% '22 J-D 15,200,000c. 1923-1942
GEN. BD. DT. Nov 22.....\$1,274,800
 Water debt (included) 247,000
 Bds. of indebted. & interest 57,000
 Tot. ass'd val. '22 (5/4 act.) 64,388,270
 Tax levy val'n (1/4 apprx.) 13,479,067
 Tax rate (per \$1,000) 1922.....\$11.50
 Value of city property.....3,695,756
 Pop'n. 1910, 32,811; 1920, 45,566
 INT. on bonds marked (b) at Northern Trust Co., Chicago; (c) at Farmers' Loan & Trust Co., N. Y.; (d) at First Nat. Bk., Chic.; (†) at office of City Treas.; (‡) at Cont. & Comm. Tr. & Sav. Bk., Chi.

CEDAR RAPIDS IND. SCH. DIST.
Building Bonds.
 4 1/2% '14 M-N \$140,000c. Mar 1 1924
 4 1/2% '14 M-N 25,000c. May 15 1924
 4 1/2% '17 M-N 25,000c. May 1 1927
 4 1/2% M-N 50,000.....Serial
 5% '20 J-J 800,000.....Dec 1 1940
 6% '21 J-J 200,000c. July 1 1941
 (Optional July 1 1925.)
 6% '21 J-J 300,000c. Nov 1 1941
 (Optional Nov. 1 1926.)
TOTAL DEBT Oct 1922.....\$1,340,000
 Sinking fund.....150,000
 Tax levy val. '21 (1/4 apprx.) 13,479,067
 Tax rate (per \$1,000) 1922.....\$96.00
 Population in 1920 (est.).....50,000
 INT. payable at Treasurer's office.

CERRO GORDO COUNTY.
 Mason City is the county seat.
Funding Bonds.
 4 1/2% '17 M-N \$81,000c. May 1 1924
 (\$6,000 yearly on Apr. 1.)
 5% '18 J-J \$44,467.66.....42,250
 5%.....50,000
Road Bonds.
 5% '21 s-a \$60,000.....May 1 1923
 300,000.....May 1 '24-'27
BOND. DEBT June 1921.....\$915,218
 Tax levy val. '21 (1/4 apprx.) 10,824,915
 Real estate.....1,779,764
 Personal.....12,604,679
 Total.....14,384,443
 Money and credits (add'l, full value) 7,015,539
 Co. tax rate (per \$1,000) 1921.....\$31.08
 Pop'n 1910, 25,011; 1920.....34,675

CERRO GORDO CO. DRAINAGE DISTRICT NO. 31.
 6% '21.....\$232,000c. Oct 1 29-'30
 254,000c. Oct 1 '31-'36
BONDED DEBT.....\$486,000
 (†)

CHARITON INDEP. SCH. DIST.
 This district (P. O. Chariton) is in Lucas County.
 5% '21 (Ord. \$185,000c. Nov 1 1931
 1921. (Optional Nov. 1 1926.)
TOT. BD. DT. Dec 1 '22.....\$191,000
 Tax levy val. (1/4 apprx.) '22.....\$2,809,616

CHARLES CITY.
 This city is in Floyd County.
Refunding Sewer Bonds.
 5% '08.....\$14,000c. Jan 1 1928
Water Bonds.
 4 1/2% '10.....\$30,000c. Oct 1 1930
Sewer Bonds.
 4 1/2% '10.....\$20,000c. Oct 1 1930
Improvement Bonds.
 5% '13.....\$7,000c. May 1 1923
Sewer-Disposal & Funding Bds.
 6%.....\$130,000
BOND. DEBT Mar 31 '21.....\$73,000
 Special bonds (add'l) 16,000
 Floating debt.....400
 Tax levy val. '21 (1/4 apprx.) 1,425,206
 Money and credits (add'l, full value) 1,463,154
 1921 tax (per \$1,000).....\$35.00
 Pop'n 1910, 5,892; 1920.....7,350

CHARLES CITY IND. SCH. DIST.
 A district in Floyd County.
 5% '13 J-D \$34,000c. June 1 1923
Refunding Bonds.
 5% M-N \$13,000c. Nov 1 1925
 5%.....50,000.....June 1 1926
BOND. DEBT Oct 1 1921.....\$97,000
 Tax levy value (1/4 apprx. full value) 1920.....2,040,480
 Money & credits (add'l, full value) 2,136,039
 Tax rate 1920 (per \$1,000).....\$50.00
 Population in 1920 (est.).....7,000
 INT. at Harris Tr. & S. Bk., Chic.

CHARTER OAK.

This town is in Crawford County.
Funding Bonds.
5s '17 M-N \$12,000 May 1 1937
5 1/2s '17 A-O 22,000 Serial
6s '17 M-N 19,000 Serial
BOND, DEBT Mar 31 '21 \$42,500
Floating debt (add'l) 3,420
Tax value 1921 471,904
Pop'n 1910, 734; 1920 750

CHARTER OAK SCH. DIST.

Building Bonds.
5s J-J \$45,000 1936
M-N 8,000 1937
BOND, DEBT Sept 27 '22 \$49,000
Tax levy val. (1/4 appr.) '20 317,346
Tax rate (per \$1,000) 1919 \$14.60
Population in 1920 (est.) 775
INT. payable at Geo. M. Bechtel & Co., Davenport.

CHEROKEE IND. S. D.

This district is in Cherokee Co.
5s '14 J-J \$85,000 July 1 1924
4 1/2s '16 J-D 20,000 June 1 1936
Judgment Bonds.
5 '20 \$6,492
BOND, DEBT Sept 27 '22 \$111,492
Tax levy val. '21 (1/4 appr.) 878,889
full value 1,763,200
Tax rate (per \$1,000) 1921 \$93.70
Population in 1920 5,824
INT. at District Treasurer's office

CHICKASAW COUNTY.

New Hampton is the county seat.
Bridge Funding Bonds.
5s '17 J-J \$50,000 Jan 1 1937
BOND, DEBT Nov 22 '21 \$74,500
Sinking fund 18,600
Tax levy val. '21 (1/4 appr.) 649,180
Real estate 6,024,843
Personal 949,180
Total 6,974,023
Moneys & credits (add'l) 4,348,323
Population 1910, 15,375; 1920, 15,431
INT. at New Hampton.

CLARINDA.

This place is in Page County.
Park Bonds.
5s \$20,000
Water Bonds.
4 1/2s A-O \$27,000 Oct 1 1926
5s M-N 75,000 Nov 1 1938
Storm Sewer Bonds.
5 1/2s M-N \$1,100 Nov 1 1924
5 1/2s M-S 2,000 Sept 1 1926
Fire-Truck Bonds.
5s J-J \$2,500 July 1 1929
City-Hall Bonds.
5 1/2s M-N \$15,000 Nov 1 1935
5s M-N 5,000 Nov 1 1928
Cemetery Bonds.
5s J-J \$6,800 June 1 1931
BOND, DEBT Sept 28 '22 \$135,000
Assessment debt (add'l) 35,000
Water debt (included) 102,000
Sinking fund—General 11,000
Water 12,000
Tax levy val. 1/4 appr. '22 616,889
Real estate 263,481
Personal 880,281
Total 1,760,551
Money & credits (add'l, full value) 2,038,364
Total tax (per \$1,000) 1922 \$41.00
Population 1910, 3,832; 1920, 4,511
INT. payable at office of City Treasurer.

CLARINDA IND. SCH. DIST.

This district (P. O. Clarinda) is in Page County.
School Bonds.
5s '22 \$140,000 1942
Refunding Bonds.
5s '22 \$50,000
(Due \$5,000 yearly after 5 years.)
BOND, DEBT Jan. 13 1923 \$123,000
Tax levy value (1/4 act.) 924,733
Moneys & credits (full val.) 1,875,753
Population (est.) 4,800

CLARKE COUNTY.

Osceola is the county seat.
Funding Bonds.
6s '21 M-S 70,000 Sept 1 1941
BOND, DEBT Aug 1921 \$264,000
Tax levy val. (1/4 appr.) '21 5,344,513
Money and credits (add'l) 3,781,284
Population 1910, 10,736; 1920, 10,506
INT. at County Treasurer's office

CLAY COUNTY.

Spencer is the county seat.
Funding Bonds.
5s '15 F-A \$84,000 Feb 1 '24-'35
5s '16 16,250 1923
5s '16 44,000 1924-1935
4 1/2s '17 M-N 35,000 May 1 '23-'29
20,000 May 1 1930
8,000 Sept 1 1933
30,000 Sept 1 '24-'29
18,000 Sept 1 '31-'36
3,500 Nov 1 '23-'29
5s 17,000 Nov 1 1931
23,000 Nov 1 1932
5s 2,700 Nov 1 '23-'30
6,000 Nov 1 1931
6s '21 M-N 57,000 1933-1942
Drainage Bonds (Part yearly).
6s s-an \$13,412 1923
6s 150,000
CO. BD. DT. Sept 15 '10 \$429,000
Drainage debt (add'l) 96,074
Tax levy val. '21 (1/4 appr.) 9,631,334
Money & credits (add'l, full value) 4,092,151
State & Co. tax '19 (per \$1) \$26.80
Population '10, 12,766; 1915, 14,656
INT. at Geo. M. Bechtel & Co., Davenport; on others at First Trust & Savings Bank, Chicago and Co. Treas. office.

CLAY CO. DRAIN. DIST. NO. 22.

(P. O. Spencer.)
Drainage Bonds.
5 1/2s '17 M-N \$53,772 Aug 1 '23-'26
TOTAL DEBT Nov 1913 \$95,500
INT. at County Treas. office.

CLAYTON COUNTY.

Elkader is the county seat.
BOND, DEBT Sept 27 '22 \$33,000
Sinking fund 32,610
Tax levy val. (1/4 appr.) '22 11,198,000
Moneys and credits (add'l, full value 1922) 8,102,320
State & Co. tax (per \$1,000) 228,300
Population 1910, 25,576; 1920, 25,032

CLEAR LAKE

This town is in Cerro Gordo Co.
Park Bonds.
5s \$6,000
Sewer Bonds.
5s \$55,000
Judgment Funding Bonds.
5 1/2s '22 A-O \$11,000 Oct 1 1932
BOND, DEBT Sept 29 '22 \$84,000
Floating debt (add'l) 3,314
Water debt (included) 9,500
Tax levy val. '22 (1/4 appr.) 421,720
Real estate 47,729
Personal 469,449
Total 518,898
Moneys and credits (add'l) 1,773,070
Tax rate (per \$1,000) 1922 \$206.07
Population 1910, 2,014; 1920, 2,504

CLINTON.

This city is the county seat of Clinton County. First inc. in 1859 and again in 1881.
5 1/2s \$20,000 Nov 1 1932
4 1/2s \$8,000 May 1 1927
Refunding Bonds.
4 1/2s '11 \$40,000 Feb 1 1926
4 1/2s '12 15,000 Nov 1 1927
4 1/2s '17 28,000 Jan 2 1937
Funding Bonds.
5s '03 \$9,000 Nov 2 1923
5s '22 J-J 40,500 July 1 '23-'31
GEN. BD. DT. Sept 27 '22 \$159,500
Assessment debt (add'l) 234,922
Tax levy val. (1/4 appr.) '21 4,269,034
Moneys & credits (add'l, full value) 3,351,400
Tax rate (per \$1,000) 1921 \$18.79
Pop'n 1910, 26,577; 1920, 24,151

CLINTON.

This city is the county seat of Clinton County. First inc. in 1859 and again in 1881.
5 1/2s \$20,000 Nov 1 1932
4 1/2s \$8,000 May 1 1927
Refunding Bonds.
4 1/2s '11 \$40,000 Feb 1 1926
4 1/2s '12 15,000 Nov 1 1927
4 1/2s '17 28,000 Jan 2 1937
Funding Bonds.
5s '03 \$9,000 Nov 2 1923
5s '22 J-J 40,500 July 1 '23-'31
GEN. BD. DT. Sept 27 '22 \$159,500
Assessment debt (add'l) 234,922
Tax levy val. (1/4 appr.) '21 4,269,034
Moneys & credits (add'l, full value) 3,351,400
Tax rate (per \$1,000) 1921 \$18.79
Pop'n 1910, 26,577; 1920, 24,151

CLINTON COUNTY.

The county seat is Clinton.
5s \$30,500
Funding Bonds.
4 1/2s '16 J-J \$37,625 Jan 1 '23-'29
4 1/2s '11 37,000
(Part due beg. Jan. 1 1917)
5s 20,000 Jan 1 '32-'35
s-a 30,000 Jan 1 '36-'37
8,000 Jan 1 1938
Bridge Bonds.
5s \$8,000 May 1 1927
Road Bonds.
5s '21 \$220,000 May 1 '23-'24
140,000 May 1 '25-'26
50,000 May 1 '24-'25
5s 50,000 May 1 1926
300,000 May 1 '27-'29
TOT. BD. DT. May 1921 \$665,000
Tax levy val. '21 (1/4 appr.) 15,917,469
Moneys & credits (add'l, full value) 8,038,840
State & Co. tax (per \$1,000) '20 \$20.20
Pop'n 1910, 45,394; 1920, 43,371.

COIN CONSOL. IND. S. D.

This district (P. O. Coin) is in Page County.
School Building Bonds.
5s '24 \$75,000 Mar. 1 '38-'42
BOND, DEBT (?)

COLLEGE SPRINGS CONSOL. IND. SCHOOL DISTRICT.

This district is in Page County.
Building Bonds.
4 1/2s '17 A-O \$59,000
(Due \$2,000 yearly Nov 1 '23 to '26; \$2,500 Nov. 1 '27 to '30; \$3,000 Nov. 1 '31 & '32; \$4,000 Nov. 1 '33, '34, '35 & '36 and \$19,000 April 1 1937.)
TOTAL DEBT Oct 1 1921 \$63,000
Floating debt 13,000
Total tax levy value (1/4 app.) 1920 420,055
Total tax rate (per \$1,000) 1921 \$107.70

COLUMBUS JUNCTION S. D.

This district is in Louisa County.
Building Bonds.
5s '17 M-N \$30,000 Sept 1 '23-'36
45,000 Sept 1 1937
BOND, DEBT Oct 5 1921 \$90,000
Floating debt (add'l) 10,000
Tax levy val'n (1/4 approx.) 464,994

CORWITH CONSOL. IND. S. D.

This district is in Hancock and Kossuth counties.
High-School-Bldg. Bonds.
4 1/2s '17 M-N \$50,000 May 1 1937
(Subject to call after 1918.)
Building Bonds.
5s '17 M-N \$2,000 Nov 1 '23-'24
2,500 Nov 1 '25-'29
7,000 Nov 1 '30-'36
9,500 Nov 1 1937
5s '18 90,000
TOTAL DEBT Nov 1922 \$76,500
Tax levy value (1/4 appr.) '21 378,000
Population in 1921 (est.) 1,100
INT. at Geo. M. Bechtel & Co., Davenport.

COUNCIL BLUFFS.

Council Bluffs is in Pottawattamie County. Incorporated 1863. Population 1910, 29,292; 1920, 36,162.
Funding Bonds.
5s '17 F-A \$10,000 1927
5s '16 J-J 165,000 1936
3s '19 40,000 1931
3s '21 54,000 1941
41,000 1931
Water-Works Bonds.
4 1/2s '11 \$329,000 1930
5 1/2s '21 F-A 80,000 Feb 1 '31-'32
20,000 Feb 1 1933
(Optional after Feb. 1 1931.)
5 1/2s '21 F-A \$20,000 Feb 1 1933
5 1/2s '21 F-A 20,000 Feb 1 '34-'37
20,000 Feb 1 1938
(Optional after Feb. 1 1931.)

Sewer Bonds.

5s '16 J-J \$45,000 1925
Bond Oct. 1 1921.
Debted, under 5% limit, \$395,000
Water-works bonds (add'l) 629,000
TOT. BD. DT. Oct 1 '21 1,024,000
Floating debt (add'l) 50,000
Sinking fund 80,500
Appr'd val. (1/4 act. val.) '20-'21 15,511,455
Real estate 4,022,601
RR. and corporations 1,881,448
Moneys and credits (additional, full value) 2,968,715
Tax levy value (1/4 appr.) 1920-'21 8,323,542
Total tax rate (per \$1,000) on appraised value 1920-'21 \$15.62
Tax rate (actual value) 1921 \$14.90
INT. payable in N. Y. City at Nat. Park Bank; also at City Treasury.
DEBT LIMIT.—Legal limit of indebtedness city may incur for all purposes, \$1,231,304.

COUNCIL BLUFFS SCH. DIST.

This district is co-extensive with Kane Twp. and City of Council Bluffs.
\$20,000 Oct 1 '23-'24
5s '20 A-O 200,000 Oct 1 1925
40,000 Oct 1 '26-'29
195,000 Oct 1 1930
BOND, DEBT Sept 27 '22 \$804,000
Tax levy value, real 6,323,594
Tax levy value, personal 4,035,982
Tax levy val. (1/4 appr.) '22 10,359,576
(Assessment made at 1/4 of appraised value, except on moneys and credits, which are assessed at full value.)
Population in 1922 40,000
INT. at Harris Tr. & S. Bk., Chic

CRAWFORD COUNTY.

Denison is the county seat.
Bridge Bonds.
4s '17 \$59,000
(Opt. after 10 years after date of iss.)
Funding Bonds.
5s '18 A-O \$280,000 Feb 1 1938
(Subject to call any time after 12 yrs)
5s '19 \$74,000 \$10,000 yrly
M-N \$250,000 Feb 15 1940
(Optional Feb 15 1935)
5s '21 125,000 Feb 15 1941
Rad. Bonds.
4s '17 \$98,000
(Opt. after 10 yrs. from date of issue.)
Drainage Bonds.
6s \$48,500
BOND, DEBT Dec 9 '22 \$955,000
Tax levy val. (1/4 appr.) '21 14,826,823
Moneys and credits (additional, full value) 7,599,476
Pop'n 1915, 20,581; 1920 20,614
INT. on bridge bonds is payable at Crawford Co. State Bank, Denison; on * at Denison; on other bonds at Farmers' Loan & Tr. Co., Sioux City

CRAWFORDSVILLE CONS. IND. SCHOOL DISTRICT.

This district (P. O. Crawfordsville) is in Washington and Louisa Counties.
School Bonds.
6s '21 M-N \$100,000 Nov 1 1931
(Optional Oct. 1 1926.)
BOND, DEBT Oct 1922 \$100,000
Tax levy value (1/4 approx.) 719,408
INT. at Continental & Commercial National Bank, Chicago.

CRESCO.

A city in Howard County.
BOND, DEBT Jan. 1 '22 \$33,000
Assessment debt (add'l) 10,000
Floating debt (add'l) 10,500
Sinking fund 3,900
Tax. Val. 1921 (1/4 appr.) 517,955
Personal 214,081
Total 732,039
Moneys & Credits 1,701,713
Total tax rate (per \$1,000) '21 \$168.79

CRESCO INDEP. SCHOOL DIST.

This district (P. O. Cresco) is in Howard County.
Primary and Vocational School.
4 1/2s '17 A-O \$55,000 Oct 1 1937
(Subject to call before maturity.)
Primary School Bonds.
4 1/2s '17 A-O \$12,000 Oct 1 1937
(Subject to call before maturity.)
TOTAL DEBT Oct 1922 \$69,000
Tax levy val. (1/4 appr.) 756,210
Moneys and credits (add'l, full value) 1,829,655
School tax rate (per \$1,000) '21 \$77.10

CRESTON.

This city is in Union County.
Sewer Outlet & Purifying Plant.
\$1,000 Nov 1 1923
5s '17 M-N 20,000 Nov 1 '24-'33
5,000 Nov 1 '34-'35
BOND, DEBT (assess.) \$230,831
April 1 1921
Warrant debt (add'l) 6,700
Tax levy val., 1/4 appr. val. 1921 \$891,416
Real estate 24,809
Other property 3,613
Total 919,838
Moneys and credits 1,422,165
City tax rate (per \$1,000) 1921 37.00
Pop'n 1910, 6,924; 1920 8,034
INT. payable at City Treas. office.

CUMBERLAND IND. SCH. DIST.

This district is in Cass County.
Building Bonds.
5s '16 J-J \$30,000
(Subject to call after 1921.)
5s '17 J-J 10,000 Jan 1 1927
BOND, DEBT Dec 4 1920 \$40,000
Tax levy val. (1/4 appr'd) '20 183,871
Moneys & credits (add'l, full value) 486,200
Tax rate (per \$1,000) 1920 \$105.30
INT. payable at Geo. M. Bechtel & Co., Davenport.

DALLAS CENTER IND. S. D.

This district is in Dallas County.
5s \$30,000 1925
6s 8,000 1929
BOND, DEBT Sept 28 '22 \$38,000
Appr'd val. (real & pers'l) 1,600,000
Total tax (per \$1,000) 1920 \$63.00
Population in 1919 900

DALLAS COUNTY.

Adel is the county seat.
Road Funding Bonds.
5 1/2s '21 M-N \$52,000
6s '21 M-N 32,000
6s 60,000
Bridge Funding Bonds.
6s \$21,000
County Funding Bonds.
6s \$25,000
Refunding (Real. Prop. Apr. 15 '14)
4 1/2s '04 A-O \$42,000 Apr 15 1924
4 1/2s '17 M-N \$66,000 Feb 1 1937
(Subject to call after Feb 1 1927.)
TOTAL DEBT (7)
Tax levy val. '21 (1/4 appr.) 11,565,638
Moneys & credits (add'l) \$6,529,423
Population 1910, 23,628; 1920, 25,120
INTEREST at Winslow, Lanier & Co., N. Y.

DAVENPORT.

This city is in Scott Co., Inc. as a town Jan 25 1839 and as a city Feb. 5 1851. Population, 1910, 43,029; 1920, 56,727.
5 1/2s '21 A-O 475,000
(For maturity see V. 113, p. 1599.)
Corporate Bonds.
5s '13 M-N \$80,000
(Due serially ending Nov. 1 1931.)
5s '18 \$7,800 Nov 1 '23-'35
4 1/2s '16 M-N 1,000 Apr 1 1936
5s '15 J-D 80,000 Dec 1 '32-'35
Funding Bonds.
4s '09 M-N \$210,000 Nov '23-'29
Fire Apparatus Bonds.
4s '16 A-O \$15,000 Oct 1 '23-'27
6s '21 M-N 53,000
Sewer Extension Bonds.
4s '16 J-D \$82,000 Dec 1 '23-'34
Park Bonds (Serial).
4 1/2s '12 \$25,000 Jan 1 1933
5s '18 A-O 85,000 Apr 1 1938
Sewer Sewer Bonds.
5s '17 M-N \$53,000 1923-1931
Levee Improvement Bonds.
4s '11 M-S \$40,500 Sept 1 '23-'31
4 1/2s '14 M-N 55,000 May 1 '23-'33
4s '16 J-D 100,000 June 1 '27-'46
Nataurium Bonds.
4 1/2s \$40,000
TOT. BD. DT. Oct 1 '22 \$1,449,500
Appraised valuation 1922 69,666,560
Tax levy val. '22 (1/4 appr.) 34,833,280
Moneys & credits (add'l, full value) 15,063,450
City tax rate (per \$1,000) '22 \$27.00
The city is under a special charter and collects taxes, as noted above, on 1/4 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., Inc., Chicago; Union Sav. Bank, Davenport; White-Phillips Co., Davenport, and City Treasurer's office.

DAVENPORT IND. SCH. DIST.

This district not only includes the city of Davenport, but also adjacent territory. Pop. 1920, 56,727.
Building Bonds.
4 1/2s '14 J-D \$21,000 June 1 1924
4 1/2s '15 J-J 63,000 July 1 1925
30,000 May 1 '24-'25
30,000 May 1 '26-'28
40,000 May 1 1929
300,000 May 1 '30-'35
5s '18 J-J \$400,000 July 1 1928
Funding Bonds.
4s '16 J-D \$89,000 June 1 '26-'28
BD. DEBT Dec 19 '22 \$1,023,000
Tax levy val. '22 (1/4 appr.) 15,475,914
Moneys & credits (full val.) 15,058,750
Tax (per \$1,000) 1922 \$64.90
INT. payable at Geo. M. Bechtel & Co., Davenport, and White-Phillips Co.
* Redeemable 5 yrs. from issue date

DECATUR COUNTY.

Leon is the county seat.
Road and Bridge Bds. (Tax free.)
4 1/2s & 5s \$85,500 1-20 r. serial
Funding Bonds.
5s '20 J-J \$50,000 1934-1938
BOND, DEBT Oct 1 '17 \$30,000
Floating debt 6,000
Tax levy val. (1/4 appr.) '21 6,683,795
Moneys and credits (additional, full value) 3,978,223
Population 1910, 16,347; 1920, 16,566

DECORAH IND. SCH. DIST.

This district (P. O. Decorah) is in Winnebago County.
School Building Bonds.
\$10,000 Nov 1 '23-'24
18,000 Nov 1 '25-'27
14,000 Nov 1 '28-'29
48,000 Nov 1 '30-'35
9,000 Nov 1 1936
40,000 Nov 1 '37-'40
11,000 Nov 1 1941
BOND, DEBT Oct 27 '22 \$150,000
Tax levy val. (1/4 appr.) '21 917,265
Moneys & credits (add'l) 1,308,391
School tax (per \$1,000) 1921 \$4.80
Population (est.) 4,100
INT. at Bankers Trust Co., N. Y.

DENISON.

This city is in Crawford County. First incorp. in 1876 and again in 1895.
Electric-Light Bonds.
5s M-S \$60,000 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 \$30,000 June 1 1935
(Subject to call \$5,000 in 5, 10, 15 and 20 years.)

DENISON (Concluded).
General Funding Bonds.
 5s '08 \$7,500 July 1 '25-'32
 5s '10 20,000 Sept 1 1924
 5s '12 12,500 Sept 1 1924
 5s '14 14,500 Dec 1 1935
Imp't. Bonds (Special Assessments).
 5s '13 M-S 50,000 Dec 1 1935
BOND. DEBT Sept 27 '22 \$99,750
 Assessment debt (add'l) 382,469
 Water and light debt (incl.) 80,000
 Warrant debt (additional) 20,000
 Tax levy value '21 (1/4 appr.) 807,042
 Moneys & credits (add'l) 3,079,121
 Tax rate (per \$1,000) 1918...\$11.90
 Population 1910, 3,133; 1920, 3,581
 The city owns the electric light plant and the water-works, valued at \$195,000 and \$90,000, respectively.

DENISON INDEP. SCH. DIST.
 This district (P. O. Denison) is in Crawford County.
Site and College Building Purchase Bonds.
 5s '17 A-O \$30,000 Oct 1 1937
 (Subject to call Oct. 1 1932.)
 5s '19 81,000 1921-1934
TOTAL DEBT.....(7)

DES MOINES.
 Des Moines is situated in Polk Co. Incorporated as a town in 1851 and as a city in 1857 and again in 1891. On June 20 1907 a commission form of government approved (V. 85, p 113) constitutional of which was affirmed, V. 83, p. 870. Proposed bonds for water-works purchase declared illegal by State Supreme Court. See "Chronicle" of May 13 1916, page 1824. Population 1910, 86,368; 1920, 126,468.

City-Hall Bonds (Special).
 4s '09 J-J \$130,000 July 1 '23-'29
 4s '07 M-N 33,000 May 1 '23-'27
Park Purchase Bonds.
 4s '16 J-D \$87,750 Dec 1 1929
 (Due serially ending Dec. 1 1929.)
 5s '17 J-J \$48,000 July 1 30-'34
 6s '20 57,000 Sept 1 '23-'33
Flood Protection Bonds (Special).
 5s '14 M-S \$10,000 Mar 25 '23-'24
Bridge Bonds (General).
 4s '11 M-N \$85,000 May 1 '23-'31
 5s '14 F-A 70,000 Aug 1 1934
 4s '16 160,000 Dec 1 1947
 5s '17 J-J 50,000 July 1 '23-'27
 5s '17 J-J 75,000 July 1 '28-'32
 250,000 July 1 '33-'37
 4s '17 J-J 233,000 Jan 1 1937
 5s '19 35,000

Funding Bonds (General).
 4s '08 \$180,000 Aug 18 1928
 4s '16 J-D 258,000 June 1 1936
 6s '20 593,111 1940
 5s '18 J-J 400,000 1923-1937
 4s '22 M-N 12,000 Nov 1 1927
 20,000 Nov 1 '28-'40
 25,000 Nov 1 1941
 25,000 Nov 1 1942
Street Imp't. Bonds.
 6s '17 387,495
 6s '18 44,528
 6s '19 17,607
Waterworks Bonds.
 5s '19 \$1,250,000 1969
 5s '19 2,500,000
 6s '21 400,000
 4s '22 s-a 250,000 June 1 '33-'42
Refunding Bonds.
 4s '15 J-J \$234,048 May 1 '23-'35
 4s '16 M-N 300,000 May 1 1936
Garbage Plant Bonds.
 5s '17 J-D \$6,000 Jan 1 '23-'25
 28,000 Jan 1 '26-'32
Sewer Bonds (Special).
 6s '21 M-N \$28,000 May 1 1923
 232,000 May 1 '24-'31
Funding Bonds.
 5s '21 M-S \$561,608.39
 (For maturity see V. 113, p. 1908.)

Hospital Bonds.
 5s '18 M-S \$15,000 1923-1925
 80,000 1926-1933
Municipal Court House Bonds.
 \$45,000 July 1 '23-'31
 100,000 July 1 '32-'41
 120,000 July 1 '42-'49
 100,000 July 1 '50-'54
 50,000 July 1 '55-'56
 27,000 July 1 1957
 5s '19 145,000
Fire Equip't. Bonds (Special).
 5s '15 \$15,000 Oct 1 1925
 5s '19 8,000 1923-1920
 6s '20 40,688.70
City Improvement Bonds.
 6s '20 \$184,930.81
Grading Bonds.
 6s '20 \$103,100.08
Observatory Bonds.
 6s '20 \$56,779
GEN. BD. DT. Sept 1 '22 \$5,154,720
 Special bond debt (add'l) 3,769,440
 Floating debt (add'l) 324,306
 Cash on hand 817,648
Valuations for 1922 (Appraised).
 Gen. valuation \$172,706,840
 Other assess. prop. 41,442,816
Total.....\$214,149,656
Tax Levy Value 1922.
 Gen. val. (1/4 appraised) \$43,176,710
 Other assessable property 41,442,816
Total.....\$84,619,526
 Total tax rate (per \$1,000) '22 \$164.00
 Moneys and credits and corporation lands are assessed only 5 mills on the dollar. The tax levy on the general valuation and corporation stock is 52.40 mills.

INT. on funding bonds of 1918 at the office of the City Treasurer, or at the office of R. M. Grant & Co., N. Y., on bonds of 1917 at Hanover Nat. Bank, N. Y., on 6s of 1920 and sewer bonds of 1921 at the office of R. M. Grant & Co., N. Y., or at the office of County Treasurer; on others at City Treasurer's office.

DES MOINES IND. SCH. DIST.
School-House Bonds.
 4s '09 \$200,000 July 1 '25-'29
 4s '10 400,000 Sept 1 1930
 4s '12 79,000 July 1 1932
 4s '13 M-S 50,000 Mar 1 1933
 5s '13 M-S 276,500 Mar 1 1933
 4s '14 10,000 1934
 4s '16 M-N \$343,000 May 1 1936
 (Subject to call begin. May 1 1931.)
 4s '17 25,000 Nov 1 1936
 5s '18 90,000 June 1 '23-'24
 280,000 June 1 '25-'34
 5s '21 J-D 500,000 Dec 1 1941
 4s '22 M-N \$780,000 May 1 1942
Maple Grove Sch. Dist. Bonds.
 5s '18 \$17,500 1928-1958
 5s '17 2,200 May 1 1925

Funding Bonds.
 4s '11 M-N \$210,000 May 1 1931
 4s '12 217,500 1932
 4s '13 M-N 70,000 Nov 1 1933
 4s '09 43,000 June 1 1923
 4s '11 J-J 40,000 1936
TOT. BD. DT. Oct 1 '22 \$3,677,700
 Tax levy val. (1/4 app.) '21 \$1,083,688
 Moneys & credits (add'l) full value) 44,363,245
 Population in 1922 (est.) 126,468
 INT. payable at First Nat. Bank, Chicago, A. B. Leach & Co., Chicago, Geo. M. Bechtel, Davenport, Nat'l City Bank, New York, and at office of District Treasurer.

DES MOINES COUNTY.
 Burlington is the county seat.
County Funding Bonds.
 4s '14 \$49,000 Apr 1 '23-'29
BOND. DEBT Nov 1922 \$49,000
 Warrant debt 1,079
 Tax levy val., 1/4 app. val. 1921
 Real estate \$8,829,845
 Personal 2,166,189
 Other prop. 595,749
 Total 11,591,883
 Moneys and credits (add'l) full value) 7,452,567
 State & Co. tax (per \$1,000) '21 \$14.79
 Pop'n 1910, 86,148; 1920, 35,520

DES MOINES CO. DR. D. NO. 1.
 5s '11 J-D \$120,000 1923-1936
BOND. DEBT Nov 1922 \$129,000
 Assessed benefits 1921 333,523
 INTEREST payable at County Treasurer's office in Burlington or at Harris Trust & Sav. Bank, Chicago.

DES MOINES CO. DR. D. NO. 7.
 5s '18 \$75,000 1923-1929
BOND. DEBT Nov 1922 \$75,000
 Assessed benefits 208,864

DICKINSON COUNTY.
 Spirit Lake is the county seat.
Funding Bonds.
 5s '15 M-S \$8,000 Sept 1 '23-'24
 12,000 Sept 1 '26-'28
Refunding Bonds.
 5s '17 102,000
BOND. DEBT Sept 28 '22 \$345,262
 Floating debt (add'l) 25,000
 Tax levy val. (1/4 appr.) '21 6,331,667
 Moneys & credits (add'l) 2,006,875
 Population 1910, 8,137; 1920, 10,241

DIKE CONSOL. IND. SCH. DIST.
 This district is in Grundy Co.
Building Bonds.
 5s '17 M-N \$70,000 Aug 1 1937
BOND. DEBT Nov 1922 \$92,000
 Tax levy val. (1/4 appr.) '22 \$19,389
 Moneys & credits (add'l) 241,570
 School tax (per \$1,000) '22 \$51.80
 Population in 1920 (est.) 700

DOW CITY CONSOL. INDEPENDENT SCH. DISTRICT.
 This district is in Crawford County.
Site, Building & Equipment.
 4s '16 M-N \$366,000 1923-1936
 5s '17 M-N 20,000 May 1 1937
BOND. DEBT Sept 30 '22 \$86,000
 Assessed valuation 1918 3,013,412
 Total tax rate (per \$1,000) '21 \$5.34
 Population in 1922 (est.) 1,200
 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 1910, 38,494; 1920, 39,141.

Funding Bonds.
 5s '18 M-S \$282,719.93 1923-1937
Refunding Bonds.
 4s '11 F-A \$96,000 Feb 1 1936
 4s '16 A-O 105,000 Apr 1 1938
 4s '17 J-J 120,000 Jan 1 1937
 4s '17 F-A 240,000 Feb 1 1937
 5s 180,000 Feb 1 1930
Improvement Bonds.
 5s '18 J-J \$33,000 Jan 20 1925
 (Subject to call at option of city.)
 5s 13,000 April 1 1934

Water Bonds.
 5s '21 F-A \$50,000
Sewer Bonds.
 5s '21 F-A \$50,000
Judgment Bonds.
 4s '18 J-D \$37,000 Dec 10 1925
Grading Bonds.
 5s '22 M-N \$75,000 July 1 1932
GEN. BD. DT. Oct 6 '22 \$956,000
 Assessment debt (add'l) 479,950
 Assess. val. (70% act.) '21 27,322,748
 Real estate 11,059,744
 Personal 749,276
 Other assessable prop. 39,329,408
 Tax levy val. (1/4 appr.) 9,832,352
 Moneys & credits (add'l) 4,580,896
 City tax rate (per \$1,000) '21 \$59.00
 INTEREST payable in New York City, Chicago, and at City Treasurer's office.

DUBUQUE IND. SCHOOL DIST.
School Building Bonds.
 4s '22 J-J \$337,000 Jan 2 1942
 4s '22 s-a 450,000 May 1 '32-'41
BOND. DEBT Nov 21 '22 \$1,171,000
 Tax levy val. '22 (1/4 appr.) 9,827,000
 School tax (per \$1,000) 1922 \$55.00
 Population in 1922 (est.) 50,000
 INT. at First Nat. Bk., Dubuque.

DUBUQUE COUNTY.
 County seat is Dubuque.
Hospital Bonds.
 5s '17 \$74,000 Sept 1 '23-'37
 (Subject to call after Sept. 1 1922.)
 5s '19 40,000 1923-1934

Funding (Int. at Treas. office).
 4s '11 J-J \$111,000 July 1 '23-'31
 5s '18 193,500 Sept 1 '23-'32
 6s '21 F-A 80,000 Aug 1 '23-'32

Refunding Bridge Bonds.
 5s '17 172,000 July '23-'36
 5s '18 83,500 July '23-'36

Voting Machine Bonds.
 5s '20 24,000 July '23-'31
 5s '22 29,000 1923-1932
BOND. DEBT Oct 11 '22 \$892,500
 Tax levy val. (Real estate 4,111,339
 (1/4 appr.) Personal) 932,378
 1921 Total 5,043,717
 Moneys & credits (add'l) full value) 7,948,098
 Popul'n 1910, 57,450; 1920, 58,262
 INT. at office of District Secretary or Treasurer.

DUNLAP SCHOOL DISTRICT.
 This district is in Harrison Co.
Building Bonds.
 4s '16 J-D \$45,500 Dec 1 '23-'36
BOND. DEBT Oct 1921 \$54,000
 Sinking fund 1,000
 Val. for taxat'n (1/4 act.) 2,073,157
 INT. payable at the Harris Trust & Savings Bank, Chicago.

EAGLE GROVE IND. SCH. DIST.
 This district (P. O. Eagle Grove) is in Wright County.
 5s '19 \$160,000 1924-1939
BOND. DEBT Sept 28 '22 \$216,000
 Tax levy val. (1/4 appr.) '21
 Real estate \$569,264
 Personal 167,779
 Total 737,043
 RR, teleph. ac. val. (add'l) 76,364
 Moneys and credits (add'l) full value) 1,538,650
 School tax (per \$1,000) 1920 \$77.00
 Population in 1919 4,500

EARLHAM CONSOL. SCH. DIST.
 This district (P. O. Earlham) is in Madison County.
 5s '19 \$100,000 1923-1939
BONDED DEBT.....(7)

EARLY IND. SCH. DIST.
 This district is in Sac County.
Building Bonds.
 4s '16 M-N \$85,400 1923-1936
 (Subject to call after 1920)
BOND. DEBT Sept 1919 \$75,000
 Tax levy val. (1/4 appr. val.) 115,000
 Rate of tax (per \$1,000) \$102.00

EAST WATERLOO INDEP. S. D.
 This district (P. O. Waterloo) is in Black Hawk County.
 5s 24,500
School-Building Bonds.
 6s '20 s-a \$113,000 Aug 1 1926
BONDED DEBT.....(7)
 INT. at the District Treas. office.

ELDORA.
 This city is in Hardin County.
 5s 33,000
Water Works Bonds.
 5s 84,000
TOT. DEBT Nov 25 '22 \$42,396
 Taxable val. (1/4 appr.) '22
 Real 1,370,560
 Personal 452,988
 Total 1,823,548
 Moneys & credits (add'l) 6,570,622
 Tax rate (per \$1,000) 1922 \$5.00
 Population 1910, 1,995; 1920, 3,189

ELKHORN SCHOOL DIST.
 This district is in Shelby County.
Site-Purchase & Bldg. Bonds.
 5s '17 F-A \$44,000
TOTAL DEBT Oct 29 '21 \$48,000

EMMETT COUNTY.
 Esterville is the county seat.
BOND. DEBT Nov 1921 \$273,000
 Tax levy val. (1/4 appr.) '21
 Real estate \$4,912,174
 Personal 760,514
 Total 5,672,688
 State & Co. tax (per \$1,000) '21 \$32.39
 Moneys & credits (add'l) full value) 1,986,860
 Population 1910, 9,816; 1920, 12,627

EPWORTH IND. SCH. DIST.
 This district is in Dubuque Co.
Building Bonds.
 5s '17 J-D \$27,825 June 1 '23-'37
BOND. DEBT Oct 1921 \$29,500
 Population in 1920 (est.) 600
 INT. is payable at Harris Trust & Savings Bank, Chicago.

ESTERVILLE.
 This city is in Emmet County.
Gas-Plant Bonds.
 5s '17 M-S \$44,000 Sept 1 1937
 (Subject to call after Sept. 1 1927.)
Sewer-Construction Bonds.
 6s '20 M-S \$40,000 Due serially
GEN. BD. DT. Oct 1 '22 \$108,000
 Assessment debt (add'l) 450,375
 Floating debt (add'l) 1,000
 Water debt (incl.) 35,000
 Sinking fund 33,024
 Assess. val. '20 (1/4 act.):
 Real estate 2,426,244
 Personal 934,056
 Total 3,360,300
 Tax levy val. (1/4 appr.) \$20,075
 Moneys & credits (add'l) 632,098
 Tax rate (per \$1,000) 1921 \$18.19
 Pop'n, 1910, 3,404; 1920, 4,699

ESTERVILLE SCHOOL DIST.
 A district in Emmet County.
 5s '03 \$25,000 Mar 1 1923
 5s '13 20,000 Sept 1 1923
 5s '13 10,000 May 1 1923
 4s '16 10,000 Dec 1 1936
BOND. DEBT Oct 10 '22 \$90,000
 Floating debt (add'l) 4,500
 Sinking fund 8,500
 Tax levy val. (1/4 appr.) '21 810,045
 School tax 1921 \$91.50
 Population in 1920 4,699
 INT. at Iowa Sav. Bank and the First Nat. Bank, both of Esterville.

FAIRFIELD.
 This city is in Jefferson County.
Funding Bonds.
 5s 31,000
BOND. DEBT Sept 1922 \$31,000
 Warrant debt (add'l) 2,500
 Tax levy val. (1/4 appr.) '21 1,181,268
 Moneys & credits (add'l) 3,568,339
 Tax rate (per \$1,000) 1921 \$39.50
 Population 1910, 4,970; 1920, 5,948

FAIRFIELD IND. SCH. DIST.
 A district in Jefferson County.
 5s '13 15,000
Refunding Bonds.
 4s '22 J-J \$90,000 July 1 '27-'38
BOND. DEBT July 1922 \$75,000
 Tax levy val. (1/4 appr.) '22 1,181,059
 Moneys & credits (add'l) full value) 3,568,339
 Population (est.) 6,511
 Int. at office of Dist. Secy or Treas.

FAYETTE COUNTY.
 West Union is the county seat.
 \$4,000 Oct 1 '23-'24
 18,000 Oct 1 '25-'30
 24,000 Oct 1 '31-'36
Funding Bonds.
 4s '17 A-O \$12,000 1923-1925
 5s '21 55,000 1923-1930
 6s '21 38,000 1923-1930
BOND. DEBT Oct 12 '22 \$151,000
 Floating debt (add'l) 4,000
 Tax levy val. (1/4 appr.) '21 12,478,919
 Moneys and credits (additional full value) 8,078,824
 State and county tax rate (per \$1,000) 1921 \$34.10
 Pop'n, 1910, 27,919; 1920, 29,251

FAYETTE CONS. IND. SCH. D.
 This district is in Fayette County.
Building Bonds.
 \$500 May 1 1923
 1,000 May 1 1924
 9,000 May 1 1925-30
 12,000 May 1 '31-'36
TOTAL DEBT Nov 21 1921 \$25,000
 Tax levy val. (1/4 appr.) '21 500,000
 Moneys and credits (add'l) full value) 500,000
 Tax rate (per \$1,000) \$60.00

FERTILE CONSOL. SCH. DIST.
 This district is in Worth County.
Building Bonds.
 5s '16 M-N \$30,000 May 1 1936
BOND. DEBT Nov 22 1921 \$29,000
 Floating debt (add'l) 4,000
 Tax levy val. (1/4 appr.) 1920 \$12.11
 Moneys & credits (add'l) full value) 301,100

FLOYD COUNTY.
 Charles City is the county seat.
Funding Bonds.
 5s '15 \$85,000 Sept 1 1925
 88,000 Sept 1 1925
 8,000 Sept 1 1927
 24,000 Sept 1 '28-'35
 12,000 Sept 1 '36-'37
 98,000 1938-1942

Road Bonds.
 5s '21 s-a \$200,000 May 1 '23-'26
 5s '22 ann 30,000 May 1 1928
TOTAL DEBT June 1921 \$891,734
 Taxable val. '21 (1/4 appr.):
 Real estate 7,084,437
 Personal 1,205,439
 Other property 620,801
 Total 8,910,677
 Val. moneys and credits 5,562,838
 Population 1910, 17,119; 1920, 18,860
 INT. at Geo. M. Bechtel & Co., Davenport, or may be collected through their Chicago office and on 5s of 1921 at the Continental & Commercial Nat. Bank, Chicago.

FLOYD CONSOL. IND. S. D.
 This district is in Floyd County.
Building Bonds.
 \$1,000 Dec 1 1923
 5s '16 J-D 24,000 Dec 1 '24-'35
 16,000 Dec 1 1936
BOND. DEBT July 1916 \$45,000
 Taxable value (real and personal property) \$476,205
 Moneys and credits (additional, full value) \$142,291
 INT. payable at Schanke & Co., Mason City.

FOREST CITY IND. SCH. DIST.
This district is in Winnebago Co.
Building Bonds.
5s '15 M-N \$70,000
(Due on May 1 as follows: \$4,000 1923 and 1924; \$2,000 1925 and 1926; \$4,000 1927; \$5,000 1928, 1929; \$4,000 1930; \$5,000 1931, 1932; \$4,000 1933; \$5,000 1934 and \$15,000 Aug. 15 1935; all bonds subject to call on or after May 1 1925.)
BOND, DEBT Nov 23 1922. \$70,000
Tax levy val. '21 (4 app.) 478.98
Moneys & credits (add'l, full value) \$29,830
School tax rate (per \$1,000) '21 \$10.51
Population in 1920 2,360
INT. payable at the Dist. Treas. office.

FORT DODGE.
This city is in Webster Co. Incor. 1856. City now governed under commission plan. Pop'n 1910, 15,943; 1920, 19,347.

General Bonds.
5s '18 \$45,000 Sept 1 1938
5s '19 50,000 1939
6s '20 30,000 Aug 15 '35-'40
Ref. Water (Red. of 10 yrs. fr. issue).
4s '05 F-A \$16,000 Feb 1 1926
4s '09 5,000 May 1 1929
Ref. Bds. (Red. of 10 yrs. fr. issue.)
4s '08 \$25,000 Aug 1 1928
4s '03 27,000 Sept 1 1923
4s '03 M-S 27,000 Sept 1 1923
5s '15 20,000 Nov 1 1935
5s '21 20,000 Oct 15 1941
6s '21 12,000 Mar 1 1941

Power Dam Constr. Bonds.
4s '16 J-J \$100,000 Jan 1 '23-'26
Bridge Bonds.
5s '17 s-a 30,000 1923-1927
24,000 1933-1935
10,000 1936
12,000 1937
5s '18 22,713 1923-1938
5s '19 53,000 1939

Water Bonds.
5s '18 A-O \$27,000 Apr 1 '29-'37
4,000 Apr 1 1938
City-hall bonds 5s coupon \$76,000
GEN. B.D. DT. Dec 4 '22 409,000
Tax levy value (Real estate 3,731,612 (3/4 app.) Personal 874,133 Total) 4,605,745
Moneys & credits (add'l, full value) 3,146,822
City tax (per \$1,000) 1922 \$50.00

FORT DODGE IND. SCH. DIST.
Building Bonds.
5s '13 J-D \$65,000 June 1 1923
4s '16 F-A 70,000 Aug 1 1936
5s '19 A-O 230,000 Oct 1 '23-'39
400,000 Oct 1 1939

Refunding Bonds.
4s '14 J-J \$30,000 July 1 1939
4s '22 J-D 50,000 Apr 1 1942
BOND, DEBT Nov 12 '22. \$885,000
Tax levy val. '21 (4 app.) 4,801,995
Moneys and credits (add'l, full value) 1921 3,075,574
Tax rate (per \$1,000) 1921 100.00
Population in 1921 (est.) 20,000
INT. on 5s '19 payable at office of School Treas., Ft. Dodge, on all other bonds at Geo. M. Bechtel & Co., Davenport.

FORT MADISON.
County seat of Lee County. Inc. Jan. 19 1838. Pop'n 1910, 8,900; 1920, 12,066.

Funding Bonds.
4s '16 A-O \$17,500 1927-1936
Sewer Bonds.
5s '19 \$8,000 July 1 '24-'25
20,000 July 1 '26-'29
5s '22 J-J 18,000 July 1 '30-'32
21,000 July 1 '33-'35
8,000 July 1 1936
BOND, DEBT Dec 8 '21. \$56,500
Assess. debt (add'l) 137,000
Tax levy val. (Real estate 1,105,970 (3/4 app.) Personal 218,775 Total) 1,324,745
Moneys and credits 368,492
INT. payable in Fort Madison.

FORT MADISON IND. SCH. DIST.
5s '22 \$263,000
BOND, DEBT Sept 27 '22. \$360,000
Tax levy val. (3/4 app.) '21 1,704,998
Moneys & credits (add'l) 480,000
School tax (per \$1,000) '21 \$75.70
Population 1920 12,066

FRANKLIN COUNTY.
Hampton is the county seat.
Funding Bonds.
5s '17 M-N \$28,500 Nov 1 '23-'27
6s '20 M-S 20,000 1925-1940
6s '21 J-J 70,000 Jan 1 1931
BOND, DEBT Sept 27 '22. \$385,000
Floating debt (add'l) 15,000
Sinking fund 4,000
Assessed value, real estate, 7,799,381
Assessed value, personal, 1,969,938
Total assessed value 1921 9,769,299
Moneys and credits (add'l, full value) 1921 4,948,271
State & Co. tax (per \$1,000) '21 \$36.20
Pop'n 1910, 14,780; '20 15,807
INT. on bonds of 1921 at County Treasurer's office.

FRANKLIN SCHOOL TWP.
This district (P. O. Cooper) is in Greene County.
School Bonds.
5s \$100,000
BONDED DEBT Feb 1920. \$87,000
Assessed valuation 2,373,760

FREMONT COUNTY.
Sidney is the county seat.
Funding (Int. at County Treasury).
15 J-J \$44,962c Jan 1 '23-'25

Road and Bridge Bonds.
5s '20 M-N \$8,000 Nov 1 1934
4,000 Nov 1 1935
7,000 Nov 1 1936
12,000 Nov 1 1937
TOT. DEBT Oct 13 '22 \$389,000
Tax levy value (Real estate) \$18,750
(3/4 app.) Personal 1,485,384
1922 Total 7,304,134
Moneys & credits (add'l, full value) 3,567,662
State & Co. tax (per \$1,000) '22 \$36.20
Pop'n 1910, 15,620; 1920, 15,447.

GALVA SCH. DIST.
This district is in Ida County.
Building Bonds.
4s '18 M-N \$8,000c Nov 1 '23-'30
8,000c Nov 1 '31-'34
35,000c Nov 1 1935
BOND, DEBT Nov 1 '18. \$55,000
Tax levy val. (3/4 app.) '15 548,748
Total tax rate (per \$1,000) '15 \$25.50
INT. payable in Chicago.

GARNER.
This town is in Hancock County.
Paving Bonds.
\$171,000
Sewer Bonds.
\$50,785
Water Bonds.
\$5,000
Funding Bonds.
\$3,000

BOND, DEBT Nov 1921. \$239,785
Tax levy val (3/4 app.) 1920 265,959
Moneys & credits (additional, full value) 413,760
Pop. 10 (Census) 1,028; '20 (est.) 1,311

GEORGE IND. SCH. DISTRICT.
This district (P. O. George) is in Lyon County.
School Building Bonds.
5s '20 J-J \$50,000 July 1 1925
6s '21 F-A 22,000 Aug 15 1926
BOND, DEBT Sept 27 '22. \$85,500
Sinking fund 3,500
Total assessed value 1921 (1-4 actual) 1,844,590
Tax rate (per \$1,000) 1920 114.89
Population 1920 900

GLIDDEN IND. SCHOOL DIST.
This district (P. O. Glidden) is in Carroll County.
5s '19 M-N \$90,000 1924-1939
40,000
BOND, DEBT Sept 27 '22. \$169,900
Total tax levy val. '21 606,243
Moneys & credits (add'l) 747,200
Tax rate (per \$1,000) 1920 111.20
Population 1920 1,500

GWORIE IND. SCH. DIST.
This district (P. O. Gworie) is in Webster County.
6s s-a \$163,000c 1931
BOND, DEBT Dec 1922. \$163,000
Sinking fund 5,000
Population 1922 (est.) 2,500
INT. payable in Davenport.

GRATTINGER IND. S. D.
This district is in Palo Alto Co.
Building Bonds.
4s '16 P-A \$26,000c Feb 1 '23-'36
BOND, DEBT Oct 1922. \$28,000
Tax levy val. '20 (3/4 app.) 209,896
Moneys & credits (add'l, full value) 110,476
Total tax rate (per \$1,000) '20 \$122.40
INT. payable at the Continental & Commercial Nat. Bank, Chicago.

GRAND JUNCTION.
This place is in Greene County.
Water-Works Bonds.
5s '19 \$30,000
BOND, DEBT (all water)
Sept 27 1922 \$325,000
Tax levy val (3/4 app.) '20
Real 112,825
Personal 47,960
Total 160,785
Moneys & credits (add'l) 277,065
Tot. tax rate '21 (per \$1,000) \$116.80
Population 1910, 1,012; 1920, 1,010

GRAND MOUND IND. SCH. D.
This district is in Clinton County.
High School Bonds.
4s '17 Jan \$14,000 Jan 1 '23-'36
16,000 Jan 1 1937
BOND, DEBT Oct 1920. \$30,000
Tax levy val. (3/4 app.) '20 \$125,457
Moneys and credits (add'l, full value) 157,000
Population in 1920 (est.) 500
* Exclusive of telephone and telegraph assessment.

GREEN BAY LEVEE & DRAINAGE DISTRICT NO. 2.
This district is in Lee County.
Bonds are tax free.
5s '17 J-D \$330,000c Jno 1 '23-'31
6s '18 J-D 96,153.85 June 1 '32-'33
BOND, DEBT Oct 1922. \$428,153
Act. val. of dist. property 2,250,000
Int. payable at the Continental & Commercial National Bank, Chicago.

GREENE COUNTY.
Jefferson is the county seat.
Court-House Bonds.
5s '15 A-O \$70,000c Oct 1 '23-'25
Funding Bonds.
6s '20 M-N \$150,000 Nov 1 1930
TOT. DEBT Nov 1920 \$467,000
Tax levy val. (3/4 app.) '21 1,077,565
Moneys & credits (add'l) 5,390,139
State & Co. tax '20 (per \$1,000) \$31.10
Pop'n 1910, 16,223; 1920, 16,467
INT. at office of Geo. M. Bechtel & Co., Davenport; on 6s of 1920 at First Nat'l Bank, Minneapolis.

GREENFIELD.
This town is in Adair County.
Water-Works Bonds.
4s '09 J-D \$25,000 June 1 1929
(Subject to call part wryly, beg. 1914.)

BOND, DEBT Dec 1 1922. \$30,715
Water debt (included) 20,000
Population 1910, 1,379 1920, 1,707

GRINNELL.
This city is in Poweshiek County.
Sewer Bonds.
6s \$8,000
Sewer Disposal Bonds.
5s \$31,000
Street Impt. & Sewer Bonds.
5s & 6s \$31,762
Refunding Bonds.
4s '18 \$18,000
Funding Bonds.
5s \$6,500
6s 1,376.40
City Improvement Bonds.
6s \$29,800

Water Bonds.
4s '17 J-J \$10,000 serially
5s '18 40,000
4s '17 J-J \$15,000 serially
TOT. DEBT Mar 21 '22 \$199,439
Water & other self-supporting debt (incl.) 80,000
Special fund debt (incl.) 39,762
Tot. appraised val. 1920 4,643,568
Tax levy values, 1920
Real estate 906,352
Personal 225,701
Other assess. property 28,839
Tot. tax levy val. (3/4 app.) 1,160,892
Moneys & credits (add'l, full value) 3,987,895
Val. of city property '20 381,700
Tax rate (per \$1,000) 1921 356.00
Population 1910, 5,038 1920, 5,362

GRINNELL IND. SCH. DIST.
High-School Bonds.
4s '16 M-N \$45,000 May 1 1926
6s '21 F-A 270,000 Feb 1 1926
BOND, DEBT Oct 1922. \$45,000
Tax levy val. '21 (3/4 app.) 1,100,900
Moneys and credits 2,337,495
Tot. tax rate (per \$1,000) '21 \$185.00
Population 1920 5,362

GRUNDY CENTER IND. S. D.
This district is in Grundy County.
High Grade School Bonds.
6s \$6,000 Sept 1 '23-'25
9,000 Sept 1 '26-'28
20,000 Sept 1 '29-'33
5,000 Sept 1 1934
31,000 Sept 1 1935
BOND, DEBT Nov 23 '22. \$70,000
Tax levy value/Real est. 275,310
(3/4 app. d) '22 Pers'l prop. 111,802
Moneys and credits (add'l, full value) \$1,530,610
Total tax rate (per \$1,000) '22 \$169.26
Population in 1920 1,800

GUERNSEY CONS. IND. S. D.
This district is in Poweshiek Co.
Building Bonds.
5s '17 J-J \$33,000 May 1 '23-'37
\$100,000
TOTAL DEBT Nov 1918. \$50,000

GUTHRIE COUNTY.
Guthrie Center is the county seat.
Funding Bonds.
6s A-O \$100,000
BOND, DEBT Nov 30 '22. \$310,000
Assess. val., real estate 30,783,692
Assess. val., personal 6,125,784
Total assess. val. (about 60% actual) 1922 36,959,476
Tax levy val. (3/4 app.) 9,239,864
Moneys & credits (add'l) 6,378,856
State & Co. tax (per \$1,000) '22 \$33.30
Populat'n 1910, 17,374 1920, 17,596

HAMILTON COUNTY.
The county seat is Webster City.
Funding Bonds.
5s J-J \$13,000
6s '21 M-N 24,000c Nov 1 1931
GEN. B.D. DT. Oct 1921 \$531,000
Tax levy val. (3/4 app.) '21 10,284,634
Moneys and credits (add'l, full value) 1921 6,583,349
Total tax rate (per M) 1918 \$41.50
Population 1910, 19,242; 1920, 19,531
INT. payable at Co. Treas. office.

HAMPTON.
This city is in Franklin Co. Inc. first in 1870 and again in 1885.
Water-Works Bonds.
4s '18 \$22,000
Funding Bonds.
s \$22,000
s \$70,000
BOND, DEBT Nov 27 '22. \$111,000
Water debt (incl.) 21,000
Tax levy val. (3/4 app.) '21 923,181
Moneys & credits (add'l, full value) 1,905,613
Total tax rate (per \$1,000) '21 \$145.60
Pop. in 1910, 2,617; 1920, 2,982.

HAMPTON SCHOOL DISTRICT.
A district in Franklin County.
Building & Improv't Bonds.
5s '14 M-N \$82,000c Mar 1 1924
(Subject to call \$2,000 yearly beginning May 1 1919.)
TOTAL DEBT Sept 1922. \$62,000
Tax levy val. (3/4 app.) '22 923,181
Moneys and credits (add'l, full value) 1,905,613
Population in 1917 (est.) 3,026
INT. at Harris Tr. & S. Bk., Chic.

HANCOCK COUNTY.
Garner is the county seat.
Drainage Bonds.
5s '18 M-N \$138,285c 1923-1926
Road Bonds.
5s '22 ann \$450,000 May 1 '26-'31
50,000 May 1 1932
(Bonds maturing from 1928 to 1932 incl., are optional on or after 5 years from their date.)
BOND, DEBT Oct 9 '22. \$500,000
Drainage debt 765,375
Tax levy val. (Real estate 7,189,291 (3/4 app.) Personal 712,714 1922 Total) 7,902,008

Moneys and credits (add'l) \$2,614,248
State & Co. tax '22 (per \$1,000) \$30.96
Pop'n 1910, 12,731; in 1920, 14,723
INT. on 5s of 1922 at the County Treasurer's office; on others at First National Bank, Chicago.

HANLONTOWN CONS. SCH. D.
This district (P. O. Hanlontown) is in Worth County.
5s '19 F-A \$38,000 1929-1940
BOND, DEBT Oct 18 '21. \$97,000
Floating debt (add'l) 12,325
Assessed value, real estate 716,440
Assessed value, personal 536,480
Total assessed value 1920 1,252,920
School tax (per \$1,000) '21 \$53.15

HARDIN COUNTY.
Eldora is the county seat.
Funding Bonds.
6s '21 M-N \$48,000
(For maturity see V. 111, p. 2444)
5s '22 M-N \$80,000 M & N 1 '24-'31
Road Impt. Bonds.
4s '18 \$25,000 1937
Road and Bridge Bonds.
5s '20 J-J \$63,000 1923-1931
40,000 1932-1936
TOTAL DEBT Mar 1922. \$475,100
Tax levy val. (3/4 app.) '21 \$1,332,778
Moneys & credits (add'l) 9,297,120
Populat'n 1910, 20,921 1920, 23,337

HARRISON COUNTY.
Logan is the county seat.
Bridge Bonds.
4s '17 J-J \$42,000 Jan 1 '23-'27
Funding Bridge Bonds.
4s '16 J-J \$40,000 Jan 1 '23-'26
4s '17 J-J 116,000 Jan 1 1923
OO. B.D. DT. Sept 27 '22 \$267,500
Appraised values 1921—
Real 32,384,428
Personal 4,829,372
Other property 4,202,272
Total 41,416,072
Tax levy val. '21 (3/4 app.) 10,354,018
Tax rate (per \$1,000) 1921 330.50
Pop'n 1910, 23,162; in 1920, 24,488
INT. at County Treasurer's office.

HARRIS SCH. DIST.
This district is in Osceola County.
Building Bonds.
5s '15 M-N \$44,723 Aug 1 '23-'35
BOND, DEBT Oct 1920. \$55,000
Tax levy val. (Real estate 484,457 (3/4 app.) Personal 190,697 Moneys and credits 32,200 State & county tax rate (per \$1,000) 1920 29.76
Population in 1919 370

HAVELOCK SCH. DIST.
This district is in Adams County.
Building Bonds.
4s '16 \$64,000c serial 1936
BOND, DEBT Sept 27 '22. \$66,000

HAWARDEN.
This city is in Sioux County.
BOND, DEBT Apr 1 1922. \$35,700
Assessed valuation 1920—
Real 221,812
Personal 88,374
Other property 45,937
Total 356,123
Moneys and credits (add'l) 392,370
Population in 1920 2,491

HAWARDEN IND. SCH. DIST.
This district (P. O. Hawarden) is in Sioux County.
5s '20 \$107,000
(For maturity see V. 110, p. 1448.)
BONDED DEBT (7)

HENRY COUNTY.
Mount Pleasant is the county seat.
5s '14 \$25,000 1923 & 1924
Court-House Bonds.
4s '12 \$100,000
(Due \$40,000 in 5 years and \$60,000 in the next 5 years.)
BOND, DEBT Nov 1920. \$65,500
Tax levy val. '21 (3/4 app.)
Real estate 5,894,240
Personal 1,029,071
Other property 578,205
Total 7,501,516
State & Co. tax (per \$1,000) 20 \$29.00
Moneys & credits (add'l) full value 1921 9,144,740
Pop'n 1910, 18,640; 1920, 18,298
INT. at Nat. State Bk., Mt. Pleasant.

HOLSTEIN INDEP. SCH. DIST.
This district is in Ida County.
Building and Impt. Bonds.
4s '18 \$50,000
4s '16 M-N 8,000 May 1938
TOT. DEBT Oct 1 1922. \$52,000
Assess. val. 1921 1,800,000
Moneys & credits 700,000

HOWARD COUNTY.
Crosson is the county seat.
Funding Bonds.
5s '15 M-S \$39,000c Sept 1 1926
BOND, DEBT Sept 27 '22. \$54,000
Floating debt 30,000
Tax levy val. (Personal 1,070,051 (3/4 app'd) '22 Real estate 5,755,858 Total) 6,827,909
Money's and Credits add'l 3,730,028
State & Co. tax (per \$1,000) '21 \$30.49
Popul'n 1910, 12,920 1920, 13,705

HUMBOLDT SCHOOL DIST.
This district (P. O. Humboldt) is in Humboldt County.
School Bonds.
s '18 M-S \$94,115 Mar 1 '23-'38
s \$30,000
BONDED DEBT (7)

HURON TWP. CONSOL. S. D.
This district (P. O. Burlington) is in Des Moines County.
School Bonds.
5s '18 \$55,000
TOTAL DEBT Oct 12 '20. \$70,000
Tax levy val. (3/4 app.) '19 375,000

IDA COUNTY

Idagrove is the county seat. BOND. DEBT Sept 29 '22 \$168,000 Sinking fund 21,217 Appraised value, real 28,265,944 Appraised value, personal 3,448,316 Other property 1,635,428 Total appraised val. '22 33,249,688 Tot. tax lev. val. (1/4 app.) 8,312,432 Moneys & credits (add'l) 4,711,352 State & Co. tax (per \$1,000) '22 \$28.96 Populat'n 1910, 11,296 1920, 11,689

INDEPENDENCE SCH. DIST.

This district (P. O. Independence) is in Buchanan County. Refunding Bonds. 6s '20 A-O \$18,000. Apr 1 '23-'28 BOND. DEBT Oct 1 1922 \$30,000 Tax lev. val. 1/4 app. val. 20,697,563 School tax rate (per \$1,000) '21 \$27.50 Population 1915, 3,700 1920, 3,762 INT. at Harris Trust & Savings Bank, Chicago.

INDIANOLA.

This city is in Warren County. Incorporated in 1849. TOTAL DEBT Mar 31 '21 \$139,069 Special debt (incl.) 35,069 Moneys and credits (add'l) 1,390,004 Total tax rate (per \$1,000) '16 \$46.00 Population 1910, 3,283 1920, 3,628

INWOOD SCH. DIST.

This district is in Lyon County. Building Bonds. 6s '16 M-N \$33,000. (Due serially after May 1 1921.) TOTAL DEBT Nov 1921 \$33,000 Tax lev. val. (1/4 app.) 21,217,913 Moneys & credits (add'l, full value) 479,618

IOWA CITY.

This city is in Johnson County. Inc. in 1857. Pop'n 1910, 10,091; 1920, 11,267. Funding Bonds. 4 1/2s & 6s J-D \$52,100. 1923-1926 5s '15 M-N 3,000. May 1 1935 (Subject to call herein. May 1 1925.) 4 1/2s '16 M-N \$1,204. 1923-1936 4 1/2s '16 \$45,860.49 1929-1930 6s Bridge Bonds. 4 1/2s '16 M-N \$51,381. 1923-1935 6s '17 M-N 9,000. Nov 1 1936 (10,000. Nov 1 1937) Fire Equipment Bonds. 6s '16 \$13,000. Paying Bonds. 6s '16 \$117,461. 1928-1931 Improvement bonds 6s \$104,980 GEN. BD. DT. Dec 8 1920 \$426,000 Assess. bds. (additional) 80,152 Tax lev. value 1921 2,490,155 Moneys & credit (add'l) 3,295,860 Tot. tax rate (per \$1,000) '21 \$31.50 INTEREST payable at Geo. M. Bechtel & Co., Davenport, Iowa, and the First Nat. Bank, Chicago.

IOWA CITY IND. SCH. DIST.

Building Bonds. 5s \$10,000. July 2 1925 4 1/2s '16 Mar \$20,000. 1923 4 1/2s '16 117,000. 4 1/2s '16 73,000. 20,000 BOND. DEBT Oct 10 1922 \$270,000 Tax lev. val. (1/4 app.) 21,250,000 Money and credits (additional, full value) 3,267,828 Population in 1920 (est.) 11,267 INT. in Davenport and Chicago.

IOWA COUNTY.

Marengo is the county seat. Bridge Bonds. 4s \$11,000. Apr 1 '23-'24 4s \$5,000. Nov 1 1925 4s \$10,000. Nov 1 '26-'27 Refunding Bonds (Tax Free). 5s '15 M-N \$18,000. Nov 1 '25 & '29 BOND. DEBT Oct 1 1922 \$393,500 Appraised val. '22 (1/4 app.) Real estate 33,163,228 Personal 4,142,580 Other property 1,846,510 Total 39,152,318 Tax lev. val. (1/4 app.) 9,758,079 Moneys & credits (add'l) 9,669,914 State & Co. tax (per \$1,000) 1922 \$32.00 Pop'n 1910, 18,409; 1920, 13,600. INT. at Geo. M. Bechtel & Co., Davenport.

IOWA FALLS IND. SCH. DIST.

Building Bonds. 5s '13 F-A \$75,000. Aug 1 1923 4 1/2s 35,000 BOND. DEBT Nov 24 '22 \$115,000 Tax lev. val. 1/4 app. val. 20,756,597 Moneys and credits (add'l, full value) \$1,299,128 School tax (per \$1,000) 1920 \$36.00 Pop. 1910, 3,710; 1921 (est.) 5,000 INT. on 4 1/2s at Geo. M. Bechtel & Co., Davenport; on 5s at Harris Trust & Sav. Bank, Chicago

IOWA RIVER-FLINT CREEK LEVEE DISTRICT NO. 15.

This district is in Des Moines Co. \$33,500. 1923-1931 BONDED DEBT Nov 1922 \$33,500

IRETON SCH. DIST.

This district is in Sioux County. Building Bonds. 5s '15 J-J \$30,000. July 1 1935 TOTAL DEBT Sept 30 '21 \$30,000 Tax lev. val. 1/4 app. 1920 \$65,000 Population in 1920 820

IREWON CON. IND. S. D.

This district is in Shelby County.

Building Bonds.

5s '16 J-D \$18,000. Dec 1 '27-'35 \$32,000. July 1 1936 BOND. DEBT Oct 1921 \$70,000 Tax lev. val. (1/4 app.) '21 \$60,413 Moneys and credits (additional, full value) 64,570 Tot. tax rate (per \$1,000) '21 \$22.63 Population 1918 662 INT. payable at the Merchants Loan & Trust Co., Chicago.

JACKSON COUNTY.

Maquoketa is the county seat. Voting Machine Bonds. 5s '12 A-O \$8,000. 1923-1930 Bridge Bonds. 5s '13 F-A \$80,000. Feb 1 '23-'33 5s 90,000. 1923-1935 BOND. DEBT Sept 27 '22 \$178,000 Tax lev. val. Real estate 6,429,734 (1/4 app.) Personal 847,877 1922 Total 7,277,611 Moneys & credits (add'l, full value) 5,971,875 County tax (per \$1,000) 1922 \$20.74 Pop'n 1910, 21,258; 1920 19,931 INT. payable at County Treasury.

JASPER COUNTY.

Newton is the county seat. Funding Bonds. 4 1/2s '17 M-N \$5,000. May 1 1927 5s '18 62,000. 5s '18 42,000. 5s '20 M-N 75,000. due serially. 5s '22 53,000. Apr 1 1942 BOND. DEBT Nov 14 '18 \$189,000 Tax lev. val. (1/4 app.) '21 13,761,740 Moneys & credits (add'l, full value) 11,804,592 State & Co. tax (Outside) \$18.20 (per \$1,000) (Inside) 16.20 Pop'n 1910, 27,034; 1920, 27,855. Int. at First Nat. Bk., Newton.

JEFFERSON IND. SCH. DIST.

This district is in Greene County. School Bonds. 4 1/2s '16 J-J \$80,000. July 1 1936 5s '18 M-S 60,000. 1929 5s '19 30,000. 1929 BOND. DEBT Nov 1917 \$80,000 Tax lev. val. (1/4 app. d) 2,001,920

JOHNSON COUNTY.

Iowa City is the county seat. Funding Bonds. 4 1/2s '17 J-J \$17,000. Jan 1 1935-'36 Bridge Bonds. 5s '14 \$50,000. TOTAL DEBT (7) Tax lev. val. (1/4 app.) '21 \$12,279,790 Moneys & credits (add'l) 9,043,435 Population 1910, 25,914 1920, 26,462

JOICE IND. SCHOOL DISTRICT

This district (P. O. Joice) is in Worth County. School Building Bonds. 5s '20 M-S 14,000. Sept 1 1930 BOND. DEBT Dec 1 1922 \$38,000 Tax lev. val. '22 (1/4 app.): Real estate 153,292 Personal 30,000 Total 183,291 Tax rate (per \$1,000) 1922 \$7.30

JORDAN SCHOOL DISTRICT.

This district (P. O. Jordan) is in Boone County. School Building Bonds. 5s \$80,000. TOTAL DEBT (7) KEOKUK.

Keokuk is in Lee County. First incorporated Dec. 13 1848, and again in 1910. 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 \$18,000. Mar 1 '23-'28 6s '21 \$15,000. Refunding Bonds. 4s '06 J-J \$65,000. Jan 1 1926 5s '14 J-J 100,000. Jan 1 1934 BOND. DEBT Oct 1 '22 \$148,000 Tax lev. val. (1/4 app.) '21 3,405,445 Moneys & credits (add'l) 808,940 Tot. tax rate (per \$1,000) '21 \$43.80 Pop'n 1910, 15,008; 1920, 14,423 DEBT LIMIT.—City debts in this State are limited by provisions of the State constitution (see State of Iowa), but the debt of Keokuk was created before constitutional inhibition took effect.

KEOKUK SCHOOL DISTRICT.

Building Bonds. 4 1/2s '14 M-N \$70,000. May 1 1924 BOND. DEBT Oct 1922 \$70,000 Floating debt 15,000 Tax lev. val. '20 (1/4 app.) 3,842,666 Appraised value 15,371,486 INT. at Keokuk Savings Bank.

KEOKUK COUNTY.

Sigourney is the county seat. Refunding Bonds. (Part yearly on Jan. 1) BOND. DEBT Nov 1921 \$67,000 Tax lev. val. '21 (1/4 app.) 10,138,598 Moneys and credits 9,816,562 Population '10, 21,160; '20, 20,983 INT. payable at Co. Treas. office.

KNOXVILLE.

This city is in Marion County. First incorp. in 1852 and again in 1886. Population in 1910, 3,190 1920, 3,523. Water-Works Bonds. 4 1/2s '14 A-O \$68,500. (Due \$36,050 Jan 1 1934 and \$1,750 yearly beginning Oct 1 1915.) Sewer Outlet & Purifying Plant. 6s '17 J-D \$8,400. Judgment Bonds. 4 1/2s s-a \$23,000. Jan 1 1931 Refunding Bonds. 6s '21 J-J \$13,000. Jan 1 '29-'41 BOND. DEBT Mar 31 '21 \$119,000 Water debt (included) 95,000 Floating debt (add'l) 7,056 Special debt (add'l) 14,190 Tax lev. val. '22 (1/4 app.) 617,370 Moneys & credits (add'l) 1,257,800 Total tax (per \$1,000) 1921 \$192.50

KNOXVILLE IND. SCH. DIST.

BONDED DEBT Oct 1 '22 \$76,000 Tax lev. val. (1/4 app. d) 613,319 Money and credits (add'l) 1,209,725 State, county & school tax (per \$1,000) 1921 \$68.50 Population in 1920 3,523

KOSSUTH COUNTY.

Algona is the county seat. Funding Bds. (Tax-exempt) 4 1/2s '10 J-J \$18,000. July 1 '23-'24 4 1/2s 70,000. July 1 '24-'29 4 1/2s 36,500. Jan 1 '32-'33 4 1/2s 34,000. 1930-1931 Funding Bonds. 6s '20 M-S \$47,000. 1931-1940 5s '20 74,000. 1930-1939 5s '21 s-a 95,000. 1933-1941 6s '21 75,000. Nov 1 '23-'33 GEN. BD. DT. Oct 13 '20 \$294,000 Drainage debt (assess.) est. 4,000,000 Tax lev. val. '21 (1/4 app.) 13,791,374 Moneys & credits (add'l, full value) 1921 5,534,808 State & Co. tax (per \$1,000) '20 \$27.50 Population '10, 21,971; '20, 25,082 INT. on funding bonds at Harris Trust & Sav. Bank, Chic.; other bonds at First Nat. B. K. Chicago and Geo. M. Bechtel & Co., Davenport.

LAKE MILLS.

This town is in Winnebago Co. Water-Works Bonds. 4 1/2s '16 M-N \$25,000. Nov 1 1936 BOND. DEBT Oct 1 '22 \$26,500 Sewer bonds (assessment) 7,161 Water debt (included) 25,000 Tax lev. value 1922 308,292 Money & credits (add'l) 710,889 Population 1910, 1,214; 1920, 1,529 INT. on water bonds is payable in Dubuque; on sewer assessment bonds in Des Moines or at City Treas. office.

LAKE PARK SCH. DISTRICT.

P. O. Lake Park. School-Building Bonds. \$92,500. BONDED DEBT (7)

LAMONI.

This town is in Decatur County. Water-Works Bonds. 5s '08 J-D \$25,000. Dec 1 1928 BOND. DEBT Mar 31 1921 \$30,052 Floating debt 3,500 Tax lev. valuation 1921 537,878 Moneys and credits 330,297 Rate of tax (per \$1,000) \$129.20 Populat on 1910, 1,641 1920, 1,787

LAMONT CONSOL. IND. S. D.

This district (P. O. Lamont) is in Fayette, Delaware and Buchanan Counties. School-Building Bonds. 6s '21 s-a \$141,000. June 1 1926 BOND. DEBT Dec 5 1922 \$141,000 INT. at the Continental & Commercial National Bank, Chicago.

LARRABEE CONSOL. SCH. DIST

This district (P. O. Larrabee) is in Cherokee County. 5s \$125,000. (7) BONDED DEBT (7)

LAUREL SCHOOL DIST.

This district (P. O. Laurel) is in Marshall County. School Bonds. 5s '20 J-J \$45,000. BOND. DEBT Dec 9 1921 \$85,000

LAURENS CONSOL. SCH. DIST.

This district is in Pocahontas Co. Tax lev. value (Personal) 4,000 (1/4 app.) '20 Real estate 80,000 Total 84,000 Population in 1920 1,120

LEE COUNTY.

County seat is Fort Madison. Funding Bonds. 4 1/2s '15 M-N \$90,000. Nov 15 '23-'28 5s 90,150. Nov 15 1929 5s 80,000 GEN. BD. DT. Oct 1 '22 \$181,215 Tax lev. val. (1/4 app.) '21 13,513,862 Moneys and credits (add'l, full value) 1921 3,505,569 Total tax rate (per \$1,000) '20 \$30.80 Pop'n 1910, 36,702; 1920, 39,676 INT. at First Nat. Bank, Chicago.

LEON.

This city is in Decatur Co. First incorp. in 1867 and again in 1906. BOND. DEBT Mar 31 '21 \$25,000 Floating debt 18,038 Tax lev. val. 1921 (1/4 app. d) 321,497 Money & credits (add'l, full value) 797,915 Total tax rate (per \$1,000) '21 \$66.00 Population 1910, 1,991 1920, 2,193

LETTIS CONSOL. INDEP. S. D.

This district (P. O. Lettis) is in Louisa and Muscatine counties.

Building Bonds.

5s '17 J-J \$61,000. 1923-1937 5s '18 15,000. July 1 1942 TOT. BD. DT. Oct 31 '21 \$80,000 Tax lev. val. (1/4 app.) '20, 1,620,275 Total tax rate (per \$1,000) '20 \$19.50 Population in 1920 (est.) 1,030

LEWIS CONSOL. IND. S. D.

This district is in Cass County. Building Bonds. 5s '16 \$52,000. May 1 '23-'36 TOTAL DEBT Nov 15 '20 \$70,000

LINN COUNTY

Marion is the county seat Road and Bridge Bonds. \$80,000. (7) BONDED DEBT (7) Tax lev. val. (1/4 app.) '21 2,658,112 Moneys & credits (add'l) 15,774,632 Populat'n 1910 60,720 1920, 74,004

LUCAS COUNTY.

Chariton is the county seat. 5s '13 \$40,000. Jan 1 '24-'31 5s '20 75,000. Court Expense Bonds. 5s '18 \$5,000. Jan '24-'33 Bridge Funding Bonds. 5s '18 \$30,000. '24-'33 5s '19 14,000. Feb 1 1929 County General Fund Bonds. 4 1/2s '17 \$20,000. '32-'35 5s '18 15,000. '24-'33 5s '19 9,000. Feb 1 1929 Jail Bonds. 4 1/2s '16 \$15,000. Aug 1 '23-'25 5s '19 87,000. Feb 1 1929 Funding Bonds. 5s '20 J-J \$60,000. Jan 1 '34-'39 5s '19 15,000. Jan 1 1940 6s '21 J-J \$75,000. Jan 1 1931 BOND. DEBT Nov 22 '22 \$311,500 Tax lev. val. (1/4 app.) '22: Real estate 4,503,977 Personal 540,417 Other property 624,903 Total 5,669,297 Moneys and credits (additional, full value) 3,760,846 State & Co. tax (per \$1,000) '22 \$39.00 Populat'n 1910, 13,462 1920, 15,688 INT. is payable at County Treas. office.

LYONS IND. SCH. DIST.

This district is in Clinton County. Refunding Bonds (Tax-free) 5s '15 J-J \$15,000. 1923-1925 BOND. DEBT Oct 14 '22 \$26,000 Tax lev. val. '21 (1/4 app.) 3,308,418 Moneys and credits (add'l, full value) 564,406 School tax rate (per \$1,000) '21 \$91.50 Population in 1920 (est.) 6,000 INT. payable in Davenport.

LYTTON CONSOL. INDEP. S. D.

This district (P. O. Lytton) is in Sac and Calhoun Counties. School-Bldg. Bonds (Tax-free). 6s '21 M-N \$125,000. May 1 1926 5s J-J 7,000. (\$1,000 yearly on July 1.) BOND. DEBT May 1921 \$132,000 Tax lev. value (1/4 app.) \$117,715 Moneys and credits (add'l) 189,596 Population in 1921 (est.) 1,000 INT. at District Treasurer's office.

MCCALLSBURG CONS. IND. SCHOOL DISTRICT

This district (P. O. McCallsburg) is in Story County. School-Building Bonds. 5s '20 F-A \$130,000. Aug 1 1925 BONDED DEBT Aug 1920 \$130,000 Tax lev. value 1919 (1-5 approximate) (est.) 1,200,000 Population (estimated) 509 INT. at the Harris Trust & Savings Bank, Chicago.

MADRID SCH. DIST.

This district is in Boone County. Building Bonds. 5s '15 J-J \$28,000. BOND. DEBT Oct 1922 \$28,000 Tax lev. val. (1/4 app. val.) '20 250,609

MANILA IND. SCH. DIST.

High-School Bonds. 4 1/2s '15 \$38,000. 1945 BOND. DEBT Nov 27 '22 \$38,000 Tax lev. value/Real estate 96,870 (1/4 app.) Pers'l prop. 12,250 Tax rate (per \$1,000) 1921 \$129.70 Population in 1920 (est.) 1,300

MANNING SCHOOL DISTRICT.

This district (P. O. Manning) is in Carroll County. School Building Bonds. 5s '18 \$42,000. 1928 TOTAL DEBT Nov 9 1921 \$58,000 Tax lev. val. (1/4 app.) '21: Real estate 339,937 Personal 163,699 Total 503,636 Moneys & credits (add'l, full value) 1,829,260 School tax rate (per \$1,000) '21 \$74.20 Population in 1920 1,654

MANSON SCH. DIST.

This district is in Calhoun County. Building Bonds. 5s '15 A-O \$4,000. Apr 1 '23-'24 30,000. Apr 1 1925 BONDED DEBT \$50,000 Tax lev. val. '14 (1/4 app.) 1,236,819

MAPLETON SCHOOL DIST.

This district is in Monona County. Building Bonds. 5s '17 M-N \$95,000. May 1 1937 (Subject to call after May 1 1922.) 12,000. Feb 1 1926 TOTAL DEBT Nov 1922 \$115,500 Tax lev. value (1/4 app.) 20,679,684 Moneys and credits 525,000 Total tax rate (per \$1,000) '21 \$80.90 Population 1920 (est.) 1,900

MAQUOKETA.
This city is in Jackson County.
Electric-Light Bonds.
5s '19 \$82,000.....1923-1939
BOND. DEBT Sept 30 '21 \$85,000
Taxable value (1/4 act.) 19,360,000
Tax rate (per \$1,000) \$40.00
Pop'n (Census), 3,570: 1920, 3,626
School tax rate (per \$1,000) \$21.893.00

MAQUOKETA IND. SCH. DIST.
4 1/2s '20 \$200,000
BONDED DEBT (7)

MARENGO.
This city is in Iowa County.
s \$362,000
BOND. DEBT Mar 31 '21 \$104,987
Special debt (additional) 281,600
Floating debt (additional) 59,561
Tax levy val. (1/4 appr.) '21 309,706
Moneys & credits (add'l) 1,895,190
Total tax rate (per \$1,000) \$22.814.80
Population 1910, 1,788 1920, 2,048

MARION COUNTY.
Knoxville is the county seat.
Funding Bonds.
4 1/2s '16 J-J \$107,000.....Jan 1 '26-'37
s 50,000
6s '21 s-a 58,000.....June 1 1931
TOTAL DEBT Oct 11 '22 \$492,000
Floating debt (additional) 25,000
Sinking fund 40,386
Tax levy val. (1/4 appr.) '21
Real estate 7,600,374
Personal 1,925,551
Total 9,525,925
Moneys & credits (full val.) 9,426,925
State & Co. tax (per \$1,000) '21 \$36.040
Pop'n 1910, 22,995; 1920, 24,957
INT. at Geo. M. Bechtel & Co., Davenport.

MARSHALL COUNTY.
Marshalltown is the county seat.
Road Bonds.
5s '18 \$22,000.....1936-1938
5s '19 28,000.....1937-1939
4 1/2s '19 18,000.....1935-1939
5 1/2s '20 48,000.....1936-1940
6s '20 122,000.....1931-1940
Bridge Bonds.
4 1/2s '17 \$63,000.....1927-1932
5s '17 34,000.....1928-1931
5s '18 57,000.....1931-1936
5s '19 64,000.....1930-1932
4 1/2s '19 17,000.....1930-1935
5 1/2s '20 38,000.....1931-1935
6s '20 43,000.....1920-1940
Voting Machine Bonds.
s \$22,000.....1923-1939
Funding Bonds.
5 1/2s '20 J-J \$78,000.....1932-1940
Drainage Ditch Bonds.
6s '20 M-N \$152,000.....1924-1935
Poor Bonds.
5s '20 \$21,000.....1923-1930
TOTAL DEBT Nov 1922 \$833,000
Assessment debt (add'l) 152,000
Tax levy val'n (Real estate) 10,454,542
1/4 appraised Personal 2,481,364
val'n 1922 (Total) 12,935,906
Moneys & credits (add'l) 9,868,904
Tax rate (per \$1,000) 1922 \$35.00
Pop'n in 1910, 30,279; 1920, 32,630

MARSHALLTOWN.
City is in Marshall Co. First incorp. July 1863. Inc. as city of 2nd class Mar 1868. Commission govt. installed Apr. 5 1911.
Bridge Bonds.
5s '20 \$25,000.....June 1 '23-'30
Refunding Bonds.
5s '20 \$28,000.....Jan 1 '23-'40
6s '21 15,000.....May 1 1931
Funding Bonds.
5s 12,000.....May 1 '23-'29
City-Hall Bonds.
5s \$50,000.....20 years
Grading Bonds.
5 1/2s '21 \$5,639.36.....Aug 1 '23-'27
Fire Bonds.
5 1/2s '22 3,000.....June 1 1923
Funding Viaduct Bonds.
6s \$6,000.....Aug 1 '23-'27
(\$2,000 every two years)
Judgment Funding Bonds.
6s '22 \$12,000.....Dec 1 '21-'41
Paving Bonds (City's Portion).
6s '18 M-N \$5,000.....Nov 1 '23-'27
BOND. DEBT Dec 1 '22 \$166,639
Cash on hand 88,971
Taxable val. '22 (1/4 act.)
Real estate 2,173,757
Personal 514,577
Total 2,688,334
Moneys and credits (add'l) 4,827,725
full value) \$2,166,500
Total tax rate (per \$1,000) '22 \$16.50
Pop'n 1910, 13,374; 1920, 16,731

MARSHALLTOWN IND. SCH. D.
Refunding Bonds.
6s F-A 12,000.....Feb 1 1926
5s 25,000.....July 1 1932
6s 90,000.....1932
Bldg. Bonds.
5s '13 \$15,000.....July 1 1932
(Subject to call beg. July 1 1922.)
4 1/2s '14 M-N \$30,000.....May 1 1924
16 15,000.....1926
BOND. DEBT Nov 23 '22 \$187,000
Tax levy val. '21 (1/4 appr.) 2,621,213
Moneys and credits (add'l) 3,331,007

MASON CITY.
This city is in Cerro Gordo County. Commission government adopted June 22 1913.
Corporation Bonds.
4 1/2s '12 \$40,000.....1932
5s '13 7,100.....1923
4 1/2s '16 35,000.....1936
4 1/2s '17 42,000.....1927
5s '19 43,000.....1939
5s '19 7,000.....1939
Judgment Bonds.
5s '22 J-D \$202,000
Intercepting Sewer Bonds.
6s '15 \$4,000.....1923
Fire-Station Bonds.
4 1/2s '12 \$19,000.....1932

Water-Works Bonds.
4 1/2s '08 \$24,000.....1928
6s '20 122,000.....1940
5 1/2s '20 J-D 175,000.....Dec 1 1930
6s '21 125,000.....1931
Bridge Bonds.
5s '17 M-S \$15,000.....Sept 15 '23-'27
40,000.....Sept 15 '28-'37
Park Bonds.
6s '17 \$2,000.....1924
Sewage-Disposal-Plant Bonds.
5s '16 \$117,000.....1936
6s '17 9,000.....1932
Fire Fund Bonds.
5s '17 \$5,500.....1925
GEN. BD. DT. Sept 1 '22 \$1,106,325
Certificate debt (included) 70,735
Assessment debt (add'l) 22,000
Floating debt (add'l) 36,500
Water debt (included) 457,771
Sinking funds, general 118,420
Sinking funds, water 82,646
Tax levy value '22 (1/4 appr.) 4,596,205
Money and credit (add'l) 3,210,679
Tax rate (per \$1,000) 1921 \$66.70
Population 1910, 11,230 1920, 20,065
INT. is payable at City Treasurer's office.

MASON CITY IND. SCH. DIST.
5s \$12,500.....1923
6s 7,000.....1924
4 1/2s '16 M-N \$218,000.....1923-1936
4 1/2s 40,000.....1936
5s '17 M-N \$138,000.....May 1 1937
1 1/2s '17 M-N 75,000.....Oct 1 1937
5s '19 M-N 55,000.....July 1938
5s '19 M-N 60,000.....May 1 1929
6s '21 M-N 75,000.....May 1 1936
5s '22 M-N \$100,000.....Apr 1 1942
TOT. BD. DT. Sept 27 '22 \$780,500
Tax levy val. '21 (1/4 appr.) 4,738,198
Moneys and credits (add'l) 3,239,679
full value) 2,200,065
Population in 1920.....20,065

MENLO CONS. IND. SCH. DIST.
This district (P. O. Menlo) is in Guthrie County.
5s '19 M-N \$56,000.....1931-1938
BOND. DEBT Dec 1 '22 \$110,200
Tax levy val. '21 (1/4 appr.) 531,517
Tax rate (per \$1,000) 1921 \$108.20
Population in 1920.....800

MILLS COUNTY.
Glenwood is the county seat.
Road and Bridge Bonds.
6s '19 M-N \$30,000
Funding Bonds.
6s '21 J-J \$80,000.....1931-1941
6s '21 M-N \$60,000.....May 1 27-'34
BOND. DEBT Nov 21 '21 \$405,000
Tax levy value (1/4 appr.) '21
Real estate 5,185,167
Personal 804,315
Other property 796,885
Total 6,786,367
Moneys and credits (add'l) 3,853,806
State & Co. tax (per \$1,000) 20831.20
Population 1910, 15,811 1920, 15,444
INT. on bonds marked (*) at County Treasurer's office.

MINGO CONSOL. IND. SCH. D.
This district is in Jasper County.
Building Bonds.
6s '17 J-J \$7,500.....July 1 '23-'27
10,000.....July 1 '28-'32
10,000.....July 1 '33-'36
29,500.....July 1 1937
BOND. DEBT Oct 1918 \$68,000
Taxable value 1916 575,797
Actual ass't value of prop. 1,613,838
Population in 1917 (est.) 850
INT. at Geo. M. Bechtel & Co., Davenport.

MISSOURI VALLEY IND. S. D.
This district is in Harrison County.
Building Bonds.
5s '17 M-S \$20,000.....Sept 1 1937
BOND. DEBT Sept 30 '22 \$72,000
Floating debt 25,000
Tax levy val. '21 (real estate) 514,000
(1/4 appr.) Personal 125,000
Moneys and credits (add'l) 289,916
Total 708,916
School tax rate (per \$1,000) '21 \$126.00
Population in 1921 (est.) 4,000
INT. payable at Des Moines and Davenport.

MITCHELL COUNTY.
Osage is the county seat.
Funding Bonds.
4 1/2s J-J \$8,000.....1923-1924
12,000.....1925-1927
5,000.....1928
s 12,000.....1927-1928
48,000.....1929-1934
10,000.....1935
24,000.....1936-1937
s 94,000.....1937-1941
6s 34,000.....1937-1941
5 1/2s 24,500.....1928
4 1/2s '22 42,500.....Jan 1 1928
BOND. DEBT Nov 1922 \$298,000
Tax levy value, real 6,034,764
Tax levy value, personal 1,379,330
Tax levy val. (1/4 appr.) '22 7,414,094
Moneys & credits (add'l) full value) 7,330,613
Population 1910, 13,435 1920, 13,921
INT. payable at Co. Treas. office.

MONONA COUNTY.
Onawa is the county seat.
Funding Bonds.
5s '19 \$55,000.....1923-1934
BONDED DEBT 1920 \$55,000
Tax levy val. (1/4 appr.) '21
Real estate 7,632,989
Personal 1,060,238
Other property 1,056,567
Total 9,749,794
Moneys and credits (add'l) full value) 2,329,730
Tax rate (per \$1,000) 1920 \$1.00
Population 1910, 16,633 1920, 17,125

MONROE COUNTY.
Albia is the county seat.
5s '19 J-J \$40,000.....1933-1936
County Fund Bonds.
5s J-D \$123,000.....Dec 1 '23-'32
BOND. DEBT Jan 1 1922 \$295,000
Assessed valuation, real 16,737,064
Assessed val'n, personal 2,780,572
Other assessable property 3,272,772
Total assessed val'n 1921 22,790,408
Moneys and credits (add'l) full value) 2,257,742
Pop'n 1910, 25,429; 1920, 23,467
INT. payable at Co. Treas. office.

MONROE SCH. DIST.
This district is in Jasper County.
Building Bonds.
5s '15 J-D \$3,501.....Dec 1 '23-'25
126,000.....Dec 1 1926
BOND. DEBT Sept 30 '21 \$31,000
Tax levy val. (1/4 appr.) '21 31,690
Real estate 31,690
Personal 9,595
Corporations 16,781
Total 59,066
Total tax rate (per \$1,000) \$16.25

MONTGOMERY COUNTY.
Red Oak is the county seat.
Bridge and Road Funding.
4 1/2s '16 \$63,000.....July 1 '23-'31
Funding Bonds.
5s '19 \$83,000
5s J-J 152,000
BOND. DEBT Nov 22 '22 \$464,000
Assessed val'n, real estate 25,935,312
Assessed val'n, personal 3,362,604
Other assessable property 1,923,620
Total assessed value 1922 31,221,536
Tax levy val. (1/4 appr.) '22 7,805,384
Moneys & credits (add'l) 7,314,050
Tax rate (per \$1,000) 1922 \$34.00
Pop'n 1910, 16,604; 1920, 17,048.

MONTICELLO IND. SCH. DIST.
This district (P. O. Monticello) is in Jones County.
School Bonds.
4 1/2s \$190,000
BONDED DEBT (7)

MORNING SUN SCHOOL DIST.
This district (P. O. Morning Sun) is in Louisa County.
High-School Bonds.
s \$165,000
BONDED DEBT (7)

MOSQUITO CREEK DR. DIST.
This district is in Pottawattamie County.
Drainage Bonds.
5s '17 M-S \$38,400.....1923-1926
5 1/2s '17 8,685.....1926
6s '19 9,850.....1925
TOTAL DEBT Nov 1920 \$66,535

MT. Ayr.
This town is in Ringgold County. Inc. in 1875. Bonds are tax-free.
Water-Works (Red. Reg. Dec. 1 '23).
5 1/2s '13 J-D \$45,000.....Dec 1 1933
Funding Bonds.
5s M-S \$1,000.....1923-1924
s City-Hall Bonds \$7,000
BOND. DEBT Nov 25 '22 \$63,000
Water debt 43,000
Tax levy val. '22 (1/4 appr.) 1,372,682
Moneys and credits (add'l) full value) 1,336,224
Total tax rate (per \$1,000) '22 \$127.00
Population in 1910, 1,646; 1920, 1,738
INT. payable in Davenport.

MUSCATINE.
City is in Muscatine Co. Incorp. 1851. The water bds. are not a direct city obligation, being payable only from a special water-works tax.
Funding Bonds.
6s M-S \$28,500
Levee Bonds.
5s '15 \$6,500.....1925
5s '17 M-N 18,500.....May 1 '23-'34
6s 3,500.....1931
City-Hall Bonds.
5s '14 M-N \$75,000.....June 1 1934
BOND. DEBT Oct 1 '22 \$142,000
Tax levy val. '22 (1/4 act.) 5,711,260
Money & credits (add'l) full value) 2,173,145
City tax rate (per \$1,000) '21 \$6.80
Pop'n 1910, 16,178; 1920, 16,068
INT. payable at First Trust & Sav. Bank, Muscatine.

MUSCATINE COUNTY.
Muscatine is the county seat.
Funding Bonds.
s \$32,000.....Nov 1 '23-'26
6s 6,000.....Nov 1 1927
9,000.....Nov 1 1928
10,000.....Nov 1 1929
BONDED DEBT (7)
Tax levy val. (1/4 appr.) '21 10,537,225
Moneys & credits (add'l) 8,806,104
Population 1910, 29,505 1920, 29,042

MUSCATINE IND. SCH. DIST.
Refunding Bonds.
5s '14 A-O \$34,000.....Oct 1 1924
Building Bonds.
5s '15 J-D \$5,000.....June 1 '23-'27
4 1/2s '15 S-S 75,000.....July 1 '26-'36
BOND. DEBT Oct 1919 \$125,000
Moneys and credits (add'l) full value) 19,333
Tax levy value (Real est.) 19,441
(1/4 appr.) '19 Personal 4,843
Tax rate (per \$1,000) 1919 \$131.50
Population in 1910 (est.) 28,600
INT. on 4s is payable at First Trust & Savings Bank, Muscatine; on refunding 6s at Geo. M. Bechtel & Co., Davenport; on building 5s at W. B. Bishop & Co., Muscatine, and on 4 1/2s at Harris Trust & Savings Bank, Chicago.

MUSCATINE - LOUISA DRAINAGE DISTRICT NO. 13.
6s '15 A-O \$93,300.....1923-1925
TOTAL DEBT Oct 3 '20 \$228,000
INT. at Cont. & Comm. Nat. Bk., Chicago.

MYSTIC SCHOOL DISTRICT.
This district is in Appanoose Co.
Building Bonds.
5s '15 J-D \$9,000.....June 1 1924
19,500.....June 1 1925
BOND. DEBT Sept 15 '19 \$27,000

NAPIER CONSOL. IND. S. D.
This district is in Boone & Story Counties.
Building Bonds.
4 1/2s '17 M-N \$50,000
(Due serially ending May 1 1937.)
BOND. DEBT Oct 10 '22 \$63,000
Floating debt (add'l) 8,000
Taxable value 1921 491,770
Actual ass'd value of prop. 1,067,080
Population in 1921 (est.) 580
INT. at Geo. M. Bechtel & Co., Davenport, and Chicago.

NEMAHIA CONSOL. IND. S. D.
This district (P. O. Nemaha) is in Sac County.
School Bonds.
s \$2,000.....Apr 1 '28-'29
6,000.....Apr 1 '30-'31
20,000.....Apr 1 '32-'36
20,000.....Apr 1 '37-'40
6,000.....Apr 1 1941
21,000.....Apr 1 1942
BONDED DEBT (7)

NEVADA SCHOOL DISTRICT.
This district is in Story County.
s \$88,000.....1935
(Subject to call after 1920.)
BOND. DEBT Oct 1 '22 \$88,000
Tax levy val. (1/4 appr.) '19 502,913
Moneys and credits (add'l) 1,079,387
Total tax rate (per \$1,000) '19 \$137.00
Population in 1918 (est.) 3,000
INT. at Commercial Nat. Bank, Chicago.

NEWTON.
This city is in Jasper County. Incorporated in 1876.
Water Bonds.
4 1/2s M-S \$13,000.....Mar 1 1924
(Subject to call beg. Mar. 1 1914.)
s 40,000.....Feb 1 1938
(Gas Works (red. Mar. 15 1921).)
4 1/2s '11 M-S \$26,000.....Mar 15 1926
Funding Bonds.
5s '17 F-A \$10,000.....serially to '31
5 1/2s '18 \$4,000.....serially to '25
5 1/2s \$8,000.....serially
6s '21 100,000.....1926-1931
Park Bonds.
5 1/2s '17 \$10,500.....1929
Sewer Bonds.
5 1/2s '18 \$1,500.....serially to '27
Water-Works Refunding Bonds.
5s '19 \$10,000.....Nov 1 1930
Sewer Disposal Plant Bonds.
5s '17 F-A \$26,500.....
(Due serially ending 1937.)
BOND. DEBT Apr 1 '22 \$210,000
Special fund bonds (add'l) 447,100
Tax levy val. '20 (1/4 appr.)
Real 844,240
Personal 240,940
Other property 29,757
Total 1,114,937
Moneys & credits (add'l) full value) 2,592,998
City tax rate (per \$1,000) '20 \$87.00
Population 1910, 4,616 1920, 6,627
INT. on bonds marked (1/4) at Geo. M. Bechtel & Co., Davenport.

NEWTON IND. SCHOOL DIST.
Building Bonds.
5s '17 M-N \$150,000.....Nov 1 '27-'37
5s '18 M-N 75,000.....Nov 1 1938
(Subject to call after Nov. 1 1928.)
BOND. DEBT 1922 \$225,000
Other debt 8,300
Tax levy val. '16 (1/4 appr.) \$1,046,729
Moneys and credits (add'l) full value) 1,452,932
Assessed actual value 1916 4,186,917
Population in 1917 (est.) 5,500

NORTHWOOD IND. SCH. DIST.
This district is in Worth County.
BOND. DEBT Nov 22 '22 \$44,000
Population in 1920.....1,597

O'BRIEN COUNTY.
Primghar is the county seat.
Bridge Funding Bonds.
5s '18 \$13,000.....1926-1928
s 6,775
s 40,000
s 60,000
Road Bonds.
5s '21 \$700,000
Court-House Constr. Bonds.
5s '15 F-A \$57,000.....1923-1925
GEN. BD. DT. Nov 19 '21 \$693,775
Tax levy val. (1/4 appr.) '21 1,899,010
Moneys and credits (add'l) full value) 7,436,283
Pop'n 1910, 17,262; 1920, 19,051
INT. at Geo. M. Bechtel & Co., Davenport, and on 5s of 1921 at County Treasurer's office.

OELWEIN.
This city is in Fayette County.
GEN. BD. DT. Nov 1 '22 \$51,556
Certificate debt (included) 13,693
Floating debt 13,781
Sinking funds—General 2,500
Water 6,000
Tax levy val. '20 (1/4 appr.)
Real estate 663,035
Personal 139,366
Other property 38,918
Total 841,319
Moneys and credits (add'l) 1,312,678
Tax rate (per \$1,000) '21 \$49.15
Population 1910, 6,028; 1920, 7,455

OGDEN SCHOOL DISTRICT.

This district is in Boone County. High-School Bonds. 5s '16 M-N \$20,000 May 1 '23-'33

OSCEOLA.

This city is in Clarke Co. First Incorp. in 1859 and again in 1886. BOND. DEBT Oct 2 '22 \$57,000

OSCEOLA COUNTY.

Sibley is the county seat. Funding Bonds. 5s '16 \$10,000 1925 4 1/2s '16 13,000 1936

BOND. DEBT Nov 19 21.

\$177,000 Tax levy val. (3/4 appr.) '21 Real estate 5,213,754

OSCEOLA IND. S. D.

This district is in Clarke County. Refunding Bonds. Building Bonds. 5s '18 M-N \$41,627 Nov 1 '23-'36

OSKALOOSA.

This city is in Mahaska County. First incorporated in 1853 and again in 1862. Funding Bonds. 5s '18 M-N \$41,627 Nov 1 '23-'36

OSKALOOSA INDEP. SCH. DIST.

5s '18 M-N \$10,000 1925 5s '18 M-N \$15,000 1929-1936

OTTUMWA.

Ottumwa is in Wapello Co. Inc. with special charter 1857; reorganized under General Incorp. Law 1868

OWASA CONSOL. SCH. DIST.

This district is in Hardin County. Building Bonds. 4 1/2s '17 M-N \$33,700 Nov 1 '23-'37

PACKWOOD CONS. IND. D.

This district (P. O. Packwood) is in Jefferson County. School-Building Bonds. 5s '20 M-N \$95,000 May 1 1925

PAGE COUNTY.

Clarinda is the county seat. Funding Bonds. 4 1/2s M-N \$65,000 1929-1939

PALO ALTO COUNTY.

Emmettsburg is the county seat. Funding Bonds. 5s '18 M-N \$6,000 1923-1930

PATON IND. SCHOOL DIST.

This district (P. O. Paton) is in Green County. School Building Bonds. 5s '22 s-a \$50,000 June 1 1942

PELLA.

This city is in Marion Co. First Incorp. in 1855 and again in 1871.

POLK COUNTY.

Des Moines is the county seat. Road Bonds. 5s '19 \$43,000 1923-1936

COURT-HOUSE BONDS.

4s '05 A-O \$12,000 Oct 1 '23-'24 Funding Bonds. 4 1/2s '07 \$37,000 1922

ROCKFORD IND. SCH. DIST.

This district (P. O. Rockford) is in Floyd County. Funding Bonds. 5s '19 \$70,000 1924-1939

ROCK RAPIDS.

This city is in Lyon County. Water, Light & Heating Bonds. 4 1/2s '16 \$15,000 May 1 1926

ROCK RAPIDS IND. S. D.

This district (P. O. Rock Rapids) is in Lyon County. Bonded Debt. \$130,000

ROCK RAPIDS IND. SCH. DIST.

This district is in Allamakee Co. BOND. DEBT Nov 1922 \$37,000

POTTAWATTAMIE COUNTY.

Council Bluffs is the county seat. Ref. Road & Bridge Bonds. 5s '15 s-a \$140,000 1920-1939

POWESHIEK COUNTY.

Montezuma is the county seat. Funding Bonds. 5s '18 M-N \$75,000 1923-1935

PELLA IND. SCH. DIST.

High-School Bonds. 5s '15 M-N \$6,000 May 1 '23-'24

PERRY.

This city is in Dallas County. Sewer Bonds. \$2,054.40

PERRY IND. SCHOOL DIST.

Building Bonds. 5s '13 \$70,000 Apr 1 1923

PETERSON CONSOL. IND. S. D.

This district is in Clay County. Building Bonds. 5s '17 M-N \$50,000 1923-1937

POCAHONTAS COUNTY.

Pocahontas is the county seat. Bridge Funding Bonds. 4 1/2s '17 J-J \$40,000 1923-1927

POCAHONTAS CO. DRAINAGE DISTRICTS.

BOND. DEBT Oct 1 1918 \$150,000 Floating debt (additional) 30,000

POLK COUNTY.

Des Moines is the county seat. Road Bonds. 5s '19 \$43,000 1923-1936

COURT-HOUSE BONDS.

4s '05 A-O \$12,000 Oct 1 '23-'24 Funding Bonds. 4 1/2s '07 \$37,000 1922

ROCKFORD IND. SCH. DIST.

This district (P. O. Rockford) is in Floyd County. Funding Bonds. 5s '19 \$70,000 1924-1939

ROCK RAPIDS.

This city is in Lyon County. Water, Light & Heating Bonds. 4 1/2s '16 \$15,000 May 1 1926

ROCK RAPIDS IND. S. D.

This district (P. O. Rock Rapids) is in Lyon County. Bonded Debt. \$130,000

ROCK RAPIDS IND. SCH. DIST.

This district is in Allamakee Co. BOND. DEBT Nov 1922 \$37,000

POTTAWATTAMIE COUNTY.

Council Bluffs is the county seat. Ref. Road & Bridge Bonds. 5s '15 s-a \$140,000 1920-1939

POWESHIEK COUNTY.

Montezuma is the county seat. Funding Bonds. 5s '18 M-N \$75,000 1923-1935

PELLA IND. SCH. DIST.

High-School Bonds. 5s '15 M-N \$6,000 May 1 '23-'24

PERRY.

This city is in Dallas County. Sewer Bonds. \$2,054.40

PERRY IND. SCHOOL DIST.

Building Bonds. 5s '13 \$70,000 Apr 1 1923

PETERSON CONSOL. IND. S. D.

This district is in Clay County. Building Bonds. 5s '17 M-N \$50,000 1923-1937

POCAHONTAS COUNTY.

Pocahontas is the county seat. Bridge Funding Bonds. 4 1/2s '17 J-J \$40,000 1923-1927

POCAHONTAS CO. DRAINAGE DISTRICTS.

BOND. DEBT Oct 1 1918 \$150,000 Floating debt (additional) 30,000

POLK COUNTY.

Des Moines is the county seat. Road Bonds. 5s '19 \$43,000 1923-1936

COURT-HOUSE BONDS.

4s '05 A-O \$12,000 Oct 1 '23-'24 Funding Bonds. 4 1/2s '07 \$37,000 1922

ROCKFORD IND. SCH. DIST.

This district (P. O. Rockford) is in Floyd County. Funding Bonds. 5s '19 \$70,000 1924-1939

ROCK RAPIDS.

This city is in Lyon County. Water, Light & Heating Bonds. 4 1/2s '16 \$15,000 May 1 1926

ROCK RAPIDS IND. S. D.

This district (P. O. Rock Rapids) is in Lyon County. Bonded Debt. \$130,000

ROCK RAPIDS IND. SCH. DIST.

This district is in Allamakee Co. BOND. DEBT Nov 1922 \$37,000

POTTAWATTAMIE COUNTY.

Council Bluffs is the county seat. Ref. Road & Bridge Bonds. 5s '15 s-a \$140,000 1920-1939

POWESHIEK COUNTY.

Montezuma is the county seat. Funding Bonds. 5s '18 M-N \$75,000 1923-1935

PELLA IND. SCH. DIST.

High-School Bonds. 5s '15 M-N \$6,000 May 1 '23-'24

PERRY.

This city is in Dallas County. Sewer Bonds. \$2,054.40

PERRY IND. SCHOOL DIST.

Building Bonds. 5s '13 \$70,000 Apr 1 1923

PETERSON CONSOL. IND. S. D.

This district is in Clay County. Building Bonds. 5s '17 M-N \$50,000 1923-1937

POCAHONTAS COUNTY.

Pocahontas is the county seat. Bridge Funding Bonds. 4 1/2s '17 J-J \$40,000 1923-1927

POCAHONTAS CO. DRAINAGE DISTRICTS.

BOND. DEBT Oct 1 1918 \$150,000 Floating debt (additional) 30,000

Tax levy val. '22 (3/4 appr.):

Real 5,021,676 Personal 723,387

RINGSTED SCHOOL DISTRICT.

This district (P. O. Ringsted) is in Emmet County. Funding Bonds. 5s '19 \$43,000 1929

ROCKFORD.

This town is in Floyd County. 6s '20 A-O \$33,850 1922

ROCKFORD IND. SCH. DIST.

This district (P. O. Rockford) is in Floyd County. Funding Bonds. 5s '19 \$43,000 Aug 1 1932

ROCK RAPIDS.

This city is in Lyon County. Water, Light & Heating Bonds. 4 1/2s '16 \$15,000 May 1 1926

ROCK RAPIDS IND. S. D.

This district (P. O. Rock Rapids) is in Lyon County. Bonded Debt. \$130,000

ROCK RAPIDS IND. SCH. DIST.

This district is in Allamakee Co. BOND. DEBT Nov 1922 \$37,000

POTTAWATTAMIE COUNTY.

Council Bluffs is the county seat. Ref. Road & Bridge Bonds. 5s '15 s-a \$140,000 1920-1939

POWESHIEK COUNTY.

Montezuma is the county seat. Funding Bonds. 5s '18 M-N \$75,000 1923-1935

PELLA IND. SCH. DIST.

High-School Bonds. 5s '15 M-N \$6,000 May 1 '23-'24

PERRY.

This city is in Dallas County. Sewer Bonds. \$2,054.40

PERRY IND. SCHOOL DIST.

Building Bonds. 5s '13 \$70,000 Apr 1 1923

PETERSON CONSOL. IND. S. D.

This district is in Clay County. Building Bonds. 5s '17 M-N \$50,000 1923-1937

POCAHONTAS COUNTY.

Pocahontas is the county seat. Bridge Funding Bonds. 4 1/2s '17 J-J \$40,000 1923-1927

SERGEANT BLUFF CONSOL. IND. SCHOOL DISTRICT.
This district is in Woodbury Co.
Building Bonds (Tax-exempt).
4 1/2% 16 M-N \$361,800. Nov 1 '23-'36
5% '17 F-A 15,000. June 1 1937
BOND. DEBT Nov 1 '18. \$30,000
Ass'd val'n 1917 (1/4 act.) 706,554
Total tax rate (per \$1,000) '17. \$43.00
Population in 1918 (est.) 1,500
INT. on 4 1/2% is payable in Chicago and on 5% in Davenport.

SEYMOUR.
This city is in Wayne Co. First incorp. in 1874 and again in 1906.
Refunding Bonds.
5% '12 A-O \$11,500. Apr 1 1932
Waterworks Bonds.
5% '09 M-S \$30,000. Sept 15 1929
Sewer Bonds.
5% '09 M-S \$5,000. Sept 15 1929
Sewer Utility & Purifying Plant.
5 1/2% 18M-N \$15,000. Mar 1 1936
TOT. B.D. DT. Nov 1922. \$61,500
Tax levy val. (1/4 app'd) '22. \$28,236
Moneys and credits (add'l. full value) 628,920
Tax rate (per \$1,000) 1922. \$160.70
Population in 1910. 2,290
INT. payable in Chicago and Minneapolis.

SHEFFIELD SCH. DIST.
This district is in Franklin Co.
BOND. DEBT Nov 1922. \$35,000
Tax levy val. (Real estate. 210,471) (1/4 app'd) '18. Personal. \$0,407
Moneys and credits (add'l. full value) 221,850
Tot. assess. val. '20 (1/4 act.) 280,872
Tot. tax rate (per \$1,000) '20. \$141.00

SHELBY CONSOL. SCH. DIST.
This district (P. O. Shelby) is in Shelby County.
BOND. DEBT Sept 27 '22. \$238,000
Tax levy val. (1/4 app'd) '21. \$72,159

SHELBY COUNTY.
Harlan is the county seat.
Funding Bonds.
6% '21 M-N \$60,000. 1928-1933
15,000. 1834
24,000
BOND. DEBT Nov 23 '22. \$95,000
Taxable value, real. 8,964,675
Taxable value, personal. 1,997,859
Tax levy val. (1/4 app'd) '21. 10,962,531
Moneys & credits (add'l.) 5,662,834
State & Co. tax (per \$1,000) '21. \$28.39
Popula'n, 1910, 16,552 1920, 16,065

SHELDON IND. SCH. DIST.
This district is in O'Brien and Blount counties.
High School Bonds.
4 1/2% 16 M-N \$75,000. May 1 1936
BOND. DEBT Nov 19 '21. \$120,000
Tax levy val. (1/4 app'd) '21. 616,104
Personal. 151,500
Other property. 142,856
Total. 910,290

SHENANDOAH.
This city is in Page County.
BOND. DEBT Apr 1 1922. \$121,500
Warrant debt. 9,587
Taxable values (Real. 605,586) (Personal. 182,858) 1921 (1/4 app'd) 788,444
Other prop. 40,890
Total. 829,334
Moneys & credits (add'l.) 1,330,089
Total tax rate (per \$1,000) '21. \$85.50

SHENANDOAH IND. SCH. DIST.
This district is in Page County.
Building Bonds.
4 1/2% 17M-N \$16,000. May 1 '27-'30
15,000. May 1 '31-'33
18,000. May 1 '34-'36
11,000. May 1 1937
BOND. DEBT Oct 1918. \$160,000
Assessed valuation 1915. \$3,830,114
Population in 1918. 5,896
INT. payable at Shenandoah.

SIGOURNEY.
This city is in Keokuk Co. Inc. about 1844.
Sewer (Bd. after Feb. 1 1929).
4 1/2% 11 F-A \$35,000. Feb 1 1931
Funding Bonds.
5% M-N \$13,000. (8500 payable each 6 months beg. May 1 1916 to May 1 1926 and \$1,000 each 6 months thereafter.)
Liberty Memorial Bonds.
5% '10. Nov 1 1926
11,000. Nov 1 '28-'38
2,000. Nov 1 1939
1,000. Nov 1 1940
5% '21 M-N 2,000. Nov 1 1941
1,000. Nov 1 1942
2,000. Nov 1 1943
1,000. Nov 1 1944
10,000. Nov 1 '45-'49
City Hall Bonds.
5% '21 M-N \$24,000. Nov 1 '26-'40
(For amount due each year see V. 114, p. 1101.)
BOND. DEBT Sept 28 '22. \$162,000
Sinking fund (est.) 3,000
Total appraised val. 1921. 1,310,448
Tax levy val. (1/4 app'd) 462,612
Moneys and credits (add'l. total, full value) 1,838,433
Total tax rate (per \$1,000) '20. \$23.50
Population, 1910, 2,032 1920, 2,210
INTEREST is payable at Harris Trust & Savings Bank, Chicago, and by Geo. M. Bechtel & Co., Davenport.

SILVER LAKE TOWNSHIP CON. SCHOOL DISTRICT
\$14,000
School Bldg. Bonds (Tax-free).
5% '20 M-N \$96,000. 1929-1939
BOND. DEBT Sept 30 '21. \$110,000
Tax levy val. (1/4 app'd) '19. \$86,928
Moneys and credits (add'l. full value) 45,250
Population 1920 (est.) 1,100
INT. on 5% of 1920 at the office of White-Phillips Co., Davenport

SIoux CITY.
City is in Woodbury Co. First incorp. in 1857 and again in 1874. Commission govt. adopted Feb. 15 1910.
Refunding Bonds.
4 1/2% 16 J-J 10,000. Apr 1 1935
126,000. Apr 1 1936
4 1/2% 16 J-J 280,000. Jan 1 '23-'36
4 1/2% 18 J-J 200,000. Jan 1 1938
5% 255,000. 1923-1939
6% '20 104,000. Aug 15 1940
Judgment Funding Bonds.
4 1/2% 05 J-J \$59,000. Jan 1 1925
Park Bonds.
6% '20 100,000. Aug 15 '35-'39
150,000. Aug 15 '40-'45
Water Bonds.
6% '21 100,000. 1929-1941
BOND. DEBT Sept 1 '22. \$1,264,000
Water debt (incl.) 100,000
Floating debt (add'l.) 37,462
Sinking fund. 53,384
Appraised value 1922—
R.R., telephone, &c. 75,695,482
Personal. 1,800,000
Total. 76,495,482
Tax levy value (1/4 app'd) 23,924,785
Moneys & credits (add'l. 5 mills tax on full value) 14,314,496
Tax rate (per \$1,000) 1921. \$141.00
Pop'n 1910, 47,828; 1920, 71,227
INT. in New York City; and on 6% of 1920 in New York City or at the office of the City Treasurer.

SIoux CITY IND. SCH. DIST.
School Bonds.
5% '18 \$75,000. 1928
5% '19 215,000. 1939
5% '20 200,000. Oct 1 1940
5% '21 J-J 300,000. Jan 1 1941
5% '21 s-a 260,000. June 1 1941
4 1/2% '22 30,000. July 1 1942
Refunding Bonds.
4 1/2% 13 M-S \$130,000. May 1 1923
5% '19 M-N \$225,000. 1927
BOND. DEBT Oct 1 '22. \$1,435,000
Floating debt (add'l.) 8,000
Sinking fund. 87,898
Value school prop. 1931. 3,397,065
Real estate. 3,219,317
Equipment. 177,738
Tax levy val. '22 (1/4 app'd):
Real estate. 18,467,137
Personal. 341,591
Total. 18,808,728
Moneys and credits (add'l. full value) 14,314,496
School tax (per \$1,000) 1922. \$60.35
Population in 1920. 75,000
INT. on bonds of 1913, on 5% refunding of 1919 and \$300,000 issue at Cont. & Comm. Tr. & Sav. Bk., Chicago; on 5% of 1918 and 1920 and 4 1/2% of 1922 at Geo. M. Bechtel & Co., Davenport; and on the \$215,000 and \$290,000 issues at Great Northern Trust Co., Chicago.

SIoux RAPIDS CONSOL. S. D.
This district is in Buena Vista Co.
BOND. DEBT Nov 1922. \$54,000
Tax levy val. '21 (1/4 app'd) 630,000

SLATER SCH. DIST.
This district is in Story County.
Building bonds. \$25,000
BOND. DEBT Oct 1 1922. \$25,000
Floating debt (add'l.) 6,279
Tax levy val. '21 (1/4 app'd) 256,436
Tax rate (per \$1,000) 1919. \$110.90
Population 1920. 670

SLOAN IND. SCH. DIST.
This district is in Woodbury Co.
4 1/2% 16 M-N (\$33,000 M-N 1 '23-'33
8,000 M-N 1 '34-'35
BOND. DEBT Sept 30 '22. \$42,500
Tax levy val. (1/4 app'd) '22. 691,949
Tax rate (per \$1,000) 1922. \$57.60
Population in 1922. 1,500

SPENCER.
This city is in Clay County.
Funding and Fire Bonds.
5 1/2% '18 \$19,500. Mar 1 1928
6% '18 10,500
Electric-Light-Plant Bonds.
4 1/2% 17M-N \$50,000. May 1 1936
12,000. May 1 1937
TOTAL DEBT Dec 12 '22. \$62,000
Taxable value 1922. \$25,690
Moneys & credits (add'l.) 770,720
Tax rate (per \$1,000) '21. \$46.50
Population, 1910, 3,005 1920, 4,599
INT. at Geo. M. Bechtel & Co., Davenport, or at Chicago office.

SPENCER IND. SCH. DIST.
This district is in Clay County.
Building Bonds.
5% '13 F-A 1,000. Aug 1 1923
(Part yearly) 40,000
Refunding Bonds.
5% '22 M-N \$55,000. May 1 1942
BOND. DEBT Apr 10 1916. \$72,000
Tax levy val. '15 (1/4 app'd) 679,284
Moneys and credits (add'l. total, full value) \$499,660
Tax rate (per \$1,000) 1915. \$47.30
INT. at G. M. Bechtel & Co., Davenport.

SPIRITLAKE CON. IND. S. D.
This district is in Dickinson Co.
Building Bonds.
5% '14 M-N \$90,000. May 1 1924
(Subject to call \$2,000 in 1919 and \$2,000 in 1921, 1922 and 1923.)
BOND. DEBT July 1 1922. \$86,000
Sinking fund. 5,199
Tax levy val. (1/4 app'd) '20. 647,306
Real estate. 175,256
Personal. 882,662
Total. 1,529,968
Moneys and credits (add'l. full value) 512,292
Tax rate (per \$1,000) 1921. \$71.40
Population in 1920. 1,701
INT. at District Treasurer's office.

STANWOOD SCHOOL DISTRICT
This district (P. O. Stanwood) is in Cedar County.
BONDED DEBT. (7)
\$150,000

STORM LAKE IND. SCH. DIST.
This district is in Buena Vista Co.
5% '18 40,000
5% '20 F-A 80,000. Aug 1 1925
Refunding Bonds.
5% 551,000
BOND. DEBT Nov 1921. \$166,000
Tax levy val. '20 (1/4 app'd) 1,103,057
Moneys and credits (add'l. full value) 3,134,497

STORY CITY SCHOOL DIST.
This district (P. O. Story City) is in Story County.
School-Building Bonds.
5% '14 4,000. 1923-1924
5% '20 15,000. 1923-1926
5% '18 J-J 1,000. 1923-1931
18,000. 1932-1937
17,000. 1938-1939
(Subject to call Jan. 1 1928.)
TOTAL DEBT Oct 10 '21. \$35,000

STRAHAN CONSOL. IND. S. D.
This district is in Mills County.
Building Bonds.
5% '17 A-O \$50,000. Oct 1 1937
TOTAL DEBT. (7)
\$70,000

STUART.
This city is in Guthrie County.
First incorp. in 1877 and again in '85.
Funding Bonds.
6% '21 J-D \$20,000. 1937-1941
TOTAL DEBT Mar 31 '22. \$124,087
Water debt (incl.) 48,000
Tax levy val. '20 (1/4 app'd):
Real. 206,632
Personal. 55,298
Total. 261,930
Moneys & credits (add'l.) 1,192,375
Population, 1910, 1,826 1920, 1,716

SULPHEUR SPRINGS SCH. DIST.
This district is in Buena Vista Co.
Building Bonds.
5% '16 M-N \$225,000. May 1 1936
BONDED DEBT Apr 1919. \$40,000
Tax levy val. '19 (1/4 app'd) 519,675

SUTHERLAND IND. CONS. S. D.
This district (P. O. Sutherland) is in O'Brien County.
Funding Bonds.
6% '21 J-D \$120,000. June 1 1926
BOND. DEBT Oct 1922. \$126,000
Tax levy val. (1/4 app'd) 524,435
INT. at the Continental & Commercial Trust & Savings Bank, Chicago.

SWALEDALE CON. IND. S. D.
This district is in Cerro Gordo Co.
Building Bonds.
5% F-A \$10,000. Feb 1 '26-'35
20,000. Feb 1 1936
BOND. DEBT Nov 1919. \$35,000
INT. payable at Continental & Commercial Nat. Bank, Chicago.

SWEA CITY SCHOOL DIST.
This district is in Kossuth County.
Building Bonds.
4 1/2% 16 M-N \$80,000. Nov 1 1936
BOND. DEBT Oct 3 1921. \$51,000
Floating debt (add'l.) 8,680
Assess. val. real estate. 2,499,200
Other assess. property. 393,735
Tot. ass'd val. '21 (1/4 act.) 2,892,935
Tax levy val. (1/4 app'd) '21. 723,233
Population 1920. 1,600

TABOR CONS. SCHOOL DIST.
This district (P. O. Tabor) is in Fremont County.
School Bonds.
5% '18 40,000
TOTAL DEBT Oct 1 1922. \$58,000

TAMA COUNTY.
Toledo is the county seat.
Refunding Bridge Bonds.
4 1/2% 17 May \$60,000. May 1 '27-'32
Funding Bridge Bonds.
5% '18 585,000. 1931-1937
5% '18 M-N 75,000. 1931-1937
Funding Poor Bonds.
5% '18 16,000
Funding Bonds.
5% 524,000
TOTAL DEBT. (7)
Tax levy val. (1/4 app'd) '21 \$13,514,662
Moneys & credits (add'l.) 9,485,985
Pop'n 1910, 22,159; 1920, 21,861

TAMA SCHOOL DISTRICT.
This district is in Tama County.
5% '13 A-O \$7,000. 1923
BOND. DEBT Oct 9 '19. \$50,000
Tax levy val. '18 (1/4 app'd) 607,334
School tax rate (per \$1,000) '18. \$36.50
Population in 1918 (est.) 3,000
INT. at G. M. Bechtel & Co., Davenport.

TAYLOR COUNTY.
County seat is Bedford
Road and Bridge Bonds.
5% '18 M-N \$355,000. 1922-1937
BOND. DEBT Nov 24 '22. \$55,000
Floating debt. 20,000
Assess. val. real estate. 22,166,550
Assess. val. personal. 2,339,494

Other property. \$2,300,000
Tot. ass'd val. '21 (25% act) 26,806,014
Tax levy val. (1/4 app'd) '22. 6,701,503
Moneys and credits (add'l. full value) 5,926,438
State & Co. tax (per \$1,000) '22. \$28.30
Popula'n, 1910, 16,312 1920, 15,514

TOLEDO.
This city is in Tama County.
Water-Works Bonds.
5% '19 M-S \$35,000. 1923-1939
Fund & Refunding Bonds.
6% '21 15,000. Nov 1 1941
Funding Bonds.
6% '20 M-S 13,000. 1924-1930
6% '20 0,000. 1923-1928
6% '21 3,000. 1941
BOND. DEBT Sept 30 '22. \$73,000
Water debt (incl.) 50,000
Tax levy val. (1/4 app'd) '21:
Real estate. 268,141
Personal. 77,038
Other property. 27,249
Total. 372,428
Moneys & credits (add'l.) 1,406,432
Total tax rate (per \$1,000) '21. \$17.00
Population, 1910, 1,626 1920, 1,604

TOLEDO IND. SCH. DIST.
This district is in Tama County.
School Building Bonds.
4 1/2% 14 A-O \$3,000. Apr 1 1923
5% '14 58,000. April 1924
BOND. DEBT Oct 4 '22. \$61,000
Tax levy val. (1/4 app'd) '21:
Real estate. 360,000
Personal. 61,000
Moneys and credits. 1,450,432
Sch. tax rate (per \$1,000) '21. \$83.00
Population in 1920. 1,900
INT. is payable at District Treasurer's office.

TRAEER IND. SCHOOL DIST.
This district is in Tama County.
Building Bonds.
5% '17 F-A \$50,000. Aug 1 1937
(Subject to call after Aug. 1 1927.)
BOND. DEBT Oct 1923. \$80,000
Appraised val. (Real estate. 264,455) (Personal. 80,532) 344,987
Moneys & credits (add'l. full value) 477,320
INT. on 5% of 1917 at Mason City; on others at Davenport.

VALLEY JUNCTION.
This city is in Polk County. First incorp. in 1893 and again in 1906.
BOND. DEBT Nov 24 '22. \$11,000
Assessment debt (add'l.) 116,246
Water debt (add'l.) 33,500
Taxable value 1919—
Real estate. 368,270
Personal. 54,400
Total (1/4 actual) 422,670
Population, 1910, 2,573 1920, 3,631

VALLEY JUNCTION IND. S. D.
Building Bonds.
5% '16 J-D \$40,000. June 1 '23-'38
BOND. DEBT Oct 1922. \$55,500
Floating debt. 10,000
Tax levy val'n (Real estate. 250,000) (Personal. 50,000) 300,000
val'n 1922. (Total) 300,000
Rate of tax (per \$1,000) 1922. \$113.40

VAN BUREN COUNTY.
Keosauqua is the county seat.
Funding Bonds.
4 1/2% '03 \$45,000. 1906
4 1/2% '03 10,000. 1906
4 1/2% 16 M-N 24,000. May 1 '24-'31
186,000. M-N 1 '32-'35
5% '10 107,000
BOND. DEBT Nov 22 '22. \$212,000
Assessment debt (add'l.) 28,150
Tax levy val. (1/4 app'd) '21:
Real estate. 4,591,813
Personal. 659,075
Other assess. property. 634,466
Total. 5,885,354
Moneys and credits (add'l. total, full value) 3,207,974
State & Co. tax (per \$1,000) '21. \$32.00
Pop'n, 1910, 15,020; 1920, 14,060

VAN HORN IND. SCH. DIST.
This district is in Benton County.
Building Bonds.
5% '16 M-N \$14,000. Nov 1 '23-'35
16,000. Sept 1 1936
BOND. DEBT Sept 27 '22. \$31,000
Tax levy val '20 (1/4 app'd) 125,707
Moneys and credits (add'l. full value) 308,326
School tax rate (per \$1,000) '20 \$71.50
Population in 1920. 624
INT. payable at Geo. M. Bechtel & Co., Davenport.

VILLISCA.
This city is in Montgomery Co.
BOND. DEBT Nov 1922. \$14,500
Water debt (add'l.) 12,000
Assessment debt (add'l.) 41,158
Floating debt (add'l.) 35,000
Sinking fund. 9,038
Tax levy val. (1/4 app'd) '20. 1,363,017
Moneys & credits (add'l. total, full value) 1,180,459
Pop'n, 1910, 2,039; 1920, 2,111

VINTON SCHOOL DISTRICT.
This district (P. O. Vinton) is in Benton County.
Building Bonds (Tax-exempt).
6% '21 M-S \$100,000. Sept 15 1926
4 1/2% J-J 88,000. Serially
BOND. DEBT Sept 27 '22. \$184,000
Tax levy val. (1/4 app'd) '21:
Real estate. 492,567
Personal. 187,654
Total. 680,221
Moneys and credits (add'l. full value) 2,697,598
Sch. tax rate (per \$1,000) '21. \$86.08
INT. on 6% payable in Vinton; on 4 1/2% in Davenport.

WAGOUSTA TWP. CONSOL. IND. SCHOOL DIST.
This district (P. O. Ottosen) is in Humboldt County.
Building Bonds.
5s '16 J- 330,000.....1923-1936
5s '19 10,000.....1936
TOTAL DEBT Sept 27 '22.....\$54,000
Floating debt (add'l).....4,000
Tax levy val. (1/4 appr.) 1921.....405,438
Sch. tax rate (per \$1,000) '21.....\$15.25
Population in 1921.....1,000

WAPELLO COUNTY.
Ottumwa is the county seat.
..\$80,000.....1923-1926
..25,000.....1927
..120,000.....1928-1933
..30,000.....1934
..46,000.....1935
Funding Bonds.
6s '21 M-N \$58,000.....May 1 1938
6s '21 M-N 77,000.....
BOND. DEBT Jan 1 1922 \$663,500
Warrants outstanding (add'l) 79,074
Tax levy val. (1/4 appr.) '22:
Real estate.....8,006,531
Personal.....1,623,591
Other property.....104,978
Total.....9,630,122
Moneys and credits.....5,617,900
Value county property.....490,295
State & Co. tax rate, 1922.....\$43.00
Pop'n 1910, 37,743; 1920.....37,937
INT. at County Treasurer's office.

WARE CONSOL. IND. S. D.
This district is in Pochontas Co.
Building Bonds.
4 1/2s '16 M-N \$39,000.....May 1 1936
(Subject to call \$1,000 yearly for 5 years after 1921, and \$2,000 yearly for 10 years after 1926.)
BOND. DEBT Nov 1918.....\$40,000

WARREN CO. DRAIN. DIST.
District No. 1, District No. 3.
..\$23,500.....\$5,300
District No. 2, District No. 4.
..\$60,000.....\$30,000
Funding Bonds.
..\$30,000.....1924
..43,000.....1927
TOT. BD. DT. Nov 16 '20.....\$161,800
Tax appraised (Personal).....1,178,100
value 1920 (Real estate).....6,302,225
Total.....7,540,325

WASHINGTON.
This city is in Washington Co.
Funding Bonds.
5s '17 M-S \$1,500.....Sept 1 1927
24,000.....Sept 1 '28-'35
BOND. DEBT Sept 27 '22 \$60,500
Water debt (incl.).....39,500
Tax levy val. (1/4 appr.) '19 21,088,795
Moneys and credits (add'l).....4,898,474
Popula'n 1910, 4,380; 1920, 4,950
INT. at Geo. M. Bechtel & Co., Davenport, or at Chicago office.

WASHINGTON SCHOOL DIST.
School Bonds.
5s '18 M-N \$150,000.....1939
5s '19 200,000.....1939
TOTAL DEBT Sept 30 '22 \$208,000
Sinking fund.....7,000
Tax levy (1/4 appr.) 1921.....1,224,903
Moneys & credits '21 (add'l) 15,327,024
Tax rate (per \$1,000) 1921.....\$83.00
Population in 1921 (est.).....5,500

WASHINGTON TWP. CONSOL. SCHOOL DISTRICT.
This district (P. O. Rippey) is in Greene County.
..s '20 M-S \$100,000
BOND. DEBT Oct 6 1921.....\$168,000
Floating debt (add'l).....20,000
Assessed val. 1920.....3,568,895

WATERLOO.
County seat of Black Hawk Co.
First incorporated June 23 1868 and again in 1906. Population in 1910, 26,693 in 1920, 36,230.
Funding Bonds.
4s '05 M-N \$20,000.....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 47,500.....May 1 1935
6s '21 F-A 73,500.....
(For maturity see V. 113, p. 1277)
..s 22,000
Water-Works Bonds (Tax-free).
4 1/2s '10 J-J \$100,000.....Jan 15 1925
925,000.....Jan 15 1930
(Part due every 5 years.)
Fire Equip. Purchase Bonds.
6s '21 J-J \$36,500.....
(For maturity see V. 112, p. 870)
Bridge Bonds.
5s '09 M-N \$7,100.....Nov 1 1931
5s '09 M-N 74,000.....Nov 1 1929
5s '12 M-N 5,721.....Jan 1 23-'33
5s '13 20,500.....Apr 15 1933
5s '13 74,000.....Dec 1 1932
6s '20 166,000.....
Park Bonds.
5 1/2s '17 F-A \$59,630.....Aug 1 '23-'51
Municipal Indent. Bonds.
6s '20 F-A \$100,000
GEN. BD. DT., Incl. \$411,000 water bds. Mar. 31 '22 1,195,262
Warrant debt.....78,914
TOT. DEBT Mar 31 '22.....1,274,176
Assessment debt payable from special funds—
Paving bonds.....\$104,000
Sidewalk bonds.....4,588
Sewer bonds.....32,759
Tax levy val. '20 (1/4 appr.)—
Real.....5,682,534
Personal.....1,216,223
Other property.....245,496
Total.....7,144,253
Moneys & credits (add'l).....5,827,135
City tax rate (per \$1,000) '20.....\$57.15
INT. at Nat. Park Bank, N. Y. City, except on issue of 1908, which is payable at Waterloo in N. Y. except and on the issue marked (*), which is payable at the City Treasurer's office.

WATERLOO IND. SCH. DIST.
4 1/2s '14 M-S \$45,000.....Mar 1 1924
..s (300,000).....1925
..s (400,000).....1930
Refunding Bonds.
5s '16 M-N \$24,000.....May 1 1923
..s 27,000
BOND. DEBT Nov 22 '21.....\$701,000
Floating debt.....120,000
Tax levy val. '21 (1/4 appr.) 1,380,776
School tax rate (per \$1,000) '21 \$80.00
Population in 1918 (est.).....18,000
INT. on bonds marked (*) at Geo. M. Bechtel & Co., Davenport. Others at Elston, Clifford & Co., Chicago.

WATERLOO (EAST) IND. SCH. D.
..s 113,000.....1926
Funding & Building Bonds.
5s '15 J-D \$25,000.....June 1 1925
High-School-Bldg. Bonds.
4 1/2s '16 F-A \$150,000.....Feb 1 1936
5s '18 M-S 100,000.....Sept 1 1928
Refunding Bonds.
4 1/2s F-A \$13,000.....1929
6s J-J 12,000.....1926
4s '13 J-D 24,000.....June 1 1923
4 1/2s '17 100,000.....Jan 1 1937
4 1/2s '17 18,000.....July 1 1937
5s '22 21,500.....July 1 1927
BOND. DEBT Oct 1922.....\$509,500
Taxable val. '20 (1/4 act.).....5,818,286
Appraised value 1920.....17,234,285
School tax rate (per \$1,000) '20 \$20.00
Population 1920.....23,000
INT. on bonds at Dist. Treas. office in New York exchange.

WAUKEE CONSOL. IND. S. D.
This district is in Dallas County.
Building Bonds.
4 1/2s '17 M-N \$47,125.....May 1 '23-'35
5s '17 F-A 20,000.....Aug 1 1937
TOTAL DEBT.....(7)

WAUKON IND. SCH. DIST.
This district is in Allamakee Co.
High School Bonds.
4 1/2s '16 M-N \$55,000.....May 1 '23-'35
(\$2,000 yearly 1918-1925, incl.; \$3,000 yearly 1925-1929, incl.; \$4,000 1930, 1931 and 1932; \$5,000 1933 and 1934, and \$15,000 1935.)
BOND. DEBT Nov 1917.....\$65,000
Ass'd val'n, equalized 1915.....3,000,732
Moneys & credits (add'l).....316,100
Act. val. taxable prop. (est.) 3,500,000
Pop'n of district in 1915.....2,550
INT. at First Nat. Bank, Waukon, or at District Treasurer's office.

WAVERLY.
This city is in Bremer County.
Bonds are non-taxable. Incorp. March 2 1859.
Water-Works Refunding Bonds.
6s Water-Works.....July 1 1926
Cemetery Bonds.
6s '20 \$15,000.....1926-1930
Municipal Imp. (red. Dec. 1 '08)
4 1/2s '08 s-an \$15,000.....Dec 1 1928
Water and Light Bonds.
5s '15 \$25,000.....July 1 1935
5s '17 M-S 15,000.....Oct 1 1937
TOT. BD. DT. Oct 3 1922 \$82,000
Assessment debt (add'l).....55,000
Tax levy value (1/4 Real).....2,556,416
appraised) '20.....801,556
Moneys and credits.....1,623,882
Tax rate (per \$1,000) 1921.....\$40.00
Population 1910, 3,205; 1920, 3,252
INT. payable at Geo. M. Bechtel & Co., Davenport, or at Chicago office; on other bonds at First National Bank, Waverly.

WEBB CONSOL. SCH. DIST.
This district is in Clay County.
6s 1921.....\$1,880.....Nov 1 1923
Building Bonds.
4 1/2s '16 Mar \$45,000.....1936
TOTAL DEBT Nov 1922.....\$44,000
Taxable val. '22 (1/4 appr.).....473,425
Tax rate (per \$1,000) 1921.....\$50.00

WEBSTER CITY.
This city is in Hamilton County.
Municipal Gas Plant Bonds.
.....\$75,000
BOND. DEBT Sept 27 '22 \$112,500
Water, light & gas dr. (incl.) 107,000
Sinking fund (water).....4,000
Tax levy val. '22 (1/4 appr.):
Real estate.....\$10,617
Personal.....248,404
Total.....1,059,021
Moneys and credits (add'l).....3,248,485
City tax rate '21 (per \$1,000) \$38.50
Population, 1910, 5,208; 1920, 5,657

WEBSTER CITY IND. SCH. DIST.
A district in Hamilton County.
5s\$15,000.....Nov 1 1928
..s 35,000.....Nov 1 1930
..s 50,000.....Nov 1 31-'34
5s50,000.....Nov 1 1935
5s5,000.....Nov 1 36-'39
125,000.....Nov 1 1940
TOTAL DEBT 1921.....\$275,000
Tax levy val. (1/4 appr.) '21.....1,154,472
Money & credit (add'l).....2,405,438
Population 1918 (est.).....6,500

WEBSTER COUNTY.
Fort Dodge is the county seat.
Drainage Bonds.
5 1/2s '19.....\$90,000.....
..s 119,000.....
Funding Bonds.
6s \$40,000.....
BOND. DEBT Nov 1921.....\$40,000
Tax levy val. (1/4 appr.) '21.....\$16, 50,000
Popula'n, 1910, 34,629; 1920, 37,611

WEST BEND CONSOL. SCH. D.
This district is in Palo Alto Co.
Building Bonds.
4 1/2s '16 M-N \$82,500.....Mar 1 1936
5s '17 M-N 15,000.....Mar 1 1936
TOTAL DEBT Oct 1919.....\$80,000
Tax levy val. '15 (1/4 appr'd).....587,634
Population in 1917 (est.).....1,300

WEST LIBERTY.
This town is in Muscatine Co.
Electric-Light Bonds.
5s '19 M-N \$24,000.....1923-1934
TOTAL DEBT Mar 31 '21.....\$45,407
Tax levy val. 1921.....2,238,555
Population, 1910, 1,666; 1920, 1,834

WEST LIBERTY IND. SCH. DIS.
This district is in Muscatine Co.
Building Bonds.
4 1/2s '16 M-N \$56,000.....May 1 '23-'36
(Subject to call after 1931)
4 1/2s '17 M-N \$17,000.....May 1 1936
BOND. DEBT Nov 24 '22.....\$82,000
Tax levy value (Real estate).....475,892
1919 (1/4 Personal).....300,845
app'r'd).....Total.....776,713

WEST UNION.
This city is in Fayette County.
Paving Bonds.
..s M-N \$150,000.....
BONDED DEBT.....(7)
Pop'n, 1910, 1,652; 1920, 1,777

WHAT CHEER.
This city is in Keokuk County.
Sewer District No. 1 Bonds.
6s\$50,400
BOND. DEBT Mar 31 '21.....\$80,700
Tax levy val. '21 (1/4 appr.).....242,461
Moneys & credits (add'l).....578,946
Population, 1910, 1,720; 1920, 1,620

WHEATLAND IND. SCH. DIST.
This district is in Clinton County
Building Bonds.
4 1/2s '17 M-N \$8,000.....Nov 1 '23-'30
..s 9,000.....Nov 1 '31-'36
TOTAL DEBT Nov 24 '22.....\$34,000
Sinking fund.....1,000
Tax levy val. (1/4 appr.) '22.....325,000
Sch. tax rate (per \$1,000) '22.....\$62.00
Population in 1922.....539

WINNESHEK COUNTY.
County seat is Decorah.
Bridge Bonds.
4s '07 J-J \$84,000.....Jan 1 '23-'29
5s '13 M-N 67,000.....Nov 1 '30-'35
4 1/2s '17 75,000.....1937
GEN. BD. DT. Nov 21 '21 \$247,000
Floating debt (add'l).....49,832
Sinking fund.....1,000
Tax levy val. (1/4 appr.) '21.....9,875,727
Moneys and credits (add'l).....30,000
full value).....5,802,715
Total tax rate (per \$1,000) '20.....\$32.00
Pop'n, 1910, 21,729; 1920, 22,091
INT. payable in Decorah.

WINTERSET.
This city is in Madison County
First incorporated in 1876 and again in 1885.
Funding Bonds.
..s Water-Works Bonds.....1929
4 1/2s '09 \$60,000.....1929
5s '16 M-N 16,000.....May 1 '31-'36
Electric Light & Pow. Sys. Bds.
6s '21 J-J \$100,000.....
TOT. BD. DT. Oct 1922.....\$205,500
Water & light debt (incl.).....200,500
Appraised value 1921.....3,182,804
Moneys & credits (add'l).....5,048,766
Tax rate (per \$1,000) 1920.....\$58.80
Population 1910, 2,818; 1920, 2,906
INT. at Geo. M. Bechtel & Co., Davenport; others at First Nat Bank, Winterset.

WINTERSET SCHOOL DIST.
This district (P. O. Winterset) is in Madison County.
..s '19 \$150,000
BOND. DEBT Sept 27 '22 \$214,000
Tax levy val. (1/4 appr.) '21.....640,962
Moneys and credits.....2,691,896
Tax rate (per \$1,000) 1921.....\$86.00
Population in 1922 (est.).....3,000

WOODBINE IND. SCH. DIST.
This district (P. O. Woodbine) is in Harrison County.
Building Bonds.
4 1/2s\$25,000.....serially
BOND. DEBT Nov 1922.....\$25,000
Tax levy val. (1/4 appr.) '22.....750,000
Population in 1919.....1,500

WOODBURY COUNTY.
County seat is Sioux City.
Road Bonds.
5s '21\$270,000.....May 1 '23-'25
5s '22400,000.....May 1 '26-'31
Funding Bonds.
6s '21\$60,000.....Apr 1 '31-'35
County Bonds.
5s '18\$190,000.....1923-1932
5s '19100,000.....1925-1929
6s '21100,000.....Apr 1 '31-'33
Bridge Bonds.
5s '18\$13,000.....1923
6s '21100,000.....Apr 1 '26-'30
..s 18,000.....April 1 1931
Drainage Bonds.
5 1/2s\$95,000.....1923-1926
Court-House-Const. Bonds.
5s '15 J-J \$349,000.....1923-1932
CO. BD. DT. Sept 30 '22.....\$1,695,000
Tax levy val. '22 (1/4 appr.).....36,500,000
Moneys and credits (add'l).....15,000,000
full value).....20,835,000
State & Co. tax rate (per M.) '20.....\$35.00
Pop'n, 1910, 67,616; 1920, 93,000
INT. payable at office of Co. Treas.

WORTH COUNTY.
Northwood is the county seat.
Drainage Bonds.
6s '21\$200,000.....May 1 '25-'36
BOND. DEBT Dec 20 '22.....\$21,000
Drainage bonds (add'l).....421,060
Tax levy val. (1/4 appr.) '21.....4,455,982
Real estate.....1,251,641
Personal.....5,706,623
Moneys and credits (add'l).....3,417,265
full value).....11,630,469
Population, 1910, 9,950; 1920, 11,630

WRIGHT COUNTY.
Clarion is the county seat.
Bridge Bonds.
5s '13\$39,000.....1923-1928
5s '1528,000.....1929-1931
5s '1755,000.....1925-1930
County Road Bonds.
6s '20\$19,000.....1932-1933
6s '2168,000.....1934-1941
6s '2127,500.....July 1 '25-'28
6s '2122,500.....Sept 1 '31-'33
Funding Bonds.
5 1/2s\$68,000.....1934-1941
5 1/2s95,000.....Oct 1 1934
4 1/2s '22 70,000.....
BOND. DEBT Sept 30 '22 \$385,500
Tax levy val. '21 (1/4 appr.).....8,248,420
Real.....1,178,687
Personal.....9,427,107
Total.....10,605,794
Moneys & credits (add'l).....5,238,106
State & Co. tax '21 (per \$1,000) \$28.70
Popula'n, 1910, 17,951; 1920, 20,348

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. 1925).....Arthur M. Hyde
Lieutenant-Governor (term expires Jan. 1925).....Hiram Lloyd
Secretary of State (term exp. Jan. 1925).....Charles U. Becker
Treasurer (term expires Jan. 1925).....L. D. Thompson
Auditor (term expires Jan. 1925).....George E. Hackmann
Att'y-Gen'l (term expires Jan. 1925).....Jesse W. Barrett
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 1919.
The State of Missouri contains 114 counties and the City of St. Louis, the latter being a separate civil division subject to a dual government with a full set of both county and city officers.

HISTORY OF DEBT.—The interesting details of Missouri's eventful history in debt-making and debt-paying will be found on page 111 of the "State and City Supplement" for April 1893. The total debt, including accrued interest, &c., on Jan. 1 1865 was \$38,094,908. The indebtedness of the State at present is as follows:
State Capital Refdg. Bonds.
3 1/2s '13 J-J \$900,000 July 1 '23-'25
(Subject to call on any int.-paying date upon 30 days' notice.)
Certs. of Indeb. to State Fund—
School Fund.
5s '03 J-J \$22,000.....July 1 1923
5s '03 J-J 201,000.....Apr 28 1925
5s '06 J-J 2,000.....Jan 2 1926
5s '10 J-J 8,000.....July 1 1930
5s '11 J-J 2,300,000.....July 1 1931
5s '18 J-J 18,000.....July 1 1938
5s '22 J-J 1,000.....Jan 2 1942
Total July 1 1922.....\$3,159,000
Seminary Funds.
5s '02 J-J 1,000.....Nov 26 1922
5s '03 J-J 242,000.....July 2 1923
5s '03 J-J 5,000.....Nov 1 1923
5s '04 J-J 100,000.....Jan 22 1924
5s '04 J-J 55,000.....Jan 30 1924
5s '04 J-J 35,000.....Apr 19 1924
5s '01 J-J 646,958.....Apr 1 1941
5s '05 J-J 5,000.....Apr 2 1925
Seminary Funds (Con.)—
5s '95 J-J 22,381.....July 9 1945
5s '95 J-J 5,000.....Apr 9 1945
5s '08 J-J 5,000.....Feb 25 1926
5s '08 J-J 5,000.....Jan 1 1928
5s '08 J-J 6,000.....Mar 1 1928
5s '08 J-J 5,000.....Dec 15 1928
5s '09 J-J 5,000.....May 15 1929
5s '11 J-J 5,000.....July 1 1931
6s '11 J-J 122,000.....July 1 1931
5s '13 J-J 2,000.....Apr 15 1933
5s '13 J-J 5,000.....May 15 1933
5s '16 J-J 3,000.....Apr 1 1936
5s '18 J-J 6,000.....July 1 1938
Total July 1 1922.....\$1,239,839
Soldier's Bonus Bonds.
5s '22 M-S \$15,000,000* Mar 1 '25-'37
Road Bonds.
4 1/2s '22 M-S 2,000,000* Sept 1 1926
..s 3,000,000* Sept 1 1927
4 1/2s '22 J-D 4,000,000* Dec 1 '23-'24
..s 1,000,000* Dec 1 1925
* coupon or registered.
5s '22 J-J 3,000.....Jan 2 1942

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. On soldiers' bonus bonds at the State Treasurer's office; on the road bonds at the Chase National Bank.

TOTAL DEBT, &c.—The total bonded debt as of Sept. 1922 of the State was \$25,298,839. Included in this total are \$4,398,839 school and seminary certificates, which are held in trust by State. The total amount in Treasury to the credit of all of the State funds on July 1 1922 amounted to \$93,574,420. Of this amount, \$11,571,322 is the balance of the soldier's bonus fund, leaving a net total of \$22,003,098. 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 1921 to \$377,632,701, or of machinery, tools, merchandise, &c., as taxed on "merchants and manufacturers' tax books," which amounted in 1921 to \$274,327,822.

Years.	Assessed Valuation.	Tax Rate per \$1,000.	Years.	Assessed Valuation.	Tax Rate per \$1,000.
1922	\$3,978,384,618		1912	1,857,676,174	\$1.90
1921	4,228,663,636	1.09	1911	\$1,761,664,366	1.70
1920	4,279,799,709	1.80	1908	1,377,360,692	1.70
1919	2,299,280,167	1.80	1904	1,153,152,419	1.70
1918	1,909,536,707	1.80	1902	1,046,469,144	2.50
1917	1,758,880,010	1.80	1895	1,001,766,464	2.50
1916	1,701,937,523	1.80	1890	938,202,003	3.00
1915	1,658,587,414	1.80	1880	805,668,844	4.00
1914	1,946,950,547	1.80	1880	532,692,043	

The large increase in values for 1919 was due to an increase in valuations made by the State Board of Equalization for the benefit of the public schools of the State. Another such increase was made in 1921.

Of the tax rate per \$1,000 for 1921 (\$1.00), 20c. is to pay pensions to the blind, 10c. for the State Capitol bonds, and 70c. for the support of the State Government. This latter includes the higher institutions of learning, the eleemosynary institutions and salaries, criminal costs and all other expenses of the State Government.

DEBT LIMITATION.—Missouri has made provision in its constitution restricting the creation of debt both on behalf of the State and of its municipalities. That part relating to the State is found in Article 4, Sections 44-46 (a), 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 to pledge its credit for the payment of liabilities of any individual, association or corporation.

An amendment to Section 44 of Article 4 voted on Nov. 2 1920 provides for the issuance of State bonds in an amount not to exceed \$1,000,000 for a soldiers' settlement fund. The voters on Aug. 2 1921 voted in favor of a section—14b—providing for a soldier bonus bond issue of \$15,000,000. The validity of the soldier bonus amendment was tested in a friendly suit brought before the State Supreme Court where a decision favoring the bonus was made (V. 114, p. 216). Another amendment voted on Nov. 2 1920 (Section 44a) provides for the issue of \$60,000,000 bonds for highway purposes.

The sections relating to the indebtedness of cities and other municipalities are found in Article 4, Section 47; Article 9, Section 6; and Article 10, Sections 12 and 12a. These sections make clear (1) that a municipality cannot loan its credit; (2) that it cannot subscribe to the capital stock of corporations; (3) that it cannot get into debt unless two-thirds of the voters voting at an election favor it, and then only to an aggregate of 5% of valuation, except, as per amendment of 1920, that cities of 75,000 or more inhabitants may by a two-thirds vote create a debt not to exceed 10% of the assessed valuation, except also that with such assent any county may be allowed to become indebted in a larger amount for the erection of a court house or jail, or (as per amendment of 1906) for the grading, constructing, paving or maintaining of paved, graveled, macadamized or rock roads and necessary bridges and culverts therein; and, as per an amendment of 1920, that cities of 75,000 or more inhabitants may exceed the limit by an additional 10% for the purchase or construction of public utilities; and, except, also, per the amendment of 1920 (Section 12a—See V. 75, p. 1165) and amendment of 1920, cities of 30,000 inhabitants may, by a two-thirds vote, exceed the limit, by an additional 10% (as per amendment of 1920), 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. We publish below the full text of the sections referred to above.

Sec. 44. General Assembly Not to Contract Debts Except as Herein.—The General Assembly shall have no power to contract or to authorize the contracting of any debt or liability on behalf of the State, or to issue bonds or other evidences of indebtedness thereof, except in the following cases:—*First.* In renewal of existing bonds, when they cannot be paid at maturity out of the sinking fund or other resources.

Second. On the occurring of an unforeseen emergency, or casual deficiency of the revenue, when the temporary liability incurred, upon the recommendation of the Governor first had, shall not exceed the sum of \$250,000 for any one year, to be paid in not more than two years from and after its creation.

Third. On the occurring of any unforeseen emergency, or casual deficiency of the revenue, when the temporary liability incurred or to be incurred shall exceed the sum of \$250,000 for any one year, the General Assembly may submit an Act providing for the loan, or for the contracting of the liability, and containing a provision for levying a tax sufficient to pay the interest and principal when they become due (the latter in not more than thirteen years from the date of its creation), to the qualified voters of the State, and when the Act so submitted shall have been ratified by a two-thirds majority, at an election held for that purpose, due publication having been made of the provisions of the Act for at least three months before such election, the Act thus ratified shall be irrevocable until the debt thereby incurred shall be paid, principal and interest.

Fourth.—The object of this amendment is, in recognition of military service, to provide employment and rural homes for soldiers, sailors, marines and others who have served with the armed forces of the United States in the European war or other wars of the United States, including former American citizens who served in allied armies against the Central Powers and have been repatriated, and who have been honorably discharged, hereafter referred to as "soldiers"; and to accomplish such purposes by co-operation with the agencies of the United States engaged in work of a similar character. To provide the necessary funds for the State of Missouri to co-operate with the agencies of the United States, the contracting of the liability of the State of Missouri by the issuance of its bonds in an aggregate sum, not to exceed one million dollars, is hereby authorized and directed, said bonds to be in the denomination of one thousand or five hundred dollars each, or of both denominations (as the State Board of Fund Commissioners may determine) and be payable thirteen years from the issuance thereof; shall be payable to bearer in lawful money of the United States, and shall bear interest at a rate not to exceed four and one-half per centum a year (as the State Board of Fund Commissioners may determine), payable semi-annually on the first days of January and July of each year, and to that end suitable coupons shall be attached to each bond for the payment of said interest; each coupon shall have a facsimile of the signature of the State Treasurer engraved thereon. Said bonds shall be redeemable at the option of the State after eight years from date, shall be signed by the Governor, and countersigned by the Secretary of the State, with the great seal of the State attached, and shall be registered by the State Auditor to which he shall certify on each bond, and authenticate such registration by his signature and his official seal attached; said bonds, when so prepared and executed, under the supervision of the State Board of Fund Commissioners, shall be sold to the best advantage by said Board, but for not less than par. The proceeds of said sales or sale shall constitute a fund to be designated as the Soldiers' Settlement Fund, and shall be used exclusively as a revolving fund by the Soldiers' Settlement Board or department for such a period of time as it may designate, and for such projects of soldier settlement and at such costs as are approved by the Governor, and requisitions upon the Soldiers' Settlement Fund shall bear the Governor's approval. After which this fund with its accrued earnings, shall be returned to the general revenue fund of the State. Contract or contracts for expenditures or loans to carry the purpose of this Act in excess of said one million dollars, with interest collected thereon, shall, to the amount of said excess, be illegal and void and forever non-payable.

Sec. 2. That the General Assembly shall, and does hereby levy an annual tax of one cent on the one hundred dollars valuation of the taxable property of the State for the payment of the accruing interest on the said bonds, and for the creation of a sinking fund for the payment thereof, said taxes, begin-

ning with the year 1920, to be levied and collected annually as in case of other State taxes in this State, until said bonds are fully paid.

Sec. 44a. In addition to the exceptions made and created in Section 44, the General Assembly shall have the power, from time to time, for the purpose of constructing hard surfaced public roads, in each county of the State, to contract or to authorize the contracting of a debt or liability on behalf of the State, and to issue bonds or other evidences of indebtedness thereof not exceeding, in the aggregate, sixty millions of dollars, such bonds to bear interest at a rate not exceeding five per centum per annum, payable semi-annually, and maturing not later than thirty years from the date they bear. The said bonds and the interest that will accrue thereon shall be paid out of a fund to be provided by the levy and collection of a direct and annual tax upon all taxable property in the State. Any motor vehicle registration fees or license fees or taxes, authorized by law, except the property tax thereon, less the cost and expense of collection and the cost of maintaining any State highway department or commission, authorized by law, shall, after the issuance of such bonds, and so long as any bonds herein authorized are unpaid, be and stand appropriated without legislative action for and to the payment of the principal of the said bonds, and shall be credited to a sinking fund to be provided for by law. It shall be the duty of the State Auditor, annually, on or before the first day of July, to determine the rate of taxation necessary to raise the amount of money needed for that year to pay the principal and interest maturing in the next succeeding year, taking into consideration available funds, delinquencies and the cost of collection. The Auditor shall annually certify the rate of taxation so determined to the clerk of the county court of each county and to the assessor or other officer in the city of St. Louis, whose duty it may be to make up and certify the tax books wherein are extended the State taxes. It will be the duty of said clerk and the said assessor or other proper officer in the city of St. Louis to extend upon the tax books the taxes to be collected and certify the same to the collector of the revenue of their respective counties, and the city of St. Louis, who shall collect such taxes at the same time and in the same manner and by the same means as are now or may hereafter be provided by law for the collection of State and county taxes, and pay the same into the State treasury. The Legislature shall enact such laws as may be necessary to carry into effect this amendment.

Sec. 44b. In addition to the exceptions made and created in Sections 44 and 44a, the General Assembly shall have power, for the purpose of paying to each bona fide resident of the State of Missouri who served honorably in the military or naval forces of the United States of America at any time between the sixth day of April, 1917, and the 11th day of November, 1918, a bonus of ten dollars for each and every month or major fraction of a month, that such resident was in active service, to contract or to authorize the contracting of a debt or liability on behalf of the State, and to issue bonds or other evidence of indebtedness thereof not exceeding, in the aggregate, fifteen millions of dollars; such bonds or other evidences of indebtedness to bear interest at a rate not exceeding five per cent per annum, payable semi-annually, and maturing not later than twenty years from the date they bear. The said bonds and the interest that will accrue thereon shall be paid out of a fund to be provided by the levy and collection of a direct annual tax upon all taxable property in the State. It shall be the duty of the State Auditor, annually, on or before the first day of July, to determine the rate of taxation necessary to raise the amount of money needed for that year to pay the principal and interest maturing in the next succeeding year, taking into consideration available funds, delinquencies and the cost of collection. The Auditor shall annually certify the rate of taxation so determined to the clerk of the county court of each county and to the assessor or other officer in the city of St. Louis whose duty it may be to make up and certify the tax books wherein are extended the State taxes. It will be the duty of said clerk and the said assessor or other proper officer in the city of St. Louis to extend upon the tax books the taxes to be collected and certify the same to the collector of the revenue of their respective counties, and the city of St. Louis, who shall collect such taxes at the same time and in the same manner and by the same means as are now or may hereafter be provided by law for the collection of State and county taxes, and pay the same into the State treasury. The Legislature shall enact such laws as may be necessary to carry into effect this amendment.

Sec. 45. State's Credit Not to be Loaned.—The General Assembly shall have no power to give or to lend, or to authorize 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 whatsoever: *Provided,* That the General Assembly shall have the power to appropriate from funds in the State sinking fund, being the proceeds of the tax authorized under Section 14 of Article X of the Constitution, to a sum amount not exceeding \$1,000,000 for the exhibition of the resources, products and industries of the State in the centennial celebration of the Louisiana purchase in the city of St. Louis.

Sec. 46. Public Money, Grant of, Prohibited.—The General Assembly shall have no power to make any grant, or to authorize the making of any grant of public money or thing of public money or thing of value to any individual, association of individuals, municipal or other corporation whatsoever: *Provided,* That this shall not be so construed as to prevent the grant of aid in a case of public calamity.

Sec. 47. Municipalities Not to Lend Credit or Grant Public Money.—*Firmen's Fund Permitted—Pensioning Blind.*—The General Assembly shall have no power to authorize any county, city, town or township, or other political corporation or subdivision of the State now existing, or that may be hereafter established, 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,* That this shall not be so construed as to prohibit the General Assembly from providing by law for authorizing the creation, maintenance and management of a fund for the pensioning of crippled and disabled firmen, and for the relief of the widows and minor children of deceased firmen by such cities, villages or incorporated towns as may have an organized fire department—said fund to be taken from the municipal revenue of such cities, villages or incorporated towns: *Provided further,* That nothing in this Constitution contained shall be construed as prohibiting the General Assembly from granting, or authorizing the granting of, pensions to the deserving blind, as may be provided and regulated by law: *Provided further,* That the General Assembly of the State of Missouri shall cause an annual tax of not less than one-half of one cent nor more than three cents on the one hundred dollars valuation of the taxable property of the State to be levied for the purpose of providing a fund to be devoted in the manner provided by law to the pensioning of the deserving blind. If any balance shall exist in such fund after the deserving blind have been pensioned, then the same, or so much thereof as may be necessary, may be expended in support of the commission for the blind. And if there shall be a balance in said fund after the blind have been pensioned and the commission for the blind has received adequate support, then the same shall be transferred to the public school fund. Said tax shall be levied and collected annually in the same manner as other State taxes are levied and collected, and such fund shall be subject to appropriation for above purposes by the General Assembly.

Sec. 6. Municipalities Not to Subscribe to Capital Stock nor Aid Corporations or Institutions.—No county, township, city or other municipality shall hereafter become a subscriber to the capital stock of any railroad or other corporation, or association, or make appropriation or donation, or loan its credit to or in aid of any such corporation or association, or to or in aid of any college or institution of learning or other institution, whether created for or to be controlled by the State or others. All authority heretofore conferred for any of the purposes aforesaid by the General Assembly, or by the charter of any corporation, is hereby repealed: *Provided, however,* That nothing in this Constitution contained shall affect the right of any such municipality to make such subscription, where the same has been authorized under existing laws by a vote of the people of such municipality prior to its adoption, or to prevent the issue of renewal bonds, or the use of such other means as are or may be prescribed by law for the liquidation or payment of such subscription, or of any existing indebtedness.

ians, curators, banks, savings banks, trust companies, insurance companies, assurance, casualty, fidelity and guaranty companies, and building and loan associations may invest any funds held by them in bonds issued under the provisions of the Act of Congress, approved July 17 1916, and known as the Federal Farm Loan Act, and that such bonds shall be accepted as security for all public deposits and in all cases where bonds are required by law to be deposited with any department or public official of this State.

POPULATION OF STATE.—
1920.....3,404,055 1880.....2,168,380 1840.....883,702
1910.....3,293,335 1870.....1,721,295 1830.....140,455
1900.....3,106,665 1860.....1,182,012 1820.....66,557
1890.....2,679,185 1850.....682,044 1810.....19,783

The proportion of the colored population was 6.70% in 1880, 5.70% in 1890, 5.2% in 1900, 4.8% in 1910 and 5.2% in 1920. In number, blacks were 90,405 in 1850, 118,503 in 1860, 118,071 in 1870, 145,350 in 1880, 154,131 in 1890, 161,234 in 1900, 157,452 in 1910 and 178,241 in 1920.

CITIES, COUNTIES AND TOWNS IN THE STATE OF MISSOURI.

The Merchants' Laclede National Bank, St. Louis, is the fiscal agent for the State of Missouri.

ALBANY DRAINAGE DIST.
This district is in Gentry County.
5 1/2% '22 P-A \$355,000. Feb 15 '27-'40
(For amount due each year see V. 114, p. 2041.)
BOND, DEBT May 1922. \$355,000
Assessed benefits..... 625,966

ATHENS TOWNSHIP
This township is in Gentry County.
6% '20 \$100,000
BONDED DEBT..... (?)
Population in 1920..... 15,634

AUDRAIN COUNTY.
Mexico is the county seat.
Hospital Bonds.
5 1/2% '18 M-N \$75,000..... 1923-1937
(Subject to call after 5 years.)
5% '19 M-N 40,000..... 1924-1938
BOND, DEBT Sept 28 '22 \$115,000
Assessed valuation..... 26,432,190
Real estate..... 6,492,820
Personal & other prop'y 6,492,820
Total 1922 (60% act.) 32,925,010
State and county tax rate (per \$1,000) 1922..... \$33.00
Population 1910, 21,087; 1920, 20,589
INT. payable at the National Bank of Commerce, St. Louis.

AURORA.
This city is in Lawrence County.
City-Hall Bonds.
\$2,000..... 1923-1924
\$2,000..... 1925-1932
10,000..... 1933-1937
BOND, DEBT Nov 30 '20 \$25,000
Floating debt..... 4,000
TOTAL DEBT..... 29,000
Sinking fund..... 2,547
Assessed value 1920 (est.) 1,000,000
Population 1910, 4,148; 1920, 3,375

BARNARD BOLCKOWDE DIST.
This district is in Andrew and Nodaway Counties.
6% '21 \$135,000..... 1923-1941
BOND, DEBT June 1 1921. \$135,000

BATES CO. DRAIN. DIST. NO. 1.
Butler is the county seat.
11% J-J \$100,000..... 1923-1931
GEN. HD. DT. Jan 8 '22. \$235,000
Floating debt (add'l)..... 8,000
Sinking fund..... 30,000
(District has no independent val.)
INT. at District Secretary's office.

BETHANY.
This city is in Harrison County.
Water and Light Bonds.
5% '12 ann \$25,000. July 1 1932
(Subject to call after July 1 1922.)
5% '18..... \$10,000..... 1928-1938
5 1/2% '20 s-a 18,000..... 1940
Fire Department Bonds.
5% '17 M-N \$3,500..... Nov 1 1937
(Subject to call Nov 1 1927)
BOND, DEBT Oct 4 1920. \$54,500
Total assess. val. 1920 (34 to 1-3 actual) 1,349,208
Total tax rate (per \$1,000) '20 \$10.00
Popula. 1910, 1,931; '20..... 2,080
INT. on bonds of 1917 and 1918 payable at First Nat. Bank, Bethany; on bonds of 1912 at Harrison County Bank, Bethany, and on other bonds at American Tr. Co. of St. Louis, Mo.

BETHANY SCHOOL DISTRICT.
5% '12 \$40,000..... 1932
(Subject to call 1922)
BOND, DEBT Oct 1 1918. \$40,000
Population in 1918 (est.)..... 3,000
INT. at Harrison Co. Bk., Bethany

BETHANY TOWNSHIP.
This township (P. O. Bethany) is in Harrison County.
Road Bonds.
5% '18 J-J \$5,000. July 1 '23-'33
BOND, DEBT Nov 17 '21. \$60,000
Assessed value, real estate \$3,235,243
Assessed value, personal..... 1,942,778
Tot. assess. val. '20 (act.) 5,178,021
Population in 1920..... 3,161

BIG LAKE DRAINAGE DIST.
This district is in Scott and Mississippi Counties.
Drainage Bonds.
6% '17 J-D \$195,000. June 1 '23-'37
(For maturity see V. 105, p. 305.)
TOTAL DEBT Oct 1918..... \$208,000

BIG TARKIO DRAINAGE DIST.
This district is in Holt County.
6% '11 M-S \$50,000..... 1923-1929
6% '18 M-S 25,000..... 1932
BOND, DEBT Sept 29 '22 \$142,000
Floating debt (add'l)..... 20,000
Total assessed val'n 1922..... 2,000,000
INT. at Merchants' Laclede Nat. Bank, St. Louis.

BILLINGS SPEC. ROAD DIST.
This district (P. O. Billings) is in Christian County.
Road Bonds.
5% '10 A-O \$22,500..... Apr 1 '23-'31
BOND, DEBT Nov 23 '22 \$27,000
Tot. assess. val. '22 (25% act.) 1,600,000
Tax rate (per \$1,000) 1922..... \$2.50
Population in 1920..... 2,046

BIRMINGHAM DRAIN. DIST.
This district is in Clay County.
6% '16 A-O \$380,000..... 1924-1939
BOND, DEBT Oct 1920..... \$380,000

BLACKWATER DR. DIST. NO. 1.
Marble Hill is the county seat.
6% '10 A-O \$94,908..... 1923-1930
TOTAL DEBT Nov 11 '10 \$153,000
Ditch tax rate (per \$1,000) '19 \$40.00

BOLLINGER COUNTY
Marble Hill is the county seat.
5% '20 J-J \$350,000
(For maturity see V. 110, p. 385.)
BOND, DEBT Sept 28 '22 \$350,000
Floating debt (add'l) (est.) 32,000
Assess. val., real estate..... 6,500,000
Other assess. property..... 800,000
Assess. val., personal..... 1,700,000
Tot. assess. property..... 8,000,000
Tot. assess. val. 1922 (act.) 9,000,000
Total tax rate (per \$1,000) '22..... \$9.60
Population 1910, 14,576; 1920, 13,909
INT. at the St. Louis Union Trust Co., St. Louis.

BOONEVILLE.
This city is in Cooper Co. City incorp. 1819 and as a city of third class 1895.
Water-Works Bonds.
5% '19 \$45,000..... Sept 7 1939
Sewer-Extension Bonds.
6% '19..... \$11,000..... Sept 1930
Park Improvement Bonds.
5% '19..... \$14,000..... Sept 1930
Street Improvement Bonds.
6% '13 s-a \$9,500..... Oct 1933
6% '21..... 25,000..... July 1941
Bridge Approach Bonds.
5% '22 J-J \$50,000..... 1947
(Conditional after 5 years.)
BOND, DEBT April 1922. \$154,500
Water debt (incl.)..... 45,000
Sinking funds on hand..... 19,300
Assess. value, as equalized for taxes, 1920 assessm't 5,300,016
Total tax rate (per \$1,000)..... \$5.50
Value of city property (real estate & water plant)..... 158,000
Population 1910, 4,252; 1920, 4,665
INT. at City Treasurer's office.

BOONEVILLE SCH. DIST.
Building Bonds.
5% '14 J-D \$65,000..... 1934
(Subject to call beginning 1924)
6% '19..... 40,000
BOND, DEBT Sept 29 '22 \$105,000
Sinking fund..... 26,400
Assess. val. '22 (act.) 4,760,000
School tax (per \$1,000) '22..... \$5.00
Population in 1922 (est.)..... 5,000
INT. is payable at Mercantile Trust Co., St. Louis.

BOONVILLE TOWNSHIP.
This township (P. O. Boonville) is in Cooper and Casper Counties.
5 1/2% '19 \$90,000
BOND, DEBT Sept 27 '22 \$125,000
Assessment debt (add'l)..... 7,000
Assess. value, real estate 24,360,150
Assess. value, personal..... 5,333,100
Tot. assess. val. '22 (act.) 29,693,250

BROOKFIELD.
This city is in Linn County.
Water Bonds.
6% '18 \$110,000
BONDED DEBT..... (?)
Population 1910, 5,749; 1920, 6,304

BROOKFIELD SCHOOL DIST.
This district (P. O. Brookfield) is in Linn County.
5% '19..... \$57,000..... 1939
(Subject to call after 1924.)
5% '21..... 18,000
BOND, DEBT Oct 1922..... \$94,500
Tot. assess. val. 181-3 act. 1,996,938
Total tax rate (per \$1,000) '21 \$30.50
Population in 1920..... 6,305

BUCHANAN COUNTY.
The county seat is St. Joseph.
U. S. Circuit Court on June 18 1918 upheld \$2,000,000 road bonds voted Jan. 24 1918. V. 106, p. 2772.
Poorhouse Bonds.
5% '18..... \$225,000..... July 1 1923

Road Bonds.
5% '19 M-S \$50,000..... 1923
5% '20 J-D \$117,000..... June 1 '23-'24
5% '20 J-D \$200,000..... June 1 '25-'28
5% '20 J-D \$50,000..... June 1 1923
300,000..... June 1 '24-'26
5% '20 J-D \$200,000..... June 1 '27-'28
5% '22 J-D \$600,000..... June 1 '31-'36
BOND, DEBT Dec 7 '22 \$1,892,000
Sinking fund..... 80,000
Floating debt (add'l)..... 300,000
Assessed value, real estate 82,894,030
Assessed value, personal 28,525,170
Assess. val., railroad prop. 12,302,522
Total assess. val. 1922..... 123,721,722
(about 60% act.)
Total tax rate (per \$1,000) '22 \$21.00
Pop'n 10 (Census), 93,020; 20,93,684

INT. at County Treasurer's office; on bonds marked (*) at the First National Bank, St. Joseph; on bonds marked (a) at St. Louis Union Trust Co., St. Louis; on others of 1920 at Empire Trust Co., St. Joseph

BUTLER.
This city is in Bates County.
Water Works Bonds.
5% '14 J-D \$55,000..... June 1 '23-'24
TOTAL DEBT Sept 27 '22 \$60,000
Sinking fund (water)..... 6,500
Assessed value, real estate 1,366,264
Assessed value, personal..... 1,633,736
Total assessed value 1921..... 3,000,000
Total tax rate (per \$1,000) '21 \$6.50
Population 1910, 2,894; 1920, 2,702
INT. at the Mississippi Valley Trust Co. of St. Louis, Mo.

BUTLER COUNTY.
Poplar Bluff is the county seat.
Jail Bonds (Red. beg. July 1 1920).
4% '10 J-J \$25,000..... July 1 1930
Road Bonds.
5% '19..... \$200,000..... 1925-1929
5% '22 M-N 300,000..... Mar 1 '23-'39
(For amount due each year see V. 114, p. 2744.)
BOND, DEBT June 1922. \$516,000
Total assess. val. 1921..... 17,240,117
State & Co. tax (per \$1,000) '17 \$6.30
Pop. 10 (Census), 20,024; 20, 24,106
INT. on 5% of 1922 at the Merchants-Laclede Nat. Bank, St. Louis; on others at County Treas. office.

CALIFORNIA.
This city is in Monticau County.
Water Works Bonds.
5% '10 s-a \$7,000..... 1930
Sewer Bonds.
5% '20 s-a \$415,000..... 1932
BOND, DEBT Oct 8 1920. \$35,000
Sinking fund..... 12,000
Assessed valuation 1920..... 1,200,000
Tax rate (per \$1,000) 1920..... \$0.00
Population 1910, 2,154; 1920, 2,218

CALLAWAY COUNTY
Fulton is the county seat.
Hospital Bonds.
6% '20..... \$37,500..... June 1 1940
(Optional 1925.)
5% '20..... 75,000..... 1939
(Optional 1924.)
BOND, DEBT Nov 22 '22 \$112,500
Assess. value, real estate 22,609,440
Assess. val., personal..... 4,589,205
Assess. val., other prop'y 3,489,711
Total assess. val. 1922..... 30,678,356
State & Co. tax '22 (per \$1,000) \$54.00
Population 1910, 24,400; 1920, 23,007

CALWOOD & WILLIAMSBURG SPECIAL ROAD DISTRICT.
This district (P. O. Fulton) is in Calloway County.
Road Bonds.
6% '18 F-A \$24,000
BOND, DEBT Sept 1920..... \$24,000
Assessed val., real estate..... 341,970
Assessed val., personal..... 162,566
Actual value 1920 (est.)..... 2,300,000

CAMERON SCH. DIST.
This district is in Clinton County.
BOND, DEBT Oct 2 '22..... \$35,000
Sinking fund..... 5,000
Assess. val. '21 (90% act.) 2,000,000
School tax (per \$1,000) 1921..... \$8.50

CAMPBELL.
This city is in Dunklin County.
Water bonds 5%..... \$34,000
BOND, DEBT Oct 25 '16..... 34,000
Sinking fund..... 500
Assess. val. real estate..... 234,362
Assess. val. personal property 126,865
Other assess. property..... 46,916
Total assess. valuation 1915-408,143
Tax rate (per \$1,000) 1915..... \$12.50
Population 1910, 1,781; 1920, 2,025

CANTON SPECIAL ROAD DIST.
This district is in Lewis County.
6% '21 M-N \$75,000..... Nov 1 '23-'37
(For amount due each year see V. 114, p. 758.)
BOND, DEBT Feb 1922..... \$75,000
Assessed value 1918..... 1,627,000
Population (estimated)..... 3,500
INT. at the Boatmen's Bank, St. Louis.

CAPE GIRARDEAU.
This city is in Cape Girardeau Co.
Normal School Bonds.
4 1/2% '04..... \$10,000..... 1924
Public Park Bonds.
5% '16..... \$40,000..... 1926
Fire-Department Bonds.
5% '16 J-J \$13,000..... July 1 '23-'35
BOND, DEBT Nov 1921..... \$64,000
Assessed value, real estate 5,749,820
Assessed value, personal..... 2,364,560
Total assessed value 1920..... 8,114,380
Total tax rate (per \$1,000) '20 \$52.00
Population 1910, 8,475; 1920, 10,252
INT. payable at Cape Girardeau.

CAPE GIRARDEAU SCH. DIST.
Building and Imp't. Bonds.
5% '14..... \$108,500
5% '20 F-A \$3,000
(For maturity see V. 110, p. 1536.)
5 1/2% s-a 18,000..... 1926-1931
36,000..... 1932-1940
BOND, DEBT Sept 28 '22 \$221,500
Tot. ass. val. '22 '23 (est.) 10,000,000
Tax rate (per \$1,000) 1922-23 \$14.50
Population in 1921 (est.)..... 12,000
INT. at Mechanics American Nat. Bank, St. Louis.

CARROLL COUNTY.
Carrollton is the county seat.
Highway & Bridge Bonds.
5%..... \$125,000
Drainage District No. 3 Bonds.
6% '11 M-S \$105,000..... Sept 1 '31
County has no general bonded debt
Drainage debt Oct 31 '18 \$105,000
Assessed val'n, real estate \$12,394,410
Assessed val'n, personal..... 5,311,920
Total ass'd val'n 1920..... 17,706,330
State & Co. tax (per \$1,000) '18 \$6.80
Pop'n 1910, 23,098; 1920, 20,480
INT. at County Treasurer's office.

CARTER COUNTY.
Van Buren is the county seat.
Road Bonds.
6% '11 M-N \$5,000..... May 1 1923
5% '18 M-N 40,000..... May 1 '24-'33
20,000..... May 1 '34-'37
BOND, DEBT Nov 22 '22. \$69,000
Assessed value, real estate 2,466,486
Assessed value, personal..... 756,435
Assess. value, other prop'y 1,214,000
Total assessed value 1922..... 4,436,921
State & Co. tax '22 (per \$1,000) \$8.30
Population 1910, 5,504; 1920, 7,482
INT. payable at Mississippi Valley Trust Co., St. Louis.

CARTHAGE.
This city is in Jasper County.
Water-Works Bonds.
5% '08 A-O \$9,500..... Apr 1 1928
Current Revenue Bonds.
5%..... \$10,000..... Aug 15 1923
Municipal, Water Extension & Electric Light Bonds.
5% '20 F-A 100,000..... Aug 1 1940
(For maturity see V. 112, p. 2110.)
Paving Bonds.
6% '20 M-S \$150,000
(For maturity see V. 112, p. 2110.)
BOND, DEBT Sept 28 '22. \$349,500
Water debt (incl.)..... 189,500
Sinking fund..... 6,000
Assessed value, real estate 4,660,450
Assessed val., personal..... 1,412,770
Other assess. property..... 1,076,448
Total assessed val. 1921..... 7,149,668
Tax rate (per \$1,000) 1922..... \$12.80
Population 1910, 9,483; 1920, 10,068
INT. at Miss. Val. Tr. Co., St. L.

CARTHAGE SCHOOL DISTRICT
Building Bonds.
4% '05 M-S \$20,000..... Sept 1 1925
(Red. beginning 10 years from date.)
4% '03 J-J 40,000..... 1924
(Red. beginning 10 years from date.)
4% '16..... \$79,000
(Red. beginning 10 years from date.)
6% '20 M-N \$135,000
(For maturity see V. 111, p. 613.)
BOND, DEBT Sept 28 '22. \$280,000
Assess. val. (act. val.) '21..... 7,709,531
Total tax rate (per \$1,000) '21 \$14.00
Pop'n 1910 9,483; 1922 (est.) 12,000
INT. at Nat. Bk. of Comm., St. L. and on 6% of 1920 at the American Trust Co., St. Louis.

CARUTHERSVILLE.
This city is in Pemiscot County.
Sewer Bonds.
5% '15 M&S \$26,000..... Mar 1 '23-'35
Water-Works Bonds.
5% '15 M&S \$24,000..... Mar 1 '23-'35
5 1/2% '22 F-A 65,000..... Feb 1 '27-'42
Street Improvement Bonds.
5 1/2% '19..... \$30,000..... 1939
(Subject to call after 1929.)
BOND, DEBT Feb 1922..... \$130,000
Sinking funds..... 11,778
Assess. val. real estate..... 2,417,120
Assess. val. personal prop. 576,620
Other assess. property..... 590,004
Tot. assess. val. '21 (actual) 3,583,744
Tax rate (per \$1,000) 1921..... \$37.60
Population 1910, 3,655; 1920, 4,760
INT. on 5 1/2% of 1922 at the Liberty Central Trust Co., St. Louis.

CARUTHERSVILLE S. D. NO. 8.
Building Bonds.
5% '09..... \$20,000
5% '17 F-A 50,000..... Serial
TOTAL DEBT Sept 28 '22 \$68,500
Sinking fund..... 14,500
Total ass'd val. '22 (3/4 act.) 4,500,000
Tax rate (per \$1,000) 1922..... \$1.05
Population in 1920..... 8,500

CASS COUNTY.
Harrisonville is the county seat.
Township Railroad Bonds.
4% '08..... \$117,000..... June 1 1928
(Subject to call after June 1 1923.)
4% '08..... \$108,000..... June 1 1928
(Subject to call after June 1 1918.)
4% '08..... \$124,000..... June 1 1928
(Subject to call after June 1 1913.)
(Ref. Trw. Bds. (Int. at St. Louis.)
4 1/2% '05..... \$12,000..... Sept 1 1925
(Subject to call after Sept 1 1910)
GEN. HD. DT. Nov 24 '22 None
Township railroad debt..... \$359,000
Assessed val., real estate 10,084,310
Assessed val., personal..... 1,487,516
Total assessed val. 1922..... 11,571,826
County tax rate (per \$1,000) '22 \$3.50
Pop. 10 (Census) 22,973; 20, 21,631

CASTOR TOWNSHIP
This township is in Stoddard Co.
Road Bonds.
5 1/2 s '13 \$85,000... Mar 1 1935
BOND, DEBT July 1 1920... \$85,000
Population in 1920... 4,652

CENTRALIA.
This city is in Boone County.
Water and Sewer Bonds.
5 1/2 '10 F-A \$85,000... Feb 1 1930
BOND, DEBT July 1 1920... \$65,000
Assess. val. '18 (1/2 act.)... 74,932
Total tax (per \$1,000) 1918... \$15.00
Population 1910, 2,110; 1920... 2,071
INT. at Hanover Nat. Bank, N.Y.

CHAFFEE.
This city is in Scott County.
City Hall and Jail Bonds.
5 1/2 s '13 \$5,000... May 1 1933
Water-Works Bonds.
5 s '16 J-J \$21,000... July 1 1936
(Subject to call after July 1 1926.)
Sewer Construction Bonds.
5 s '16 J-J \$13,000... July 1 1936
(Subject to call after July 1 1924.)
BOND, DEBT July 1916... \$42,000
Assessed valuation 1913... 423,660
Actual value (est.)... 1,400,000
Population 1910, 2,083; 1920... 3,035
INT. on bonds of 1913 at M&C
Charles-Amers. Bk., St. L.; all other
bonds at the First National Bank of
Chaffee.

CHARITON COUNTY.
Keytesville is the county seat.
Drainage District No. 2 Bonds.
1 s '14 \$140,000...
Drainage Dist. No. 4 Bonds.
6 s '05 M-S \$27,000... Sept 1923-26
Drainage Dist. No. 16 Bonds.
17... \$20,000
County has no general bonded debt.
Drainage debt Nov 1922... \$56,000
Tot. assess. val. '22 (act.) 39,100,000
State & Co. tax (per \$1,000) '21... \$3.00
Pop. '10 (Census), 23,503; '20, 21,769
INT. payable at County Treas. office

CHARLESTON.
This city is in Mississippi County.
Water System (part due yearly).
5 s '14 M-S \$34,750... Mar 1 '23-'34
Sewer System (part due yearly).
5 s '14 M-S \$26,200... Mar 1 '23-'34
Drainage Bonds.
5 s '08 A-O \$5,500... Apr 1 1928
BOND, DEBT Sept 30 '22... \$73,000
Water debt (incl.)... 8,550
Sinking fund (water)... 8,550
Assessed val'n real estate... 1,844,000
Assessed val'n personal... 864,840
Total assess. val. '22 (about
70% actual)... 2,708,900
Tax rate (per \$1,000) 1922... \$7.50
Population 1910, 3,144; 1920... 3,410
INT. at Merch. Laclede Nat. Bk. St. L.

CHILLICOTHE.
This city is in Livingston County.
Incorporated in 1855.
Water Wks. Purch. & Impt. Bds.
5 s '15 M-S \$89,400... Mar 1 '23-'35
(Part yearly)
Electric Light Extension.
5 s '10 F-A \$22,500... Feb 1 1930
TOT. BD. DT. Sept 30 '21 \$125,500
Assess. val. 1920 (actual) 8,000,000
Tax rate (per \$1,000) '21... \$12.90
Pop'n 1910, 6,265; 1920... 6,525

CHRISTIAN COUNTY.
Ozark is the county seat.
Court-House Bonds.
5 1/2 s '19 J-J \$90,000... 1929
BOND, DEBT Oct 2 1922... \$70,000
Assess. val., real estate... 5,790,806
Assess. val., personal... 2,579,080
Other assess. property... 2,371,850
Tot. assess. val. '22 (act.)... 10,741,736
Co. tax rate (per \$1,000) '22... \$20.00
Population 1910, 15,832; 1920... 15,252

CLARK COUNTY
Raboka is the county seat.
Funding Bonds.
5 s '20 \$103,994.04... 1940
BOND, DEBT Nov 21 '22... \$103,994
Assessed val., real estate... 16,131,670
Assessed val., personal... 4,490,136
Other assess. property... 3,000,000
Total assessed value 1922
(about actual)... 23,621,806
Total tax rate (per \$1,000) '22... \$25.00
Population 1910, 12,811; 1920... 11,874

CLAY COUNTY.
Liberty is the county seat.
Road Bonds.
4 1/2 s '19 M-S \$300,000... 1924-1933
4 1/2 s '13 J-J \$26,000... 1926-1934
Refunding Road Bonds.
4 1/2 s '22 F-A \$500,000... Feb 1 '27-'36
BOND, DEBT Sept 28 '22... \$926,000
Assessed value, real estate... 28,846,035
Assessed value, personal... 7,186,195
Other assess. prop. (est.)... 8,500,000
Tot. assess. val. '22 (80%
actual) (est.)... 44,532,230
State & Co. tax rate (per
\$1,000) 1922... \$7.50
Population 1910, 20,302; 1920... 20,455
INT. on 4 1/2 s of 1922 at the
Fidelity Nat. Bank & Trust Co.,
Kansas City.

CLAYTON (TOWN) SCH. DIST.
This district is in St. Louis County.
4 1/2 s '16 F-A \$125,000... 1925-1935
5 s '11 J-D 15,000... 1926
5 s '11 J-J 10,000... July 1928
5 s '21 s-a 70,250... Nov 15 '23-'30
BOND, DEBT Sept 28 '22... \$226,520
Sinking fund... 32,771
Tot. assess. val. '22 (act.)... 8,864,000
Tax rate (per \$1,000) 1922... \$12.50
Population in 1922 (est.)... 4,500
INT. payable in St. Louis.

CLINTON SCH. DIST.
This district is in Henry County.
Building Bonds.
5 s '11 \$32,500... 1931
(Subject to call after 1916)
5 s '19 \$10,000... 1938
(Subject to call after 1923.)
BOND, DEBT Oct 2 1922... \$42,500
Assessed val. '22 (act.)... 5,527,080
School tax rate (per \$1,000) '22... \$7.00
Population in 1920 (est.)... 6,000
INT. is payable in Clinton.

COLE COUNTY.
Jefferson City is the county seat.
Refunding Road Bonds.
4 1/2 s '17 F-A \$295,000... Feb 15 1938
Court-House Bonds.
5 s '19 100,000... 1939
(Subject to call after 1924.)
BOND, DEBT July 1 '20... \$398,000
Assess. val. (real est.)... 7,707,218
Assess. val. (personal)... 3,005,516
Tot. assess. val. 1920... 10,712,734
Total tax rate (per \$1,000) '19... \$25.30
Population 1910, 21,957; 1920... 24,850
INT. payable at National Bank of
Commerce, St. Louis.

COLUMBIA.
This city is in Boone County.
Water Wks. & Elec. Lt. Bonds.
5 s '06 J-D \$18,000... June 1 1926
4 1/2 s '10 A-O 90,000... Oct 1 1930
Sewer Bonds.
5 s '12 \$128,000...
BONDED DEBT 1919... \$226,000
Total assess. val. 1918... 5,450,000
City tax rate (per \$1,000) '17... \$8.00
Population 1910, 9,662; 1920... 10,392
Principal and interest payable in
St. Louis.

COLUMBIA SCHOOL DISTRICT.
Bonds are exempt from district
taxes. Pop'n 1922 (est.)... 13,320.
5 s '09 M-S \$66,500... Mar 1 1929
(Subject to call \$14,000 Mar. 1
1914 and \$47,500 Mar 1 1924.)
4 1/2 s '10 J-D \$25,000... June 1 1930
(Subject to call after June 1 1920.)
5 s '22 s-a \$95,000... Mar 1 1941
(Optional Mar. 1 1931.)
z Building Bonds.
4 s '16 J-D \$90,000... June 1 1936
(Subject to call \$43,000 after June 1
1926 and \$47,000 after June 1 '31.)
BOND, DEBT Oct 2 '22... \$267,500
Sinking fund (est.)... 30,800
Total assessed value (1/2
act.) 1922... 11,728,821
School tax (per \$1,000) 1922... \$11.50
z INT. payable in Columbia; on
other bonds at Miss. Val. Tr. Co.,
St. L., and Merc. Tr. Co., St. Louis.

COOPER COUNTY.
Boonville is the county seat.
Road Bonds (Int. at Co. Treas.).
5 s '22 F-A \$125,000... 1924-1942
Court-House (Red. aft. Jan. 1 '17)
4 s '12 J-J \$31,500... Jan 1 1932
7,000
BOND, DEBT Oct 1 1922... \$132,000
Assessed valuation 1922... 29,395,000
State & Co. tax (per \$1,000) '22... \$5.80
Population 1910, 20,311; 1920... 19,308
INT. at County Treasurer's office.

COOPER TOWNSHIP
This township is in Gentry County.
6 s '20 \$85,000...
BONDED DEBT 1920... \$85,000
Assess. val. (act.) 1922... 29,395,000
Population in 1920... 3,563

CRAWFORD COUNTY.
Steelville is the county seat.
Road Bonds.
5 s '22 F-A \$250,000... Feb 1 '23-'42
(For amount due each year see
V. 114, p. 541.)
BONDED DEBT Feb 1922 \$250,000
Assessed value 1921... 9,588,331
Popul'n. 1910, 13,576; 1920, 12,355
INTEREST in St. Louis.

CREAM RIDGE DRAIN. DIST.
This district is in both Livingston
and Grundy Counties.
5 1/2 s '18 M-S \$30,000... May 1 '23-'33
TOTAL DEBT... (?)
INT. payable at Mississippi Valley
Trust Co., St. Louis.

CUIVRE RIVER DRAIN. DIST.
This district is in Lincoln and
St. Charles counties.
6 s '22 F-A 16,000... Feb 1 '25-'32
6 s '22 F-A 18,000... Feb 1 '33-'38
16,000... Feb 1 '39-'42
BONDED DEBT Mar 1922... \$50,000
Total benefits 1921... 93,901
INT. at the St. Louis Union Trust
Co., St. Louis.

DALLAS COUNTY.
County seat is Buffalo.
See V. 100, p. 323, for reference to
controversy over old railroad bonds.
Railroad Aid Bonds.
7 & 10 s '11 J-J 235,000...
GEN. BD. DT. Sept 29 '22 \$300,000
Assess. val., real est... 5,950,250
Assess. val., personal... 1,750,125
Tot. assess. val. '22 (1/2 act.)... 7,700,375
Total tax rate (per \$1,000) '22... \$11.30
Population 1910, 13,181; 1920... 12,033

DESLOGE SCH. DIST.
This district is in St. Francois Co.
Building Bonds.
5 1/2 s '20... \$70,000...
5 s '11... 25,000...
BOND, DEBT, Sept 27 '22... \$98,000
Assess. val. '21 (1/2 act.)... 3,500,000
Total tax rate (per \$1,000) '22... \$15.00
Population in 1920 (est.)... 5,450
INT. is payable in St. Louis.

DE SOTO.
This city is in Jefferson County.
Water-Works Bonds.
4 s '04 M-S \$48,500... May 20 1924
(Subject to call by State Aud. on 30
days notice before interest date.)
s '13 M-N \$2,500... Oct 1 1933

DON. DEBT Sept 27 '16... \$51,000
Floating debt... 2,000
Sinking fund... 2,000
Assess. val. 1916... 1,029,880
City tax (per \$1,000) 1916... \$11.00
Population 1910, 4,721; 1920... 5,003
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.
1920, 2,635.
Water (Red. beg. 10 yrs. from issue)
5 1/2 s '14 J-J \$28,000... Jan 15 1934
Sewer (Red. beg. 10 yrs. from issue)
5 1/2 s '14 J-J \$25,000... Jan 15 1934
BOND, DEBT Nov 1922... \$53,000
Assess. val. 1922... 1,500,000
Total tax rate (per \$1,000) '21... \$8.50
INT. at Merchants' Laclede Nat.
Bank, St. Louis.

DONIPHAN SCH. DIST.
This district is in Ripley County.
BOND, DEBT Nov 19 1920... \$25,000
Tot. assess. val. '20 (60% act.)... 759,789
Population in 1910... 1,200

DUCK CREEK TOWNSHIP
This township is in Stoddard Co.
Road Bonds.
6 s... \$30,000... 1935
BOND, DEBT July 1 1920... \$80,000
Population 1920... 3,746

DUNKLIN COUNTY
Kennett is the county seat.
Road Bonds.
5 s '22 M-S \$1,100,000 Jan 1 '24-'42
(For amount due each year see V.
113, p. 2637.)
BOND, DEBT Dec 1921... \$1,150,000
Sinking fund... 50,000
Total assess. val. 1920... 28,163,250
Population 1910, 30,328; 1920... 32,773

DUNKLIN COUNTY DR. DIST.
Kennett is the county seat.
Drainage Bonds.
6 s... \$204,057... Various
TOTAL DEBT Oct 4 '20... \$1,200,000
Assessed val. real estate... 7,898,215
Assessed val. personal... 3,083,770
Other assess. property... 2,302,388
Tot. assess. val. '19 (1-3act.)... 13,284,373
Tax rate (per \$1,000) '19... \$23.80
Population of county in 1910... 30,328

ELK CHUTE DRAIN. DIST.
This district is in Pemisicot and
Dunklin Counties.
6 s '22 M-S \$250,000...
BOND, DEBT April 1922... \$250,000
Assessed benefits... 1,483,542
Acreage tax... \$0.67
INT. at the State Bank, St. Louis.

ELSEBERRY DRAINAGE DIST.
This district (P. O. Elseberry) is in
Lincoln and Pike Counties.
6 s '13 A-O \$227,800... Apr 1 '23-'32
(Part due every year.)
BOND, DEBT Oct 1922... \$400,200
INT. at Nat. Bk. of Comm., St. L.

EXCELSIOR SPRINGS.
This city is in Clay County.
This city adopted the city manager
form of government on Dec. 20 1921
(V. 114, p. 100).
Park Bonds.
5 1/2 s '16 Oct 320,000... Oct 1 1936
(Subject to call after Oct. 1 1926.)
Bridge and Park Bonds.
5 1/2 s '17... \$12,500... 1937
5 s '22 s-a 4,000... Dec 1 1942
(Optional Dec. 1 1932.)
Bridge Bonds.
5 1/2 s '14... \$5,400... 1934
5 s '20... 300... 1925
Sewer Bonds.
'12... \$22,000... 1932
6 s... 25,000...
BOND, DEBT Nov 27 '22... \$110,200
Floating debt... 4,500
Tot. ass'd val. '22... 4,000,000
City tax rate (per \$1,000) 1922... \$10.00
Population 1910, 3,900; 1920... 4,165

FABIUS RIVER DRAIN. DIST.
This district is in Marion and
Lewis counties. Incorp. April 1911.
6 s '15 A-O \$219,000... Apr 1 '23-'39
6 s '17 A-O 58,000... Apr 1 '23-'30
BOND, DEBT Sept 1921... \$375,000
Assessed benefits... \$40,000
INT. at Miss. Val. Tr. Co., St. L.

FAYETTE.
This city is the county seat of
Howard County. Pop'n 1910, 2,586.
1920, 2,382.
Water Works Extension Bonds.
5 1/2 s '18... \$40,000... 1928
5 1/2 s '18... 10,000... 1928
5 1/2 s '20 M-S 58,300... Mar 15 '23-'40
BOND, DEBT Oct 1922... \$116,000
Assess. val. '22 (abt. 1/2 act.)... 2,600,000
Tax rate (per \$1,000) 1922... \$9.50

FRANKLIN COUNTY.
Union is the county seat.
Court-House & Jail (Tax-free)
6 s '22 s-a \$150,000... 1942
(Subject to call after 5 years.)
BOND, DEBT Oct 26 '22... \$150,000
Sinking fund... 24,710
Assessed val., 1921, real... 25,969,750
Ass'd val., 1921, personal... 6,225,935
Ass'd val., 1921, oth. prop. 4,718,240
Total assessed val'n 1921... 36,913,925
State & Co. tax (per \$1,000) '21... \$4.50
Popul'n 1910, 29,830; 1920... 28,427
INT. at County Treasurer's office.

FULTON SCHOOL DISTRICT.
This district is in Callaway County.
High-School-Bldg. Bonds.
5 s '10 F-A \$50,000...
Negro-School Impt.
5 s '16 F-A 5,000...
BOND, DEBT Dec 13 '22... \$48,000
Ass'd value 1921 (actual)... 3,940,000
School tax (per \$1,000) 1921... \$8.50

FULTON SPECIAL ROAD DIST.
This district is in Callaway County.
Road Bonds.
5 s '12 M-S \$37,000... Mar '23-'27
6 s '22 M-S 50,000... Mar 1 '28-'37
BOND, DEBT Sept 27 '22... \$87,000
Sinking fund... 8,000
Assess. val. '22 (50% act.)... 6,150,000
Total tax rate (per \$1,000) '22... \$10.00
Population in 1922 (est.)... 8,000
INT. at Third Nat. Bank, St.
Louis, and Callaway Bank, Fulton.

GALATIN.
This city is in Daviess County.
BOND, DEBT Nov. 22 '22... \$37,000
Sinking fund... 16,100
Assess. val., real est... 941,014
Assess. val., personal... 781,184
Other assess. property... 469,581
Tot. ass'd val. '22 (act.)... 2,191,779
Total tax rate (per \$1,000) '22... \$6.50
Popul'n 1920, 1,747; 1921, 2,000

GARDEN OF EDEN DRAINAGE DISTRICT.
This district is in Charetton County.
6 s '20 M-S \$325,000...
(For maturity see V. 112, p. 1447.)
6 s '21 M-S \$125,000...
(For maturity see V. 113, p. 1782.)
BOND, DEBT Oct 2 '22... \$450,000
Tot. ass'd val. '20 (60% act.)... 650,000
Total tax rate (per \$1,000) '21... \$18.00
INT. on 6 s of 1921 at the American
Trust Co., St. Louis.

GENTRY CO. DRAIN DIST.
6 s '21 M-S \$189,000... Nov 1 '26-'41
(For amount due each year see
V. 113, p. 2531.)
BOND, DEBT Oct 1922... \$189,000

GRAND RIVER DRAIN. DIST.
This district is in Linn and Living-
ston Counties.
5 1/2 s '22 M-S \$582,000... Mar 1 '27-'42
(For amount due each year see
V. 114, p. 2045.)
BOND, DEBT Oct 1922... \$582,000
Assessed benefits 1922... 1,338,215
Acreage tax... .78
Population in 1922 (est.)... 1,600
INT. at the American Trust Co.,
St. Louis.

GRAND RIVER DR. DIST. NO. 1.
This district is in Grundy County.
5 1/2 s '22 F-A \$210,000... Feb 1 '27-'41
BOND, DEBT Dec 7 1922... \$210,000
Assessed benefits... 730,796
Acreage tax... 2.05
INT. payable at the Commerce
Trust Co., St. Louis.

GRAND RIVER DR. DIST. NO. 2.
This district is in Grundy County.
6 s '21 M-S \$225,000...
(For maturity see V. 112, p. 2220.)
BOND, DEBT Oct 6 '22... \$225,000
Assessment benefits 1922... 909,583
Tax rate (per \$1,000) 1922... \$1.50
INT. at the Liberty Central
Trust Co., St. Louis.

GREENFIELD SCHOOL DIST.
This district (P. O. Greenfield) is
in Dade County.
School Bonds.
6 s '21 F-A \$40,000...
(For maturity see V. 112, p. 582.)
BOND, DEBT Feb 1921... \$40,000
Assessed value 1919... 1,048,911
INT. at American Trust Co.,
St. Louis.

HANNIBAL.
Hannibal is in Marlon County.
Inc. April 4 1839.
Water Works (Red. beg. Sept. 1 '23)
5 s '13... \$175,000... Sept 1 1933
City-Hall (red. beg. in 1914).
4 s '09 M-S \$22,500... May 1 1929
Bridge Bonds (red. beg. in 1920).
4 1/2 s '10 M-S \$20,000... Nov 1 1930
BOND, DEBT Nov 25 '22... \$305,000
Water debt (included)... 175,000
Electric light debt (incl.)... 100,000
Sinking fund—General... 23,532
Water... 3,650
Assess. val. real estate... 12,657,105
Assess. val. personal... 1,093,515
Tot. ass'd val. '22 (2-3 act.)... 13,660,620
Tax (per \$1,000) 1921... \$5.80
Population 1910, 18,341; 1920... 10,306
INT. at City Treas. office and at
Merch. Laclede Nat. Bank, St. L.

HANNIBAL SCHOOL DISTRICT.
North School Bonds.
4 s '04 F-A \$15,000... Aug 1 1924
(Subject to call after Aug 1 1909.)
4 s '05 A-O \$55,000... 1925
School-Building Bonds.
4 s '03 J-J \$5,250... July 1 1923
4 s '10 F-A \$70,000... Aug 1 1930
(Subject to call after Aug. 1 1920.)
BOND, DEBT Nov 20 '20... \$135,000
Assessed valuation 1920... 8,200,000
Total tax rate (per \$1,000) '20... \$20.16
Population 1920 (est.)... 23,000
INT. at Hannibal Trust Co.;
others at Farmers' & Merchants'
Bank, Hannibal.

HARRISON AND MERCER CO. DRAINAGE DISTRICT
This district is in Harrison and
Mercer Counties.
6 s '20 M-S \$500,000...
(For maturity see V. 111, p. 1493)
BOND, DEBT Nov 1921... \$500,000
INT. at the Bostman's Bank, St.
Louis.

HAYTI.
This city is in Pemisicot County.
Water Works System Bonds.
6 s '21 M-S \$30,000...
(For maturity see V. 112, p. 2561.)
BOND, DEBT June 1921... \$40,000
Assessed value 1920... 620,000
Population 1910, 1,057; 1920... 1,607
INT. at American Trust Co.,
St. Louis.

HONEY CREEK DR. DIST.
This district is in Grundy County.
6s \$91,000
(For maturity see V. 113, p. 2005.)
BOND, DEBT Oct 5 '22 \$91,000
Assessment benefits \$363,029
INT. at First National Bank, Kansas City.

BOWELL COUNTY.
West Plains is the county seat.
Road Bonds.
5s '21 F-A \$200,000 1923-1939
5s '19 \$100,000 1923-1939
(For maturity see V. 112, p. 1654)
5s '21 \$189,000 1923-1939
BOND, DEBT Oct 5 1922 \$500,000
Floating debt 40,000
Assess. val. real estate 9,565,410
Assess. val. personal 2,985,485
Other assess. property 1,880,500
Total assessed valuation 14,429,395
Total tax rate (per \$1,000) '22 \$15.40
Population 1910, 21,065; 1920, 21,102
INT. on bonds marked (*) at St. Louis Union Trust Co., St. Louis.

INDEPENDENCE.
This city is in Jackson County.
Inc. Mar. 8 1849. Pop'n '10, 9,859.
1920, 11,686.
Sewer Bonds
4s '06 F-A \$1,000 Sept 1 1926
6s 150,000
Electric-Light (Subject to call).
4s '06 F-A \$1,000 Sept 1 1926
6s 35,000
Funding Bonds.
5s '19 \$85,000
City-Hall (Subject to call).
4s '10 F-A \$135,000 Apr 1 1930
4s '13 \$29,500 Mar 1 1933
BOND, DEBT Oct 1920 \$114,000
Total assessed val. 1920 6,000,000
(Assessment on real estate at 2-5; on personal prop. at 1/2 its actual val.)
City tax rate (per \$1,000) '20 \$10.00
INT. on sewer 4 1/2s at Mercantile 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 \$450,000 is owned by the district.
Bldg. Bds. (red. 10 yrs. bef. mat.).
4s '07 J-J \$30,000 Sept 15 1927
5s '12 A-O 65,000 Oct 1 1932
5s '16 A-O 7,500 Apr 1 1936
(Subject to call after April 1 1921)
4 1/2s '17 A-O \$50,000 Apr 2 1937
(Subject to call after Apr 2 1927.)
BOND, DEBT Nov 1922 \$212,000
Assess. val. '22 (est.) 11,000,000
School tax (per \$1,000) 1922 \$12.00
Population in 1920 12,686
INTEREST payable at Chrisman Sawyer Banking Co., Independence, and in Kansas City, Mo.

INTERIVER DRAINAGE DIST.
This district, post office Poplar Bluff, is in Butler county.
6s '18 \$1,000,000
5s '19 \$1,000,000
6s '21 A-O 365,000 Apr 1 '24-39
TOT. DT. Sept 28 '22 \$2,271,000
Assessed value 1919 2,534,481

IRON COUNTY
Ironton is the county seat.
Road Bonds.
5s '20 F-A \$200,000 1940
BOND, DEBT July 1 1920 \$200,000
Assess. val. real 2,682,180
Assess. val. personal 1,068,911
Total assess. val. 1920 3,751,091
Population 1910, 8,563; 1920, 9,458

JACKSON TOWNSHIP
This township (P. O. King City) is in Gentry County.
6s '20 \$73,000
BOND, DEBT Nov. 1922 \$73,000
Tax rate (per \$1,000) 1921 \$1.20
Population 1920 1,502

JEFFERSON CITY.
Jefferson City is in Cole County.
Inc. Dec. 1 1886. Population 1910, 11,850. 1920, 14,490.
Water Bonds.
4 1/2s '12 \$23,000 Mar 1 1932
Street Bonds.
4 1/2s '12 \$18,000 Mar 1 1932
Fire Department Bonds.
4 1/2s '21 \$15,000 June 1 1941
(Optional June 1 1931)
Sewer Bonds.
4 1/2s '12 \$5,000 Mar 1 1932
6s '22 2,000 Mar 1 1942
(Optional March 1 1932.)
Judgment Funding Bonds.
6s '21 J-D \$22,000 June 1 1941
(Optional June 1 1931)
Renewal Bonds.
4 1/2s '17 J-J \$4,000 July 1 1937
Bridge Reconstruction Bonds.
6s '22 \$1,000 Mar 1 1942
(Optional March 1 1932.)
Tunnel Bonds.
6s '22 \$32,500 Mar 1 1942
(Optional March 1 1932.)
Judgment Bonds.
6s '22 \$49,000 Mar 1 1942
(Optional March 1 1932.)
BOND, DT. Nov 22 '22 192,500
Water debt (incl.) 4,000
Floating debt 1,400
Sinking fund 16,000
Assessed val. real estate 8,211,737
Assessed val. personal 1,712,331
Other assess. property 1,656,917
Tot. ass'd val. '21 12,580,985
Total tax rate (per \$1,000) '22 \$6.35
INT. at City Treasurer's office.

JEFFERSON CITY SCH. DIST.
4s '03 J-J \$11,500 Jan 1923
(Subject to call after 1908)
5s '14 J-J \$100,000 Jan 1934
(Subject to call after 1924)
5s '17 S-A \$45,000 1937
(Subject to call after 1922.)
BOND, DEBT Jan 1 '22 \$156,500
Tot. assess. val. '21 (est.) 12,193,635
School tax (per \$1,000) 1921 \$21.75
Population in 1917 (est.) 15,000
INT. at Central Missouri Trust Co., Jefferson City.

JEFFERSON COUNTY.
Hillsboro is the county seat.
Refunding Bonds.
4 1/2s '17 F-A \$42,000 Feb 15 '23-'37
(For maturity see V. 104, p. 1413.)
BOND, DEBT Sept 27 '22 \$412,000
Sinking fund 3,000
Assess. val. real estate 16,138,000
Assess. val. personal 3,361,470
Other assess. property 3,000,000
Total ass'd value '22 (est.) 22,499,470
Total tax rate (per \$1,000) 1922 \$9.30
Population 1910, 27,878; 1920, 26,555
INT. is payable in St. Louis.

JOPLIN.
Joplin is in Jasper County. Special charter Apr. 20 1914; organized as a city March 17 1873. All bonds are taxable. Commission gov. adopted Oct. 7 1913.
Sewer Bonds (red. 5 yrs. fr. issue).
5s '09 M-N \$13,000 Nov 1 1929
6s '20 291,500 June 1 1940
Viaduct (Red. aft. 5 yrs. fr. issue).
5s '08 F-A \$5,000 Feb 1 1928
5s '13 36,500 May 1 1933
5s '15 A-O 14,500 Oct 1 1935
Market Sq. Bds. (red. beg. in 1918).
5s '13 \$90,000 Feb 1 1933
BOND, DEBT Nov 23 '22 \$438,000
Sinking funds 129,516
Assess. val. real estate 16,323,730
Assess. val. personal 7,375,242
Other property 1,146,736
Tot. ass'd val. '22 (3-act.) 24,845,708
Tax rate 1922 (per \$1,000) \$12.00
Pop'n 1910, 32,073; 1920 29,815
INT. at City Treasurer's office.

JOPLIN SCHOOL DISTRICT.
6s '04 F-A \$12,000 1924
4 1/2s '10 M-N \$42,000 May 1 1930
(Subject to call after May 1 1920.)
Site, Building & Equipment.
4 1/2s '16 J-J \$300,000 Jan 1 1936
(Subject to call after Jan 1 1926.)
Grade School Building.
4 1/2s '16 J-J \$50,000 Jan 1 1936
(Subject to call after Jan 1 1926.)
BOND, DEBT Oct 1 1922 \$392,000
Sinking fund 108,000
Ass'd val. '22 (abt. 3-act.) 23,000,000
Tax rate (per \$1,000) 1922 \$11.50
Population in 1922 (est.) 30,000
INT. on bonds marked (*) at Nat. Bk. of Comm., N. Y.; (†) at Merch. Laclede Nat. Bank, St. Louis.

JOPLIN SPECIAL ROAD DIST.
This district is in Jasper County.
5 1/2s '19 A-O \$450,000 Oct 1 '23-'35
BOND, DEBT Nov 24 '22 \$450,000
Assessed value 1922 27,478,590

KAHOKA SCHOOL DISTRICT.
This district is in Clark County.
Building Bonds.
4 1/2s '17 M-S \$25,500 Mar 1 '23-'37
TOTAL DEBT Sept 20 '22 \$29,500
Total assess. val. 1922 1,500,269
Tot. tax rate (per \$1,000) '21 \$12.00
Population in 1920 (est.) 2,000

KANSAS CITY.
Kansas City is situated in Jackson County. Incorp. Feb. 4 1850. On Nov. 22 1921 19 proposals aggregating \$17,800,000 were voted down. Included in these was an issue of \$11,000,000 water works bonds. Voters defeated this because they feared that a charter amendment providing for a non-political water board, voted on at the same election, would not be approved. The amendment won by 2 to 1, however, and when the \$11,000,000 bonds were placed before the voters on April 4 1922 they received a favorable vote. On Nov. 21 1922 the people defeated a proposed new charter, and at the same time voted for the non-political board, defeating an alternative proposition for a water works board appointed by the Mayor. Following the election the State Supreme Court declared the Non-Political Water Board and Bond Issue Amendments void. V. 115, p. 2710.
Fire-Protection Bonds.
4s '04 J-J \$35,000 Jan 1 1924
4 1/2s '10 M-S 100,000 Sept 1 1930
4 1/2s '15 J-J 100,000 July 1 1935
4 1/2s '19 J-J 200,000 Jan 1 1939
Water-Works Bonds.
4s '04 J-J \$741,000 Jan 1 1924
4s '10 M-S \$70,000 Sept 1 1930
4 1/2s '19 J-J 625,000 Jan 1 1939
5s '19 J-J 825,000 Jan 1 1939
Park Bonds.
4s '04 J-J \$467,000 Jan 1 1924
4s '15 J-J 125,000 July 1 1935
4s '15 J-J 450,000 July 1 1935
Hospital Bonds.
4s '10 M-S \$85,000 Jan 1 1924
4 1/2s '13 M-S 100,000 Sept 1 1930
4s '15 J-J 125,000 July 1 1935
Market-House Bonds.
4s '04 J-J \$250,000 Jan 1 1924
4 1/2s '10 M-S 50,000 Sept 1 1930
Levee Bonds.
4 1/2s '10 M-S \$75,000 Sept 1 1930
Work-House Bonds.
4 1/2s '15 J-J 125,000 July 1 1935
Bridge-Repair-Plant Bonds.
4 1/2s '10 M-S \$50,000 Sept 1 1930
Street Bonds.
4 1/2s '10 M-S \$347,000 Sept 1 1930
4 1/2s '15 J-J 975,000 July 1 1935

Sewer Bonds.
4 1/2s '10 M-S \$330,000 Sept 1 1930
4 1/2s '15 J-J 200,000 July 1 1935
5s '15 J-J 200,000 Jan 1 1935
Comfort Station Bonds.
4 1/2s '15 J-J \$40,000 July 1 1935
Union Station Bonds.
5s '15 J-J \$700,000 July 1 1935
Bridge and Viaduct Bonds.
4 1/2s '10 M-S \$200,000 Sept 1 1930
4 1/2s '15 J-J 450,000 July 1 1935
5s '20 J-J 400,000 July 1 1940
Incinerating-Plant Bonds.
4 1/2s '10 M-S \$100,000 Sept 1 1930
Levee and Drainage Bonds.
4 1/2s '13 M-S \$750,000 Mar 1 1933
Police Dept. & Municipal Court.
4 1/2s '15 J-J \$125,000 July 1 1935
Blue River Imp't. Bonds.
4 1/2s '15 J-J \$100,000 July 1 1935
4s '15 500,000 July 1 1935
Garbage-Disposal Bonds.
4 1/2s '15 J-J \$50,000 July 1 1935
Condemnation Certificates.
7s '20 J-J \$1,000 1923-1928
INTEREST is payable at City Treasurer's office, Chase Nat. Bank, and Oriental Bank, N. Y. C.
TOTAL DEBT, SINK. FDS., Ac.
Sept. 30 '21 Sept. 30 '22
Tot. bond. dt \$10,381,000 \$10,892,000
Sinking funds 3,097,342 3,816,441

Net debt \$7,283,658 \$7,075,559
The figures of the total debt include water debt amounting to \$2,861,000. Water debt sinking fund, included in above, consisted of \$512,767.94 cash & \$787,800 bonds held as investments. Cash in city treasury Sept. 1 1922, \$3,431,640.47. City has no floating debt except current bills which are paid the 10th of each month for the preceding month.
ASSESSED VALUATION AND TAX RATE.
1921. 1922.
Real estate 235,633,900 240,431,730
Personal 154,007,000 152,511,330
Merchants 35,894,740 34,023,000
Total 425,535,640 427,966,060
Tax (per m.) 12.50 12.50
*This is the city tax proper. Property is assessed at about 40% of its actual value.
On Nov. 1922 the city owned property valued at \$23,076,109.
POPULATION. in 1920 (Census), 324,410; in 1910 (Census), 248,381; in 1900, 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 Swope school districts are now part of the School District of Kansas City. Population in '20 was 324,410.
Building Bonds.
3 1/2s '03 J-J \$500,000 Jan 1 1923
3 1/2s '05 J-J \$41,000 July 1 1925
4s '07 J-J 800,000 July 1 1927
4s '10 J-J 750,000 July 1 1930
4s '12 J-J 2,000,000 July 1 1932
4 1/2s '13 J-J 2,000,000 July 1 1933
4 1/2s '17 J-J 2,000,000 July 1 1937
5s '21 J-J 2,050,000 July 1 1941
5s '21 J-J 1,000,000 July 1 1941

BORDER STAR SCH. DIST.
5s '06 M-N \$10,000 May 1 1926
BRISTOL SCHOOL DISTRICT.
Building Bonds.
5s '05 A-O \$30,000 Apr 1 1925
MT. WASHINGTON SCH. DIST.
4 1/2s '09 J-J \$18,000 July 1 1929
SEVEN OAKS SCHOOL DIST.
5s '09 M-N \$2,000 May 1 1929
5s '11 F-A \$3,000 Feb 1 1931
SWOPE SCHOOL DISTRICT.
5s '08 F-A \$5,000 Aug 1 1928
TOT. DEBT Sept 1 '22 \$10,791,500
Sinking fund (cash & inv) 2,799,976
Ass'd val. '22 (90% act.) 427,823,174
School tax (per \$1,000) 1922 \$11.00
DISTRICT PROPERTY.—The value of property owned by the district (unencumbered), \$12,858,725.
INT. on bonds marked (*) is payable in Independence, Mo.; on bonds marked (†) in Kansas City, Mo., and on all other bonds in New York.

KENNETT.
This city is in Dunklin Co. Inc. 1897. Population 1910, 3,033.
Water-Works Bonds.
5s '12 A-O \$40,000 20 years \$ 7,000
Sewer Bonds.
5s '12 A-O \$33,000
(The above issues are due \$20,000 in 15 years and \$13,000 in 20 years.)
BOND, DEBT Dec 1922 \$82,000
Floating debt 82,000
Assess. val. 1922 (est.) 1,000,000
Tax rate (per \$1,000) 1921 \$14.00
INT. at Miss. Val. Tr. Co., St. L.

KIRKWOOD.
This city is in Adair County.
Sewer Bonds.
4s '06 \$9,000 1925
Water Works Bonds.
5s '14 \$25,000 1924-1934
5s '10 30,000 1924-1939
TOT. BD. DT. Nov 25 '22 864,000
Water debt (incl.) 55,000
Assessed val. real estate 4,908,285
Assessed val. personal 1,875,203
Other assessable property 559,645
Tot. ass'd val. '22 (act.) 7,343,133
Tax rate (per \$1,000) 1922 \$5.00
Population 1910, 6,347; 1920, 7,213

KIRKVILLE SCHOOL DIST.
BOND, DEBT Sept 30 '22 \$80,000
Sinking fund 22,000
Ass'd val. (60% act.) '22 7,600,000
Tax rate (per \$1,000) 1922 \$10.00
Population 1922 8,000

KIRKWOOD.
This city is in St. Louis County. Incorporated July 1865. Bonds are taxable.
Elec.-L.T. (Subject to call).
1 1/2s '11 M-S \$10,000 Sept 1 1931
Fire Department Bonds.
5s '18 M-N \$15,000 May 1 1938
Water-Works.
5s '20 J-J \$30,000 Jan 1 1940
City Hall and Jail Bonds.
5s '14 M-N \$15,000 May 1 1934
GRN. BD. DT. Mar 31 '22 394,000
Water debt (incl.) 54,000
Floating debt (add'l) 2,723
Assess. val. real estate 3,145,600
Assess. val. personal 626,010
Total assess. val. 1922 (about 80% actual) 3,771,610
Tax rate (per \$1,000) '21 \$8.00
INT. in '10, 4.171; '20 4.422
INT. at Bank of Commerce, St. Louis.

KIRKWOOD SCH. DIST.
High School Bonds.
s \$85,000 1934
s 99,000 April 1 '23-'31
4s '08 \$48,000 April 1 '32-'35
s 78,000 April 1 '36-'41
BOND, DEBT Nov 1 '22 \$290,000
Assessed val. '22 (60% act.) 6,243,240
School tax rate (per \$1,000) 22 \$25.00
Population in 1922 (est.) 7,000
INT. on bonds of 1921 at Merchants' Laclede Bank, St. Louis.

LAFAYETTE COUNTY.
Lexington is the county seat.
Road and Bridge Bonds.
5s '22 F-A \$258,000 Nov 1 '23-'42
BOND, DEBT Oct 1 '22 \$258,000
Assessed value 1922 52,000,000
Pop'n, 1920, 30,154; 1920, 30,006

LAMAR.
This city is the county seat of Barton County.
Water and Light Bonds.
5s '12 J-J \$40,000 Jan 1 '23-'32
BD. DT. (w. ter) Nov '22 40,000
Assessed val. real estate 728,462
Assessed value personal 452,120
Other assess. property 66,960
Tot. ass'd val. (60% act.) '22 1,247,548
Tax rate (per \$1,000) 1921 \$10.60
Population 1910, 2,316; 1920, 2,255
INT. at Boatmen's Bank, St. Louis

LEBANON SPECIAL ROAD DIST.
This district is in Laclede County.
Road Bonds.
5s '20 A-O \$35,000 1923-1929
42,000 1930-1936
BOND, DEBT Nov 1 1922 \$77,000
INT. at the office of Mercantile Trust Co., St. Louis.

LEXINGTON SPEC. ROAD DIST.
5 1/2s '11 M-N \$39,000 May 1 '23-'26
BOND, DEBT Sept 28 '22 \$45,000
Ass'd val. '22 (70% act.) 7,688,442
Tax rate (per \$1,000) 1922 \$0.35
Population of dist. '22 (est.) 12,000
INTEREST is payable at Merchants-Laclede Nat. Bk., St. Louis.

LIBERTY SCHOOL DISTRICT.
This district (P. O. Liberty) is in Clay County.
School Bonds.
6s '22 ann \$5,000 Feb 1 1923
120,000 Feb 1 '24-'38
BONDED DEBT (7)

LIBERTY TOWNSHIP
This township is in Stoddard Co.
Road Bonds.
5 1/2s '20 J-J \$80,000 Jan 1 '23-'30
55,000 Jan 1 '31-'35
BOND, DEBT Oct 1921 \$145,000
Assessed value 1921 3,091,313
Population in 1920 (Census) 7,500
INT. at Boatmen's Bk., St. Louis.

LINCOLN COUNTY.
Troy is the county seat.
Road Bonds.
5s '21 M-S \$200,000 Mar 1 '23-'30
(For maturity see V. 113, p. 980.)
5s '20 M-N \$100,000 1923-1940
BOND, DEBT Aug 1921 \$200,000
Assessed value 1920 26,599,003
Population 1910, 17,033; 1920, 15,956
INT. at National Bank of Commerce, New York.

LITTLE PRAIRIE SPEC. RD. DIS.
This district is in Pemiscot Co.
5 1/2s '19 J-J \$91,000 1923-1935
BOND, DEBT Dec 1 '22 \$94,000
Sinking fund 20,000
Tot. assess. val. (100%) '22 7,000,000
Dist. tax rate (per \$1,000) 1922 \$3.00
Population in 1922 (est.) 12,000

LITTLE RIVER DRAIN DIST.
Drainage Bonds.
5 1/2s '13 A-O \$33,828,000 Oct 1 '23-'33
5 1/2s '18 A-O 1,000,000 Oct 1 '34 & '35
6s '20 A-O 600,000 Apr 1 1936
6s '21 A-O 750,000 April 1 '26-'41
(For maturity see V. 113, p. 1700.)
BOND, DEBT Oct 1 '22 \$6,178,000
Pres't val. of prop. taxed 38,500,000
Est. actual value of prop. taxed when drained 48,000,000
Total area of dist., 531,222 acres
Total assessed val. 1921 9,600,000
Population in 1921 (est.) 20,000
INT. at First Tr. & S. Bk., Chic.

LOCUST CREEK DRAIN DIST.
This district is in Linn and Sullivan Counties.
5 1/2s '22 F-A \$298,000 Aug 1 27-'42
(For amount due each year see V. 115, p. 1452.)
BOND, DEBT Aug 1922 \$298,000
Assessed benefits 1922 715,159
INT. at the American Trust Co., St. Louis.

LOUISIANA.

This city is in Pike Co., Incorp. 1849. Pop. 1910, 4,454; '20, 4,060. Refunding Bonds (Tax-exempt). 4s '09 Mar \$44,000. Mar 1 1929 5s '19 s-a \$17,574. Jan 10 1934 2,000. Oct 1 1929 BOND, DEBT Sept 27 '22. \$03,574 Floating debt (add'l) 7,080 Total ass'd. val. '22 (est.) 2,922,500 City tax (per \$1,000) 1922. \$7.50 INT. payable at Merchants-Laclede Nat. Bank, St. Louis, and the Bank of Louisiana.

LOUISIANA SCH. DIST.

BOND, DEBT Sept 27 '22. \$27,000 Assessed val. 1922 (act.) 3,337,723 Tax rate (per \$1,000) 1922. \$10.00 Population in 1920. 4,800

MACON.

This city is in Macon County. Light and Water Bonds. 4s '06 s-a \$12,500. 1926 5s '15 s-a 25,000. 1935 5s '19 s-a 30,000. 1939 6s '19 s-a 15,000. 1939 Sewerage Disposal Bonds. 5s '18 s-a \$16,000. 1938 BOND, DEBT Sept 28 '22. \$99,000 Floating debt (add'l) 5,000 Sinking fund. 2,000 Assess. val. real estate. 2,546,450 Assessed val. personal. 936,970 Total assessed val. (act.) 21,343,420 Total assess. val. 1922. 2,494,400 City tax rate (per \$1,000) '22. \$7.00 Population 1910, 3,584; 1920, 3,549

MACON COUNTY.

County seat is Macon City. The Missouri & Mississippi RR. bond case, which had been in the courts since 1867, and appealed to the U. S. Supreme Court five times, was arbitrated in the Federal Court Apr. 22, 1911. They allowed the bondholders \$750,000 on the aggregate claim of \$2,200,000. See V. 92, p. 1191, and V. 103, p. 169. County C. H. Bonds. 5s '11 J-J \$45,000. July 1 1931 BOND, DEBT Sept 25 '22. \$370,000 Assessed val. real estate. 27,377,000 Assessed val. personal. 3,175,940 Other assess. property. 2,529,290 Tot. assess. val. '22 (act.) 32,082,630 Total tax (per \$1,000) 1922. \$6.70 Popul'n 1910, 30,868; 1920, 27,518 INT. at Nat. Bk. of Com'ce, N. Y.

MACON SCHOOL DISTRICT.

This district (P. O. Macon) is in Macon County. 6s '21 M-N \$2,500. May 1 1925 BOND, DEBT Oct 4 '22. \$31,500 Assessed value 1922. 2,939,639 Sch. tax rate (per \$1,000) '22. \$11.10 INT. at American Trust Co., St. Louis. MADISON COUNTY Fredericktown is the county seat. 5s '20 M-S \$277,000. 1923-1940 BOND, DEBT July 1 '22. \$277,000 Assessed val. real estate. 3,546,710 Assessed val. personal. 1,022,455 Total assessed val. 1920. 4,569,165 Popul'n 1910, 11,273; 1920, 10,721

MAPLEWOOD SCHOOL DIST.

This district (P. O. Maplewood) is in St. Louis County. School-Building Bonds. 5s '16 A-O \$80,000. Apr 1 1936 5s '05 30,000. June 18 1920 5s '09 45,000. May 1 1923 BOND, DEBT Sept 27 '22. \$272,000 Sinking fund. 23,000 Total assess. value 1922. 6,157,180 Total tax rate (per \$1,000) '22. \$21.00 Population in 1920. 9,357 INT. on 5% of 1921 at the Mississippi Valley Trust Co., St. Louis; on others at the Nat. Bank of Commerce, St. Louis.

MARCELINE.

This city is in Linn County. Incorporated Mar. 6 1888. Water-Works Bonds. 5s s-a \$37,000. 1929 Electric-Light Bonds. 6s '13 s-a \$3,500. Sept 1 '23-'28 BOND, DEBT Sept 30 '22 (water) \$30,000 Assessed val. real estate. 1,975,400 Assessed val. personal. 269,000 Other assessable property. 350,000 Tot. assess. val. '22. 2,594,400 Tax rate (per \$1,000) 1922. \$26.30 Pop'n 1910, 3,930; 1920 (est.), 3,760

MARIESSA COUNTY.

Vienna is the county seat. Road Bonds. 5s '22 M-N \$125,000. May 1 '32-'42 BOND, DEBT June 1922. \$125,000 Assessed value 1920. 7,896,812 Pop'n 1920, 10,088; 1920, 9,500 INT. at the Mississippi Valley Trust Co., St. Louis. MARIONVILLE SPEC. ROAD D. This district is in Lawrence Co. Road Construction Bonds. 5s '16 A-O \$26,850. Apr 1 '23-'22 BOND, DEBT Nov 26 '22. \$28,000 Sinking fund. 3,800 Assess. val. '22 (40% act.) 1,650,000 District tax (per \$1,000) '22. \$3.40 Total tax rate (per \$1,000) '22. \$21.00 Population in 1920. 2,850 INT. is payable at Merchants-Laclede Nat. Bank, St. Louis.

MARSHALL.

This city is in Saline County. Electric-Light-Plant Purchase 4 1/2s '16 45,000. 1938 5s '19 75,000. 1939 Water Works Bonds. 4 1/2s 85,000. 1924 Municipal Bonds. 6s \$90,000. 1940 BOND, DEBT Nov 18 '21. \$198,000 Floating debt. 25,000 Assessed val. real estate. 4,130,290 Assessed val. personal. 2,686,190 Other assess. property. 5,642,000 Tot. assess. val. 21 (act.) 7,393,400 Tax rate (per \$1,000) 1921. 5.20 Pop'n 1910, 4,869; 1920. 5,200 INT. at Merchants-Laclede Nat. Bank, St. Louis. MARSHALL SCHOOL DIST. This district (P. O. Marshall) is in Saline County. 5s '22 P-A \$199,000. Feb 1 '23-'42 (For amount due each year see V. 114, p. 2627.) BOND, DEBT Oct 26 '22. \$199,000 Assessed value 1921. 8,014,770 Tax rate (per \$1,000) 1921. \$90.00 INT. at Boatmen's Bank, St. Louis. MARYVILLE SCHOOL DIST. This district (P. O. Maryville) is in Nodaway County. 6s '20 M-S \$68,000. Mar 1 '23-'39 BOND, DEBT Aug 1920. \$82,000 Assessed valuation 1920. 2,967,406 Population (estimated). 5,000 INT. at the office of the St. Louis Union Trust Co., St. Louis. MAYSVILLE SCHOOL DIST. This district is in De Kalb County. Building Bonds. 4 1/2s '17 M-N \$26,250. May 1 '23-'37 TOTAL DEBT Sept 15 1919. \$44,000 Assessed val. real estate. 490,430 Assessed val. personal. 273,140 Total assessed val. 1919. 763,570 Total tax rate (per \$1,000) '18. \$12.50

MEDICINE CREEK DRAIN. DIS.

This district is in Livingston Co. 5 1/2s '18 M-N \$150,000. 1923-1938 6s '21 J-J 1,000. Jan 1 1926 24,000. Jan 1 '27-'35 TOT. BD. DT. Sept 27 '22. \$180,000 INT. on 6s of 1921 at St. Louis Union Trust Co., St. Louis. MEMPHIS. This city is in Scotland County. Electric Light Bonds. 6s '17 M-S \$24,000. 1923-1937 (Subject to call Sept. 1 1922.) 6s '19 s-a \$10,000. Jan 15 1930 Sewer Bonds. 5 1/2s '18 s-a \$6,000. Oct 1 1927 BOND, DEBT Oct 4 1920. \$41,000 Assessed valuation 1919. 906,290 Tax rate (per \$1,000) 1919. \$10.00 Population 1910, 1,984; 1920, 1,941 INT. on bonds of 1917 payable at Mississippi Valley Tr. Co., St. Louis. MERCER COUNTY. Princeton is the county seat. Court-House (red. dep. in 1917). 5s '12 A-O \$27,000. Apr 1 1927 Hospital Bonds. 5s \$35,000 BOND, DEBT Oct 5 1922. \$62,000 Assessed val. real estate. 14,678,643 Assessed val. personal. 2,981,535 Other assess. property. 1,344,042 Total assessed val. (actual) 19,003,320 June 1 1921. (per \$1,000) '22. \$9.30 Total tax rate (per \$1,000) '22. \$9.30 Popul'n 1910, 12,335; 1920, 11,281 INT. at County Treasurer's office. MEXICO. This city is in Andrain County. Sewerage Disposal Bonds. 5s '20 P-A \$25,000. BOND, DEBT Nov 1922. \$25,000 Assessment debt. 11,250 Assess. value real estate. 4,250,000 Assessed val. personal. 3,500,000 Total assessed value 1921. 7,750,000 Total tax rate (per \$1,000) '21. \$4.40 Population 1910, 5,939; 1920, 6,013 INTEREST at St. Louis.

MINGO DRAINAGE DISTRICT.

This district is in Stoddard and Wayne Counties. 6s '20 M-N \$525,000. Nov 1 '23-'37 6s '20 M-N 96,000. Nov 1 '24-'39 (For maturity see V. 111, p. 1775.) TOTAL DEBT Nov 1920. \$560,000 Sinking fund. 29,000 Assessed benefits. 1,000,000 INT. on bonds of 1920 at the Continental & Commercial Nat'l Bank, Chicago. MISSISSIPPI COUNTY. Charleston is the county seat. Road Bonds. 5s '17 M-S \$333,000. Mar 15 '23-'37 (For maturity see V. 105, p. 1124.) BOND, DEBT Nov 1922. \$375,000 Assessed val. real. 6,310,790 Assessed val. personal. 1,664,050 Total assessed val. 1920. 7,974,840 Total tax rate (per \$1,000) '20. \$22.50 Pop'n 1910, 14,557; 1920. 12,860 INT. (5) payable at County Treasurer's office; on others at Mechanics' & Metals Nat. Bank, New York. MISSISSIPPI CO. AIR LINE ROAD DISTRICT. Road Bonds. 5 1/2s '22 s-a \$140,000. Sept 15 '24-'38 (For amount due each year see (V. 115, p. 1763.) BONDED DEBT. (?) INT. at the Merchants-Laclede National Bank, St. Louis.

MISSISSIPPI COUNTY DRAINAGE DISTRICT NO. 23.

5s '11 M-S \$142,000. Mar 1 '23-'31 BOND, DEBT Nov 1920. \$220,000 Value of district lands. 3,097,010 INT. at County Treasurer's office.

MISSISSIPPI COUNTY DRAINAGE DIST. NO. 29.

6s '14 M-S \$144,375. Mar 10 '23-'33 BOND, DEBT Nov 1920. \$210,000 Value of district lands. 1,848,000 Population of district. 1,500 INT. at County Treasurer's office.

MISSISSIPPI CO. DE. D. NO. 30.

BOND, DEBT Nov 1920. \$57,000 Value of district lands. 1,261,600

MISSISSIPPI CO. DE. D. NO. 31.

Ditch Bonds. 6s '18 P-A \$25,500. Feb 15 '23-'35 (Due \$1,500 yearly 1923-1927, incl. \$2,000 yearly 1928-1932, incl. \$2,500 yearly 1933 & 1934. \$3,000 1935.) BOND, DEBT Nov 1920. \$61,000 Value of district land 1920. 300,000

MISSISSIPPI COUNTY DRAINAGE DIST. NO. 32.

6s '19 95,000. 1923-1939 BOND, DEBT Nov 1920. \$100,000 Tot. assess. val. '20 (15% act) 2,587,600 Population in 1920. 2,000

MISS. CO. LEVEE DIST. NO. 1.

6s '15 P-A \$26,000. 1923-1927 6s '15 P-A 65,000. 1927-1932 6s '18 J-J 160,000. 1923-1937 TOTAL DEBT Nov 1920. \$210,000 Assessed val. (equalized). 1,200,000 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 1920, 12,808. Water Bonds. 5s '10 J-J \$20,000. Jan 1 1930 5s '18 J-J 32,000. Jan 1 1938 5s '20 A-O 120,000. Oct 1 '30-'39 (55,000. Oct 1 1940 Park (red. aft. 5 yrs. fr. date of iss.) 5s '07 J-D \$10,000. June 1 1927 5s '08 J-J 15,000. Jan 1 1928 BOND, DEBT Nov 23 '22. \$327,000 Assessed val. real estate. 6,795,611 Assessed val. personal. 596,921 Tot. assess. val. '22 (1-3 act.) 8,693,532 Tax rate (per \$1,000) '22. \$7.50 INT. at Bank of Moberly and Moberly Trust Co., and on 6s of 1920 at the office of City Treasurer.

MOBERLY SCHOOL DISTRICT

Building & Equipment Bonds s '12 \$10,000. July 1 1930 (Subject to call by July 1 1920) BOND, DEBT Nov 1 1922 \$10,000 Sinking fund (est.) 23,000 Assess. val. 1922 (est.) 9,100,000 Population in 1922. 13,000 INT. at Bank of Moberly, Randolph Co. Trust Co., Moberly Trust Co. and the Mechanics' Bank.

MONETT.

This city is in Barry County. Inc in 1888. Water-Works-Extension Bonds. 5s '14 P-A \$15,000. Aug 25-'35 (\$5,000 every 5 years.) Electric-Light-Plant Bonds. 5s '11 P-A \$4,500. Feb 1 1931 Judgment Funding Bonds. 5s '15 \$14,618.67. Aug 1 1934 BOND, DEBT Oct 1 1921. \$34,119 Sinking funds. 10,000 Assessed val. real estate. 1,855,825 Assessed val. personal. 616,215 Other assessable property. 500,000 Tot. assess. val. '21 (3 act.) 2,972,040 City tax (per \$1,000) 1921. \$16.00 Population 1910, 4,177; 1920, 4,206 INT. in Chicago, St. L. and N. Y.

MONETT SCHOOL DISTRICT.

This district (P. O. Monett) is in Barry County. School-Building Bonds. 5s \$75,000. BONDED DEBT. (?)

MONROE CITY.

This city is in Monroe County. Incorp. as city of fourth class Nov. 29 1877. Population 1910, 1,949; 1920, 1,941. Sewer Bonds. 5s '13 J-D \$10,000. (Optional June 15 1923.) Water-Works Bonds. 5s '13 J-J \$68,000. July 1 1933 (Subject to call \$18,000 July 1 1918; \$5,000 July 1 1923 and \$20,000 July 1 1928.) BOND, DEBT Oct 4 1922. \$50,000 Assessed value, real estate. 1,099,565 Assessed value, personal. 669,366 Tot. ass'd val. 1922. 1,768,931 Total tax rate (per \$1,000) '22. \$8.50 INT. at Guaranty Tr. Co., N. Y.

MONROE COUNTY.

Paris is the county seat. Poor-House (Partly on Mar. 3.) 4s '09 M-S \$2,000. Mar 1 1924 Court-House Bonds. 4s '12 P-A \$50,000. Feb 1 '23-'22 BOND, DEBT Sept 29 '22. \$52,000 Assess. val. real estate. 19,588,560 Assess. val. personal. 4,710,240 Other assess. property. 1,100,000 Tot. ass'd val. '22. 25,398,900 State & Co. tax (per \$1,000) '22. \$6.10 Popul'n 1910, 18,304; 1920, 16,414 * Int. at Third Nat. Bk., St. Louis

MOREHOUSE SCHOOL DIST.

This district (P. O. Morehouse) is in New Madrid County. \$840,000. BONDED DEBT. (?)

MORGAN COUNTY.

Versailles is the county seat. Road Bonds. 6s '20 P-A \$80,000. 1923-1930 5s '20 s-a 200,000. Feb 1 1940 (Optional on or after Feb. 1 1930.) BOND, DEBT Nov 1922. \$300,000 Assessed value, real est. 12,735,834 Assessed value, personal. 5,715,922 Total assessed val. 1921. 16,451,756 Co. tax rate (per \$1,000) 1922. \$5.70 Popul'n 1910, 12,853; 1920, 12,015 INT. payable at the Bank of Versailles and at the First National Bank, Versailles, and 5s of 1920 at Nat. Bank of Commerce, St. Louis.

MOUNT VERNON SPEC. RD. DIS.

This district (P. O. Mt. Vernon) is in Lawrence County. 5 1/2s '19 M-S \$30,000. 1923-1931 BONDED DEBT. (?)

MUDDY CREEK DR. DIST.

This district is in Grundy County. Drainage Bonds (tax free). 6s '21 M-N \$100,000. Nov 1 '24-'41 BOND, DEBT Nov 27 '22. \$100,000 Assessed benefits. 209,020 INT. payable at Liberty Central Trust Co., St. Louis.

MUDDY CREEK DR. DIST. No. 1.

This district is in Grundy County. Drainage Bonds (tax free). 6s '21 M-N \$100,000. Nov 1 '24-'41 BOND, DEBT Oct 5 1922. \$100,000 Assessed benefits. 289,686 INT. payable at Liberty Central Trust Co., St. Louis.

NEOSHO.

This city is in Newton County. Water Works Bonds. 5s '14 \$43,000. 1934 BOND, DEBT Oct 2 1922. \$43,000 Assess. debt (add'l) (est.) 2,000 Sinking funds. 8,400 Assess. val. real estate. 1,823,320 Assessed val. personal. 263,310 Assessed val. other property 1,034,330 Total assess. val. '21 (act.) 3,150,960 Total tax rate (per \$1,000) '22. \$6.00 Population 1910, 3,661; 1920, 3,968

NEOSHO SPECIAL ROAD DIST.

This district (P. O. Neosho) is in Newton County. 5s '21 J-D \$22,000. June 1 '23-'33 BOND, DEBT Oct 1922. \$36,000 Assess. val., equal. 1922. 1,574,290

NEW BLOOMFIELD SPECIAL ROAD DISTRICT.

This district (P. O. New Bloomfield) is in Calaway County. 5 1/2s '19 J-D \$33,000. 1923-1935 30,000 BONDED DEBT 1918. \$39,000 Assessed valuation. 888,483 Population in 1919 (est.) 5,000

NEW MADRID COUNTY.

New Madrid is the county seat. Road Bonds. 5s '18 \$347,000. 1928 Court House Bonds. 5s '17 \$32,500. 1935 Jail Bonds. 5s '14 \$7,000. 1934 5s '17 6,000. 1935 BOND, DEBT July 1 '20. \$392,500 Assessed val. real. 10,979,100 Assess. val. personal. 1,949,619 Total assess. val. 1920. 12,928,719 Pop'n 1910, 19,488; 1920, 25,150 INT. payable at County Treasurer's office.

NEW MADRID COUNTY DRAINAGE DISTRICT NO. 13.

Drainage Bonds. 6s '05 \$6,000. 1923 6s '20 A-O 173,000. Mar 1 '23-'40 (For maturity see V. 111, p. 1680.) 6s '21 95,000. 1923-1941 BOND, DEBT Oct 1922. \$190,000 INT. at office of County Treas.

NEW MADRID CO. DRAIN. DIST. No. 23 (P. O. Lotts)

Drainage-Impt. Bonds. 6s '15 A-O \$24,000. Apr 1 '23-'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.

NEWTON COUNTY.

Neosho is the county seat. Judgment Funding Bonds. 5s '18 s-a \$185,125. June 1 '27-'36 BOND, DEBT Sept 1922. \$185,125 Assessed value 1921. 22,896,684 Popul'n 1910, 27,136; 1920, 24,886

NODAWAY TOWNSHIP.

This township (P. O. Burlington Junction) is in Nodaway County. Road Bonds. 5s '15 \$26,500. 1930 BOND, DEBT Nov 1920. \$28,500 Assessed valuation 1919. 1,608,916 Total tax rate (per \$1,000) '18. \$17.60 Population 1910, 1,833; 1920, 1,796

NORTH NIBENEBOITNA DR. D.

This district is in Atchison County. Drainage Bonds. 5s '08 \$10,000. 1923-1926 5 1/2s '17 A-O 17,500. Apr 1 '27-'33 9,000. Apr 1 '34-'36 BOND, DEBT Oct 1921. \$44,000 INT. at Mechanics-American Nat. Bank, St. Louis.

OSAGE COUNTY

Linn is the county seat. Road and Bridge Bonds. 5s '20 F-A \$500,000. 1925-1940

OZARK SCHOOL DISTRICT

This district (P. O. Ozark) is in Christian County. School Building Bonds.

OZARK SPECIAL ROAD DIST.

This district (P. O. Ozark) is in Christian County. BONDED DEBT (7)

PALMYRA

This city is in Marion County. Light & Water Bonds. 4 1/2s '10 -- \$13,000. 1930

PARIS PUBLIC SCH. DIST.

This district is in Monroe County. Building Bonds. 5s '17 \$5,000. 1930

PEMISCOT CO. DE. DISTRICTS.

District No. 8 Bonds. 6s '12 M-N \$330,000. Due serially

PETTIS COUNTY.

County seat is Sedalia. 5s '18 \$5,000. Jan 2 '23-'40

PHELPS COUNTY.

Rolla is the county seat. Road Bonds. 5s '19 A-O \$400,000. 1924-1939

PIKE COUNTY.

Bowling Green is the county seat. Court-House-Building Bonds.

PIPE TOWNSHIP

This township is in Stoddard Co. 5 1/2s '20 M-S \$93,000. Mar 1 '23-'35

PLATTSBURG.

This city is in Clinton County. Water-Works Bonds.

PLATTE RIVER DRAINAGE DISTRICT NO. 1.

This district (P. O. Platte City) is in Platte County. 5 1/2s '19 M-N \$70,000. May 1 1939

PLATTSBURG SCHOOL DIST.

This district is in Clinton County. High-School Bonds.

POLK TOWNSHIP.

This township is in Christian Co. Road Bonds.

POPLAR BLUFF.

This city is in Butler County. Bonds are tax-free. Electric-Light-Plant Bonds.

POPLAR BLUFF SCH. DIST.

4 1/2s '06 J-J \$5,000. 1926-1936

PULASKI COUNTY

Waynesville is the county seat. Road Bonds.

RANDOLPH COUNTY.

Huntsville is the county seat. Infirmary Bonds.

RAY COUNTY.

Richmond is the county seat. Court-House Bonds.

REYNOLDS COUNTY.

Centerville is the county seat. Road Bonds.

RICH HILL SCH. DIST.

This district is in Bates County. High School Building Bonds.

RICHLAND TOWNSHIP

This township is in Stoddard Co. 5s '19 \$75,000. 1935

RICHMOND SCH. DIST.

Building Bonds. 5s '15 M-N \$9,000. May 1 '23-'25

ROLLA.

This city is in Phelps County. Water Works Bonds.

ST. CHARLES.

This city is the county seat of St. Charles County. Inc. Oct. 13 1809. Water Bonds.

ST. CHARLES SCH. DIST.

This district (P. O. St. Charles) is in St. Charles County.

ST. CLAIR COUNTY.

County seat is Osceola. Proposition to liquidate old debt.

ST. FRANCIS LEVEE DISTRICT.

This district (P. O. Caruthersville) is in Pemiscot, New Madrid and Dunklin Counties.

ST. JOHN LEVEE AND DR. DIST.

This district is in Mississippi Co. Levee and Drainage Construction Bonds.

ST. JOSEPH.

St. Joseph is the county seat of Buchanan Co. Inc. as a city of the second class April 9 1885.

Assess. val. real estate. \$55,425,675

ST. JOSEPH SCHOOL DISTRICT.

The school district bonds are not a part of the municipal debt.

ST. LOUIS.

St. Louis was formerly in St. Louis County, but on Aug. 22 1876 an election was held to separate city and county.

CONSTITUTIONAL AMENDMENTS.

By constitutional amendments adopted Nov. 1902, the city is empowered to exempt the county indebtedness of \$1,000,000.

ST. LOUIS SCHOOL DISTRICT.
Building Bonds.
 4s '17 J-J \$1,000,000.....Jan 1 1937
 4s '18 J-J 500,000.....Jan 1 1938
 4s '19 J-J 90,000.....1939
 4s '20 J-J 1,400,000.....1939
 BOND. DEBT Sept 27 '22 \$3,000,000
 Sinking fund.....225,598
 Assessed valuation 1922
 (real & pers'l prop.).....970,000.00
 (actual value).....772,897
 School tax rate (per \$1,000) '22.....\$5.53
 Population 1920.....772,897
 INT. payable at option of holder
 at the Liberty Central Trust Co. of
 St. Louis, or at Chemical National
 Bank, New York.

ST. LOUIS COUNTY.
 Clayton is the county seat.
 Mr. H. P. Riech, Deputy County
 Auditor, advised us under date of
 Oct. 21 1921 that the legality of the
 \$5,000,000 4 1/2% road bonds which
 had been pending before the U. S.
 Supreme Court (see "Chronicle" of
 Mar. 31 1917, p. 1307), had been
 upheld.
Refunding Bonds.
 4 1/2s '22 J-J \$1,500,000.....
Road Bonds.
 4 1/2s '22 s-a \$540,000.....
 4 1/2s '22 s-a \$30,000, Dec 1 '27-'41
 70,000.....Dec 1 1942
 BOND. DEBT Sept 27 '22 \$1,690,000
 Assess. val., real estate.....\$1,841,520
 Assess. val., personal.....14,989,910
 Other assess. property.....17,214,563
 Total assess. val. 1920.....34,045,993
 Tot. tax rate (per \$1,000) '22.....\$16.30
 Pop'n 1910, 82,417; 1920, 100,737
 INT. at Mercantile Trust Co., St. L.

SALT FORK DRAINAGE DIST.
 This district is in Saline County.
 6s '22 J-J \$151,000.....Jan 10 '27-'42
 (For amount due each year see V.
 114, p. 1100.)
 BOND. DEBT June 1922.....\$151,000
 INT. at State Nat. Bank, St. Louis.

SCOTT COUNTY.
 Benton is the county seat.
Road Bonds.
 5s '17 M-S \$208,425.....Sept 1 '23-'37
 5s '17 J-J 100,000.....Sept 1 '25-'36
 5s '21 M-S 180,000.....Sept 1 '26-'37
 (For maturity see V. 113, p. 1796.)
 BOND. DEBT Oct 1 '21.....\$635,000
 Floating debt.....20,000
 Sinking fund.....98,000
 Total assess. val. '22 (50%
 actual).....22,595,380
 Total tax rate (per \$1,000) '22.....\$10.00
 Pop'n 1910, 22,372; 1920, 23,400;
 1921, 26,500.
 INT. is payable at American Ex-
 change National Bank, New York.

SCOTT CO. DRAIN. DIST. NO. 10.
 6s '12 M-S \$38,000.....Sept 4 '23-'32
 6s '21 M-S 300,000.....Mar 1 '23-'41
 (For maturity see V. 113, p. 557.)
 TOTAL DEBT Nov 1922.....\$338,000
 Balance in treasury.....4,000
 Assessed benefits 1922.....155,257
 INT. at County Treas. office.

SCOTT COUNTY DRAINAGE DISTRICT NO. 13.
 6s '21 M-S \$150,000.....Sept 1 '26-'41
 BOND. DEBT Nov 1922.....\$150,000
 Assessed benefits.....311,201
 INT. at County Treasurer's office.

SEDALIA.
 Sedalia is in Pettis County. In-
 corp. as a town May 27 1870, and as
 a city Feb. 2 1886. Bonds are tax-
 exempt.
 Suit was brought against this city
 to recover on certain current revenue
 bonds issued 1893 and due 1894. Up
 to Oct. 1 1917 the case had not
 gone to trial.
Current Revenue Bonds.
 4s '94 F-A \$8,000.....Past due
 4s '99 J-J 10,000.....Past due
 4s '00 J-J 15,000.....Past due
Hospital Bonds.
 6s '17 J-J (\$7,000.....July 2 '23-'29
 12,000.....July 2 '30-'37
Garbage-Disposal-Plant Bonds.
 5s '19 J-J \$35,000.....1939
Sewer Bonds.
 4s '04 A-O \$9,000.....Past due
 Refund. Bds. (red. beg. in 1907).
 4 1/2s '97 J-J \$30,000.....July 1 1927
 Park Bds. (red. beg. in 1916).
 4 1/2s '11 J-J \$40,000.....July 1 1931
 TOTAL DEBT Sept 29 '22 \$123,000
 Floating debt.....15,000
 Sinking fund.....44,312
 Assess. val. real estate.....15,697,080
 Assess. val. personal.....3,751,460
 Other assess. property.....2,173,172
 Total assessed value (90%
 actual) 1922.....21,621,712
 Total tax rate (per \$1,000) '22.....\$4.20
 Pop'n 1910, 17,822; '20.....21,144
 INT. at Third Nat. Bk., St. Louis

SEDALIA SCHOOL DISTRICT.
Building Bonds.
 4s '03 J-J \$240,000.....Jan 1 1923
 4 1/2s '10 J-J 160,000.....July 1 1930
 (Subject to call after July 1 1920.)
 6s '14 J-J \$32,000.....Jan 1 1934
 5 1/2s '20 J-J \$72,000.....June 1 '23-'40
 (For maturity see V. 111, p. 315)
Refunding Bonds.
 4s '05 J-J \$25,000.....June 1 1925
 5s '19 J-J 17,000.....1923-1935
 5s '19 J-J 20,000.....1923-1938
 BOND. DEBT Sept 28 '22 \$276,000
 Sinking fund.....44,228
 Tot. ass'd val. '21 (abt. act.) 122,098,390
 School tax (per \$1,000) '22.....\$8.00
 Population in 1920.....21,144
 INT. on bonds marked (a) at Har-
 ris Trust & Sav. Bank; (f) Miss. Val.
 Tr. Co., St. Louis; (d) Merchants-
 Laclede Nat. Bk., St. Louis, and
 (e) at the Amer. Trust Co., St. Louis.

SEDALIA SPECIAL ROAD DIST.
Road Bonds.
 5s '12 M-N \$77,500 May 1 '23-'27
 BOND. DEBT Sept 28 '22 \$80,000
 Sinking fund.....7,000
 Assess. val. '22 (1% act.) 28,000,000
 INT. at Merc. Tr. Co., St. Louis.

SHELBYNA.
 This city is in Shelby County, Inc.
 Mar. 20 1878. Pop'n 1910, 2,174;
 1920, 1,809.
Water and Sewer Bonds.
 5s '11 Aug \$38,500.....1931
 TOT. BD. D.T. Sept 27 '22.....\$78,000
 Water debt (incl.).....74,000
 Assess. val., real estate.....1,031,910
 Assess. val., personal.....614,568
 Other assess. property.....334,035
 Tot. assess. value 1922.....1,980,513
 Total tax (per \$1,000) 1922.....\$10.30
 INT. at National City Bank, N. Y.

SIKESTON.
 This city is in Scott County. In-
 corporated Aug. 1874.
Water-Works (red. aft. June 1 '14)
 6s '09 J-D \$23,000.....June 1 1929
Street-Improvement Bonds.
 5s '17 J-J \$7,000.....1923-1926
Sewer-Extension Bonds.
 5s '17 J-J \$4,400.....1923-1936
Fire Dept. Bonds.
 6s '21 J-J \$25,000.....
 BOND. DEBT Nov 24 '22.....\$61,000
 Water debt (incl.).....22,000
 Sinking fund.....4,000
 Assessed val'n, real estate.....1,167,635
 Assessed val'n, personal.....1,694,720
 Other property.....623,185
 Tot. assess. val. '22 (3/4 act.) 2,653,300
 City tax rate (per \$1,000) '21.....\$7.50
 Population 1910, 3,327; 1920, 3,613
 Int. on water bonds is payable at
 City Treasurer's office; on other
 bonds at Nat. Bank of Commerce,
 St. Louis.

SLATER.
 This city is in Saline County.
Water & Electric Light Bonds.
 5s '10 J-J \$14,000.....1930
 5s '16 J-J 26,500.....1936
Reconstruction Bonds.
 s '19 J-J \$22,500.....
Judgment Bonds.
 5s '17 J-J \$4,536.02.....1937
Water-Works Bonds.
 4 1/2s '05 F-A \$2,000.....1925
 BOND. DEBT Nov 22 '22 \$94,536
 Floating debt.....2,808
 Sinking fund (water & light).....5,211
 Assessed val'n, real estate.....1,617,822
 Assessed val'n, personal.....694,920
 Other assessable property.....250,375
 Tot. assess. val. '22 (actual) 2,564,117
 City tax rate (per \$1,000) '22.....\$7.00
 Pop. 1910, 3,238; 1920, 3,797.

SPRINGFIELD.
 This city is in Greene County. Inc. in
 1864. Commission government ap-
 proved Aug. 2 1915. V. 101, p. 542.
 Pop'n 1910, 35,201; 1920, 39,631.
Sewer Bonds (red. beg. in 1917).
 5s '12 M-S \$28,000.....Mar 1 1932
 5s '13 J-D 22,000.....June 1 1932
Fire-Dept. Bds. (red. June 1 '17)
 6s '12 J-D \$17,000.....June 1 1932
Street Bonds (red. June 1 1917).
 5s '12 J-D \$21,000.....June 1 1932
 BOND. DEBT June 30 '22 \$80,000
 Park mtge debt (add'l).....72,500
 Sinking fund.....1,780
 Assessed val'n, real estate.....23,626,505
 Assessed val'n, personal.....13,103,315
 Other assessable property.....1,206,201
 Total assessed val'n 1921.....38,936,021
 (55% actual).....42,936,021
 Tax rate (per \$1,000) 1921.....\$24.20
 INT. at Chase Nat. Bank and
 Guaranty Trust Co., N. Y.

SPRINGFIELD CITY SCH. DIST.
 5s '20 J-J \$600,000.....\$150,000 on
 July 1 in 1925, 1930, 1935 & 1940
 BOND. DEBT Oct 1922.....\$600,000
 Assessed value 1921.....\$4,995,370
 INT. at First National Bank,
 St. Louis.

STANBERRY.
 This city is in Gentry County.
Water Bonds.
 5s J-J \$680r.....July 1923
 s.....15,000.....
Sewer Bonds.
 s.....\$4,000.....
Street-Paving Bonds.
 5s '16 J-J \$10,000.....July 1 '30-'34
 1,500.....July 1 1935
 BOND. DEBT Nov 1 '22.....\$36,000
 Water debt (incl.).....15,000
 Sinking fund.....20,000
 Assessed val'n, real estate.....1,000,000
 Assessed val'n, personal.....485,229
 Other assessable property.....113,315
 Tot. ass'd val. '22 (40% act.) 1,600,000
 City tax rate (per \$1,000) '22.....\$10.50
 Pop'n 1910, 2,121; 1920, 1,864.
 *INT. payable in Kansas City, Mo.

STANBERRY DRAINAGE DIST.
 This district is in Gentry County.
 6s '21 A-O \$68,500.....Apr 1 '21-'31
 (For maturity see V. 113, p. 323.)
 BONDED DEBT.....(?)
 INT. at St. Louis Union Trust
 Co., St. Louis.

STODDARD COUNTY DRAIN- AGE DISTRICT NO. 37.
 6s '21 J-J \$133,602.....July 1 '23-'41
 (For maturity see V. 113, p. 758.)
 BOND. DEBT Jan 1 1922.....\$133,602
 District tax (per acre).....\$ 8.89
 Area in acres.....18,983
 Population in 1920.....29,755
 INT. at Boatmen's Bank, St. Louis.

STONE COUNTY.
 Galena is the county seat.
Road Bonds.
 5s '19 J-J \$100,000.....
Court-House Bonds.
 5s '10 J-J \$350,000.....1923-1929
 BOND. DEBT July 1 '20.....\$505,000
 Assess. val., real estate.....2,834,275
 Assess. val., personal.....1,395,758
 Total assess. val. 1920.....4,230,033
 Popula'n, 1910, 11,559; 1920, 11,941

SUGAR CREEK SCHOOL DIST.
 This district (P. O. Sugar Creek)
 is in Jackson County.
 s.....\$50,000.....
 BOND. DEBT Sept 30 '22 \$111,000
 Assessed val. 1922.....4,200,000
 Tax rate (per \$1,000) 1922.....\$12.00
 Population in 1922.....1,500

TANEY COUNTY.
 Forsyth is the county seat.
 GEN. BD. D.T. Nov 25 '22 \$7,500
 Road debt (add'l).....13,000
 Floating debt.....68,687
 Sinking fund.....11,500
 Assess. val., real estate.....3,878,958
 Assess. val., personal.....1,327,921
 Other assess. property.....553,083
 Tot. assess. val. '22 (75% act.) 5,759,962
 Total tax (per \$1,000) 1922.....\$12.00
 Pop'n 1910, 9,134; 1920.....8,178

TEXAS COUNTY.
 Houston is the county seat.
 5s '19 J-J \$225,000.....1930
 BOND. DEBT Sept 2 1921.....\$225,000
 Assessed val'n, real estate.....10,015,148
 Assessed val'n, personal.....1,003,973
 Other assess. property.....500,000
 Tot. assess. val. '21 (act.) 13,799,163
 State & Co. tax (per \$1,000) '21 \$15.20
 Popula'n, 1910, 21,458; 1920, 20,548

TRENTON.
 This city is in Grundy County.
 Incorporated as a city of the third
 class March 2 1833.
Water-Works Bonds.
 4 1/2s '06 J-J \$15,000.....July 1 1926
Filteration Plant Bonds.
 4 1/2s '16 M-N \$30,000.....Nov 1 1936
 (Subject to call after May 1 1927.)
 1928, 1929, 1931, 1933 and 1934.)
 BOND. DEBT Nov 1919.....\$63,000
 Sinking fund.....4,079
 Assess. val. real estate.....\$1,432,480
 Assess. val. personal.....849,980
 Total assessed val'n 1919
 (about 1-3 actual).....2,282,460
 City tax rate (per \$1,000) '19 \$10.50
 Population, 1910, 5,656; 1920, 6,951

TRENTON SCHOOL DISTRICT.
Building Bonds.
 4 1/2s '17 M-N \$95,000.....May 1 1937
 (Subject to call after May 1 1927.)
 BOND. DEBT Nov 10 1919 \$92,500
 Sinking fund.....22,500
 Assessed val'n, real estate.....2,159,370
 Assessed val'n, pers'l prop. 1,268,945
 Other assessable property.....230,000
 Tot. ass'd val. '19 (40% act.) 3,658,315
 School tax rate (per \$1,000) '19 \$15.00

TRENTON TOWNSHIP.
 Township is in Grundy County.
 6s '20 A-O \$135,000.....
 BOND. DEBT Oct 14 '22.....\$135,000
 Sinking fund.....10,000
 Assessed value 1922 (act.).....7,000,000
 Population 1920.....8,000
 INT. at First National Bank,
 St. Louis.

UNION TWP. DRAINAGE DIST.
 This district is in Lewis County.
 6s '20 s-a \$20,000.....1925-1936
 6s '20 s-a \$241,500 Mar 1 '25-'40
 BOND. DEBT Nov 1920.....\$200,000
 INT. on bonds marked (*) at
 Liberty Central Trust Co., St. Louis.

UNIONVILLE.
 This city is in Putnam County.
 Wat. Wks. & El. Lt. Sys. Bds.
 6s '21 J-J \$84,000.....Jan 1 1941
 (Optional Jan. 1 1926.)
 BOND. DEBT Oct 14 '22.....\$100,000
 Sinking (funds light & water) 20,000
 Assess. value 1921 (act.).....1,950,000
 Tax rate (per \$1,000) 1922.....\$7.50
 Population, 1910, 2,000; 1920, 1,765
 INT. at American Trust Co.,
 St. Louis.

UNIONVILLE SCH. DIST.
 This district is in Putnam County.
Building Bonds.
 5s '15 s-a \$30,000.....1935
 (Subject to call after 1925.)
 5s '16 J-J \$5,000.....
 (Due serially begin. Jan. 15 1928.)
 BOND. DEBT Sept 30 '19.....\$35,500
 Sinking fund.....2,000
 Assessed val'n, real estate.....570,294
 Assessed val'n, personal.....485,229
 Other assessable property.....113,315
 Tot. ass'd val. '18 (50% act.) 1,168,735
 Total tax rate (per \$1,000) '18 \$13.50
 Population, 1910, 2,000; 1920, 1,765

UNIVERSITY CITY.
 This city is in St. Louis County.
 Bonds are exempt from city taxes.
Fire-Engine & City-Hall.
 5s '10 J-J \$57,000.....Jan 1 1930
 (Subject to call Jan. 1 1920.)
Improvement Bonds.
 6s '21 J-J \$23,000.....July 15 1931
 (Optional after 5 years.)
 BOND. DEBT Dec 1922.....\$451,000
 Sinking fund Nov 1921.....5,000
 Assess. val., real estate.....10,500,000
 Assess. val., personal.....1,500,000
 Other assess. property.....500,000
 Total assess. value 1920.....12,500,000
 (about 2-3 actual).....\$6.20
 Tax rate (per \$1,000) 1921.....\$6.20
 Pop'n 1910, 2,417; 1920.....6,792
 INT. at First Nat. Bank, St. Louis.

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 \$40,000.....Jan 1 '23-'34
 5s '19 J-J \$40,000.....June 1 '23-'41
 5 1/2s '21 J-D 65,000.....June 1 '23-'41
 (For maturity see V. 112, p. 2450.)
 TOTAL DEBT Oct 5 '22.....\$315,000
 Sinking fund.....5,000
 Tot. ass'd val. '21 (38% act.) 12,600,000
 School tax (per \$1,000) '22.....\$15.50
 Population in 1920 (est.).....7,500
 INT. at Miss. Val. Tr. Co., St. L.

VARNEY RIVER DRAINAGE DISTRICT.
 This district is in Dunklin Co.
 5 1/2s '19 M-N \$25,000.....Nov 1 '24-'35
 (For maturity see V. 110, p. 282.)
 BONDED DEBT.....(?)
 INT. at the Central Trust Co.,
 Chicago.

VERSAILLES.
 This city is in Morgan County.
Water-Works and Sewer Bonds.
 s.....\$10,000.....July 1 1927
 5s '22 J-J 15,000.....July 1 1931
 20,000.....July 1 1933
 30,000.....July 1 1942
 NET. BD. D.T. Sept 1922.....\$22,500
 Water and sewer debt.....\$1,000
 Assessed value.....714,001
 Population 1910, 1,595; 1920, 1,651

VERSAILLES SCHOOL DIST.
 This district (P. O. Versailles) is
 in Morgan County.
 8s '21 M-N \$30,000.....May 10 '23-'41
 (For maturity see V. 112, p. 2004.)
 BOND. DEBT Sept 28 '22 \$38,000
 Assessed value 1922.....1,900,000
 Sch. tax rate (per \$1,000) '22 \$11.50
 INT. at American Trust Co.,
 St. Louis.

WASHINGTON.
 This town is in Franklin County.
Water-Plant Bonds.
 4 1/2s '16 J-J \$53,000.....Jan 1 '23-'36
 BOND. DEBT Sept 28 '22
 (water).....\$48,500
 Sinking fund (water).....6,545
 Assessed val'n, real estate.....1,931,215
 Assessed val'n, pers'l prop. 720,915
 Tot. assess. val. '22 (act.) 2,652,130
 Total tax rate (per \$1,000) '22.....\$7.50
 Population 1910, 3,670; 1920.....3,862

WEBB CITY.
 This city is in Jasper Co. Incorp
 Jan. 9 1890.
Sewer Bonds (Taxable).
 5s '08 F-A \$7,000.....Feb 1 1928
 5s '09 M-S \$5,000.....Sept 1 1929
Funding Bonds (Taxable).
 4 1/2s '08 F-A \$24,300.....Feb 1 1928
 5s '08 J-D \$4,500.....Dec 1 1929
 5s '11 M-S \$8,000.....Sept 1 1931
Fire Department (Taxable).
 5s '10 A-O \$3,000.....Apr 1 1930
 5s '19 J-J 12,000.....May 1 1939
 (Subject to call May 1 1930.)
Park Bonds.
 5s '20 J-J \$10,000.....1940
 BOND. DEBT Oct 2 '22.....\$53,800
 Sinking fund.....11,018
 Assess. val., real estate.....2,953,550
 Assess. val., personal.....1,180,250
 Other assess. property.....639,300
 Tot. assess. val. '22 (abt. act.) 4,773,100
 Total tax rate (per \$1,000) '22.....\$30.80
 Pop'n 1910, 11,847; '20.....7,807
 * 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 '06 J-D \$20,000.....June 1 1926
 4 1/2s '10 F-A \$70,000.....Feb 1 1930
 4s '15 F-A \$10,000.....Apr 1 1935
 5s '22 J-J 15,000.....May 1 1942
 (Optional May 1 1932.)
 BOND. DEBT Sept 29 '22 \$100,000
 Floating debt (add'l).....15,000
 Sinking fund.....32,101
 Tot. assess. val. '22 (60% act.) 4,774,133
 School tax (per \$1,000) 1922.....\$14.50
 Population 1922.....8,000
 * Redeemable after 10 years from
 issue. * Redeemable after 5 years
 from issue.

WEBSTER GROVES.
 This city is in St. Louis County.
 Incorp. 1896.
Street Bonds (Taxable).
 5s '04 F-A \$3,000.....Aug 15 1924
***Water Bonds (Taxable).**
 5s '07 M-S \$33,000.....Mar 4 1927
 5s '11 M-N 64,000.....Nov 15 1931
 4 1/2s '16 J-J 15,000.....1923-1936
Fire Bonds (Taxable).
 6s '13 M-N \$15,000.....Mar 1 1933
 4 1/2s '16 J-J 14,500.....1923-1936
 5s '19 J-J 12,000.....1923-1939
Funding Bonds (Taxable).
 4 1/2s '15 s-a \$9,500.....Aug 2 1925
 City Hall & Fire D. Purch. Bds.
 5s '22 M-N \$25,000.....1927-1942
 TOT. BD. D.T. Oct 1 '22.....\$191,500
 Sinking fund.....68,826
 Ass'd val. (real & pers.) '22 \$3,096,140
 Total tax rate (per \$1,000) '22.....\$43.60
 Pop'n 1910, 7,087; 1920.....9,474
 *INT. at Webster Groves Tr. Co.

WEBSTER GROVES SCH. DIST.
 All bonds are taxable.
Bonds (Red. aft. 10 yrs. fr. issue).
 4 1/2s '08 F-A \$8,000.....Feb 7 1928
 4 1/2s '11 M-S 18,000.....Nov 1 1931
 4 1/2s '12 M-N 36,000.....Nov 1 1932
 4 1/2s '14 A-O 36,000.....Apr 1 1934
 4 1/2s '16 J-J 15,000.....1936
 5s '20 A-O 58,000.....1940
 5s '20 A-O 117,000.....Oct 1 '23-'40
 (For maturity see V. 111, p. 1498.)
 5 1/2s '21 M-S 163,000.....Mar 1 '24-'41

WEBSTER GROJE S. D. (Cont'd.)
 BOND, DEBT Oct 11 '21—\$155,000
 Sinking fund—15,000
 Assessed valuation 1919—9,286,384
 School tax (per \$1,000) 1921—\$21.30
 Population 1920—9,700
 INT. at Nat. Bk. of Com., 1 & 1/2
 Mercantile Trust Co. and the
 Laclede Nat. Bank, all of St. Louis, and
 the Continental & Commercial Nat.
 Bank of Chicago.

WHITE OAK TOWNSHIP
 This township is in Harrison Co.
 Road Bonds.
 5 1/2's 19—\$38,500—1934
 BOND, DEBT Nov 17 '21—\$32,500
 Tot. assess. val. '20 (act.)—2,676,278
 Population in 1920—1,241

WINDSOR.
 This city is in Henry County.
 Water & Sewer Bonds.
 5s '10—\$15,000—1930
 BOND, DEBT Nov 23 '22—\$35,000
 Water debt (incl.)—27,000
 Sinking fund—11,440
 Tot. assess. val. '22 (act.)—1,909,590
 Total tax rate (per \$1,000) '22—\$.70
 Population, 1910, 2,241 1920, 2,034

WORTH CO. DRAIN, DIST. NO. 1.
 P. O. Grant City.
 5 1/2's 19M-N \$132,000—1924-1939
 BOND, DEBT Sept 25 '22—\$132,000
 Total assess. val. 1921 (adv.)
 1/2 act.—500,000
 Tot. tax rate (per \$1,000) '21—\$.65-78

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 Mon. Jan. 1925)..... R. A. Nestos
 Sec. of State (term ends 1st Mon. Jan. 1925)..... Thos. Hall
 Treasurer (term ends 1st Mon. Jan. 1925)..... John Steen
 Auditor (term ends 1st Mon. Jan. 1925)..... D. C. Poindexter
 Attorney-General (1st Monday, Jan. 1925)..... Geo. A. Shafer

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.		Mill & Elevator Bonds.	
4s '93 J-J	\$30,000—July 1 1923	5s '20	\$1,200—Jan 1 1940
4s '97 J-J	15,000—May 1 1927	6s '22	700,000—Jan 1 1942
4s '97 J-J	29,000—May 1 1927	6s '22	500,000—Jan 1 1947
Real Estate Series.		5 1/2's '22	375,000—Jan 1 1947
5 1/2's 21J-J	\$210,000—July 1 1931	Bank Series.	
gold	130,000—July 1 1936	5s '19	1,000,000—July 1 1929
	220,000—July 1 1941	5s '19	1,000,000—July 1 1934
	600,000—July 1 1948	Revenue Bonds.	
	1,350,000—July 1 1948	4s '05 J-J	130,000—July 1 1925
6s '22	300,000—Jan 1 1932		
	470,000—Jan 1 1937		

TOTAL DEBT.— Oct. 15 1922 July 1 1921 July 1 1920 July 1 1919
 Bonded debt \$9,502,000 \$2,367,300 \$2,442,300 \$412,000
 The sinking fund against the debt as of Oct. 15 1922 was \$423,359.
 The total cash on hand June 30 1922 amounted to \$2,405,483. Warrants outstanding June 30 1922 totaled \$155,894.

BONDS OF NORTH DAKOTA, MILL AND ELEVATOR SERIES AND REAL ESTATE SERIES.—The 1919 Legislature enacted laws providing for the issuance of \$15,000,000 of bonds as follows: \$5,000,000 Mill and Elevator series and \$10,000,000 Real Estate series. The bonds bear 5% interest, payable semi-annually Jan. 1 and July 1. The legality of the bonds has been passed upon by the Supreme Court of North Dakota in the case of the State of North Dakota ex rel. William Langer, Attorney-General, vs. Thomas Hall, as Secretary of State, and by the United States District Court for the District of North Dakota in the case of John W. Scott et al. vs. Lynn J. Frazier, William Langer and John N. Hagan, acting as the Industrial Commission of North Dakota et al. The Supreme Court of the United States on June 1 1920 upheld the decision of the State Supreme Court. See "Chronicle" of July 3 1920, page 34. Numerous attempts by the State Industrial Commission and the Bank of North Dakota (a State institution) to sell these bonds proved fruitless. In October 1921 bonds totaling \$6,100,000 were sold by the State Industrial Commission at par to the Bank of North Dakota, which in turn sold them below par. Exception was taken to this sale by a group of taxpayers, who filed a suit in the State Supreme Court contending that the sale violated the law which provides for the sale of bonds at par. The (Nonpartisan) Industrial Commission, before being obliged to relinquish office on Nov. 23 1921 (as the result of the recall election), signed a contract for the sale of all the remaining authorized bond issues at par. But the incoming Commission modified the arrangement through the negotiation of a new contract. By this new contract the amount of bonds sold was reduced from \$12,300,000 to \$9,200,000. The Supreme Court ruled on Dec. 22 1921 that the bonds of the State must be sold at par for cash and without a commission to the purchaser.

NON-PARTISAN LEAGUE.—A five-year experiment in State-wide Socialism terminated on Nov. 23 1921, when the Non-Partisan League officials, consisting of Lynn J. Frazier, Governor; William Lemke, Attorney-General, and John N. Hagan, Commissioner of Agriculture, were succeeded by R. A. Nestos, Edwin Loren Johnson and Joseph A. Kitchen, respectively, as a result of the recall election held Oct. 28 1921. (V. 113, p. 2422.)

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
1921	\$1,060,635,804	\$317,279,562	\$1,377,915,666	\$3.38
1920	1,159,798,822	388,168,948	1,547,967,770	\$1.90
1919	1,176,117,009	347,629,920	1,523,746,929	2.41
1918	265,315,957	138,106,301	403,422,258	4.30
1917	231,369,291	143,227,208	394,696,499	4.30
1916	239,251,240	115,227,857	354,479,097	4.00
1915	262,522,595	123,344,334	385,866,929	4.30
1914	209,447,343	103,838,885	313,286,228	4.30
1913	199,073,743	95,698,582	294,772,325	4.40
1902	147,147,963	81,619,299	228,767,262	5.20
1905	113,127,196	60,423,881	173,551,077	5.30
1900	73,674,494	43,629,991	117,204,485	5.60
1898	64,722,092	28,676,886	93,398,978	5.50
1893			82,351,987	5.50

*The assessed valuation of personal property as given above includes the valuation of railroad and street railway property, express companies and telegraph and telephone companies. In 1921 these amounted to \$214,181,067; in 1920, \$224,561,157; in 1919, \$225,610,148; in 1918, \$81,474,608; in 1917, \$74,349,417; in 1916, \$53,669,206; in 1915, \$59,344,334; in 1914, \$47,726,708.

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 as amended in 1918 and 1920. The provisions with reference to the matter are as follows:

SECTION 182. The State may issue or guarantee the payment of bonds, provided that all bonds in excess of \$3,000,000 shall be secured by first mortgages upon real estate in amounts not to exceed one-half of its value; or upon real and personal property of State-owned utilities, enterprises or industries in amounts not exceeding its value, and, provided, further, that the State shall not issue or guarantee bonds upon property of State-owned utilities, enterprises or industries in excess of \$10,000,000.

No future indebtedness shall be incurred by the State unless evidenced by a bond issue, which shall be authorized by law for certain purposes, to be clearly defined. Every law authorizing a bond issue shall provide for levying an annual tax, or make other provisions, 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, or of such other provisions, to the payment of said principal and interest, and such appropriation shall not be repealed nor the tax or other provisions discontinued until such debt, both principal and interest, shall have been

paid. No debt in excess of the limit named herein shall be incurred except for the purpose of repelling invasion, suppressing insurrection, defending the State in time of war or to provide for the public defense in case of threatened hostilities.

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, and a school district, by a majority vote may increase such indebtedness 5% on such assessed value beyond said 5% limit; provided also that any county or city by a majority vote may issue bonds upon any revenue producing utility owned by such county or city, or for the purchasing or acquiring the same or building or establishment thereof, in amounts not exceeding the physical value of such utility, industry or enterprise. In estimating the indebtedness which a city, county, township, school district or any other political subdivision may incur, the entire amount, exclusive of the bonds upon said revenue-producing utilities, whether contracted prior or subsequent to the adoption of this constitution shall be included; provided, further, that any incorporated city may become indebted in any amount not exceeding four (4) per centum on such assessed value without regard to the existing indebtedness of such city, or for the purpose of constructing or purchasing water-works, for furnishing a supply of water to the inhabitants of such city, or for the purpose of constructing sewers, and for no other purpose whatever. All bonds or obligations in excess of the amount of indebtedness permitted by this constitution given by any city, county, township, town, school district, or any other political subdivision, shall be void.

SECTION 184. Any city, county, township, town, school district, or any other political subdivision, incurring indebtedness, shall, at or before the time of so doing, provide for the collection of an annual tax sufficient to pay the interest and also the principal thereof when due, and all laws or ordinances providing for the payment of the interest or principal of any debt shall be irrepealable until such debt be paid.

SECTION 185 (as amended by Article 18 of amendment). The State, any county or city may make internal improvements and may engage in any industry, enterprise or business not prohibited by Article 20 of the Constitution, but neither the State nor any political subdivision thereof shall otherwise loan or give its credit or make donations to or in aid of any individual, association or corporation except for reasonable support of the poor, nor subscribe to or become the owner of capital stock in any association or corporation.

Article 20 mentioned in the above paragraph prohibits the manufacture and sale of intoxicating liquors.

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.

BANK OF NORTH DAKOTA.—The 1919 Legislature passed an Act declaring the purpose of the State of North Dakota to engage in the banking business and establish a system of banking under the name of the "Bank of North Dakota," operated by the State. This Act was approved by the voters at a special election held June 26 1919 by a vote of 61,495 for to \$8,230 against. The Act provided for the issuance of \$2,000,000 of bonds, the proceeds of which were designated as the capital of the Bank. The Bank opened for business on July 28 1919.

COUNTIES PERMITTED TO ISSUE BONDS FOR PURCHASE OF SEED AND FEED.—The State Attorney-General has given an opinion that counties may issue bonds for the purchase of seed and feed to be sold to farmers of the State at cost. V. 105, p. 2500.

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 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."

SAVINGS BANK INVESTMENTS.—Section 5198 of the laws of North Dakota relating to State banks and savings banks, contains the provisions regulating the investment of funds of all savings banks. We publish Section 5198 in full below:

Section 5198. Investment of Funds.—A savings bank incorporated hereunder shall invest its capital, its deposits, its surplus and its profit only as follows:

- First: In bonds of the United States.
- Second: In bonds or evidences of debt in this State or in the bonds of other States in the Union.
- Third: In bonds or warrants of any county in this State, or in the bonds or warrants of any city in this State, or any special improvement district therein, or in the bonds or warrants of any village, township, school district or drainage district in this State, issued pursuant to the authority of law, but not exceeding 30% of the assets of such savings bank shall be invested in such bonds and warrants.
- Fourth: In notes or bonds secured by mortgage or deed of trust upon unincumbered real estate in this State, which real estate shall be worth, exclusive of all improvements, at least twice the amount loaned thereon, but, in addition thereto, there may be loaned 30% of an appraised value of any buildings on said real estate provided fire insurance policies are maintained and deposited as collateral to such mortgage.
- Fifth: In the mortgage bonds of any railroad corporation, incorporated under the laws of any State 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 shall have paid the matured principal and interest of all its mortgage indebtedness.
 2. Such railroad shall have paid in dividends in cash to its stockholders, an amount of at least 4% per annum upon all its outstanding stock of every class.
 - Sixth: To the extent of 60% of the total demand deposits in promissory notes due not more than one year from the date of loan, provided, that where there are pledged securities such as such corporation is authorized by chapter authorized to invest its funds, there may be loaned an amount not to exceed 80% of the value of such securities, and provided, further, that no such loan shall be made to a person in excess of 5% of the total demand deposits, and in no event more than 15% of the capital stock and surplus.

POPULATION OF STATE.—The population of North Dakota in 1924 (Census) was 646,872; in 1915, 636,956; in 1910 (Census), 577,056; in 1900 319,146; in 1890, 190,983; in 1880, 36,909; in 1870, 14,181; in 1860, 4,837. The figures for 1860 and 1870 are for both North and South Dakota.

CITIES, COUNTIES AND TOWNS IN THE STATE OF NORTH DAKOTA.

ADAMS COUNTY.	BALFOUR SPECIAL SCH. DIST.
Hettinger is the county seat.	NO. 56
Seed and Feed Bonds.	This district (P. O. Balfour) is in McHenry County.
6s '22 A-O \$100,000—Apr 1 1925	4s '20—\$41,000—Apr 1 1940
Funding Bonds.	BONDED DEBT..... (7)
4s 8-11 534,500—1927-1937	BEACH.
BOND, DEBT July 1 '22—\$134,500	This city is in Golden Valley Co.
Floating debt (add'l)..... 951	Water Works Bonds.
Sinking fund (add'l)..... 17,221	4s '12—\$25,000—June 1 1932
Ass'd val. '21 (1/2 act.).....	BOND, DEBT Aug 31 '22—\$24,000
Real.....5,833,584	Assessment debt (add'l)..... 69,838
Personal.....962,877	Floating debt (add'l)..... 4,158
Other property.....2,174,222	TOTAL DEBT..... 97,075
Total.....8,970,483	Water & sewer debt (incl.)..... 91,648
State & Co. tax (per \$1,000) '21 \$12.50+	Sinking fund (water)..... 3,219
Population 1910, 5,407; 1920, 5,593	Tot. assess. val. '19 (25% act.) \$1,516,113

BILLINGS COUNTY.

Medora is the county seat.
Seed and Grain Bonds.
6s '18 M-S \$65,000...Mar 1 1923
4s '20 40,000...Mar 1 1923
GEN. BD. DT. Nov 21 '21 \$71,000
Floating debt..... 80,000
TOTAL DEBT..... 151,000
Sinking fund..... 123,100
NET DEBT..... 28,900
Total assess. val. '21 (act.) 6,079,961
Total tax rate (per \$1,000) '21 \$28.50
Pop'n 1910, 10,186; 1920, 3,126

BISMARCK.

Bismarck is the capital of the State and the county seat of Burleigh Co. Inc. Sept. 20 1900. All bonds are tax-free.
Funding (Int. in Bismarck).
4 1/2s \$52,000
Auditorium (Int. in Bismarck).
4s '12 \$35,000...Apr 1 1932
Fire-Hall (Int. in Bismarck).
4s '11 \$5,000...June 30 1923-'26
Sewer Warrants.
\$36,000
BOND. DEBT Aug 31 '22 \$35,000
Assess. debt (add'l)..... 935,866
Floating debt..... 32,902
Sinking fund..... 13,459
Assess. val., real estate..... 5,230,228
Assess. val., personal..... 2,853,036
Tot. assess. val. '22 (abr 60%) (act.)..... 8,113,264
Total tax (per \$1,000) 1921.....\$48.00
Population 1910, 5,344; '20, 7,122

BISMARCK SCHOOL DIST. NO. 1.

4s '18 \$15,000...Apr 1 1919
4s '20 20,000...Apr 1 1919
Funding (Int. at State Treasury).
4s '08 J-J \$20,000...1926
4s '11 J-J 50,000...Apr 20 1931
4s '12 J-J 10,000...1932
BOND. DEBT Oct 1921.....\$160,000
Assess. val. '20 (act. val.).....8,233,343
School tax (per \$1,000) '20.....\$15.22
Population in 1920 (est.).....7,122
INT. at State Treas. office.

BOTTINEAU COUNTY.

Bottineau is the county seat.
Refunding (Int. at Treas. office).
5s \$12,000...Mar 20 1923
Funding (Int. at Treas. office).
6s \$25,000...Apr 20 1924
6s \$80,000
Seed and Feed Bonds.
4s '20 \$200,000...Feb 1 1925
4s '20 50,000...Mar 1 1925
GEN. BD. DT. Dec 1 '17. \$62,000
Drainage district debt..... 79,000
Cash in sinking fund Oct 31 '17..... 26,954
Total assess. val. 1920.....23,035,103
State & Co. tax (per \$1,000) '17 \$17.22
Population '1910, 17,295 1920, 15,109

BOWMAN COUNTY.

Bowman is the county seat.
Funding Bonds.
5s '11 J-J \$72,000...July 1 1931
6s 40,000
Seed-Grain Bonds.
6s '18 M-S \$75,000...May 1 1922
4s '20 50,000...Mar 1 1922
BOND. DEBT Nov 19 '20 \$183,000
Sinking fund..... 34,000
Tot. assess. val. '20 (act. val.) \$11,591,172
State & Co. tax (per \$1,000) '20 \$11.67
Population, 1910, 4,668 1920, 4,768

BURLEIGH COUNTY.

Bismarck is the county seat.
Refunding Warrant Bonds.
5 1/2s '17 J-D \$20,000...Dec 1 1927
BOND. DEBT Oct 27 '22 \$120,000
Sinking fund..... 35,643
Assess. val. 1922 (100% actual)..... 28,236,769
State & Co. tax (per \$1,000) '22 \$11.22
Population 1910, 13,087; 1920, 15,578
INT. at Harris Tr. & S. B., Chic.

CASS COUNTY.

Fargo is the county seat.
Drainage Bonds.
4s '18 \$72,000...Apr 15 '23-'31
4s '13 4,000...1923-1924
County has no general bonded debt.
T.P.T. DR. DT. Dec 1 '22. \$418,000
Assess. val., real estate..... 73,583,295
Assess. val., personal..... 8,426,585
Other assess. property..... 16,120,023
Total assess. val. 1922.....98,129,903
State & Co. tax (per \$1,000) '22 \$7.70
Popul'n 1910, 33,935; 1920, 41,477

CASSELTON SCH. DIST. NO. 17

This district is in Cass County.
BOND. DEBT Oct 20 '22. \$27,000
Assess. val., real estate..... 1,352,702
Assess. val., personal..... 423,800
Other assess. property..... 1,021,760
Tot. assess. val. '21 (act.) 2,798,358
School tax rate (per \$1,000) '21 \$2.76

DEVIL'S LAKE SPEC. SCH. D.

This district (P. O. Devil's Lake) is in Ramsey County.
Funding Bonds.
4s '09 \$25,000.....1929
BOND. DEBT July 1 1922 \$30,000
Floating debt..... 71,972
TOTAL DEBT..... 101,972
Sinking fund..... 3,335
Total assess. value 1922 (about 60% actual)..... 4,285,307
Sch. tax rate (per \$1,000) '22 \$1.70
Population in 1921 (est.).....6,000

DICKINSON.

This city is in Stark County.
TOTAL DEBT Nov 2 '18.....\$58,000
Floating debt (add'l)..... 31,580
Sinking fund..... 24,908
Total assess. val. '17 (25% actual)..... 1,214,125
Total tax rate (per \$1,000) '18 \$72.00
Population, 1910, 3,678 1920, 4,122

DIVIDE COUNTY.

Crosby is the county seat. Bonds tax-exempt.
Court-House and Jail Bonds.
4s '16 M-S \$80,000...Sept 30 1936
Funding Bonds.
6s '16 F-A \$815,000...Aug 1 1931
4s '13 M-N \$18,500...May 1 1923
4s '14 40,000...Sept 1 1934
4s '18 J-D 40,000...June 1 1938
6s '22 s-a-n 50,000...Jan 3 1927
Refunding Bonds.
4s '16 J-D \$22,600...Dec 1 1936
4s '18 J-D 40,000
Seed and Feed Bonds.
4s '18 M-S \$40,000...Mar 1 1923
4s '20 80,000...Feb 15 1925
GEN. BD. DT. June 1 '21 \$316,100
Floating debt..... 19,490
Sinking fund..... 70,130
Assess. val., real estate..... 11,271,292
Assess. val., personal..... 1,455,221
Other assess. property..... 1,659,190
Tot. ass'd val. '21 (3/4 act.) 14,385,703
State & Co. tax (per \$1,000) '20 \$8.98
Population, 1910, 6,015 1920, 9,637
INT. on bonds marked (b) at Cont. & Comm. Nat. Bank, Chicago.

DONNYBROOK CONSOL. SCH. DISTRICT NO. 34.

This district (P. O. Donnybrook) is in Ward County.
4s '0 50,000...Mar 10 1940
BOND. DEBT Nov 1921.....\$50,000

DUNN COUNTY.

Manning is the county seat.
Seed and Grain Bonds.
6s '18 M-S \$10,000...Mar 1 1923
BOND. DEBT Oct 30 '22 \$212,000
Warrant debt (additional)..... 40,292
Sinking fund (seed & grain)..... 83,893
Assess. val., real estate..... 12,754,240
Assess. val., personal..... 1,099,304
Assess. val., corporations..... 1,302,970
Total assess. val. 1922.....15,356,514
(Real estate assess. at 100%, personal at 50% actual.)
State & Co. tax (per \$1,000) '22 \$12.61
Population 1910, 5,302; 1920, 8,828

EMMONS COUNTY.

Linton is the county seat.
Seed and Feed Bonds.
6s '22 \$125,000...Apr 1 1927
BOND. DEBT June 1922 \$140,000
Sinking fund..... 15,428
Assessed values 1921.....18,522,776
Population 1910, 9,796; 1920, 11,288

FARGO.

Fargo is situated in Cass County. Incorporated under commission form of government May 1 1913.
Water-Works Bonds.
6s '11 J-J \$12,000...July '23-'26
Funding Bonds.
4s '13 57,341...July 1 1933
4s '14 100,000...Jan 2 1934
Refunding Bonds.
5s '04 J-ne \$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 \$5,000...Nov 1 '23-'25
Paving Impt. Bonds.
6s '12 A-n \$75,000...Apr 15 '23-'27
GEN. BD. DT. Sept 27 '22 \$139,000
Assessment debt..... 2,118,213
Water debt (additional)..... 102,341
Sinking fund (General bonds) 66,915
(Water bonds) 48,936
Floating debt..... 54,186
Assess. val., real estate..... 17,958,670
Assess. val., personal..... 6,100,648
Other assessable property..... 1,211,619
Tot. ass'd val. '22 (act. val.) 25,270,937
Total tax (per \$1,000) 1922.....\$33.40
Pop'n 1910, 20,649; 1920, 21,961
INT. at City Treas. office.

FARGO SCH. DIST.

4s '18 \$25,000...Mar 1 1943
4s '18 15,000...1943
4s '19 150,000
BOND. DEBT Jan 1922.....\$385,000
Floating debt (est.)..... 125,000
Sinking fund..... 38,000
Assess. val., real estate..... 16,388,565
Assess. val., personal..... 5,812,645
Other assess. property..... 992,502
Tot. assess. val. '20 (1-3/4 act.) 23,193,712
Total tax rate (per \$1,000) '20 \$35.30
Population in 1919 (est.).....25,000

FOSTER COUNTY.

Carrington is the county seat.
TOTAL DEBT Dec 1 '22 \$30,000
Sinking fund..... 12,677
Assess. val., real estate..... 14,015,417
Assess. val., personal..... 1,102,047
Other assess. property..... 3,452,356
Tot. assess. val. '22 (act. val.) 18,569,820
Total tax rate (per \$1,000) '22 \$6.94
Population, 1910, 5,313 1920, 6,108

GOLDEN VALLEY COUNTY.

Beach is the county seat.
Court House Bonds.
\$25,000
Seed and Grain Bonds.
4s '20 125,000...Feb 2 1923
GEN. BD. DT. Sept 29 '22 \$125,000
Sinking fund..... 60,000
Assessed val., real estate..... 6,267,493
Assessed val., personal..... 2,994,715
Total assess. val. 1921..... 9,262,208
Total tax rate (per \$1,000) '20 \$28.60
Population in 1920.....4,832

GRAND FORKS.

This city is situated in Grand Forks Co. Incorporated Feb. 22 1881. All bonds tax-exempt.
Funding Bonds.
4 1/2s '05 F-A \$50,000...Aug 1 1925
Refunding Bonds.
4s '09 \$30,000...Apr 1 1929
4s '10 24,000...Sept 1 1930

Water Bonds.

4s '09 & '10 \$20,000...May 1 '26 & '30
4s '16 25,000...May 1 1937
5s '19 15,000...1925-1939
Refunding Water Bonds.
5s '17 \$30,000.....1935
(Subject to call 1922.)
Filtration Bonds (State loan).
4s \$34,000...Sept 1 1934
Light & Power Bonds (Serial).
4s '10 \$13,000...May 1 1930
Paving Bonds.
4s '10 \$32,000...Mar 1 1930
City-Hall Bonds.
4s '11 \$25,000...June 1 '23-'31
Municipal Abattoir Bonds.
4s '13 \$12,000...Oct 1 '24-'33
*Auditorium Bonds.
6s '21 A-O \$16,000...Oct. 1 1941
(Optional 1/2 every 5 years.)
GEN. BONDS Sept 1 '22 \$175,000
Water-works bonds (add'l) 157,000
Assessment debt (add'l) 1,116,731
Sinking fund..... 21,440
Tot. ass'd val. '22..... 10,516,135
Total tax (per \$1,000) 1922 \$44.45
Pop'n 1910, 12,478; 1920, 14,025
*INTEREST is payable in New York; * in Grand Forks; others in Bismarck.

GRAND FORKS IND. SCH. DIST.

4s J-J \$10,000...Aug 15 1928
4s J-J 35,000...May 2 1929
4s J-J 7,500...Sept 20 1927
4s J-J 20,000...Sept 2 1927
4s J-J 25,000...Nov 20 1923
4s '18 68,000...\$3,000 yearly
5s '21 30,000.....1941
BOND. DEBT Spec 28 '22 \$192,000
Ass'd val. '21 (1-3/4 act.) 11,705,230
Sch. tax (per \$1,000) '21 \$19.63
Total tax (per \$1,000) '21 \$44.45
Population in 1921 (est.).....16,000
INT. at State Treas. office in Bismarck.

GRAND FORKS COUNTY.

Grand Forks is the county seat.
Court-House Bonds.
4s '13 M-S \$200,000...May 1 1933
BOND. DEBT Nov 22 '22 \$185,000
Sinking fund..... 60,000
Tot. assess. value 1921.....66,000,000
(80% actual.)
State & Co. tax (per \$1,000) '21 \$8.61
Population, 1910, 27,888 1920, 28,795
INT. at County Treasurer's office.

GRAND FORKS SCH. DIST.

4s '13 M-S \$200,000...May 1 1933
BOND. DEBT Nov 22 '22 \$185,000
Sinking fund..... 60,000
Tot. assess. value 1921.....66,000,000
(80% actual.)
State & Co. tax (per \$1,000) '21 \$8.61
Population, 1910, 27,888 1920, 28,795
INT. at County Treasurer's office.

HALLIDAY SPECIAL SCH. DIST.

This district (P. O. Halliday) is in Dunn County.
5s '22 J-J \$35,000...1942
BOND. DEBT May 15 '22 \$41,600
Assessed value..... 1,169,642
(about 6% actual) 14,517,712
Population 1920.....9,553

HALLIDAY SPECIAL SCH. DIST.

This district (P. O. Halliday) is in Dunn County.
5s '22 J-J \$35,000...1942
BOND. DEBT May 15 '22 \$41,600
Assessed value..... 1,169,642

HETTINGER COUNTY.

Mott is the county seat.
Seed, Grain and Feed Bonds.
4s '18 \$ 7,500...Mar 1 1923
4s '20 105,000...Mar 1 1925
6s 95,000
GEN. BD. DT. Oct 19 '21 \$112,500
Warrant debt (additional) 80,000
Sinking fund..... 45,431
Tot. assess. val. 1921..... 9,662,069
Total tax rate (per \$1,000) '21 \$10.00
Population 1910, 6,557; 1920, 7,680

JAMESTOWN IND. SCH. DIST.

Building Bonds.
4s '22 \$20,000...Jan 1 1942
(May be redeemed after 2 yrs.)
TOTAL DEBT Oct 6 '22 \$49,000
Floating debt (add'l) 48,000
Sinking fund..... 8,200
Assessed valuation 1921.....4,899,196
Tax rate (per \$1,000) 1921 \$41.37
Population in 1920..... 6,457

KEYSTONE SCH. DIST. NO. 7.

This district is in Dickey County.
Building Bonds.
4s '20 \$75,000...July 1 1940
(Bonds are not subject to call but may be redeemed after 2 years from date.)
4s \$45,000
BONDED DEBT..... (?)

KIDDER COUNTY.

Steele is the county seat.
Seed, Grain and Feed Bonds.
4s '18 \$50,000...Mar 1 1923
4s '20 50,000...Mar 1 1925
GEN. BD. DT. Nov 17 '21. \$50,000
Floating debt..... 10,000
Sinking fund..... 6,658
Assess. val. real estate..... 13,516,456
Assess. val. personal..... 1,505,775
Total assess. val. 1921..... 15,022,231
Population 1910, 5,962; 1920, 7,798

KILLDEER SPEC. S. D. NO. 16.

This district is in Dunn County.
Funding Bonds.
5s '22 A-O \$50,000...Apr 1 1942
BOND. DEBT July 1 '22 \$50,000
Floating debt (add'l) 4,111
Assessed value 1922..... 1,024,000
Tax rate (per \$1,000) 1922 \$47.50
Population (est.)..... 800
Trin. at American Exch. Nat. Bank, New York.

MCHEMRY COUNTY.

Towner is the county seat.
GEN. BD. DT. Nov 1921 \$248,000
Cash in treasury..... 100,949
Assess. val. real estate..... 17,618,563
Assess. val. personal prop. 1,850,777

Other assess. property.....\$7,955,116
Total assess. val. 19 11.....27,424,456
Tax rate (per \$1,000) 1921.....\$7.40
Population 1910, 47,627; 1920, 45,544

MCINTOSH COUNTY.

Ashley is the county seat.
4s '19 \$75,000.....1939
BOND. DEBT Oct. 11 '22 \$75,000
Sinking fund..... 11,250
Net debt..... 63,750
Assess. val. real estate..... 11,338,263
Assess. val. personal..... 2,050,723
Total assess. val. 1922..... 13,388,986
(80% act.)
Total tax rate (per \$1,000) '22 \$23.00
Population 1910, 7,251; 1920, 9,019

McKENZIE COUNTY.

Schafer is the county seat.
Seed, Grain and Feed Bonds.
6s '18 M-S \$180,000...Mar 1 1923
Funding Bonds.
6s \$150,000
BOND. DEBT Nov 25 '22 \$330,000
Sinking fund..... 150,000
Assess. val., real estate..... 11,091,554
Assess. val., personal..... 2,295,973
Total assess. val. 1922..... 13,327,527
State & Co. tax '22 (per \$1,000) \$11.00
Population, 1910, 5,720 1920, 9,544
INT. payable at the Minneapolis Trust Co., Minneapolis.

McLELAN COUNTY.

Washburn is the county seat.
Funding Bonds.
7s '22 J-J \$15,000...May 1 1927
TOT. DEBT Sept 29 '22 \$64,000
Assessed val., real estate..... 19,773,812
Assessed val., personal..... 4,874,959
Total assessed val. 1921..... 24,648,771
State & Co. tax (per \$1,000) '22 \$11.00
Population, 1910, 14,496 1920, 17,266
INT. in Chicago and New York.

MANDAN.

This city is in Morton County.
Artesian Well (Refunding).
4s '10 Feb \$1,000...Feb 1 1930
Refunding Bonds.
6s '14 Mar \$5,000...Mar 1 1924
5s & 6s Aug 8,000...Aug 1 1934
Water Works Bonds.
5 1/2s '11 M-N \$80,000...May 8 1931
Park Bonds.
6s \$9,000
BOND. DEBT Oct 1922.....\$103,000
Cash in treasury..... 62,893
Sinking fund..... 42,577
Assessed val. 1921..... 2,343,875
Total tax rate (per \$1,000) '21 \$40.80
Population 1910, 3,873; 1920, 4,386
INT. on artesian well bonds at State Treas. office; water-works bonds at Cont. & Comm. Nat. Bank, Chicago; refunding 6s due 1924 and 1934 in Minneapolis; on others at City Treasurer's office.

MERCER COUNTY.

Stanton is the county seat.
Funding Bonds.
5s '15 \$50,000...Dec 1 1925
Seed and Feed Bonds.
6s '18 M-S \$50,000...Mar 1 1923
TOT. DEBT Sept 30 '22 \$160,000
Assess. debt (add'l) 60,000
Floating debt..... 40,000
Total debt..... 200,000
Sinking fund..... 66,004
Net debt..... 133,996
Assess. val. real estate..... 8,793,838
Assess. val. personal..... 933,538
Other assess. property..... 1,991,150
Total assess. val. 1922 (80% act.)..... 11,718,526
Tax rate (per \$1,000) 1922.....\$20.61
Population, 1910, 4,747 1920, 8,224

MILTON.

This village is in Cavalier County.
4s '20 \$28,000...Apr 1 1946
BONDED DEBT..... (?)
Population in 1910, 410 in 1920, 393

MINOT.

This city is in Ward County. Commission form of government adopted in July 1909.

Funding Bonds.
4s '09 \$60,000...Oct 1 1929
Water Bonds.
5s '04 J-D \$5,000...June 15 1924
6s '08 30,000...Oct 15 1928
5s '18 J-J 85,000...July 1 1938
5s '18 J-J 20,000...July 1 1938
Fire Dept. Equipment Bonds.
5s '18 J-J \$25,000...July 1 1938
Street Bonds.
5s '18 J-J \$6,000...July 1 1938
Sewage Disposal Plant Bonds.
5s '20 J-J \$285,000...Apr 1 1940
(Bonds are not optional but may be redeemed 2 years after date.)
GEN. BD. DT. Oct 3 '20. \$340,000
Spec. assessm't debt (add'l) 750,337
Sinking fund..... 26,342
Assess. val. '20 (1/2 act.)..... 7,010,355
Tax rate (per \$1,000) 19.....\$20.00
Population, 1910, 6,188 1920 10,476
INT. payable at City Treas. office.

MINOT SPECIAL S. D. NO. 1.

4s '16 \$30,000...July 1 1931
5s '22 A-O \$35,000...Apr 1 1940
TOTAL DEBT April '22 \$223,000
Assessed valuation 1921..... 9,503,371
Population 1919.....15,000

MINOT PARK DISTRICT.

A district (P. O. Minot) in Ward County.
Park Impt. Bonds (Tax-free).
4s '12 Apr \$31,000.....1932
\$50,000.....1936
1931
5s '21 50,000.....1936
50,000.....1941
BOND. DEBT Oct 18 '22 \$233,500
Floating debt..... 12,000
Sinking fund..... 12,450
Total assess. value 1921..... 8,723,782
Total tax rate (per \$1,000) '18 \$96.00
Population in 1920.....10,476
INT. is payable in Bismarck.

MOUNTRAIL COUNTY.
Stanley is the county seat.
Bldg. Bonds (Tax-Exempt).
4s \$100,000
4s '18 Seed and Feed Bonds. Feb 1 1923
4s '20 75,000 Feb 1 1925
Funding Bonds.
6s \$100,000
BOND, DEBT Sept 1 1920 \$370,000
Floating debt 60,000
Sinking fund 257,000
Ass. val. '19 50% of 100% act. 20,722,970
State & Co. tax (per \$1,000) 1923-22 62
Population, 1910, 8,491 1920, 12,140
INT. payable in Bismarck.

NEKOMA SCHOOL DISTRICT
This district (P. O. Nekoma) is in Cavalier County.
School Building Bonds.
4s '20 \$30,000 Apr 1 1940
BONDED DEBT (7)

OLIVER COUNTY.
Center is the county seat.
Seed and Feed Bonds.
4s \$35,000
GEN. BD. DT. Nov 23 '21 \$68,000
Floating debt 115,300
Assessed val., real estate 6,337,354
Assessed val., personal 552,658
Other assess. property 1,338,162
Tot. assess. val. '21 (80% act.) 8,858,174
Total tax rate (per \$1,000) '21 \$12.77
Population, 1910, 3,577 1920, 4,425

PEMBINA COUNTY.
Cavalier is the county seat.
Court-House Bonds.
4s '12 \$35,000 June 1 1933
Jail Bonds.
4s '12 \$20,000 June 1 1932
BOND, DEBT Oct 1922 856,000
Assessed val., real estate 31,467,488
Assessed val., personal 2,413,872
Other assessable property 4,424,623
Total assess. val. 1921 38,305,973
Total assess. val. 1922 32,838,236
State & Co. tax (per \$1,000) '22 47.40
Popula'n, 1910, 14,749 1920, 15,177
INT. at State Treasurer's office.

PIERCE COUNTY.
Rugby is the county seat.
Funding Bonds.
4s \$57,000
Court-House Bds. (Tax-Exempt).
4s '10 F-A \$70,000 Aug 1930
Jail Bonds (Tax-Exempt).
4s '10 F-A \$5,000 Aug 1930
BOND, DEBT Nov 30 '22 \$122,000
Assessed value 1922 15,627,597
State & county tax rate (per \$1,000) 1922 24.50
Population 1910, 9,740; 1920, 9,283
INT. payable at State Treas. office.

REEDER SPECIAL S. D. NO. 3.
This district is in Adams County.
Building Bonds.
4s '20 \$95,000 May 1 1940
(Bonds are not optional but may be redeemed after two years.)
BONDED DEBT (7)

ENVILE COUNTY.
Mohall is the county seat.
County Bonds.
4s \$1,810
Seed and Feed Bonds.
4s '18 \$225,000
TOTAL DEBT Sept 22 '22 \$189,810
Floating debt (add'l) 25,733
Total debt 216,593
Sinking fund 156,057
Net debt 60,531
Assess. val. (real est.) 9,129,395
Assess. val. personal 851,615
Other assess. property 1,995,354
Total assess. val. 1921 11,976,364
State & Co. tax rate (per \$1,000) 15.74
Population, 1910, 7,340 1920, 7,776

ROLETTE COUNTY.
Rolla is the county seat. Bonds are taxable. Population in 1910, 9,568; in 1920, 10,061.
Funding Bonds.
6s '08 F-A \$25,000 Aug 15 1919
BOND, DEBT Mar 27 '18 \$71,000
Floating debt 15,000
Sinking fund 23,132
Total assess. val. 1920 16,392,791
State & Co. tax (per \$1,000) 15.23
INT. at First Nat. Bank, Chicago.

BARGENT COUNTY.
Forman is the county seat.
Drainage Bonds.
7s '18 \$127,020
TOTAL DEBT Oct 10 1921 \$50,000
Floating debt 30,000
Sinking fund 20,000
Assessed valuation 1920 (about 75% actual) 26,848,363
Population, 1910, 9,202 1920, 9,655

SHERIDAN COUNTY.
McClusky is the county seat.
5 1/2s \$50,000
TOTAL DEBT Oct 10 '22 \$67,000
Sinking fund 8,000
Assess. val. real estate 9,231,998
Assess. val. personal 903,133
Other assessable property 1,564,100
Total assessed val. 1922 (75% actual) 11,699,231
State & Co. tax '22 (per \$1,000) \$10.51
Population 1910, 8,103; 1920, 7,938

SIOUX COUNTY.
Fort Yates is the county seat.
Funding Bonds.
6s \$90,000
Refunding Bonds.
4s '16 \$12,000 Oct 1 1935
BOND, DEBT Nov 24 '22 \$92,000
Floating debt (additional) 67,000
Assess. val., real estate 2,280,250
Assess. val., personal 1,448,573

Total assess. val. 1922 3,728,823
(Real estate assess. at actual value and personal at 1/2 actual.)
State & Co. tax (per \$1,000) '22 \$13.02
Population in 1920 3,308

SLOPE COUNTY.
Amdion is the county seat.
Seed and Feed Bonds.
4s '20 \$40,000 Mar 1 '24-'25
Funding Bonds.
6s '21 J-D \$50,000 Dec 1 1931
6s '21 60,000 Dec 1 '36 & '41
BOND, DEBT Oct 1 1921 \$122,500
Floating debt (add'l) 95,669
Sinking fund 25,202
Assessed val., real estate 6,830,484
Assessed val. personal 334,782
Total assessed val. 1921 7,155,266
(Real estate assessed at actual value and personal at 50% of act. value.)
Tot. tax rate (per \$1,000) '21 \$7.00 +
Population 1920 4,940

STARK COUNTY.
Dickinson is the county seat.
Funding Bonds.
4s \$150,000
BONDED DEBT (7)
Popula'n 1910, 12,504; 1920, 13,542

TRAIL COUNTY.
Hillsboro is the county seat.
Drainage Bonds.
4s '16 \$20,000 Nov 15 '23-'26
Funding Bonds.
5 1/2s '22 J-J \$63,000 Jan 1 '33-'39
30,000 Jan 1 '40-'42
County debt Jan 1922 \$93,000.
ASSESS. DT. Nov 21 '21 858,000
Floating debt (add'l) (est.) 90,000
Assessed value real estate 29,992,357
Assessed value personal 2,562,571
Other assess. property 3,898,140
Total assess. value 1921 36,453,068
(Personal assess. at 1/2 act. value; all other property at actual value.)
County tax rate (per \$1,000) '21 \$3.84
Popula'n, 1910, 12,545 1920, 12,210
INT. on 5/8s of 1922 at the Minneapolis Tr. Co., Minneapolis.

VALLEY CITY.
This city is in Barnes County. Incorporated May 8 1883.
Elec. Lt. Bonds (tax-exempt).
6s A-A \$12,000 Apr 1 '24-'29
Sewer Bonds (tax-exempt).
4s A-O \$10,000 Apr 15 1923
4s A-O 15,000 Apr 15 1925
20,000 Apr 15 1933
Light and Water Bonds.
4s \$60,000
GEN. BD. DT. Dec 1922 \$117,000
Sinking fund 8,474
Total assess. val. '22 (act.) 5,002,705
Total tax rate (per \$1,000) '20 \$44.70
Population, 1910, 4,606 1920, 4,686
INT. payable in Valley City and Bismarck.

VALLEY CITY SCHOOL DIST.
This district (P. O. Valley City) is in Barnes County.
Building Bonds.
4s '20 J-A \$120,000 Apr 1 1940
4s J-J \$1,000 July 1 1939
BOND, DEBT Dec 1922 \$210,000
Sinking fund 35,657
Assessed value, real estate 3,484,996
Assessed value, personal 1,259,581
Other property 258,148
Total assess. val. (act.) '21 5,002,705
Tot. assess. val. 1922 5,066,141
Tax rate (per \$1,000) '21 \$14.10
Population, 1920 4,886

WAPHEON.
This city is in Richland County. Incorporated in 1884.
Water Works Bonds.
5 1/2s \$12,000 May 1 1924
5 1/2s 15,000 June 15 1924
5 1/2s 13,000 Sept 1 '23-'34
City Hall Bonds.
4s \$9,000 Sept 30 1930
Fire Dept. Bonds.
6s '21 \$10,000 Sept 1 '23-'32
GEN. BD. DT. Nov 15 '22 \$59,000
Water debt (incl.) 40,000
Assessment debt (add'l) 301,000
Warren debt (add'l) 10,000
Sinking fund (general) 9,500
Sinking fund (water) 26,000
Total ass'd val. (22.75% act.) 2,000,000
Total tax rate (per \$1,000) '22 36.45
Population, 1910, 2,467; 1920, 3,069
INT. at First Nat. Bank, Chicago.

WADE COUNTY.
Minot is the county seat.
Funding Bonds.
4 1/2s '05 J-J \$50,000 July 1 1925
6s 225,000
Seed and Grain Bonds.
6s '18 J-J \$250,000 Jan 2 1923
GEN. BDS. Oct 1 '22 864,000
Floating debt 159,000
Total debt 799,000
Sinking fund 340,590
Net debt 458,410
Assessed val. real estate 28,826,026
Assessed val. personal 12,515,891
Total assessed val. 1922 41,341,917
State & Co. tax (per \$1,000) '21 \$14.00
Popula'n, 1910, 14,234 1920, 17,980
INT. at First Nat. Bk., Chicago.

WILLIAMS COUNTY.
Williston is the county seat.
Funding Bonds.
6s '18 \$27,000 Apr 1 '23-'31
6s '22 J-J \$25,000 Jan 1 1942
Seed and Grain Bonds.
6s '18 A-O \$40,000 Apr 4 1923
TOT. BD. DT. Mar '22 \$376,500
Sinking fund 31,319
Total assessed val. 1921 26,256,307
Tax rate (per \$1,000) 1915 19.00
Popula'n 1910, 14,234; 1920, 17,980
INT. on 6s of 1922 at the American Exchange Nat. Bank, N. Y.

WILLISTON.
This city is in Williams Co. Inc May 12 1904. Population in 1910, 3,124; 1920, 4,178.
Electric Light Bonds.
6s J-D \$14,000 1923-1926
Water-Works Bonds.
4s Apr \$27,500 Apr 10 1936
4s '14 J-J 21,000 July 1 1934
Armory Auditorium Bonds.
4s A-O \$13,000 1927-1936
5s M-N 11,500 1923-1931
Fire Apparatus Bonds.
5s M-N \$8,000 1923-1931
Funding Bonds.
4s '13 Apr \$63,000 Apr 10 1930
4s '13 J-D \$21,500 Dec 1 1935
GEN. BD. DT. Nov 24 '22 \$179,500
Assessment debt 110,800
Sinking fund 70,193
Assessed val. real estate 2,265,039

Assessed val. personal \$884,362
Tot. assess. val. '22 (act.) 3,129,401
Total tax (per \$1,000) 1922 \$70.00
*INT. at State Treas. office others at First Nat. Bk., Chicago.
WILLISTON SPEC. S. D. NO. 1.
This district (P. O. Williston) is in Williams County.
Funding Bonds.
5s '22 J-J \$125,000 Mar 1 1932
5s '05 4,000 1925
4s '09 23,000 1929
4s '13 20,000 1933
4s '36 21,000 1936
BOND, DEBT Feb 1922 193,000
Sinking fund 31,228
Assessed value 1921 2,757,726
School tax (per \$1,000) '21 \$33.78
Population (est.) 5,500

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) 77,850
State Capital Pierre
Governor (till Tues. after 1st Mon. Jan. 1924) W. H. McMaster
Sec. of State (till Tues. aft. 1st Mon. Jan. 1924) C. E. Coyne
Treas. (till Tues. after 1st Mon. Jan. 1924) W. S. O'Brien
Auditor (till Tues. after 1st Mon. Jan. 1924) A. E. Jones
Attor.-Gen. (Tues. after 1st Mon. Jan. 1924) Buell F. Jones
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 total bonded debt of the State on Nov. 1 1921 was \$54,470,000. Cash in general fund June 30 1921, \$2,601,831.17. The State, it is stated, holds in trust, for payment of its rural credit bonds, \$39,741,238.

Interest payable at the Continental & Commercial Trust & Savings Bank, Chicago, or First National Bank, New York.

The details of the bonded debt follow:

LOANS		Interest Payable		Principal	
Name and Purpose	P.C. Payable	When Due	Outstand'g.		
Rural credit bonds coupon	1917 4 1/2 s-a	Sept. 1 1937	\$500,000		
do do do do	1917 4 1/2 s-a	Dec. 1 1937	500,000		
do do do do	1918 4 1/2 J-J	Jan. 15 1938	500,000		
do do do do	1918	(Subject to call Jan. 15 1923.)			
do do do do	1918	(Subject to call Feb. 15 1923.)	500,000		
do do do do	1918 4 1/2 M-S	Mar. 1 1938	500,000		
do do do do	1918 4 1/2 A-O	April 15 1938	675,000		
do do do do	1918 5 A-O	(Apr. 15 '28-'37 1,000,000 April 15 1938 750,000)			
do do do do	1918 5 s-a	May 15 1938	1,500,000		
do do do do	1919 4 1/2 s-a		4,000,000		
do do do do	1920 5 s-a	Jan. 1 '30-40	5,000,000		
do do do do	1920 5 1/2 J-J	July 1 1935	2,000,000		
do do do do	1920 6 A-O	Oct 1 '32-40	2,500,000		
do do do do	1921 6 J-J	Jan. 15 1936	2,000,000		
do do do do	1921 5 1/2 J-J	Jan. 15 1941	2,500,000		
do do do do	1921 5 1/2 J-D	Dec 1 '32-'41	5,000,000		
do do do do	1922 4 1/2	Nov. 15 1942	3,000,000		
State highway bonds	1920 5 J-J	July 1 '26-'28	500,000		
do do do do	1920 5 A-O	Oct 1 '24-'28	1,250,000		
do do do do	1921 6 J-J	Jan. 15 1929	500,000		
do do do do	1921 6 J-J	Jan. 15 1930	500,000		
do do do do	1921 6 J-J	Jan. 15 1931	1,000,000		
do do do do	1921 6 1/2 M-N	Jan. 2 1931	1,000,000		
Soldiers' bonus bonds	1921 6 1/2 M-S	Sept. 1 1941	6,000,000		

EQUALIZED VALUATION.—The following statement shows the total valuation of real estate, personal, moneys and credit, railroad property, telegraph, telephone, express and sleeping-car and private car companies, as equalized by the State Board of Assessment and Equalization:

Year.	Valuation.	Year.	Valuation.
1922	\$1,977,127,560	1905	\$219,647,674
1921	2,064,602,116	1904	214,239,028
1920	2,064,408,790	1903	187,531,331
1919	1,598,313,577	1902	172,255,085
1915	1,266,092,165	1899	158,330,111
1914	1,212,000,000	1898	118,580,496
1913	\$1,195,402,548	1897	120,175,431
1912	354,278,413	1896	119,391,156
1910	337,702,276	1894	128,046,795
1908	281,654,712	1893	136,032,840
1906	222,426,469		

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.

Included in the 1922 figures are moneys and credits in the amount of \$65,833,151, which are taxed separately at a flat rate of 3 mills on the dollar.

TAX RATE.—The tax rate (per \$1,000) for 1922 was \$1.90.

DEBT LIMITATION.—The debt-creating powers of the State and its various subdivisions are defined in Article XIII of the Constitution. Previous to 1916 the limitations upon the creation of debt were very stringent, the State and its political subdivisions being prohibited from lending or giving their credit in aid of any individual, association or corporation. The only indebtedness the State might contract was for defraying expenses, making public improvements, or to meet casual deficits, in an amount not to exceed \$100,000, and in defending the State and the United States in time of war. By an amendment made in 1916, the State and the counties were empowered to establish a system of rural credits. The limitations upon the State were further loosened in 1918, when an amendment was adopted giving the State authority to engage in works of internal improvement and to loan or give its credit in aid of any association or corporation and to hold the stock of corporations engaged in internal improvements, such corporations to be controlled by the State as provided by law. Counties, cities, towns, &c., may not borrow in an amount in excess of 5% of the assessed valuation; additional provision is made for debt equal to 10% for water, sewers and irrigation in cities of 8,000 or more population, a debt not to exceed 8% of the valuation may be created for constructing street railways and light plants; no debt is to be incurred by any of these subdivisions unless authorized by a majority of the electors. The sections regulating the incurring of debt follow:

SECTION 1. For the purpose of developing the resources and improving the economic facilities of South Dakota, the State may engage in works of

Internal improvement, may own and conduct proper business enterprises, may loan or give its credit to, or in aid of, any association, or corporation, and may become the owner of the capital stock of corporations, organized and for such purposes. But any such association or corporation shall be subject to regulation and control by the State as may be provided by law. No money of the State shall be appropriated, or indebtedness incurred for any of the purposes of this section, except by the vote of two-thirds of the members of each branch of the Legislature. The State may also assume or pay any debt or liability incurred in time of war for the defense of the State. The State, or any county, or two or more counties jointly, may establish and maintain a system of rural credits and thereby loan money and extend credit to the people of the State upon real estate security in such manner and upon such terms and conditions as may be prescribed by general law. The limit of indebtedness of this section, but the indebtedness of the State for the purposes contained in this section, other than for rural credits, shall never exceed one-half of one per cent of the assessed valuation of the property of the State.

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 provisions shall be made by law for the payment of the interest 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 otherwise shall be irrevocable until such debt is paid; provided, however, the State of South Dakota shall have the power to refund the territorial debt assumed by the State of South Dakota by bonds of the State of South Dakota.

SECTION 3. That the indebtedness of the State of South Dakota limited by section 2 of this article shall be in addition to the debt of the Territory of Dakota assumed by and agreed to be paid by South Dakota.

SECTION 4. The debt of any county, city, town, school district, civil township or other subdivision, shall never exceed five (5) per centum upon the assessed valuation of the taxable property therein, for the year preceding that in which said indebtedness is incurred. In estimating the amount of indebtedness which a municipality or sub-division may incur the amount of indebtedness contracted prior to the adoption of the constitution shall be included:

"Provided, That any county, municipal corporation, civil township, district or other subdivision may incur an additional indebtedness not exceeding ten per centum upon the assessed valuation of the taxable property therein for the year preceding that in which said indebtedness is incurred, for the purpose of providing water and sewerage, for irrigation, domestic uses, sewerage and other purposes; and

Provided, further, That in a city where the population is 8,000 or more, such city may incur an indebtedness not exceeding eight per centum upon the assessed valuation of the taxable property therein for the year next preceding that in which said indebtedness is incurred for the purpose of constructing street railways, electric lights or other lighting plants.

Provided, further, That no county, municipal corporation, civil township, district or subdivision shall be included within such district or subdivision without a majority vote in favor thereof of the electors of the county, municipal corporation, civil township, district or other subdivision, as the case may be, which is proposed to be included therein, and no such debt shall ever be incurred for any of the purposes in this section provided, unless authorized by a vote in favor thereof by a majority of the electors of such county, municipal corporation, civil township, district or subdivision incurring the same.

SECTION 5. Any city, county, town, school district or any other subdivision incurring indebtedness shall, at or before the time of so doing, provide for the collection of an annual tax sufficient to pay the interest, and also the principal thereof when due, and all laws or ordinances providing for the payment of the interest or principal of any debt shall be irrevocable until such debt be paid.

SECTION 9. The construction and maintenance of good roads and the supplying of coal to the people of the State from the lands belonging to the State are works of necessity and importance in which the State may engage but no expenditure of money for the same shall be made except by the vote of a two-thirds majority of the legislature.

TAXATION OF MUNICIPAL BONDS.—On Jan. 30 1919 the Supreme Court of South Dakota in the case of National Surety Co. vs. Starkey, County Treasurer, reversed the decision of the Circuit Court of Hughes County which had held that municipal bonds as "public securities" and "property" were taxable in that the Constitution does not expressly exempt them.

"To summarize in a few words our conclusion: If we were to consider the bonds before us merely as property and disregard the purpose for which they were issued—disregard the fact that they are governmental instrumentalities—we should hold them taxable; but, when we regard them, not merely as property but as governmental instrumentalities of a Sovereign State, superior intervening public policy grounded upon one of the Sovereign powers of the State compels us to the conclusion (there being no express language in the Constitution to the contrary) that the public securities of a State, and of its counties and municipalities were not intended to be included either in the term "property" or the term "bond" as such terms are used in that article of our Constitution relating to taxation.

Section 20 of Chapter 33, Laws of 1917, provides that all warrants or bonds issued by the State Highway Commission shall be free from all general taxes, State, county and municipal, and shall not be subject to State income tax. A similar Act was passed by the 1921 Legislature (Chapter 127), exempting the bonds issued by the State Highway Commission.

SAVINGS BANK INVESTMENTS.—There are no laws in this State specifying any particular securities for investment. Such investments, it appears, are made at the discretion of officials of savings banks.

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 and 1920 was 20,303 and 16,384, respectively.

*This is the total for both North and South Dakota.

CITIES, COUNTIES AND TOWNS IN THE STATE OF SOUTH DAKOTA.

ABERDEEN.
This city is in Brown Co. Incorp. May 8 1882. All bonds are tax-exempt. Commission government adopted Feb. 28 1911. V.102,p.724.

Refunding Bonds.
5s '15 \$20,000c...Jan 17 1928

Water-Works Bonds.
5s '08 \$40,000c...July 1 1928

Sewer Bonds.
4 1/2s '06 J-J \$75,000c...July 2 1926
5s '08 J-J 13,000c...July 1 1928
4 1/2s '12 J-J 200,000c...Jan 1 1932
4 1/2s '19 J-J 303,000c

City-Hall, Jail & Fire-Hall Bds.
5s '13 M-N \$75,000c...Jan 1 1932

Paving Bonds.
6s '22 M-\$150,000c...Sept 1 '24-'31
BOND, DEBT Oct 10 '22 \$728,000
Water debt (included) 40,000
Assessment debt (add'l) 138,517
Floating debt 83,851
Sinking fund 275,559
Assess. val., real est. 14,457,749
Assess. val., personal 4,411,114

Other assess. prop. 2,581,806
Total assess. val. 1922 (100% actual) 22,450,669
Total tax (per \$1,000) 1922 \$15.52
Pop'n 1910, 10,753; '20, 14,337
INT. at Chemical Nat. Bk., N. Y.

ABERDEEN SCHOOL DISTRICT
Funding Bonds.
4 1/2s '08 J-D \$50,000c...Dec 1 1928

Building Bonds.
5s '03 J-J \$10,500c...July 1 1923
(Subject to call any interest date.)
4 1/2s '07 J-D \$12,000c...Aug 1 1927
4 1/2s '08 J-D 25,000c...June 1 1929
4 1/2s '10 F-A 75,000c...Feb 1 1930
6 1/2s '20 A-O 450,000c...Apr 1 22-'30
10,000
BOND, DEBT Sept 28 '22 \$622,500
Sinking fund 81,000
Assess. val., real est. 1922, 20,630,559
Total tax rate (per \$1,000) '22 \$11.60
Population 1920 14,537
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

ALEXANDRIA IND. SCH. DIST.
This district (P. O. Alexandria) is in Hanson County.
5 1/2s '19 \$49,000c...1939
(Subject to call after 1929.)
BOND, DEBT Oct 1 1921 \$49,000
Total tax rate (per \$1,000) '20 \$23.97
Population 1920 1,000

ARMOUR.
This city is in Douglas County.
Water-Works Bonds.
5s '19 J-J \$20,000c...July 1 1939
BOND, DEBT Oct 1921 \$20,000
Assess. debt 10,000
Tot. ass'd val. '21 (35% act.) 856,241
Population in 1910, 968; 1920, 1,045

AUROREA COUNTY.
Plankinton is the county seat.
No bonded debt.
Amount borrowed from State School Fund up to Oct. 16 1922 \$159,684
Assess. val., real estate 27,183,772
Assess'd val., personal 2,890,877
Other assess. property 1,047,071
Tot. ass'd val. '21 (90% act.) 31,121,720
State & Co. tax (per \$1,000) '22 \$3.83
Population 1910, 6,143; 1920, 7,246

BEADLE COUNTY.
Huron is the county seat.
BOND, DEBT Sept 23 '22 \$350,000
Sinking fund 30,000
Amt. borrowed from State School Fund up to June 30, 1920 472,575
Assessed valuation, real 53,417,867
Assessed val., personal 12,121,884
Tot. ass'd val. '22 (65% act.) 65,549,751
State & Co. tax (per \$1,000) '22 \$7.22
Popul'n, 1910, 15,776; 1920, 19,273

BELLE FOURCHE.
This city is in Butte Co. Incorp. Apr. 20 1903. Commission government went into effect May 6 1912.

Sewer Bonds.
5s Water (red. 10 yrs. from date of iss.) \$30,000
5s 10 s-a \$50,000c...1930
-s 150,000c...1930

City-Hall 5s \$8,000c
Refunding 5s 29,000c
TOTAL DEBT Oct 9 '22 \$267,000
Water debt (included) 200,000
Assessed value, real 951,014
Assessed value, personal 548,428
Other assessable property 41,000
Tot. assess. val. '22 (act. val.) 1,540,442
Total tax rate (per \$1,000) '22 \$65.67
Pop'n 1910, 1,352; 1920, 1,616
INT. at First Nat. Bank, Chicago.

BELLE FOURCHE IND. SCH. DIST. NO. 1.
6s Funding Bonds (Subject to call.) \$47,500
5s '15 Sept \$27,700c...Sept 15 1935
5 1/2s '19 F-A 30,000c...1939
BOND, DEBT Oct 24 '21 \$105,200
Assess. val., real estate 1,149,324
Assess. val., personal 643,129
Other assess. prop. 241,526
Total assess. val. 1921 2,033,979
Total tax rate (per \$1,000) '21 \$29.50
Population in 1920 1,843
INT. payable at Belle Fourche and at Chicago, Ill.

BONHOMME COUNTY.
Lyndall is the county seat.
Amt. borr'd from State Sch. Fund up to Oct. 1 1922 \$241,940
GEN. BD. DT. Oct 3 '22 \$35,000
Assess. val., real estate \$39,510,410
Assess. val., personal 4,051,485
Other assessable property 2,330,463
Tot. assess. val. '21 (act.) 55,892,355
State & Co. tax (per \$1,000) '22 \$4.50
Popul'n, 1910, 11,061; 1920, 11,940

BOWLE.
This city is in Edmunds County.
Sewer Bonds.
5s '20 J-J \$23,000c...Due yearly
Water-Works Bonds.
5s '20 J-J \$40,000c...Due yearly
BOND, DEBT Sept 29 '22 \$68,000
Assessment debt (add'l) 96,000
Floating debt (add'l) 11,000
Assess. val., real estate 960,000
Assess. val., personal 125,000
Total assess. val. 1921 1,085,000
Total tax rate (per \$1,000) '20 \$40.25
Population in 1910, 671; 1920, 818

BOWLE SCHOOL DISTRICT.
This district (P. O. Bowdle) is in Edmunds County.
School Bonds.
-s \$40,000c
GEN. BD. DEBT Sept 28 '22 \$58,000
Floating debt 15,000
Sinking fund 1,000
Total assess. val. '22 (80% actual) 1,704,816
School tax (per \$1,000) 1922 \$27.70
Population in 1922 987

BRADLEY IND. S. D. NO. 46.
This district (P. O. Bradley) is in Clark County.
5s '22 J-J \$45,000c...Nov 1 1942
BOND, DEBT Oct 6 '22 \$45,000
Floating debt (add'l) 1,100
Assessed value 1922 915,112
Total tax rate (per \$1,000) '22 \$32.89
INT. at First National Bank, Minneapolis.

BRENTFORD IND. CONS. SCH. DIST. NO. 1.
This district (P. O. Brentford) is in Spink County.
School-Building Bonds.
5s J-D \$100,000c...1924 to 1940
7s '21 s-a 45,000c...1925-1939
5,000
BOND, DEBT Dec 1 1920 \$100,000
Total assessed value 1920 \$180,968
Tax rate (per \$1,000) 1920 \$5.05
INT. on 7s of 1921 at the Wells-Dickey Trust Co., Minneapolis.

BRITTON.
This city is in Marshall County.
5s g '18 ann \$15,000c...1938

Refunding bonds \$13,000
Sewer Bonds.
5s '14 s-a \$30,000c...1934
TOT. B.D. DT. Oct 1921 \$58,000
Sinking fund 3,231
Total ass'd val. 1921 (act.) 1,533,682
Tax rate (per \$1,000) 1921 \$34.90
Population 1910, 901; 1920, 1,105

BROOKINGS.
This city is in Brookings County. Incorporated Feb. 29 1884.
Refunding
4 1/2s '17 J-J \$77,500c...Jan 20 1937
(Subject to call \$15,000 after Jan. 20 1922 and \$62,500 after Jan. 20 '27)
Sewer Bonds (red. aft. July 1 '17).
5s '07 J-J \$12,000c...July 1 1927
5s '19 \$48,000c...Aug 1 1939

City-Hall Bonds (Tax-exempt).
5s '11 J-D \$20,000c...June 1 1931
Water and Sewerage Bonds.
-s \$100,000c
El. Lt., Ht. & Pow. Sys. Bonds.
6s '21 F-A \$60,000c...Aug 1 1931
BOND, DEBT Oct 1920 \$162,500
Floating debt 65,000
Tot. ass'd val. '20 (75% act.) 4,519,929
Total tax (per \$1,000) 1919 \$28.47
Population 1910, 2,971 1920, 3,924
INT. payable at City Treas. office.

BROOKINGS COUNTY.
Brookings is the county seat.
Court-House (red. aft. Dec 27 '15)
5s '10 J-D \$67,000c...Dec 27 1927
Water & Sewerage Bonds.
-s \$100,000c
Amt. borr'd from State Sch. Fund up to June 30 1920 \$94,394
BOND, DEBT Dec 16 '22 \$75,000
Sinking fund 35,000
Ass'd val., real & personal 47,449,000
Ass'd val., other property 5,096,872
Tot. ass'd val. '22 (75% act.) 525,45,872
State & Co. tax (per \$1,000) '22 \$4.37
Pop'n 1910, 14,178; 1920, 16,119
INT. payable at Farson, Son & Co., N. Y., or at County Treasurer's office.

BROOKINGS SCHOOL DIST.
This district (P. O. Brookings) is in Brookings County.
5s '19 \$170,000c...1939
(Subject to call after 1929.)
6 1/2s '21 70,000c...1941
(Optional 1931)
BOND, DEBT Nov 22 '22 \$240,000
Sinking fund 2,500
Tot. ass'd val. '22 (70% act.) 4,367,607
Total tax rate (per \$1,000) '22 \$19.50
Population 1921 4,500

BROWN COUNTY.
Aberdeen is the county seat.
Amt. borrowed from State Sch. Fund up to Oct. 1 1922 \$387,134
Warrant debt (drainage) 26,233
Cash in treasury 197,469
Assess. val., real estate 73,804,016
Assess. val., personal 10,137,621
Other assessable property 11,569,164
Tot. assess. val. '22 (act.) 95,510,801
Total tax rate (per \$1,000) '22 \$4.70
Pop. 1910, 25,867; 1920, 29,509.

BRULE COUNTY.
Chamberlain is the county seat.
County has no bonded debt.
Borr. from State Sch. Fund up to Nov 1921 \$292,500
Assess. val., real estate 22,255,056
Assess. val., personal 2,994,146
Assess. val., other property 2,046,089
Tot. ass'd val. '22 (abt. act.) 27,295,299
Total tax (per \$1,000) 1921 \$3.34
Population 1910, 6,451 1920, 7,141

BEYANT.
This city is in Hamlin County.
Water-Works Bonds.
5s \$19,000c
Sewer Bonds.
5s \$21,000c
6s 21,000c
BOND, DEBT Nov 21 1921 \$60,000
Assessment debt (add'l) 20,000
Sinking fund 5,000
Assess. val. '21 (M act.) 350,203
Real estate 340,482
Personal property 10,000
Other property 790,685
Population in 1910 (Census) 645
Population in 1920 (Census) 651

BUTTE COUNTY.
Bellefourche is the county seat.
Funding Bonds (Tax-free).
5s '17 A-O \$400,000c...Apr 1 1937
BOND, DEBT Sept 30 '22 \$400,000
Floating debt 327,059
Sinking fund 35,000
Assessed value, real estate 9,676,782
Assessed value, personal 2,551,268
Other assessable property 1,265,282
Tot. assess. val. '22 (act. val.) 13,493,332
Total tax rate (per \$1,000) '21 \$25.00
Population 1910, 4,933; 1920, 6,819
INT. on funding bonds payable at the Central Trust Co. of Illinois, Chicago.

CAMPBELL COUNTY.
Mound City is the county seat.
County has no bonded debt.
Borr. from State Fund up to June 30 1922 \$199,020
Assess. val., real estate 10,372,369
Assess. val., personal 1,583,174
Other assess. property 916,830
Tot. ass'd val. '22 (abt. act.) 12,872,373
Total tax rate (per \$1,000) 1922 \$8.10
Population 1910, 5,244 1920, 5,305

CANTON IND. SCH. D. NO. 1.
This district (P. O. Canton) is in Miller County.
High School Bldg. Bonds.
-s \$165,000c
BOND, DEBT Sept 28 '22 \$175,000
Sinking fund 14,800
Assess. val. '21 (50% act.) 3,074,885
School tax rate (per \$1,000) '21 \$24.10
Population in 1920 (est.) 3,000

CENTERVILLE.

This city is in Turner County. Sewer Bonds (paid at Treas. office). 5s '16 \$8,177.93; Sept. 1 '25-'25 (Paid every 5 years.) Water Extension Bonds. 5s '19 \$16,000. 1935 BOND. DEBT Oct 1922. \$71,500 Assessed valuation 1922. 1,600,000 Tax rate (per \$1,000) 1921. \$31.34 Pop'n in 1910, 971; 1920. 1,104

CHAMBERLAIN.

This city is the county seat of Brule County. Incorp. 1881. Population 1910, 1,275. 1920, 1,303. Water Works Refunding Bonds. 5s '19 \$15,000. Mar 12 1934 Bridge Bonds. 5s '12 \$5,000. July 1 1927 Columbus College Bonds. 5s '12 \$5,000. Apr 4 1930 Water-Works Bonds. 5s J-D \$18,000. June 1 1932 Past due bonds. \$5,000 BOND. DEBT Sept 1 '22. 48,000 Water debt (incl.). 33,000 Sinking fund. 1,000 Asses. val., real estate. 753,542 Asses. val., personal. 339,761 Other assessable property. 169,407 Tot. assess. val. '22 (act.) 1,262,710 Total tax (per \$1,000) 1921. \$49.78

CHARLES MIX COUNTY.

Wheeler is the county seat. Court-House and Jail Bonds. \$40,000. Apr 3 1927 4 1/2s '17 \$50,000. Apr 3 1932 50,000. Apr 3 1937 Borr'd from State Sch. Bd. up to June 30 1920. \$378,801 BOND. DEBT June 30 '20. 150,000 Warrant debt June 30 '20. 125,466 Cash in treas. Mar 1915. 89,715 Assessed valuation 1921. 43,623,730 Population 1910, 14,899. 1920, 16,256

CLARE.

This city is in Clark Co. Incorporated in 1884. Population 1910, 1,220. 1920, 1,392. BOND. DEBT Nov 19 '21. \$30,000 Assessment debt (add'l). 45,000 Floating debt (add'l). 5,000 Sinking fund. 10,000 Asses. val., real estate. 3,000,000 Asses. val., personal. 1,000,000 Tot. ass'd val. '21 (90% act.) 4,000,000 Total tax rate (per \$1,000) 1922. \$25.00 INT. payable in Minneap. & Chic.

CLARK COUNTY.

Clark is the county seat. County has no bonded debt. Borr'd from State Sch. Bd. up to June 30 1920. \$184,100 Warrant debt Dec 2 1922. 82,000 Asses. val., real & per l. 39,973,078 Other assess. property. 2,836,364 Tot. ass'd val. '22 (act.). 42,809,442 Tax rate (per \$1,000) 1922. \$61.00 Population 1910, 10,901. 1920, 11,136

CLARK IND. SCH. DIST. NO. 15.

High-School-Building Bonds. 5s '16. ann \$30,000. May 1 1930 (Subject to call after May 1 1921.) BOND. DEBT Nov 19 '21. \$60,000 Assessment debt (add'l). 45,000 Floating debt. 10,000 Sinking fund. 15,000 Asses. val. real estate. 4,000,000 Asses. val. personal. 1,500,000 Tot. ass'd val. '20 (90% act.) 5,500,000 Total tax rate (per \$1,000) '20 \$40.65 Population in 1920. 2,000

CLAY COUNTY.

County has no general bonded debt. Drainage debt June 1917. \$25,529.55 Warrant debt June 30 1920. 2,213 Amt. borr. from State Sch. Fund up to June 30 1920. 73,500.00 Asses. val. real estate. 29,838,177 Asses. val. personal. 3,362,632 Other assess. property. 3,135,609 Total assessed value 1921 (80 to 90% actual) 36,336,378 Population 1910, 8,711. 1920, 9,654

CORSON COUNTY.

McIntosh is the county seat. County has no bonded debt. Floating debt Oct 9 1922. \$285,000 Asses. val. real estate. \$6,083,434 Asses. val., personal. 2,211,303 Other assess. prop. 4,392,716 Tot. ass'd val. '22 (60% act.) 12,687,453 Total tax rate (per \$1,000) '21 \$31.40 Population 1910, 2,929. 1920, 7,249

CUSTER COUNTY.

County seat is Custer City. Refund. (red. 10 yrs. fr. date of tax.). 5s '10 J-J 16,000. Jan 1 1930 5s '11 M-N 14,000. May 10 1931 5 1/2s '22 J-I 25,000. Jul 1 1942 BOND. DEBT Sept 28 '22. 115,000 Amount borrowed from Permanent School Fund. 55,674 Warrant debt. 55,000 Assesd val'n, real estate. 3,868,982 Assesd val'n, personal. 1,460,777 Other assessable property. 2,237,421 Tot. ass'd val. '22 (act. val.) 7,567,180 State & Co. tax (per \$1,000) '22 \$16.30 Pop'n 1910, 4,458; 1920, 3,907 INT. at County Treas. office.

DAY COUNTY INDEP. CONSOL. SCHOOL DISTRICT NO. 101.

P. O. Webster. Grade School Bonds. \$22,000. 1925 High-School Bonds. 5 1/2s '20 J-I \$74,000. 1940 (Optional \$20,000 on each of the years 1925, 1930 and 1935.) 5s J-D \$48,000. June 1 '23-'34 \$5,000. June 1 1935 BOND. DEBT July 1 1922 \$149,000 Floating debt. 47,074

Sinking fund. \$24,473 Assessed value 1921. 2,907,461 School tax rate (per \$1,000) '21 \$22.22 Population in 1920 (est.). 2,600 INT. on bonds marked (*) at Minneapolis, Minn. and on bonds marked (S) at St. Paul, Minn.

DELL RAPIDS.

This city is in Minnehaha County. Electric Light Bonds. 5s '16-'16. \$32,000. 1936-1939 Refunding Bonds. 5s '09 \$18,000. 1929-1939 BOND. DEBT Oct 2 '22. \$50,000 Sinking fund. 10,362 Assessed value, real. 1,065,900 Assessed value, personal. 428,295 Other assessable property. 95,100 Tot. assess. val. '22 (60% act.) 1,589,295 Population 1910, 1,397; 1920, 1,977

DE SMET IND. SCH. DIST.

This district (P. O. De Smet) is in Kingsbury County. 5 1/2s \$81,000. BOND. DEBT July 1 '22. \$81,000 Floating debt. 5,971 Sinking fund. 4,561 Asses. val. (75% act.) '21 1,600,000 School tax '21 (per \$1,000). \$20.12

DEUEL COUNTY.

Clear Lake is the county seat. Anderson Drain-Ditch Bonds. 6s '18 ann \$30,000. Court-House Bonds. 4 1/2s \$16M-\$75,000. Nov 1 1936 (Subject to call after Nov 1 1921.) BOND. DEBT Sept 30 '22 \$125,000 Floating debt (add'l). 15,819 Assessment debt. 30,000 Sinking fund. 19,269 Assesd val'n, real estate. 23,909,214 Assesd val'n, personal. 2,671,981 Other assessable property. 1,779,870 Tot. ass'd val. '22 (act.). 28,441,065 State & Co. tax (per \$1,000) '22 \$5.70 Population 1910, 7,768. 1920, 8,759

DEUEL CO. SCH. DIST. NO. 52.

P. O. Clear Lake. 5s '19 \$50,000. BOND. DEBT Nov 18 '22. \$55,000 Floating debt (add'l). 11,960 Tot. assess. val. '22 (act.). 1,932,666 School tax (per \$1,000) 1922. \$14.00 Population in 1922 (est.). 1,300

DEWEY COUNTY.

Timber Lake is the county seat. Funding Bonds. 5 1/2s \$8,865,000. (Due in 5, 10 and 15 years.) BOND. DEBT June 30 '20 \$65,500 Warrant debt. 6,617 Borrowed from State School Fund up to June 30 '20. 176,400 Total assessed val'n 1922. 7,746,061 Tax rate (per \$1,000). \$0.50 Population 1910, 1,145; 1920, 4,802 INT. is payable in St. Paul.

DOUGLAS COUNTY.

Armour is the county seat. County has no bonded debt. Cash in treas. July 1 1922. \$47,467 Borrowed from State Sch. Fund up to July 1 1922. 176,125 Asses. val. real estate. 18,374,648 Asses. val. personal. 2,329,317 Other assess. property. 1,925,212 Total assessed value 1922. 22,629,177 (about 70% actual). 22,629,177 State & Co. tax (per \$1,000) '22 \$8.90 Population 1910, 6,400. 1920, 6,993

EGAN IND. CONS. S. D. NO. 1.

This district (P. O. Egan) is in Moody County. School Building Bonds. 6 1/2s '21 J-J \$150,000. Jan 1 1941 BOND. DEBT Feb 1921. \$150,000 Assessed value. 3,610,017 INT. at the Harris Trust & Savings Bank, Chicago.

EDGEMONT.

This city is in Fall River County. Water-Works Bonds. 5s '19 M-N \$50,000. May 15 1935 BOND. DEBT Sept 30 '22. \$90,000 Water debt (incl.). \$50,000 Sinking fund (water). 10,000 Total assess. val. 1922. 896,786 Population in 1910, 816. 1920, 1,254

EDMUNDS COUNTY.

Ipswich is the county seat. Funding Bonds. 6s '20 J-D \$74,000. 1925-1939 BOND. DEBT Oct 11 '22 \$149,000 Floating debt (add'l). 112,000 Assesd val'n, real estate. 19,391,335 Assesd val'n, personal. 3,135,672 Other assessable property. 3,299,154 Total assess. val. 1922. 25,826,161 County & State tax rate (per \$1,000) 1922. \$7.24 Population 1910, 7,654. 1920, 8,336 * INT. at the First National Bank, Minneapolis.

EUREKA.

This city is in McPherson County. Water-Works Bonds. 5s '19 \$54,000. 1923-1939 BOND. DEBT (water) Nov 24 1922. \$45,000 Floating debt. 4,000 Sinking fund—General. 6,000 Water. 3,650 Tot. ass'd val. '21 (31% act.). 1,000,000 Tax rate (per \$1,000) 1921. \$12.50 Population in 1910, 961. 1920, 1,200

FAIRFAX.

This town is in Gregory County. Water-Works Bonds. 5s '19 \$40,000. 1938 BOND. DEBT Nov 1922. \$90,000 Assessment debt (add'l). 30,000 Total assess. val. '20 (1/2 act.) 560,000 Population in 1910, 500. 1920, 530

FAIRFAX SCHOOL DISTRICT.

This district (P. O. Fairfax) is in Gregory County. 6s '19 M-S \$50,000. 1925-1939 BOND. DEBT Nov 20 1920 \$50,000 Floating debt. 40,000 Assesd val'n, real estate. 1,391,889 Assesd val'n, personal. 375,157 Other assessable property. 135,542 Tot. ass'd val. '19 (act. val.) 1,902,588 Tax rate (per \$1,000) 1919. \$10.50

FALL RIVER COUNTY.

Hot Springs is the county seat. 5s \$107,300. 1932 6s 17,000. 1933 BOND. DEBT Sept 28 '22. \$175,100 Cash in treas. Sept 1 '22. 91,999 Borrowed from State School Fund up to Sept 1 '22. 195,250 Warrant debt. 18,468 Sinking fund. 28,487 Assessed valuation 1922. 14,440,578 State & Co. tax (per \$1,000) '22 \$10.20 Pop'n 1910, 7,763; 1920, 6,985.

FAULK COUNTY.

Fauktion is the county seat. BOND. DEBT Oct 1 1922. None Warrant debt. 10,924 Borrowed from State Sch. Fund up to Oct 1 1922. 281,245 Asses. val., real estate. 19,613,080 Asses. val., personal. 2,609,104 Other assessable property. 2,256,765 Tot. assess. val. '22 (act. val.) 24,478,949 State & Co. tax (per \$1,000) '22 \$6.16 Population 1910, 6,716. 1920, 6,442

FLANDREAU IND. SCH. DIST.

5s '14 J-J \$24,000. July 1 '23-'34 6s '20 s-a 100,000. Sept 1 '31-'40 BOND. DEBT Nov 20 '20. \$130,000 Assessed valuation 1920. 3,679,725 Population in 1918 (est.). 2,000 INT. at Flandreau in N. Y. exchange; and on its of 1920 at the First National Bank, Minneapolis.

FORT PIERRE.

This city is in Stanley County. Inc. 1890. Pop'n 1910, 792. Water-Wks. Bds. (Tax-exempt). 5s '07 J-J \$35,500. Jan 1 '25-'27 Court-House Bds. (Tax-exempt). 6s '07 J-D \$10,000. June 1 1927 GEN. BONDS Oct 1 '22. \$70,500 Floating debt. 63,500 Water debt (incl.). 5,000 Sinking fund—General. 30,000 Ass'd val'n 1922. 1,000,000 Total tax (per \$1,000) 1922. \$15.00 Population 1910, 792; 1920, 805 INT. on 5s at Continental & Com. Tr. & Sav. Bank, Chicago.

GETTYSBURG IND. SCH. DIST.

This district (P. O. Gettysburg) is in Potter County. School-Bldg. & Equip. Bonds. 6s '20 \$90,000. Nov 1 1940 BOND. DEBT Oct 4 '21. \$90,000 Assessed value, real estate. 1,221,385 Asses. value, personal. 561,372 Other assess. property. 377,596 Tot. assess. val. '20 (2-3 act.) 2,160,359 Total tax rate (per \$1,000) '20 \$14.00 Population 1920. 1,053 INT. at the office of the Treasurer of Board of Education.

GRANT COUNTY.

Milbank is the county seat. Refunding Bonds. 4s M-S \$30,000. 1926 Court-House Bonds. 4 1/2s \$45,000. 1936 BOND. DEBT Sept 29 1922. \$45,000 Sinking fund. 21,312 Asses. val., real estate. 28,276,650 Asses. val., personal. 3,058,988 Other assessable property. 3,715,985 Tot. ass'd val. '22 (60% act.) 35,051,623 State & Co. tax 1922. \$3.90 Pop'n 1910, 10,303; 1920, 10,880 INT. at Minn. Loan & Trust Co., Minneapolis and Northwestern Nat. Bank, Minneapolis.

GREGORY.

This city is in Gregory County. Sewer-Construction Bonds. 4s \$122,000. 1926 Funding Bonds. \$29,000. Refunding Bonds. \$21,000. BOND. DEBT Sept 30 '22. \$70,000 Water debt (add'l). 17,000 Sinking fund (water). 13,070 Total assessed val. 1921. 1,200,000 Tax rate (per \$1,000) 1921. \$13.00 Population 1910, 1,142. 1920, 1,067

GREGORY COUNTY.

Burke is the county seat. Funding 6s \$80,000 BOND. DEBT Sept 1 '22. \$80,000 Sinking fund. 25,797 Asses. val., real estate. 25,430,458 Asses. val., personal. 4,193,297 Other assessable property. 2,245,462 Total assess. val. '22 (act.) 31,869,217 State & Co. tax (per \$1,000) '22. \$6.38 Pop'n 1910, 13,081; 1920, 12,700

HAAKON COUNTY.

Philip is the county seat. County has no bonded debt. Warrant debt Sept 30 '22. \$68,252 Amount borrowed from permanent school fund up to Sept 30 1921. 163,580 Asses. val. real estate. 14,510,881 Asses. val. personal. 2,099,425 Other assessable property. 1,210,792 Total assess. val. 1922. 17,821,098 State & Co. tax (per \$1,000) '22. \$8.55 Population in 1920. 4,596

HAMLIN COUNTY.

Hayti is the county seat. Court-House and Jail Bonds. \$10,000. Mar 24 1925 5s '15 M-S 15,000. Mar 24 1935 25,000. Mar 24 1935 BOND. DEBT Sept 30 '22. \$50,000 Assessed val., real estate. 20,697,219 Asses. val., personal prop. 2,493,171 Other assessable property. 2,563,270 Total val. 1922. 25,753,620 County tax rate (per \$1,000) '21. \$3.60 Population 1915, 7,790; 1920, 3,673

HAND COUNTY.

Miller is the county seat. County has no bonded debt. Borrowed from State Sch'l Fund up to Sept 30 '22. \$370,940 Assesd val'n, real estate. 32,181,946 Assesd val'n, personal. 3,826,654 Other assessable property. 1,872,548 Tot. ass'd val. '22 (act. val.) 37,881,148 State & Co. tax (per \$1,000) '22. \$5.25 Population 1910, 7,570; 1920, 8,778

HANSON COUNTY.

Alexandria is the county seat. County has no bonded debt. Cash in treasury Dec 1 '21. \$128,302 Borrowed from State Sch'l Fund up to Dec 1 1921. 159,640 Asses. value, real estate. 23,545,214 Asses. value, personal. 2,179,066 Other assess. property. 2,291,338 Total assessed value 1922 (50% actual). 27,965,613 State & Co. tax (per \$1,000) '22. \$4.20 Population 1910, 6,237. 1920, 6,202

HARDING COUNTY.

Buffalo is the county seat. Bonds are tax exempt. Butte County Bonds (Assumed). 6s '12 J-J \$30,000. Jan 2 1932 (Subject to call.) BOND. DEBT Jan 18 '22. \$20,000 Warrant debt. 137,874 Borrowed from State School Fund up to Nov 20 1920. 193,647 Asses. val. 1921 (actual). 6,761,300 Real. 1,718,821 Other property. 187,663 Total. 8,667,784 State & Co. tax (per \$1,000) '21. \$23.00 Population 1910, 4,821; 1920, 3,953 INT. at Continental & Commercial National Bank, Chicago.

HOT SPRINGS SCHOOL DIST.

A district in Fall River County. TOTAL DEBT Oct 1 '22. \$48,500 Sinking fund. 4,300 Asses. val. '22 (2-3 act.). 1,785,514 School tax rate (per \$1,000) '22. \$26.30 Population 1922. 4,000 INT. at County Treas. office.

HOWARD.

This city is in Miner County. Municipal Elec. Light System. 5s '16 J-J \$25,000. 1935 Sewer Bonds. \$9,000. Water-Works Bonds. \$12,000. BOND. DEBT Nov 1 1923. \$44,000 Water debt (incl.). 12,000 Floating debt. 2,400 Sinking fund. 1,857 Asses. val. real estate. 550,711 Asses. val. personal. 369,246 Other assess. property. 71,468 Tot. assess. val. '22 (75% act.) 991,425 Tax rate (per \$1,000) 1922. \$15.90 Pop'n 1910, 1,026; 1920. 1,325

HOWARD SCHOOL DISTRICT.

This district (P. O. Howard) is in Miner County. 5s '19 J-D \$45,000. 1924-1939 BOND. DEBT Oct 16 1923. \$75,000 Sinking fund. 2,400 Total assess. val. 1921. 1,551,689 School tax (per \$1,000) 1921. \$19.21 Population in 1920. 1,300

HUGHES COUNTY.

Pierre is the county seat. BOND. DEBT Oct 1 1922. \$70,000 Warrant debt. 11,218 Cash in treasury. 312,510 Borr'd from State Sch. Bd. 218,110 Asses. val. 1922. 16,740,636 Population 1910, 6,271. 1920, 5,711

HURON.

This city is in Beadle County. Refunding Bonds. 3s '03 \$32,760. 1923 Sewer Bonds. \$52,000. 1929 Water Works Bonds. 3s '08 \$8,000. 1923 5s '10 \$24,000. 1930 & 1930 5s '11 \$6,000. 1930 & 1931 5s '14 F-A 22,000. Feb 1 1934 5s '19 \$35,000. 1939 6s '21 \$25,000. 1941 City Hall Bonds. 5s '19 \$8,000. 1939 5s '21 \$3,000. 1941 BOND. DEBT Sept 28 '22. \$367,760 Water debt (incl.). 150,000 Sinking fund. 28,745 Asses. val. real estate. 6,466,000 Asses. val. personal. 2,032,962 Other assess. property. 2,188,576 Total assess. val. 1921 (45% actual). 16,677,538 Tax rate (per \$1,000) 1920. \$41.62 Population 1910, 5,791. 1921, 8,302 INT. payable in Huron and N. Y.

HURON IND. SCH. DIST.

High School Bonds. 5s '17 \$100,000. Apr 1 1937 5s '18 \$15,000. 1940 6s '20 s-a 70,000. TOTAL DEBT Nov 25 '22 \$206,000 Sinking fund. 20,000 Ass'd val. '21. 9,800,000 Population in 1922. 8,006

HUTCHINSON COUNTY.

Olivet is the county seat. County has no bonded debt. Warrant debt (Oct 1 1921) \$97,761 Borrowed from State Sch. Fund up to Oct 1 1921... 197,240 Asses. val., real estate... 48,814,864 Asses. val., personal... 4,528,904 Other assess. value... 2,143,483 Tot. assess. val. (act.) '22... 55,518,411 Tax rate (per \$1,000) 1922... \$4.47 Population 1910, 12,319 1920, 13,475

HYDE COUNTY.

Highmore is the county seat. Court House (Red. aft. Mar. 13 '16). 5s '11 M-S \$62,000... Mar 13 1931 BOND, DEBT Nov 16 '22 \$62,000 Sinking fund... 29,806 Assessed val'n, real estate... 11,925,840 Assessed val'n, personal... 1,535,361 Other assessable property... 1,110,162 Tot. assess. val. '22 (act.) 14,571,363 Total tax rate (per \$1,000) 1922... \$2.77 Population 1910, 3,307; 1920, 3,315 INTEREST payable at Continental & Commercial Nat. Bank, Chic.

IPSWICH INDEP. SCH. DIST.

This district (P. O. Ipswich) is in Edmunds County. School Bonds. 5 1/2s --- \$50,000... 5s --- 35,000 BOND, DEBT Nov 24 '22 \$86,000 Floating debt (add'l) --- 11,369 Sinking fund --- 8,772 Asses. val. 1921 (actual) --- 2,048,195 School tax (per \$1,000) '21 --- \$15.62

IRENE SCHOOL DISTRICT.

This district is in Yankton Co. Building Bonds (Tax-Exempt). 5 1/2s '16 P-A \$31,150... 1923-1926 BOND, DEBT Oct 3 '17 \$40,000 Asses. val. 1917 (5% act.) --- 2,550,000 School tax rate (per \$1,000) '17 --- \$5.40 Population in 1917 (est.) --- 700 INT. payable in Irene.

JACKSON COUNTY.

Kadoka is the county seat. No bonded debt. Amount borrowed from State School Fund up to Dec 1 1921 --- \$965,000 Assessed val'n, real estate --- 4,723,280 Assessed val'n (personal) --- 1,069,958 Other assessable property --- 1,851,815 Tot. ass'd val. '21 (100% act.) --- 7,645,053 Tax rate (per \$1,000) 1921 --- \$9.20 Population in 1920, 2,472; '21, 3,300

JERAULD COUNTY.

Westington Springs is the Co. seat. County has no bonded debt. Borrowed from State Sch'l Fund up to Oct 14 1922 --- \$361,820 Sinking fund --- 41,916 Assessed val'n, real estate --- 17,919,034 Assessed val'n, personal --- 2,367,992 Other assessable property --- 546,148 Tot. ass'd val. '22 (5% act.) --- 21,848,927 Population 1910, 5,120 1920, 6,338

KIMBALL.

This city is in Brule County. Water Bonds. 6s '21 s-a \$30,000... Mar 1 1941 Sewer Bonds. 5s '19 --- 225,000 BOND, DEBT Sept 1 '22 --- \$67,500 Water debt (incl.) --- 30,000 Assessed value, real --- 699,710 Assessed value, personal --- 281,000 Other assessable property --- 419,788 Total assessed val. 1922 --- 1,400,507 Total tax (per \$1,000) '22 --- \$32.68 Pop'n (Census) '10, 713; '20 --- 998

LAKE COUNTY IND. CONSOL. SCH. D. NO. 3 (P. O. Rutland).

5s '21 A-O 24,000... BOND, DEBT Nov 1922 --- \$104,000 Total assess. value 1921 --- 2,082,121

LANE IND. SCH. DIST. NO. 1.

This district (P. O. Lane) is in Jerauld County. School Building Bonds. 6 1/2s '21 M-S \$75,000... 1926-1940 BOND, DEBT Nov 1922 --- \$100,000

LAWRENCE COUNTY.

County seat is Deadwood. Some of the bonds of this county were contested on what were believed to be valid reasons, but as soon as determined legal by the courts, the county accepted the situation and all back interest was paid. Current coupons are now taken care of as they become due. Bonds marked (*) are subject to call 10 years before final maturity. Population 1910, 19,694; 1920, 13,029. Refunding Bonds (Tax-exempt). 5s '07 M-N \$68,000... Nov 1 1927 5s '09 --- 36,000 BOND, DEBT Nov 1922 --- \$202,000 Warrant debt --- 384,959 Tot. ass'd val. '22 (act.) --- 29,349,288 State & Co. tax (per \$1,000) '22 --- \$10.00

LEAD SCHOOL DISTRICT.

5s '03 --- \$20,000... July 1 1922 5s '03 --- 10,000... Sept 15 1923 5s '04 --- 10,000... Jan 26 1924 5s '09 --- 17,000... July 1 1929 (Subject to call after July 1 1919.) 5s '15 --- \$60,000... 1924-1934 BOND, DEBT Oct 1922 --- \$17,000 Assessed valuation 1922 --- 13,000,000 School tax rate (per \$1,000) '22 --- \$5.00

LEMMON.

This city is in Perkins County. Inc. as a village in 1908 and as a city in 1909. Water-Works Bonds. 5s '15 --- \$12,000... 1935 5s '10 --- 25,000... 1930

Sewer Bonds.

5s '19 --- \$70,000... July 1 1938 6s '20 --- 32,000 BOND, DEBT Oct 7 1921 --- \$107,000 Warrant debt --- 12,017 Sinking fund (water) --- 16,056 Asses. val., real estate --- 569,654 Asses. val., personal --- 554,640 Other assessable property --- 78,970 Moneys and credits --- 225,000 Tot. ass'd val. '21 (5% act.) --- 1,428,264 Tot. tax (per \$1,000) 1921 --- \$4.00 Pop'n, '10, 1,255; 1920 --- 1,126 INT. payable at City Auditor's office.

LYMAN COUNTY.

Oacoma is the county seat. County has no bonded debt. Warrant debt Nov 30 '21 --- \$205,661 Cash in treasury --- 61,880 Borrowed from State Sch. Fund up to present date --- 242,007 Tot. ass'd val. '21 (act.) --- 19,034,659 Population 1910, 10,848 1920, 6,591

McINTOSH.

This town is in Carson County. Electric Light Plant Bonds. 5s --- \$25,000 BOND, DEBT Sept 28 '22 --- \$39,000 Floating debt (additional) --- 13,000 Water debt (incl.) --- 6,000 Sinking fund --- 1,750 Tot. assess. val. '22 (60% act.) --- 625,324 Total tax rate (per \$1,000) '22 --- \$5.00 Popula'n (Census), '10, 409; '20, 727

McLAUGHLIN IND. S. D. NO. 3.

This district (P. O. McLaughlin) is in Carson County. 6s '21 s-a \$145,000... 1941 BONDED DEBT --- (?) INT. at First National Bank, McLaughlin.

MADISON.

This city is in Lake County. Electric Light Bonds. 5s '19 --- \$100,000... 1939 (Subject to call after 1929.) 4 1/2s --- 14,000... July 1 1929

Sewer Bonds.

5s '21 --- \$65,000... July 1 1931 6s '21 M-S 25,000... 1931 6 1/2s '21 A-O 25,000... Oct 1 1941 6s '21 A-O 25,000... Oct 1 1941 BOND, DEBT Nov 1 1921 \$254,000 Floating debt (additional) --- 14,817 Sinking fund --- 18,354 Tot. assess. val. '21 (act.) --- 4,265,686 Tax rate (per \$1,000) 1921 --- \$14.82 Population 1910, 3,137 1920, 4,144

MADISON IND. SCH. D. No. 1.

This district is in Lake County. Building Bonds. 5s '10 --- \$10,000... (Redeemable July 1 1926.) 5s '15 J-J \$55,000... June 1 1935 (Redeemable begin'g June 1 1930.) 5s '16 M-N 40,000 BOND, DEBT Sept 27 '22 --- \$108,000 Assessed valuation 1922 --- 5,800,000 School tax (per \$1,000) '22 --- \$11.20 Population in 1922 --- 6,700 INT. on 4 1/2s, payable in N. Y. City; on 5s in Chicago.

MAERHALL COUNTY.

Britton is the county seat. Drainage Bonds. 7s '21 M-S \$101,000... Sept 1 1930 Court-House Bonds. 5s --- \$25,000... Jan 1 1934 BOND, DEBT Sept 28 '22 --- \$25,000 Drainage debt (add'l) --- 163,000 Sinking fund --- 500 Asses. value, real estate --- 24,421,517 Asses. value, personal --- 3,274,163 Other assess. property --- 1,572,170 Total assess. value 1922 (75% actual) --- 29,267,850 State & Co. tax (per \$1,000) '22 --- \$4.30 Pop'n, 1910, 8,021; 1920 --- 9,596

MEADE COUNTY.

County seat is Sturgis. BOND, DEBT --- None Assess. val. '22 (M actual) --- Real --- \$15,479,100 Personal --- 3,177,600 Other property --- 906,000 Total --- 19,562,700 State & Co. tax (per \$1,000) '22 --- \$11.30 Population 1910, 12,640; '20, 9,258

MEADOW VALLEY & GARDEN VALLEY DRAIN. DISTRICTS.

These districts are in Douglas Co. 7s '22 M-N \$3,000... Nov 1 34-36 12,000... Nov 1 1937 BOND, DEBT Dec 1922 --- \$115,000 Assessed valuation --- 1,136,410

MELLETT COUNTY.

White River is the county seat. Funding Bonds. 5s '13 s-a \$25,000... Jan 1 1933 5s '17 J-J 80,000... Jan 1 1937 BOND, DEBT June 30 '22 --- \$25,000 Floating debt --- 241,876 Sinking fund --- 13,545 Asses. val., real estate --- 5,049,592 Asses. val., personal --- 1,188,813 Other assess. property --- 114,644 Tot. assess. val. '22 (5% act.) --- 6,353,049 Total tax (per \$1,000) 1922 --- \$9.60 Population 1910, 1,700 1920, 3,850 INT. is payable in Chicago.

MENNO.

This city is in Hutchinson County. Water-Works Bonds. 5s --- \$25,000 Sewerage Bonds. 5s '19 --- \$35,000... 1939 (Subject to call after 1929.) 6s '20 --- \$28,000... Oct 1 1930 BOND, DEBT Nov 1 1920 --- \$60,000 Floating debt --- 8,000 Tax rate (per \$1,000) 1920 --- \$14.00 Population in 1920, 621 1920, 918

MILBANK.

This city is in Grant County. Filtration Plant Bonds. 5s '17 M-N \$12,000... May 1 1927 (Subject to call after May 1 1922) Auditorium Bonds. 5 1/2s '21 s-a \$50,000... Dec 1 1941 (Optional Dec. 1 1931.) BOND, DEBT Oct 10 1922 \$110,000 Water debt (incl.) --- 35,000 Sinking fund (water) --- 2,600 Assessed val'n, real estate --- 1,409,143 Assessed val'n, personal --- 690,619 Other assessable property --- 300,000 Tot. ass'd val. '22 (2-3 act.) --- 2,399,762 Total tax rate (per \$1,000) '22 --- \$33.53 Population 1910, 2,015 1920, 2,215

MILLER.

This city is in Hand County. Water System Bonds. 5s '18 --- \$15,000 Light and Power-Plant Bonds 5s '18 --- \$20,000 BOND, DEBT Nov 24 '22 --- \$86,500 Asses. val. (add'l) --- 3,000 Floating debt (additional) --- 1,000 Asses. val. real estate --- 525,000 Asses. val. personal --- 675,000 Tot. ass'd val. '21 (35% act.) --- 1,200,000 Tax rate (per \$1,000) 1921 --- \$4.00 Population 1920, 1,478; 1921, 1,500

MINER COUNTY.

Howard is the county seat. BOND, DEBT --- None Warrant debt June 30 1920 --- \$2,302 Cash in treasury --- \$69,930 Borrowed from State Sch. Fund up to June 30 1920 --- 162,225 Tot. assess. val. '21 (act. val. 135,020, 102 Population 1910, 7,661 1920, 8,560

MINNEHAHA COUNTY.

Sioux Falls is the county seat. Jail Bonds (Red. beg. in 1916). 4 1/2s '11 s-a \$25,000... 1926 BOND, DEBT Oct 21 '22 --- \$25,000 Warrant debt --- 225,000 Sinking fund --- 27,000 Asses. val., real estate --- 82,831,865 Asses. val., personal --- 12,995,404 Other assess. property --- 6,932,463 Tot. ass'd val. '22 (abt. act.) --- 102,759,732 State & Co. tax (per \$1,000) '22 --- \$6.51 Population 1910, 29,631 1920, 42,490 INT. at Co. Treas. office.

MITCHELL.

This city is in Davison County. Incorp. April 1889. Sewer (red. 10 yrs. fr. date of issue). 4 1/2s '08 M-N 39,000... 1929 4 1/2s '18 J-D 95,000... June 1 1936 (Subject to call beginning June 1 '26) 5s --- M-S \$17,500... Mar 7 1939 (Subject to call beginning Mar. 7 '29) 5s '22 --- 60,000... 1942 (Optional July 1 1932.) Water-Works Bonds. 5s '18 --- \$100,000... 1938 (Subject to call 1928.) 5s '22 --- 75,000... 1942 (Optional July 1 1932.) Auditorium Bonds. 5s '20 --- \$100,000... 1940 (Subject to call after 1930) Fire Station Bonds. 5s '20 --- \$25,000... 1940 (Subject to call after 1930) Funding Bonds. 5 1/2s '22 s-a \$7,000... July 1 1927 (112,000 July 1 '28-'40) TOT. BD. DT. Oct 1922 --- \$920,500 Water debt (incl.) --- 227,500 Assessed val. 1922 (about 50% actual) --- 9,612,372 Tot. tax rate (per \$1,000) 1920 \$10.40 Population 1910, 6,515 1920, 8,478 INT. payable at City Treasury.

MITCHELL IND. SCHOOL DIST.

5s '21 --- \$200,000... 1941 (Optional 1931.) Building (Int. in Chicago.) 5s '04 A-O \$10,000... Apr 1 1924 5s '08 P-A 69,000... Aug 1 1928 (Subject to call beginning in 1918.) 5s '17 s-a \$100,000... 1937 (Subject to call in 1927) BOND, DEBT Nov 27 '22 --- \$352,000 Floating debt --- 29,429 Tot. ass'd val. '22 (act.) --- 9,612,372 School tax rate (per \$1,000) '21, \$17.17 Population in 1922 (est.) --- 10,000

MOBRIDGE SCH. DISTRICT.

5s '14 M-N \$12,000... May 1 '23-'25 6 1/2s '21 s-a 130,000... May 1 '26-'41 (\$32,500 every 5 years.) BOND, DEBT Oct 1 1922 --- \$158,400 Sinking funds --- 14,996 Assessed val. 1922 (est.) --- 3,750,000 School tax rate (per \$1,000) '22 --- \$22.00 Population in 1922 --- 4,000

MOODY COUNTY.

Flandreau is the county seat. Court-House Bonds. 7s '13 J-D \$70,000... BOND, DEBT Sept 30 '21 --- \$70,000 Sinking fund --- 12,752 Asses. val. real estate --- 34,578,773 Asses. val. personal --- 3,378,386 Other assess. property --- 1,517,586 Tot. assess. val. '21 (act.) --- 39,474,744 State & Co. tax (per \$1,000) '21 --- \$4.60 Pop'n 1910, 8,695; 1920 --- 9,742 INT. at Cont. & Comm. Nat. Bank, Chicago.

MOUNT VERNON SCH. DIST.

This district is in Davison Co. Building Bonds. 5s '17 M-N \$4,000... 1923-1938 BOND, DEBT Nov 21 '22 --- \$44,000 Assessed value 1921 --- 1,100,000 Population 1921 (est.) --- 750

PARKER.

This place is in Turner County. Elec. Lt. (Int. in Parker.) 5s '14 J-J \$12,000... July 1 '23-'34 Sewer Bonds. 5s '21 --- \$79,000 (\$1,000 yearly, on May 1

Water Works (Int. in Parker)

5s '03 P-A 3,500... Aug 1 1923 (Subject to call Aug 1 1913.) 5s '21 --- 19,000 (\$1,000 yearly, on May 1 5s '14 --- 900... July 1 '23-'28 City Hall (Int. in Parker.) 5s '11 M-S \$9,000... Mar 22 '22-'30 5s '11 A-O 5,000... Oct 1 '26-'30 BOND, DEBT Nov 1921 --- \$1,500,000 Asses. val. 1921 (est.) --- 1,500,000 Population 1910, 1,224; 1920, 1,288.

PAEKSTON.

This city is in Hutchinson County. Sewer Bonds. 5s '19 --- \$60,000... 1939 (Subject to call later 1929.) UNDEBTED DEBT --- (?) Population in 1910, 870 1920, 1,230

PENNINGTON COUNTY.

Rapid City is the county seat. Bridge Bonds. 5s '14 J-J \$4,500... 1923-1924 5s '15 J-J \$35,000... 1923-1929 Refunding Bridge. 6s '21 J-J \$500,000... July 1 1941 BOND, DEBT Sept 30 '21 --- \$500,000 Warrant debt (est.) --- 154,031 Borrowed from State Sch. Fund up to June 30 1920 --- 90,650 Asses. val. real estate --- 20,020,519 Asses. val. personal prop. --- 5,097,910 Tot. ass'd val. '21 (abt. act.) --- 25,118,429 Moneys and credits --- 1,590,256 Population 1910, 12,453; 1920, 12,720

PERKINS COUNTY.

Bison is the county seat. 5s --- \$30,000 BOND, DEBT Nov 1922 --- \$120,000 Borrowed from State Sch. Fund up to Nov 1922 --- 172,405 Assessed val. '22 (actual) --- 17,680,540 Total tax rate (per \$1,000) '22 --- \$9.45 Population 1910, 11,348; 1920, 7,993

PHILIP.

This city is in Haakon County. Water Bonds. 5s --- J-J \$13,000... July 1 1930 6s --- M-N 25,000... May 1 1942 Sewer Bonds. 6s --- M-N \$20,000... May 1 1942 BOND, DEBT Sept 1 '22 --- \$58,000 Floating debt (add'l) --- 8,000 Water debt (incl.) --- 38,000 Sinking funds (water) --- 8,000 Assessed values, 1921 --- Real --- 297,554 Personal --- 204,558 Other property --- 230,257 Total --- 662,369 Total tax rate (per \$1,000) '21, \$40.00 Population, 1910, 578; 1920 --- 647

PIERRE.

This city is in Hughes County. Water and Sewer Bonds. 5s '18 --- \$90,000... Refunding Bonds. 5 1/2s '22 s-a \$100,000... Feb 1 1942 TOTAL DEBT --- (?) Population 1910, 3,656; 1920 --- 3,209 INT. on bonds of 1922 at the First National Bank, Minneapolis.

PLATTE.

This city is in Charles Mix County. Funding Bonds (tax-exempt). 5s '11 A-O \$14,000... July 1 1931 Water Works Bds. (tax-exempt). 5s '09 J-J \$18,000... Jan 2 1929 BOND, DEBT Nov 1921 --- \$42,000 Asses. val. (add'l) --- 58,500 Floating debt --- 20,000 Sinking fund --- 18,000 Total assessed val. (about 50% actual) 1920 --- 1,075,000 Pop'n 1910, 1,115; 1920, 1,242. INT. on \$18,000 at Nat. Bank of Republic, Chicago, and \$14,000 at First Nat. Bank, Chicago.

POTTER COUNTY.

Gettysburg is the county seat. Court-House Bonds (Tax-free). 5s '08 s-a \$4,000... BOND, DEBT Sept 30 '22 --- \$33,000 Assessed val. real estate --- 12,448,843 Assessed val. personal --- 1,955,604 Other assessable property --- 936,224 Total assess. val. 1922 --- 15,338,671 State & Co. tax (per \$1,000) '22 --- \$8.05 Population 1910, 4,466 1920, 4,382 INT. payable in Pierre.

RAPID CITY.

This city is situated in Pennington County. Inc. in 1852. The city owns property, including city hall, water-works, &c., valued at \$300,000. For decision in favor of city on \$70,000 bonds issued May 1 1891, see 400, p. 1278. Commission government adopted Mar 18 1910. V. 90, p. 871. In 1921 the city changed to the manager form. Population 1920, 5,777. Water Bonds (red. aft. Jan. 1 '22) 5s '12 J-J \$60,000... Jan 1 1932 Water Bonds --- \$175,000 5s '08 P-A \$13,000... Aug 1 1926 Sewer Bonds (red. aft. Oct. 1912) 5s '06 A-O \$4,000... Oct 1 1926 Fire Equipment Bonds --- 1940 (Subject to call after 1925.) Engine-House (red. aft. Oct. 1 1919) 5s '14 A-O \$5,000... Oct 1 1934 GEN. BD. DT. Oct 20 '22 --- \$272,000 Asses. debt (add'l) (est.) --- 400,000 Floating debt --- 144,000 Water debt (incl.) --- 235,000 Sinking funds—General --- 2,984 Water --- 38,271 Assessed val. '22 (actual) --- 7,941,148 City tax (per \$1,000) 1922 --- \$13.22 INT. payable part at Pennington County Bank and First Nat. Bank, Rapid City, and at Bolger, Mosser & Willaman, Chicago.

RAPID CITY IND. SCH. DIST.
Bonds subject to call 15 yrs. before maturity. Pop'n 1910, 3,854
5s '08 J-D \$10,000...June 1 1928
5s '10 M-N 5,000...May 1 1930

Building Bonds.
5s '13 F-A \$40,000...Feb 1 1933
5s '14 F-A \$75,000...Aug 1 1934
(Subject to call beginning in 1924.)
5s '17 40,000...1937
(Subject to call after 1922)
5s '19 15,000...1939
(Subject to call after 1924.)
5 1/2s '22 J-D \$100,000...June 1 '37-'41
40,000...June 1 1942
5 1/2s '22 J-D \$35,000...June 1 1942
BOND. DEBT July 5 '22...\$269,000
Floating debt...118,710
Sinking fund & interest...8,090,010
Assessed val. 1921...227,500
School tax (per \$1,000) 1921...\$21.23

INT. on bonds marked (3) at Harris Tr. & Sav. Bk., Chicago; on bonds marked (2) at the First National Bank, Minneapolis.

REDFIELD.
This city is in Spink County. Inc April 1883. (Charter granted by Territorial Legislature at that time.)

Sewer Bonds.
5s '09 F-A \$18,000...Feb 1 1929
5s '13 Jan 9,000...Jan 1 1933

Water Works Bonds.
6s 125,000

Municipal Electric Light.
4 1/2s '18 J-D \$38,000...July 1 '23-'31
BOND. DEBT Nov 1 1922 \$242,000
Water debt (incl.)...125,000
Sinking fund...11,719
Water...2,358
Assessed val., real estate...1,602,440
Assessed val., personal...875,833
Assessed val., railroads...310,535
Tot. assess. val. '22 (act.)...2,788,808
Total tax (per \$1,000) 1922...\$28.55
Population 1910, 2,856; 1920, 2,755

INT. on bonds marked (2) at Am. Tr. & Sav. Bk., Chicago; other bonds at Cont. & Comm. Tr. & Sav. Bk., Chicago.

REDFIELD IND. S. D. NO. 20.
Building Bonds.
5s '08 July \$20,000...July 15 1928
5s '17 M-S \$79,000...Mar 1 '23-'36
(For maturity, see V. 104, p. 1078)

Funding Bonds.
5s '12 J-J \$20,000...Jan 1 1932
BOND. DEBT Nov 21 '21...\$123,000
Sinking funds...7,500
Assess. val., real & pers'l...2,991,826
Moneys and credits...750,000
Tot. ass'd val. '21 (70% act.)...3,741,826
Total tax rate (per \$1,000) '21 \$27.70
Population in 1921 (est.)...3,450

INT. at Harris Tr. & S. Bk., Chic.

ROBERTS COUNTY.
Sisseton is the county seat.
BOND. DEBT Sept 29 '22 \$60,000
Sinking fund...40,850
Tot. ass'd val. '22 (act.)...40,713,321
State & Co. tax (per \$1,000) '22...\$3.83
Pop'n 1910, 14,897; 1920, 16,514

INT. payable at Minn. Loan & Tr. Co., Minneapolis.

SANBORN COUNTY.
Woonsocket is the county seat.
BOND. DEBT Sept 29 '22 \$30,000
Cash in treasury...49,092
Borr'd from State School
Fund up to Sept 29 '22...244,917
Ass'd val., real est. & per. 27,263,560
Other assess. property...2,057,174
Total assessed value 1922
(about 75% actual)...29,008,004
State & Co. tax (per \$1,000) '22...\$6.36
Population 1910, 6,007; 1920, 7,877

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 58,000...Mar 9 1927
5s '10 J-J 100,000...Jan 1 1930

Sewer Bonds (Tax-exempt).
5s '11 J-D \$200,000...Dec 1 1931

Electric Light Bonds.
J-J \$30,000...1923-1940

Water Bonds.
5s J-J \$210,000...July 1 1923
5s '11 J-D 160,000...Dec 1 1931
4 1/2s J-J 100,000...July 1 1940

Water-Works Est. Bonds.
5s '15 J-J \$140,000...1935
5s J-J 50,500...1923-1940

City Hall Bonds.
4 1/2s '16 F-A \$125,000...Aug 1 1936
BOND. DEBT Sept 1 '22 \$1,111,000
Sinking fund (general)...138,721
Water...387,877
Total assessed value 1925
(about 75% actual) est. 38,000,000
Total tax (per \$1,000) 1921...\$36.93
Pop'n 1910, 14,094; 1920, 25,176

INT. on water bonds due 1923 at Seaboard Nat. Bank, N. Y., and City Treas. office; on bonds due 1931 at Chemical Nat. Bank, N. Y., and City Treas. office.

SIoux FALLS SCHOOL DIST.
High-School Bonds.
5s '05 Oct \$75,000...Oct 2 1925
5s '15 Apr 175,000...Apr 1 1935
5s '16 Feb 7,000...Feb 1 1937
5s '19 100,000...July 1 1939
5 1/2s '20 s-a 432,000...Dec 1 1940
5s 300,000

BOND. DEBT Aug 31 '22 \$1,157,000
Floating debt...10,404
Sinking fund...178,025
Tot. assess. val. '22 (act.)...38,405,704
School tax (per \$1,000) '22...\$17.67
Population in 1922 (est.)...28,000

INT. on bonds due in 1925 and 1935 at Chase Nat. Bank, N. Y.; on 5s due in 1937 at Minn. Loan & Trust Co., Minneapolis, and 5s due 1939 at Continental & Commercial National Bank, Chicago.

SISSETON.
This city is in Roberts County. Inc. June 1901.

Ref. Bds. (part due every 5 years).
5s '11 F-A \$35,000...Feb 1 1931

Sewer Bonds.
5s '15 M-N \$40,000...May 1 1935
BOND. DEBT Oct 1919...\$75,000
Cash on hand Oct 1 '19...11,537
Sinking fund...8,247
Assess. val., real estate...1,118,712
Assessed val., personal...476,662
Tot. assess. val. '19 (act.)...1,595,374
Total tax rate (per \$1,000) '19 \$14.32
Population 1910, 1,397; 1920, 1,431

INT. at Standard Trust & Savings Bank, Chicago.

SPINK COUNTY.
Redfield is the county seat. County has no bonded debt.
Borrowed from State Sch. Fund up to Aug 1 '22...\$246,812
Cash in treasury...191,273
Assess. val., real & pers'l...62,818,219
Other assessable property...5,007,065
Assessed valuation 1922...67,825,284
Co. tax rate (per \$1,000) 1922...\$3.20
Population '1910, 15,981; 1920, 15,765

STANLEY COUNTY.
Fort Pierre is the county seat. Bonds are tax-exempt. County has no bonded debt.
Floating debt Sept 28 '22...\$124,412
Assessed val. real estate...9,659,316
Assessed val. personal...1,474,276
Other assessable property...1,543,631
Tot. ass. val. '22 (80% act.)...12,766,623
State & co. tax (per \$1,000) '22...\$9.80
Population 1910, 14,975; 1920, 2,908

INT. is payable at Chase Nat. Bank, N. Y. City.

SULLY COUNTY.
Onida is the county seat.
BOND. DEBT Sept 29 '22 \$30,000
Sinking fund...7,540
Assessed val., real estate...13,530,812
Assessed val., personal...1,620,915
Other assess. property...556,351
Total assess. val. '22 (act.)...15,708,078
State & co. tax (per \$1,000) '22...\$6.49
Pop'n 1910, 2,462; 1920...2,831

TIMBER LAKE IND. SCHOOL DISTRICT NO. 2.
This district (P. O. Timber Lake) is in Dewey County.
7s \$30,000
5 1/2s '22 F-A 20,000...Aug 1 '33-'42
BOND. DEBT Sept 29 '22 \$48,200
Floating debt...26,204
Sinking fund...2,444
Tot. ass'd val. '21 (50% act.)...3,215,059
School tax (per \$1,000) 1921...\$15.00
Population in 1920...1,550

TRIPP COUNTY.
Winner is the county seat.
Funding Bonds.
5s '17 J-J \$200,000...July 1 1937

Court House Bonds.
5s '19 \$200,000...1931-1939
BOND. DEBT Nov 1922...400,000
Floating debt...300,000
Assessed value...23,318,563
Assessed value...4,212,493
Total value '21 (actual)...27,431,056
Total tax (per \$1,000) 1922...\$11.40
Population 1910, 8,323; 1920, 11,970

VERMILLION.
This city is in Clay County. Incorporated Feb. 16 1877.

Water-Works (tax-exempt).
5s '12 F-A \$4,000...Feb 1 1932
(Subject to call Feb. 1 1917.)

Electric Light Bonds.
5s '19 \$60,000...1924-1939
BOND. DEBT Oct 1 1922...\$64,000
Sinking fund (water)...500
Assessed value 1922...2,234,947
Pop'n 1910, 2,187; 1920, 2,590

VERMILLION INDEPENDENT SCHOOL DISTRICT NO. 5.
This district (P. O. Vermillion) is in Clay County.
School Building Bonds.
5 1/2s '20 M-N \$75,000...Nov 1 1940
\$75,000...Nov 1 1940
(* Optional Nov 1 1930.)
BOND. DEBT Oct 1922...\$158,000
Sinking fund...8,000
Assessed value...3,211,778

INT. payable at the Continental & Commercial Nat. Bank, N. Y.

VIBORG SCHOOL DISTRICT.
This district (P. O. Viborg) is in Turner County.
5s '18 \$45,000
TOTAL BONDED DEBT... (?)

WALWORTH COUNTY.
Sely is the county seat.
BOND. DEBT June 30 '20 \$45,000
Warrant debt...5,596
Sinking fund...16,000
Borrowed from State Sch. Fund up to June 30 '20...274,500
Assessed valuation 1921...18,913,677
Population 1910, 6,488; 1920, 8,447

WATERTOWN.
This city is in Codrington County. Incorporated 1835. Population in 1910, 7,010; 1920, 9,400.

Municipal Bonds.
4 1/2s '22 s-a \$225,000...Sept 1 1942

City Hall Bonds.
4 1/2s '09 \$5,250...July 1 1929

Refunding Bonds.
5s '12 \$11,000...Oct 1 1920

Funding Bonds.
6s '21 \$85,000...Nov 1 1931

Water Bonds.
5s '18 \$90,000...Dec 1 1938
5s '08 \$63,000...Apr 1 1928

Sewer Bonds.
5s '15 s-a \$88,000...July 1 1935
(Red. \$5,000 yrly. after 1925.)
Electric Light System Bonds.
5s '20 \$175,000...Jan 1 1940

Light & Power Bonds.
5s '21 \$200,000...Feb 1 1941
BOND. DEBT Oct 1922...\$942,250
Water & sewer debt (incl.)...241,000
Electric light debt (incl.)...375,000
Warrant debt (add'l) July 1 1922...103,729
Sinking fund...2,078
Assess. val. real estate...7,707,322
Assess. val. personal...3,319,393
Other assessable property...1,032,378
Tot. ass'd val. '21 (50% act.)...12,066,593
Moneys & credits (add'l)...2,090,090
Total tax (per \$1,000) '31...\$4.20

INT. payable in Watertown at Citizens' Nat. and First Nat. banks.

WATERTOWN IND. SCH. DIST.
4 1/2s '09 A-O \$21,000...Apr 1 '23-'29

Refunding Bonds.
5s '11 M-N \$21,000...Nov 1 1931

Building Bonds.
4 1/2s '09 J-J \$5,500...July 1 1929
5s '14 J-J \$2,000...July 1 1931
5s '17 M-N \$25,000...1931
5s 11,250...1933
6s '21 M-N 427,500...May 1 '23-'41
TOT. BD. DT. Sept '22...\$558,740
Assessed value 1921...1,728,360
Tax rate (per \$1,000) '18...\$20.24
Population in 1919 (est.)...12,000

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 \$17,000...July 1 1925
5s '16 J-D \$53,000...June 1 '23-'35
BOND. DEBT July 1 '19...\$87,000
Assessment debt (add'l)...22,300
Sinking fund...20,563
Tot. assess. val. '18 (abt. act.)...2,234,252
Total tax rate (per \$1,000) '18...\$10.40
Population in 1918 (est.)...2,300

INT. at Capital Trust & Sav. Bank, St. Paul.

WESSINGTONSPRINGS IND. S. D.
This district is in Jerauld County.
5s \$17,000

High-School Bonds.
5s '17 J-D \$30,000...1927-1937
4 1/2s '21 J-D 70,000...1932-1941
BOND. DEBT Oct 1918...\$47,000
Assessed valuation 1917...1,005,000
Population in 1917 (est.)...1,200

WINNER.
This city is in Tripp County.

Sewer Bonds.
5s '15 J-J \$30,000...Jan 1 1935
5s '16 J-J 10,000...Apr 1 1936

Water Works Bonds.
5s '19 J-J 17,500...July 1 1939
6s '21 30,000...Apr 1 1941

Paving Bonds.
6s '22 M-N \$125,000...May 1 '27-'31
125,000...May 1 1932

BOND. DEBT Dec 13 '22...\$104,500
Assessment debt (add'l)...288,000
Sinking fund...8,000
Assess. val. 1922...1,935,000
Total tax rate (per \$1,000) '19 \$15.00
Population in 1920...2,000

INT. at Central Trust Co., Chic.

YANKTON.
This city is county seat of Yankton Co. Commission gov't adopted in 1910.

Refunding Park Bonds (Red after Oct. 1915).
4 1/2s '05 A-O \$26,000...Oct 16 1925

Sewer Bonds.
5 1/2s '22 F-A \$42,000...Aug 1 '23-'42

Ref. Water Bds. (Red. aft. Feb. '14)
5s '04 F-A \$50,000...Feb 1 1923

Paving and Sewer Bonds.
5s '15 J-D \$13,000...June 1 '23-'33
5s '16 A-O 35,000...1923-1936

Paving Bonds.
5s '07 \$70,000
GREEN BD. DT. Sept 28 '22...\$129,000
Floating debt...9,299
Water debt (incl.)...54,000
Sinking funds, general...8,500
Sinking funds, water...3,000
Assess. val. real estate...3,289,995
Assess. val. personal...1,263,781
Tot. assess. val. '22 (act.)...5,053,776
Total tax (per \$1,000) 1922...\$33.70
Pop'n 1910, 3,780; 1920, 5,024

INT. on 4 1/2s & 5s at Chemical Nat. Bank; others at City Treas. office and in Chicago.

YANKTON INDEPENDENT S. D.
Building Bonds (Part year)
5s '15 M-N \$60,600...1923-1930
BOND. DEBT Oct 1922...60,600
Total assess. val. 1921...5,476,912
Total tax rate (per \$1,000) '20 \$27.40
Population 1920...5,024

INT. at Cont. & Comm. Nat. Bk., Chicago.

YANKTON COUNTY DR. DIST.
The Post Office is Vermillion.
Drainage Canal Bonds.
6s '18 Sept \$200,000
TOTAL DEBT... (?)

ZIEBACH COUNTY.
Dupree is the county seat.
Funding Bonds.
5s '16 s-a \$54,000...1927-1936
(Part due every 5 years.)
BOND. DEBT Oct 1 1921...\$64,000
Floating debt (add'l)...13,632
Amt. borrowed from State School Fund June 30 '20...172,930
Tot. ass'd val. '21 (100% act.)...3,677,779
Total tax rate (per \$1,000) '21 \$14.59
Population in 1920...3,718

ZIEBACH COUNTY S. D. NO. 3.
7s '21 J-D \$45,000...June 1 '26-'35
BOND. DEBT Nov 1921...\$45,000
Assessed value...1,108,000
INTEREST at Chicago.

State of Nebraska.

ITS

DEBT, RESOURCES, &c.

Organized as a Territory (Act May 30 1854)... May 30 1854
Admitted as a State (Act April 19 1864)... March 1 1867
Total area of State (square miles)... 77,510
State Capital... Lincoln
Gov. (term exp. Th. aft. 1st Tu. Jan. '25)... Chas. W. Bryan
Sec. of State (till Th. aft. 1st Tu. Jan. '25)... Chas. W. Pool
Treas. (till Th. after 1st Tu. Jan. '25)... Chas. Robinson
Auditor (till Th. after 1st Tu. Jan. '25)... Geo. W. Marsh
Attorney-Gen. (till Th. aft. 1st Tu. Jan. '25)... O. S. Spillman

LEGISLATURE meets biennially in odd years on the 1st Tuesday of January, and there is no limit to length of sessions. Members of the Legislature shall receive the sum of \$500 for attendance at each regular session and \$10 for each day in actual attendance at special sessions, but compensation for special session shall not exceed \$100.

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 in 1892 amounted to \$519,267, was gradually reduced until June 3 1900, when the last remaining \$35,000 was paid off. The overdraft on the general fund on Oct. 1 1922 amounted to \$318,160.

PERMANENT SCHOOL FUNDS.—The investments of the school funds on Oct. 1 1922 amounted to \$10,763,826, held as follows: Permanent School fund, \$9,826,854; University fund, \$253,588; Agricultural College endowment fund, \$593,676; Normal College endowment fund, \$78,960; and the Bessey Memorial endowment fund, \$4,750.
The amount of cash on hand in these various funds on Oct. 1 1922 amounted to \$534,593.

LAW RELATIVE TO FISCAL AGENTS.—Chapter 7 of the Laws of 1917, approved April 21 1917, published in full in V. 105, p. 1120, provides that hereafter all bonds and coupons issued by the State shall be payable at the State Treasurer's office, and those issued by any county or political subdivision thereof, shall be payable at the County Treasurer's office. The Act amends Sections 365 and 366, Revised Statutes of 1913, and repeals said original sections which made the State Treasurer the fiscal agent for the payment of all bonds and coupons issued throughout the State of Nebraska.

ASSESSED VALUATION.—The total assessed valuation and tax rate per \$1,000 have been:

Years.	Total Assessed Valuation.	Tax Rate per \$1,000.	Years.	Total Assessed Valuation.	Tax Rate per \$1,000.
1921	\$3,321,737,091	33.30	1912	\$463,371,889	55.20
1920	762,284,909	10.39	1911	412,138,607	5.00
1919	570,283,169	13.00	1908	391,735,464	6.25
1918	667,947,914	7.68	1906	313,060,301	7.00
1917	528,891,424	8.48	1905	304,470,961	7.00
1916	500,782,060	6.10	1900	171,747,593	7.25
1915	481,931,238	6.80	1890	184,770,304	6.24
1914	471,933,972	7.80	1880	90,409,618	4.00

In 1913 the Legislature passed a general revenue law—Chapter 73. Under this law property was assessed at 20% actual value, whereas in earlier years the proportion seems to have been much lower. In 1921 the Legislature changed this law so that now property is assessed at its actual value. This explains the large increase in the 1921 figures.

METHOD OF ASSESSING.—Section 1 of Chapter 133 of Article 2 of the Laws of 1921 reads: "All property in this State not expressly exempt therefrom shall be subject to taxation, and shall be valued and assessed at its actual value. 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 XIII of the constitution of 1876, (now Section 1 of Art. XIII of the amended constitution, of 1919-20) 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 XIII, 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 a 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.

SAVINGS BANK INVESTMENTS—POWERS—DEPOSITS.—Savings banks in Nebraska are governed as regards their investments of deposits by Section 36 of the Banking Laws, which reads:

Sec. 36. Savings Banks. Powers.—Deposits.—Any corporation, desirous of carrying on a savings bank business as prescribed and limited in this article. Any savings bank may receive deposits from the general public, and all deposits in any bank shall be paid to depositors, or their lawful representatives when required and at such time and with such interest and under such regulations as shall be prescribed by said bank and approved by the State Banking Board, which regulations shall be printed and conspicuously posted in some place accessible and visible to all persons in the business office of said bank. The loanable funds of any savings bank, except the reserve provided for in this article, shall be invested in bonds of the United States, or of any State of the United States, or in the public debt or bonds of any city, county, township, village or school district of any State of the United States, which shall have been authorized by the legislature of the State, or, when approved by the State Banking Board, in other bonds or known marketable value, or shall be loaned on negotiable paper, secured by any of the above mentioned classes of security, or upon notes or bonds secured by mortgage lien upon unincumbered real estate: Provided, second mortgage loans may be made on improved farm lands, but no loans shall be made on such improved farm lands, or other real estate which, including the aggregate amount of incumbrance thereon, shall exceed 50% of the cash value thereof, or upon notes secured by collateral security of known marketable value, or held as cash, or shall be deposited in good solvent banks: Provided, chattel mortgages shall not be deemed collateral security and savings banks are hereby prohibited from investing their funds in them.

POPULATION OF STATE. 1920—1,295,372 1900—1,066,300 1880—452,402 1860—28,841 1910—1,192,214 1890—1,062,656 1870—122,998

CITIES, COUNTIES AND TOWNS IN THE STATE OF NEBRASKA.

AINSWORTH. This city is the county seat of Brown County. BOND, DEBT Feb 1922—\$52,186 Paving Dist. debt (add'l)—58,807 Assessed value 1921—1,482,000 Population in 1920—1,508

AINSWORTH SCHOOL DIST. This district (P. O. Ainsworth) is in Brown County. School Bonds. 5 1/2's '22—\$125,000—Jan 1 1922 BONDED DEBT—(?) Assess. value 1921 (act.)—\$1,895,515 School tax rate (per \$1,000) '21—\$119.00

ALBION. This city is in Boone County. Paving District Bonds. 6's '20 J-J \$76,000—July 1 1940 (Optional July 1 1930) Intersection Paving Bonds. 6's '20 J-J \$26,000—July 1 1940 (Optional July 1 1930) BOND, DEBT Sept 30 '22—\$119,000 Assessment debt (add'l)—228,000 Floating debt (add'l)—15,000 Sinking fund—30,000 Tot. ass'd value 1922 (act.)—2,677,287 Total tax rate (per \$1,000) '22—\$28.00 Pop. (Census), '10, 1,584; '20, 1,978

ALBION SCHOOL DISTRICT. A district in Boone County. Bldg. Bonds (red. Nov. 1 1922). 5 1/2's '13 M-N \$855,000—Nov 1 1942 BOND, DEBT Nov 24 '22—\$45,000 Sinking fund—5,200 Assessed value 1922 (act.)—4,236,231 School tax rate (per \$1,000) '21—\$184.00 Population in 1919—2,500 INT. payable at Kountze Bros. New York.

ALFALFA IRRIGATION DIST. This district is in Keith County. Refunding Bonds. 6's '15—\$36,185—Mar 1 1930 (Subject to call after March 1 1916.) BOND, DEBT Nov 25 '22—\$35,185 Assessed value 1922 (actual)—414,004 Total tax rate (per \$1,000) '22—\$26.00

ALLIANCE. This city is in Boxbutte County. Water Bonds (Subject to call). 4 1/2's Jan \$16,000—1923-1930 4 1/2's July 27,680—1923-1930 5's '20—10,000—1925-1940 (Optional 1925) 10,000 Refunding Bonds. 5's '19—\$45,000—1929 City-Hall Bonds (Subject to call). 6's Jan \$1,720—1923-1924 Sewer Bonds (Subject to call). 4 1/2's May \$21,000—1923-1929 Electric Light (Subject to call). 4 1/2's July \$1,136—1923-1930 Paving Bonds. 6's '20 J-J \$25,000—July 1 1940 (Optional July 1 1925.)

Drainage Bonds. 7's '21 J-J \$20,000—July 1 1940 6's '20 J-J 10,000—July 1 1940 (Optional July 1 1925.) TOT. BD. DT. July 1920—\$309,000 Water debt (incl.)—\$7,000 Assessed value 1921 (act.)—4,769,980 Total tax rate (per \$1,000) '21—\$37.75 Population 1910, 3,105; 1920—4,591 INT. at Kountze Bros., N. Y.; on 6's of 1920 at office of Co. Treas.

ALLIANCE SCH. DIST. 6's '22 s-a—200,000 Dec 1 '32-'51 BOND, DEBT Nov 25 '22 \$237,000 Floating debt (add'l)—43,859 Assessed value 1921 (act.)—4,508,155 School tax rate (per \$1,000) '22—\$11.50 Population 1920, 4,600; 1921, 4,700

ARTHUR COUNTY. Arthur is the county seat. BOND, DEBT Nov 25 '22—\$25,000 Floating debt—5,000 Assessed value, real estate—1,948,339 Assessed value, personal—756,231 Other property—11,325 Total ass'd val. '22 (act.)—2,715,895 State & Co. tax (per \$1,000) '22—\$8.65 Population in 1920—1,412

ASHLAND SCHOOL DISTRICT. This district (P. O. Ashland) is in Saunders County. Building Bonds. 5's '17—\$60,000—July 1 1924 BONDED DEBT—(?) Assessed val'n 1921 (actual) \$1,498,591 School tax rate (per \$1,000) '21—\$17.40

AUBURN. This city is in Nemaha County. TOTAL DEBT Mar 1916—\$155,000 Assessed value 1921 (act.)—2,726,850 Total tax rate (per \$1,000) '21—\$40.25 Tax levy val. '15 (1-5 app'd) 535,000 Population 1920, 2,729; 1920—2,863

AUBURN SCHOOL DIST. BOND, DEBT Oct 4 1920—\$40,000 Assessed value 1921 (act.)—2,652,205 School tax rate (per \$1,000) '21—\$14.00 Population in 1920 (est.)—3,500

AUROREA. This city is in Hamilton County. Paving Bonds. 6's—\$164,000—(?) BONDED DEBT—(?) Assessed value 1921 (act.)—4,152,390 Total tax rate (per \$1,000) '21—\$27.50 Population, 1910, 2,630; 1920, 2,962

AUROREA SCH. DIST. No. 9. A district in Hamilton County. Bldg. Bonds. 4 1/2's—\$30,000—Aug 1 1937 5 1/2's '17 P-A 40,000—Dec 1 1937 5 1/2's '17 Dec 15,000—Dec 1 1937 BOND, DEBT Sept 29 '22—\$85,000 Sinking fund—30,000 Tot. ass'd val. '22 (actual)—4,392,582 School tax rate (per \$1,000) '22—\$14.75 Population in 1921 (est.)—2,962 INT. at County Treas. Office.

BAYARD SCHOOL DIST. No. 21. This district (P. O. Bayard) is in Morrill County. Building and Funding Bonds. 5 1/2's '18 M-N \$70,500—\$2,000 yearly Funding Bonds. 5 1/2's—\$150,000—(?) School Bonds. 6's '20 M-N \$125,000—1935-1949 6's—125,000—Serially Assessed valuation 1921—4,230,071 School tax rate (per \$1,000) '21—\$25.00 Population—2,500 INT. on 6's payable at N. Y.

BEATRICE. Beatrice is the county seat of Gage County. Inc. Mch. 18 1873. Commission government approved Oct. 4 1911. Pop'n 1910, 9,356; '20, 9,664. Refunding Bonds. 4's M-S \$10,000—Mar 9 1923 5's '15 Nov \$40,000—Nov 1 1935 (Subject to call after Nov 1 1920.) 5's '16—\$18,000—Sept 1 1936 5 1/2's '18 M-S 27,500—Sept 1 1928 (Subject to call after Sept. 1 1923) 34,000

Water Works Bonds. 5 1/2's '13—\$22,500—Dec 1 1933 Paving Bonds. 5 1/2's '19—\$30,900—May 1 1928 (Optional May 1 1919.) Paving Bonds. 6's '21 M-S \$20,950—Mar 1 1929 (Opt. at any int. pay. date aft. 1 yr.) 6's '21—3,333—May 1 1931 (Opt. at any int. pay. date aft. 1 yr.) 6's—50,000—(?) Paving Intersection. 5's semi-ann \$11,000—1933 s '14—40,000—Dec 1 1934 (Subject to call after 5 years fr. issue) 5's '16 M-S \$28,000—Sept 15 1936 (Due 4 bonds vly. beg. Mar. 1 1917) 5's '16 M-S \$30,000—Sept 15 1936 (Subject to call beg. Sept. 15 1921.) 5's '17 J-D \$40,000—June 1 1937 (Subject to call after June 1 1922.) 5 1/2's '19—\$15,000—Aug 1 1929 (Optional Aug 1 1924.) BOND, DEBT Sept 27 '22—\$373,000 Water debt (included)—110,500 Sinking fund—4,200 Floating debt (add'l)—40,000 Assessed value, real estate—6,047,570 Assessed value, personal—3,084,755 Other assessable property—696,175 Total assessed value 1922—9,828,440 Total tax (per \$1,000) 1921—\$30.90 INT. at Kountze Bros., N. Y., O.

BEATRICE SCHOOL DISTRICT. 5's '08 M-N \$863,000—May 1 1938 (Subject to call after May 1 1918.) BOND, DEBT Oct 1922—\$63,000 Tax levy value 1921—10,414,875 School tax (per \$1,000) 1921—\$14.20 Population (estimated)—11,000 INT. at Kountze Bros., N. Y., O.

BEAVER CITY. This city is in Furnas County. Water Extension Bonds. 5's '17—\$5,000—Aug 1 1937 (Subject to call Aug. 1 1927.) BOND, DEBT Nov 27 '22—\$33,500 Assessed value, real estate—650,795 Assessed value personal—456,865 Other assessable property—1,275 Total assess. val. (act.) '21—1,108,935 Total tax (per \$1,000) 1921—\$32.20 Population in 1910, 975; 1920, 1,103

BENKELMAN. This village is in Dundy County. Water Bonds. s—\$10,000—(?) Funding Bonds. 5 1/2's '20—\$32,000—Apr 5 1940 (Optional April 5 1930) BOND, DEBT Nov 19 '21—\$42,000 Total assess. val. '21 (act.)—556,698 Total tax rate (per \$1,000) '21—\$24.30 Pop. 1910 (Census), 538; 1920, 1,009

BETHANY HEIGHTS. This village (P. O. Bethany) is in Lancaster County. Paving Bonds. 5's '18—\$9,000—May 1 1928 5's '19—\$8,000—Apr 1 1929 6's '19—17,000—Apr 1 1939 s—29,100—May 1 '28-'38 Electric Light Bonds. 6's '15 Feb \$2,500—Feb 1 1935 (Subject to call after Feb. 1 1920.) 5's '14—\$2,500—June 1 1934 Main Sewer Bonds. 6's '21 ann \$24,000—May 1 '23-'30 (For maturity see V. 113, p. 2002.) TOT. BD. DT. Nov 1921—\$91,100 Water & light debt (incl.)—32,000 Assessed value 1921—965,100 Total tax rate (per \$1,000) '22—\$21.60 Population in 1920—1,078

BIG SPRINGS HIGH S. D. This district is in Deuel County. School Building Bonds. 5 1/2's '22 A-O \$60,000—Apr 15 '33-'47 BOND, DEBT May 1922—\$80,000 Assessed value 1921—4,378,068 Population (estimated)—1,000 INT. in New York exchange at the County Treasurer's office.

BLAIR. This city is in Washington County. Electric Light Plant Bonds. 5's '14—\$29,000—Dec 14 1934 (Subject to call after Dec. 14 1919.) Refunding Bonds. 5 1/2's J-D \$151,000 BOND, DEBT Oct 31 '22—\$229,159 Electric light and ice plant debt (included)—49,000 Assessment debt (add'l)—329,851 Assessed valuation 1922—2,701,000 Population 1910, 2,684; 1920—2,702

BOXBUTTE COUNTY. Alliance is the county seat. BOND, DEBT Oct 8 1921—\$47,000 Assessed val. real estate—8,779,955

Assessed val. personal—6,728,575 Tot. ass'd val. (act.) '21—16,508,530 Tax rate (per \$1,000) 1921—\$6.90 Population 1910, 6,131; 1920—8,407

BOYD COUNTY. Butte is the county seat. 4's—\$20,000—Jan 2 1925 (Subject to call after Jan. 2 1915.) 4's—\$60,000—Apr 2 1925 (Subject to call after Apr 2 1915.) BOND, DEBT Oct 28 '22—\$65,000 Sinking fund—15,000 Assessed value, real—14,178,670 Assessed val., personal—4,371,940 Other assessable property—1,285,710 Total assessed val. 1921—19,836,320 State & Co. tax (per \$1,000) '21—\$7.10 Population 1910, 8,826; 1920—8,243

BOYD CO. SCH. DIST. NO. 36. P. O. Lynch. School Building Bonds. 6's '20 M-N \$28,000—May 1 1940 (Optional May 1 1925.) 6's '22 M-N 25,000—May 1 1942 (Optional May 1 1927.) BOND, DEBT April 1922—\$57,000 Assessed value 1921—\$68,040 School tax rate (per \$1,000) '21—\$19.00 Population (estimated)—850 INT. at the County Treasurer's office.

BROKEN BOW. This city is in Custer County. Paving Bonds. 6's '20—\$25,000—Mar 1 1940 (Opt. on every int.-paying date.) 7's '21—15,000—(?) 7's '21—25,000—Mar 1 1940 6's '20—45,000—Mar 1 1940 (Optional at any int. paying date.) 6's—10,000—(?) 7's '21 A-O 50,000—Oct 15 '23-'37 (For maturity see V. 113, p. 2002.) Water Extension Bonds. 6's '20—\$12,000—July 1 1940 (Optional July 1 1930.) Street Improvement Bonds. 6's '21 M-S \$70,000—Sept 1 1941 (Optional Sept. 1 1931.) TOT. BD. DT. Jan 1922—\$76,167 Paving debt (incl.)—150,328 Assessed value 1921—2,499,070 Total tax (per \$1,000) 1921—\$52.39 Population 1910, 2,260; 1920—2,567

BROKEN BOW SCH. DIST. This district (P. O. Broken Bow) is in Custer County. 6's '19 M-N \$18,000—Nov 1 1929 BOND, DEBT Sept 28 '22—\$63,000 Floating debt (add'l)—4,000 Assessment debt (add'l)—6,500 Sinking fund—25,000 Total value 1922—2,730,222 School tax (per \$1,000) 1922—\$19.50 Population (est.)—3,600 INT. payable in N. Y. bank exchange, Federal Reserve bank exchange or its equivalent, without deduction, at the County Treasurer's office.

BUFFALO CO. SCH. D. NO. 9. P. O. Elm Creek. 6's '22—\$75,000—Feb '27-'41 BOND, DEBT July 1922—\$75,000 Assessed value (act.) 1921—1,309,561 School tax (per \$1,000) '21—\$11.70 Population (estimated)—700

BURT COUNTY S. D. NO. 14. Building Bonds. 4 1/2's '16—\$48,000—July 1 1936 TOTAL DEBT Sept 27 '22—\$46,000 Assess. val. (60% act.) '22—1,639,750 Real estate—1,639,750 Personal—99,455 Total—2,639,605 School tax (per \$1,000) 1922—\$9.54

BURT-WASHINGTON DRAIN. DISTRICT. Post office is Tekamah. Organized April 1914 and Dec. 28 1915. Drainage Bonds. 5 1/2's '16 J-J \$252,000 Jan 1 '23-'36 BOND, DEBT Dec 6 '22—\$252,000 Assessed benefits—\$79,790 INT. at First Nat. Bank, Chicago.

CASS COUNTY S. D. NO. 1. Building Bonds. 5's '16 P-A \$60,000—Aug 1 1936 5's '17—15,000—(?) TOTAL DEBT Nov 1922—\$65,000 Assessed value 1922 (actual): Real estate—2,092,830 Personal—999,273 Other property—258,466 Total—3,350,569 School tax (per \$1,000) 1922—\$22.00 Population at present (est.)—5,000

CEDAR CO. SCH. DIST. NO. 64. P. O. Laurel. School Building Bonds. 5's '22 P-A \$50,000—serially BONDED DEBT—(?) Assessed value 1921 (act.)—2,301,715 School tax (per \$1,000) '21—\$8.60

CENTRAL CITY. This city is in Merrick County. Gas and Light Bonds. 6's—\$12,000 Refunding Paving Bonds. 5's '19—\$5,000—1923-1927 12,000—1928-1933 5's '22 J-J—8,000—1934-1936 20,000—1937-1938 5 1/2's '22—105,000—Dec 1 '23-'37 3,500—Dec 1 1938 BOND, DEBT July 1922—\$89,000 Assessed value (act.) 1921—2,677,490 Total tax rate (per \$1,000) '21—\$35.58 Population 1910, 2,428; 1920—2,410

CENTRAL CITY SCHOOL DIST.
 Building Bonds.
 5s \$55,000
 BOND, DEBT Sept 27 '22. \$55,000
 Floating debt (additional). 2,000
 Tot. assess. val. (act.) '22. 3,292,935
 Total tax rate (per \$1,000) '22. \$14.00
 Population 1922 (est.). 2,800
 INT. is payable in New York City, N. Y.

CHADRON.
 This city is in Dawes County.
 City-Hall Bonds.
 5s '17. \$25,000. June 1 1937
 Water Bonds
 5 1/2s '19. \$52,000. Aug 1 1939
 (Optional Aug. 1 1929.)
 5 1/2s '19. 25,000. Aug 1 1939
 (Optional Aug. 1 1929.)
 Septic Tank & Disposal-Plant and Sewer Bonds.
 6s \$36,000. 1923-1940
 7,000. 1941
 TOTAL DEBT Nov 1920. \$279,594
 Assess. value 1921 (actual). 3,854,170
 Total tax (per \$1,000) '21. \$40.80
 Population 1910, 2,687; 1920, 4,362
 INT. on 6s of 1920 at N. Y. City.

CHADRON SCHOOL DISTRICT.
 This district (P. O. Chadron) is in Dawes County.
 School Bonds.
 \$45,000. Aug 1 '23-'31
 6s '20 J-J. \$10,000. Aug 1 '32-'39
 (125,000. Aug 1 1940)
 BOND, DEBT Dec 4 '22. \$260,000
 Assess. val. 1922 (actual). 3,690,138
 School tax (per \$1,000) '22. \$18.00
 INT. at the Hanover Nat. Bank, New York.

CHEYENNE CO. S. D. NO. 1.
 Building Bonds.
 5s '14. \$32,500. July 1 1934
 (Subject to call after July 1 1919.)
 TOT. DEBT Nov 27 '22. \$163,000
 Sinking fund. 15,000
 Total assess. val. '21 (act.). 4,793,510
 School tax (per \$1,000) '22. \$15.59
 Population in 1921 (est.). 3,200

CHEYENNE COUNTY CONSOL. SCHOOL DISTRICT NO. 33.
 P. O. Lorenzo.
 School-Building Bonds.
 6s '21 M-S \$30,000. Sept 1 '27-'36
 BOND, DEBT Feb 1922. \$30,000
 Assessed value 1921. 935,940
 School tax (per \$1,000) '21. \$7.50

COLLEGE VIEW SCHOOL DIST.
 This district (P. O. College View) is in Lancaster County.
 5s '19 J-J. \$20,000. July 1 '24 & '29
 25,000. July 1 '34 & '39
 15,000. July 1 1944
 6s '21 M-S. 4,000. Sept 1 '23-'26
 30,000. Sept 1 '27-'35
 BOND, DEBT Sept 28 '22. \$94,000
 Sinking fund. 5,000
 Total assess. val. '22 (act.). 2,663,830
 Total tax rate (per \$1,000) '22. \$15.40
 Population 1920. 2,249

COLUMBUS.
 Columbus is in Platte County.
 Inc. Feb. 11 1865. Pop. '10. 5,014.
 Paving Bonds.
 5s '17. \$15,000. Dec 31 1937
 (Subject to call Dec. 31 1922)
 Bridge Bonds.
 4 1/2s '10 June 15, 000. June 1 1925
 (Subject to call after June 1 1915.)
 Water (Red. beg. 5 yrs. fr. issue).
 4 1/2s '10 July \$3,600. July 1 1925
 5s '13 July 9,000. July 1 1925

Paving Bonds.
 5s '15. \$30,000. Feb 1 1935
 (Optional after Feb. 1 1920)
 6s '18 s-a \$22,200. 1923-1928
 3 1/2s '20. 16,000. Mar 1 1930
 (Optional after 1 year.)
 Sewer (Red. beg. Sept. 1 1919).
 5s '14 Sept \$32,350. Sept 1 1934
 5s 5,000. Aug 1 1932
 (Optional Aug 1 1927)
 BOND, DEBT Oct 20 '21. \$141,500
 Assessment debt (add'l). 81,411
 Sinking fund. 21,931
 Assess. val., real estate. 3,623,193
 Assess. val., personal. 2,004,545
 Other assess. property. 589,315
 Tot. assess. val. '21 (act.). 6,613,043
 Tax rate (per \$1,000) '21. \$30.80
 Population 1910, 5,014; 1920, 5,410
 INT. at City Treas. office; others Kountze Bros., N. Y.

COLUMBUS SCH. DIST. NO. 1.
 This district is in Platte County.
 5s '10 J-D \$120,000. June 1 1944
 (Optional June 1 1934.)
 Lincoln School Bonds.
 4s \$30,000.
 BOND, DEBT May 26 '19. \$150,000
 Assessed val. '21 (actual). 6,613,043
 School tax rate (per \$1,000) '21. \$13.40
 Population in 1917 (est.). 6,000
 INT. is payable at State Treas. office at Lincoln.

COZAD.
 This town is in Dawson County.
 Sewer Bonds.
 6s '20. \$38,847.25. July 1 1924
 Paving Bonds.
 6s '20. \$99,492.80. May 1 1940
 (Optional at any int. paying date.)
 6s '20. 5,000. May 1 1940
 (Optional at any int. paying date.)
 Intersection Paving Bonds.
 6s '20. \$15,000. May 1 1940
 (Optional at any int. paying date.)
 6s '20. 10,000. May 1 1940
 (Optional at any int. paying date.)
 6s '20. 5,770.20. May 1 1940
 (Opt. at any int. paying date.)
 BOND, DEBT Oct 22 '22. \$149,000
 Water debt (incl.). 11,000
 Total assess. val. 1922. 1,734,525
 Total tax (per \$1,000) '21. \$34.35
 Pop. (Census), '10, 1,096; '20, 1,293

COZAD SCHOOL DISTRICT.
 This district is in Dawson County.
 5s '16 J-D \$26,500. Dec 1 1936
 (Subject to call after 1921.)
 BOND, DEBT Oct 12 '22. \$26,000
 Assessed value 1922. 24,000
 Real estate. \$218,179
 Personal. 124,315
 Other property. 89,304
 Tot. assess. value 1922. 431,798
 Total assess. value 1921. 520,000
 School tax rate (per \$1,000) '21. \$13.10
 Population in 1920 (est.). 1,700
 INT. payable at State Treasurer's office in Lincoln.

CRAWFORD.
 This city is in Dawes County.
 BOND, DEBT Nov 30 '21. \$49,000
 Water debt (incl.). 24,000
 Assessment debt (add'l). 2,300
 Floating debt. 3,200
 Sinking fund (water). 1,500
 Assessed value real estate. 841,000
 Assessed value personal. 764,830
 Other assessable property. 213,675
 Total assess. val. '21 (act.). 1,819,505
 Total tax (per \$1,000) 1921. \$34.35
 Population, 1910, 1,323; 1920, 1,646

CRETE.
 This city is in Saline County.
 Intersection Paving Bonds.
 6s '21. \$33,500. Mar 1 1941
 (Optional March 1 1931.)
 Paving Bonds.
 6 1/2s '21. \$48,000. 1931, 36 & '41
 TOT. BD. DT. Feb 1921. \$108,000
 Assessed value '21 (actual). 3,193,585
 Total tax (per \$1,000) 1922. \$26.60
 Population 1910, 2,404; 1920, 2,445

CUMING CO. S. D. NO. 30.
 Building Bonds.
 5s '15. \$40,000. July 1 1935
 (Subject to call after July 1 1920.)
 TOT. DEBT Sept 27 '22. \$250,000
 Assessed value 1921 (act.). 2,750,000
 School tax (per \$1,000) 1921. \$21.50
 Population 1920. 1,500

CURTIS SCHOOL DISTRICT.
 This district (P. O. Curtis) is in Frontier County.
 Building Bonds.
 6s J-J \$80,000. July 1 '32-'51
 BOND, DEBT Nov 28 '22. \$80,000
 Floating debt (additional). 5,000
 Total assess. value 1922. 1,221,283
 School tax 1921 (per \$1,000). \$13.00
 Population in 1921 (est.). 1,200
 INTEREST payable in Stockville.

DAVID CITY.
 This city is in Butler County.
 Water-Works Bonds.
 6s '20. \$30,000. Feb 1 1940
 (Optional Feb. 1 1925.)
 Paving Bonds.
 \$14,795.82
 BOND, DEBT Sept 1920. \$49,000
 Total assessed val. 1921. 3,036,705
 Total tax (per \$1,000) '21. \$28.40
 Population 1910, 2,177; 1920, 2,216

DAVID CITY SCHOOL DIST.
 Building Bonds.
 5s '16. \$60,000. Jan 1 1941
 (Subject to call after Jan. 1 1921.)
 TOT. DEBT Sep 28 1922. \$44,590
 Sinking fund. 1,000
 Assess. value 1921 (actual). 3,726,607
 Tax rate (per \$1,000) 1921. \$11.00
 Population 1920 (est.). 2,750

DAWSON COUNTY S. D. NO. 1.
 4 1/2s '09. \$42,000. Oct 1 1929
 (Subject to call after Oct. 1 1919.)
 BOND, DEBT Nov 1922. \$30,000
 Assessed val., real estate. 2,000,930
 Assessed valuation, personal. 739,445
 Other assessable property. 618,485
 Total assess. val. '22 (act.). 3,358,860
 Total tax rate (per \$1,000) '22. \$21.60

DAWSON CO. S. D. NO. 11.
 Building Bonds.
 5s '16. \$31,500. Dec 1 1936
 (Subject to call after Dec. 1 1921.)
 TOTAL DEBT Nov 1922. \$26,500
 Assessed value real estate. 1,003,600
 Assessed value personal. 491,640
 Other assessable property. 491,820
 Total assess. val. 1922 (act.). 1,987,060
 Total tax rate (per \$1,000) '22. \$10.00

DODGE COUNTY.
 Fremont is the county seat.
 Court-House and Jail Bonds.
 5s '16. \$100,000. Sept 1 1936
 (Subject to call after 1921.)
 BOND, DEBT Sept 27 '22. \$59,000
 Assessed val., real estate. 48,630,460
 Assess. val., personal. 7,361,855
 Other assess. property. 8,332,315
 Total assess. val. '22 (act.) 64,324,630
 State & Co. tax (per \$1,000) '22. \$5.00
 Pop'n 1910, 22,145; '20. 23,197
 INT. payable at State Treasurer's office.

DODGE CO. SCH. DIST. NO. 26.
 P. O. Hooper.
 5s '22. \$75,000. Sept 1 1942
 (Optional Sept. 1 1927.)
 BONDED DEBT. (?)
 Assessed value 1921 (act.). 1,586,260
 School tax (per \$1,000) 1921. \$12.00

DOUGLAS COUNTY.
 The county seat is Omaha. County incorporated Dec. 12 1854. All bonds are taxable.
 Refunding Bonds.
 3s '03 J-J \$119,000. Jan 1 1923
 Road Bonds.
 5s '19 J-J \$2,000,000. Oct 1 '32-'36
 5s '19 s-a 1,000,000. 1937-1941
 Court-House Bonds.
 4 1/2s '11 A-O 200,000. Oct 1 1931
 5s '20. 750,000. Jan 1 '34-'41
 5s '20 J-J. 50,000
 BOND, DEBT Nov 1922. \$4,087,000
 Sinking fund. 291,408
 Assess. val. '22 (act.). 357,873,166

State & Co. tax (per \$1,000) '22. \$7.15
 Popula'n, 1910, 168,546; '20, 204,524

DUNDEE. See Omaha.
EAST OMAHA DRAIN, DIST.
 This district is in Douglas County.
 5 1/2s '22 J-J \$125,000
 BONDED DEBT. (?)

EMERSON SCHOOL DISTRICT.
 This district (P. O. Emerson) is in Dixon, Dakota and Thurston Counties.
 BOND, DEBT July 1922. \$45,000
 Assessed value 1921. 3,067,300
 Population (estimated). 1,200

FAIRBURY.
 This city is in Jefferson County.
 Water Bds. (Red. after Aug. 1 '15.)
 5s '10 F-A \$100,000. Aug 1 1930
 Elec.-Light (Red. aft. Aug. 1 '20).
 5s '10 F-A \$15,000. Aug 1 1930
 BOND, DEBT Nov 1922. \$115,000
 Sinking fund. 15,000
 Assess. value 1922. 6,300,000
 Total tax (per \$1,000) '21. \$28.50
 Pop'n 1910, 5,294; 1920, 5,451
 INT. at City Treas. office.

FAIRMONT.
 This city is in Fillmore County.
 Water-Extension Bonds.
 7s '22 ann \$10,000. Jan 2 1962
 (Optional on or after Jan. 2 1932.)
 TOT. BD. DT. Jan 1922. \$130,000
 Water debt (included). 45,000
 Sinking fund (cash). 5,000
 Assessed value, real & pers'l. 1,010,715
 Total tax rate (per \$1,000) '21. \$32.25
 Population 1910, 921; 1920, 785
 INT. at County Treasurer's office.

FALLS CITY.
 This city is in Richardson Co.
 Electric-Light (Int. in N. Y. C.).
 5s ann \$5,000. Mar 15 1928
 6s '18 M-N 60,000. May 1 1938
 Water Bonds (Int. in N. Y. City).
 5s ann \$25,000. July 1 1928
 6s '18 M-N 15,000. 1938
 (Subject to call 1928)
 5 1/2s \$75,000. 1940
 Internal Impt. (Int. in N. Y. C.).
 5s ann \$11,000. Feb 15 1930
 Intersection Pav.
 5s \$17,000. 1935
 Paving Bonds.
 6s J-J \$8,000.

Sewer Bonds.
 5s ann \$23,000. Dec 15 1931
 BOND, DEBT Dec 9 '22. \$234,000
 Assessment debt (add'l). 12,750
 Water debt (incl.). 115,000
 Assess. val. (actual) 1922. 2,077,769
 Real estate. 1,379,939
 Personal. 1,379,939
 Other assessable property. 114,667
 Total assess. val. 4,471,786
 Total tax rate (per \$1,000) '22. \$12.50
 Popula. 1910, 3,225; 1920, 4,930
 Int. at office of State Treasurer and City Treasurer; on others at Kountze Bros., New York.

FALLS CITY SCH. DIST.
 BOND, DEBT Nov 24 1922. \$47,500
 Total appr. val. Oct 1922. 5,107,324
 School tax (per \$1,000) 1921. \$10.00
 Population 1922 (est.). 5,500

FARMER'S IRRIG. DISTRICT.
 A district in Scott's Bluff County.
 6s & 13 J-J \$2,203,000. Jan 1 '24-'34
 GEN. BD. DT. Sept 25 '22. \$1,880,220
 Reservoir debt (add'l). 342,000
 Warrant debt (add'l). 517,374
 Assessed val. (40% act.). 2,704,234
 Total tax rate (per \$1,000) '22. \$10.00
 Population in 1920 (est.). 3,000
 INT. at Co. Treas. office, Gering.

FRANKLIN CO. S. D. NO. 33.
 Building Bonds.
 5s '17. May \$30,000. May 1 1937
 (Subject to call after Sept. 15 1917.)
 BOND, DEBT Nov 1922. \$34,500
 Tot. assess. val. (act.) '22. 1,497,675
 School tax rate (per \$1,000) '22. \$15.00
 Population 1920. 1,055
 INT. payable at the State Treasurer's office.

FREMONT.
 This is the county seat of Dodge Co. Incorp. July 17 1871.
 Water Bonds.
 5s '08 July \$8,750. July 1 1928
 (Redeemable after July 1 1911)
 6s '21 J-J 30,000. July 1 1941
 (Optional after July 1 1926)
 Refunding Bonds.
 5s '19 J-J \$169,000. July 1 1939
 (Optional July 1 1924.)
 El.-Lt. Bds. (Red. aft. Nov. 1 '11).
 5s '08 Nov \$50,000. Nov 1 1926
 Intersection Paving Bonds.
 5s '22 F-A \$15,000. Aug 15 1942
 (Optional Aug 15 1932)
 5s '21 J-J \$15,000. July 1 1941
 (Optional July 1 1931)
 TOT. BD. DT. Aug 1922. \$516,000
 Water debt (incl.). 75,000
 Sinking fund (cash). 20,000
 Assessed value 1921. 14,664,465
 Total tax (per \$1,000) 1921. \$26.20
 Pop'n '10 (Census) 8,718; '20, 9,606

FREMONT SCHOOL DIST. NO. 1.
 4 1/2s '12 J-J \$118,000. July 1 1942
 (Subj. to call beginning July 1 '22)
 5s '21 M-N 250,000. Nov 1 1941
 (Optional Nov 1 1931)
 BOND, DEBT Oct 1 '22. \$368,000
 Tax levy val. '22 (act.). 13,421,385
 School tax (per \$1,000) 1922. \$13.80
 Population in 1920. 10,000
 INT. at State Treasurer's office.

FRENCHMAN VAL. IRRIG. DIST.
 A district in Hitchcock County.
 6s '12 J-J \$150,000. 1923-1932
 BOND, DEBT Nov 1 '18. \$150,000
 Assessed val. 1918. 800,000
 INT. at County Treas. office.

FULLERTON.
 This city is in Nance County.
 Paving Bonds.
 7s \$91,000
 Intersection Paving Bonds.
 6s \$30,000
 6s 37,000
 TOT. BD. DT. July 1922. \$240,897
 Sinking fund. 19,000
 Assessed val. 1921 (act.). \$1,738,684
 Total tax (per \$1,000) 1921. \$40.40
 Population, 1910, 1,638; 1920, 1,595

FURNAS CO. S. D. NO. 18.
 P. O. Arapahoe.
 School Bonds.
 s '22 s-a \$60,000. Sept 1 1952
 (Optional Sept. 1 1932.)
 BOND, DEBT Sept 1 '22. \$60,000
 Assessed value 1922. 2,200,000
 School tax (per \$1,000) 1921. \$10.00
 INT. at County Treasurer's office.

GAGE COUNTY SCH. DIST.
 County seat is Beatrice.
 Dist. No. 24 Bonds.
 s \$49,500. Nov 1 1929
 Dist. No. 162 Bonds.
 5 1/2s '19 ann \$40,000. Nov 1 1944
 (Optional Nov. 1 1934.)
 Dist. No. 164 Bonds.
 5 1/2s '18 \$50,000. Aug 1 1948
 (Dist. 24. \$49,500
 Dist. 162. 40,000
 Dist. 164. 50,000)
 Assess. values 1921 (act.).
 District No. 24. \$884,595
 District No. 162. 2,400,600
 District No. 164. 1,566,270
 School tax '21 (per \$1,000):
 District No. 24. \$23.00
 District No. 162. 14.60
 District No. 164. 12.00

GARDEN COUNTY.
 Oskosh is the county seat.
 Bridge Bonds.
 6s \$120,000
 Court-House Bonds.
 6s \$90,000
 BOND, DEBT Sept 29 '22. \$210,000
 Floating debt (add'l). 40,000
 Assess. value 1922 (act.). 13,713,945
 Tax rate (per \$1,000) 1922. \$7.50
 Population, 1910, 3,538; 1920, 4,572

GERING SCHOOL DISTRICT.
 This district (P. O. Gering) is in Scotts Bluff County.
 School Bonds.
 6s '18 A-O \$30,000. Sept 1 1946
 6s '20 M-S 120,000. Sept 1 1946
 6s '20. 60,000. Oct 1 '31-'35
 TOT. BD. DT. Oct 1920. \$191,050
 Total tax levy 1921. 3,328,490
 School tax 1921 (per \$1,000). \$26.00
 Population (est.). 3,000
 INT. at the office of Co. Treas.

GIBBON.
 This City is in Buffalo County.
 TOT. BD. DT. Nov 1922. \$114,500
 Water debt (included). 21,500
 Assessed value 1921. 1,331,908
 Total tax (per \$1,000) 1921. \$27.75
 Population in 1910, 718; 1920, 883.

GORDON.
 This city is in Sheridan County.
 Electric Light Bonds.
 6s '20 J-J \$19,000. July 1 1940
 (Optional July 1 1925.)
 6s '20 J-J \$8,500. July 1 1940
 (Optional July 1 1925.)
 Water-Works Bonds.
 6s '20 J-J \$48,000. July 1 1940
 (Optional July 1 1925.)
 6s '20 J-J \$2,000. July 1 1940
 (Optional July 1 1925.)
 TOT. BD. DT. Nov 1922. \$101,600
 Water & light debt (incl.). 89,500
 Assessed value 1921. 1,600,903
 Tot. tax (per \$1,000) '21. \$47.30
 Population in 1920 (Census). 1,581

GORDON SCHOOL DISTRICT.
 This district is in Sheridan County.
 School Building Bonds.
 5s '22. \$100,000. July 1 1952
 (Optional July 1 1937.)
 5s 50,000
 BONDED DEBT. (?)
 Assessed value 1921 (act.). \$1,911,569
 School tax (per \$1,000) 1921. \$17.00

GRAND ISLAND.
 County seat of Hall County. Inc. Dec. 10 1872. Pop'n 1910, 10,326.
 1920, 13,960.
 Refunding (Red. beg. aft. Oct. 1 '10).
 4s '05 A-O \$110,000. Oct 1 1925
 Electric-Light & Power Bonds.
 4 1/2s '06 M-S \$25,000. May 1 1926
 (Subject to call May 1 1911)
 Paving Bonds.
 6s '19 M-N \$15,000. May 15 1938
 (Subject to call after May 1 1923.)
 5s 200,000
 7s 20 ann. 25,000
 7s '21 ann. 55,000
 7s '21 ann. 20,000
 6s 30,000
 5s M-S 15,000
 6 1/2s 36,000

Sewage Bonds.
 4 1/2s '22 s-a \$200,000. July 1 1942
 (Optional July 1 1927.)
Drainage Bonds.
 4 1/2s '22 s-a \$100,000. July 1 1942
 (Optional July 1 1927.)
Ice Plant Bonds.
 5s '20. \$50,000. July 1 1939
 GEN. BD. DT. Sept 29 '22. \$516,000
 Assess. debt (add'l). 200,000
 Assess. val. 1922 (actual).
 Real estate. 10,130,000
 Personal. 5,090,000
 Total. 15,220,000
 Tot. tax rate (per \$1,000) '21. \$31.70
 INT. at Kountze Bros., N. Y. City.

GRAND ISLAND SCHOOL DIST.
 School Bds. (Red after July 1 '16).
 4½% '13 \$21,000. July 1 1933
 (Optional after July 1 1923)
 4½% '06 J-J \$30,000. Jan 1 1926
 5% '19 154,000. July 1 1934
 BOND. DEBT July 1 1922 \$205,000
 Assess. value, real estate. 10,142,282
 Assess. value, personal. 5,096,188
 Total assess. value 1922
 (60% actual) 15,238,470
 School tax (per \$1,000) 1922. \$14.10
 Pop'n 1910, 10,226; '22 (est.). 15,500
 INT. at Kountze Bros., N. Y.
 and State Treas. office in Lincoln,
 and Co. Treas. office at Grand Island.

GRANT.
 This town is in Perkins County.
 Water Works Bonds.
 6% '20 F-A \$13,600. Aug 1 1940
 (Optional Aug. 1 1925)
 Water Extension Bonds.
 6% '20 F-A \$4,800. Aug 1 1940
 (Optional Aug. 1 1925)
 Electric Light Bonds.
 6% '20 F-A \$6,300. Aug 1 1940
 (Optional Aug. 1 1925)
 BOND. DEBT Nov 1 '21. \$34,300
 Assessed value real estate. 271,392
 Assessed value personal. 341,593
 Railroad property. 55,375
 Total assess. val. '21 (act.). 648,360
 Total tax rate (per \$1,000) '21 \$31.00
 Population in 1910, 353; in 1920, 585
 INT. on bonds marked (*) at
 N. Y.; on bonds marked (2) at
 Lincoln and on others at Holdrege,
 Neb.

GREELEY COUNTY.
 Greeley is the county seat.
 Court-House and Jail Bonds.
 4½% '13 \$65,000. Jan 1 1933
 (Subj. to call beginning Jan 1 1923.)
 BOND. DEBT Jan 1 1921. \$75,000
 Sinking funds. 6,588
 Assessed value 1921 (act.) 21,628,653
 State & Co. tax (per \$1,000) '21. \$8.00
 Pop'n 1910, 8,047; 1920. 8,685

HALL COUNTY S. D. NO. 8.
 Building Bonds.
 5% '15 \$45,000. July 1 1935
 (Subject to call after July 1 1920.)
 TOTAL DEBT June 15 1921. \$34,000
 Assess. val. '21 (act.). 2,124,831
 School tax 1921 (per \$1,000) \$9.00
 Population 1920. 820

HARTINGTON SCH. D. No. 8.
 This district is in Cedar County.
 BOND. DEBT Nov 1920. \$28,000
 Floating debt. 3,000
 Assess. val. 1921 (act.). 2,690,395
 School tax (per \$1,000) 1921. \$12.70
 Population in 1920. 1,600

HASTINGS.
 Hastings is the county seat of
 Adams County. Inc. April 23 1894
 Intersection Bonds.
 4½% '16 M-S \$50,000. Mar 1 1936
 (Subject to call after Mar. 1 1926)
 5% '19 50,000. 1939
 Subject to call after 1924
 Paving Bonds.
 6½% '21 221,000
 6½% '21 20,000
 6½% '21 24,000
 6½% '21 25,000
 Auditorium Bonds.
 5½% '20 \$100,000
 Park Purchase Bonds.
 5½% '20 \$75,000
 Refunding Bds. (Red. Jan 1 '09).
 5% '19 J-D \$70,000. June 1 1939
 (Opt. \$5,000 vlv. beginning 1924.)
 BOND. DEBT Oct 1 1922 345,000
 Dist. paving bonds (add'l) 100,000
 Tot. assess. val. '21 (act.) 15,826,755
 Total tax rate (per \$1,000) '21. \$27.69
 Pop'n '10 (Census) 9,338; '20. 11,647
 INT. at Co. Treas. Office.

HASTINGS SCHOOL DISTRICT.
 Bldg. Bds.
 4½% '17 A-O 100,000. Apr 1 1937
 (Subject to call April 1 1927)
 4½% '17 A-O 90,000. Apr 1 1927
 (Subject to call Apr 1 1922)
 6% '18 A-O 100,000. Apr 1 1938
 (Subject to call April 1 1928)
 BOND. DEBT Nov 24 '22 \$275,000
 Sinking fund. 8,000
 Total assess. val. '22 (act.) 15,383,900
 School tax rate (per \$1,000) '22. \$11.60
 Population in 1920. 11,647
 * Int. at Kountze Bros., N. Y.

HAVELOCK.
 This city is in Lancaster County.
 Pop'n 1910, 2,680; 1920. 3,602
 Water and Sewer Bonds.
 5% '10 Mar \$76,000. 1930
 Intersection Paving Bonds.
 6% \$25,000
 Paving District Bonds.
 6½% '21 51,982.24. Nov 1 '22-'41
 (Optional Nov 1 1931) '22-'41
 6½% '21 23,723.75. Nov 1 '22-'41
 (Optional Nov. 1 1931.)
 5½% '22 50,000
 TOT. DEBT Nov 1922. \$175,491
 Assess. value 1921. 6,008,065
 Total tax (per \$1,000) 1921. \$41.95
 INT. at Kountze Bros., N. Y.

HEBRON.
 This city is in Thayer County.
 Funding Bonds.
 5½% '22 J-D \$26,000
 BOND. DEBT Sept 27 '22. \$39,500
 Water debt (incl.) 5,000
 Assessed value 1922 (act.)—
 Real estate. 759,500
 Personal. 492,375
 Other assess. property. 88,675
 Total assess. value. 1,340,550
 Total tax rate (per \$1,000) '22. \$36.50
 Population, 1910, 1,778; 1920, 1,513

HOLDREGE.
 This city is in Phelps County.
 Sewer Bonds.
 5% '07 \$500. Oct 1 1923
 Water Bonds.
 4½% '11 \$16,000. Apr 1 1931

Paving Bonds.
 5% '15 \$8,000. Feb 18 1938
 5% '18 10,000. Aug 17 1938
 5½% '20 27,000. Mar 1 1938
 5½% '20 3,000. Mar 1 1938
Light Bonds.
 5½% '19 \$68,000. Apr 1 1939
 BOND. DEBT Oct 1 1922. \$132,500
 Floating debt (add'l) 7,518
 Total assess. val. 1922. 3,409,940
 Total tax rate (per \$1,000) '21. \$32.20
 Population 1910, 3,030; 1920. 3,108
 INT. on bonds marked (*) at
 N. Y.; on bonds marked (2) at
 Lincoln and on others at Holdrege,
 Neb.

IMPERIAL.
 This town is in Chase County.
 Heat and Light Bonds.
 5% '16 \$8,400. Oct 1 '24-'32
 (Due one bond every two years.)
 Water Bonds.
 5% '16 \$1,800. Oct 2 1936
 TOTAL DEBT. (7)
 Assessed value 1921 (act.). \$932,500
 Total tax (per \$1,000) 1921. \$26.925
 Pop'n 1910, 402; 1920. 723

KEARNEY.
 This city is in Buffalo County. In-
 corp. Feb. 18 1901 under new laws.
 Commission government adopted
 Apr 25 1916.
 Paving Bonds.
 6% '21 \$15,000. Oct 1 1931
 (Optional Oct. 1 1926).
 s 50,000
 Intersection Paving Bonds.
 6% '22 A-O \$15,000. Apr 15 1932
 (Optional April 15 1927)
 Ref. Canal and Water Bonds.
 5% '14 M-S \$42,000. May 1934
 (Subject to call May 1 1919).
 Ref. Sewer (red. aft. Nov. 15 '11).
 5% '09 M-N \$31,000. Nov 15 1936
 Water Bds. (red. after July 1 '15).
 4½% '10 J-J \$104,000. July 1 1930
 TOT. BD. DT. June 1922. \$281,000
 Water debt (incl.) 101,000
 Sinking fund (cash) 10,000
 Total assess. val. (act.) '21. 8,563,210
 Tot. tax (per \$1,000) 1921. \$33.62
 Pop'n 1910, 6,002; 1920. 7,702

KEARNEY SCH. DIST. NO. 7.
 Bonds are tax-exempt.
 5% '11 J-D \$40,000. June 1 1931
 School Building Bonds.
 6% '20 M-N \$25,000. May 1 1950
 (Optional May 1 1930)
 Ref. Bds. (Red. after Feb. 15 '17).
 4½% '12 F-A \$42,700. Feb 15 1932
 4½% '16 M-S 9,500. Sept 1 1936
 (Subject to call beg. Sept. 1 1926)
 5½% '18 30,000. June 1 1948
 BOND. DEBT Sept 27 '22. \$242,000
 Sinking fund. 10,000
 Tot. ass'd val. '22 (60% act.) 6,685,466
 Sch. tax rate (per \$1,000) '22. \$15.10
 Population in 1921 (est.) 10,000
 INT. on 6% of 1920 at the office of
 the Co. Treas. on others at Kountze
 Bros., N. Y.

KEITH CO. SCH. DIST. NO. 1.
 P. O. Oranalla.
 School Building Bonds.
 5½% \$60,000. Serially
 BONDED DEBT (7)
 Assessed value 1921 (act.) \$1,778,800
 School tax (per \$1,000) 1921. \$19.50

KIMBALL.
 This city is in Kimball County.
 Water Main Extension Bonds.
 6% M-N \$7,000. May 1 1935
 Refunding Bonds.
 5½% A-O \$8,500. Apr 1 1937
 Sewer Bonds.
 6% A-O \$9,000. Sept 1 1937
 Funding Bonds.
 6% '19 \$40,000. Jan 1 1939
 Light Bonds.
 6% J-J \$17,500. July 1 1938
 5½% '20 19,000. 1926-1940
 Ice Plant Bonds.
 5½% '19 \$5,000. Serially
 BOND. DEBT Nov 24 '22. \$104,000
 Floating debt. 19,968
 Assessed value real estate. 1,051,475
 Assessed value personal. 683,687
 Other assess. property. 176,707
 Tot. assess. val. '22 (act.) 1,911,869
 Total tax rate (per \$1,000) '21. \$30.50
 Population in 1910, 454; 1920, 1,620

KIMBALL CO. HIGH SCH. DIST.
 P. O. Kimball.
 High School Bonds.
 5½% '19 F-A \$80,000. Aug 1 '30-'39
 BOND. DEBT Nov 20 '22. \$125,000
 Floating debt (add'l) 25,000
 Sinking fund. 7,935
 Tot. assess. val. '22 (act.) 3,459,000
 Total tax rate (per \$1,000) '22. \$2.60
 Population 1921. 4,420

KIMBALL IRRIGATION DIST.
 This district is in Kimball County.
 6% '11 J-J \$237,500. 1931
 GEN. BD. DT. Nov 27 '22. \$237,500
 Assess. benefits. 340,000
 Dist. tax rate (per acre) \$5.00
 Population in 1920. 2,800
 INT. at County Treas. office in
 Kimball or at Bank of Kimball.

KNOX CO. SCH. DIST. NO. 83.
 P. O. Verdigre.
 6% \$72,000. (7)
 BONDED DEBT (7)
 Assessed value 1921 (act.) \$1,005,460
 School tax (per \$1,000) 1921. \$14.60

LANCASTER COUNTY.
 Lancaster is the county seat.
 Paving District No. 10 Bonds.
 5% '17 Apr \$20,000. Apr 1 '23-'27
 Paving District No. 16 Bonds.
 5% '17 Apr \$12,000. Apr 1 '23-'27
 Paving District No. 17 Bonds.
 5½% '18 ann \$16,200. Oct 1 '23-'28
 Paving District No. 19.
 5½% '19 \$60,200. Dec 1 '23-'29

Paving District Bonds.
 5% '17 Apr \$30,000. Apr 1 '23-'27
 5½% '19 215,000. 1923-1929
 5½% '22 Feb 120,000. Feb 1 '24-'31
 BD. DEBT Sept 28 '22. None
 Paving debt. \$446,500
 Tot. levy val. '22 (act.). 170,339,640
 Tax rate (per \$1,000) (State). \$2.30
 1922. County. \$1.64
 Popul'n 1910, 73,793; 1920, 85,902
 INT. on 5½% of 1919 at the office
 of Co. Treas. or at the office of the
 State Treas. on others at Co.
 Treasurer's office.

LANCASTER CO. S. D. NO. 8.
 5½% '18 \$41,000
 BOND. DEBT Oct 2 '22. \$41,000
 Warrant debt. 20,000
 Tot. assess. val. '22 (act.). \$16,000
 School tax (per \$1,000) '21. \$17.40

LAUREL.
 This village is in Cedar County.
 Electric Light Bonds.
 5% \$12,000. 1935
 Sewer Bonds.
 5% \$4,600. 1933
 Water Extension Bonds.
 5% \$14,000. 1939
 Funding Bonds.
 6% \$20,000. 1939
 6% Light & Power Bonds. 1941
 6% \$21,500. 1941
 Intersection Bonds.
 6% \$22,648. 1940
 BOND. DEBT Jan 1922. \$77,300
 Water debt. 19,200
 Special assess. paving debt
 (additional) 64,804
 Floating debt (additional). 20,000
 Assessed value 1921. 1,420,225
 Total tax rate (per \$1,000) '21. \$26.00
 Population in 1920 (Census) 830

LEXINGTON.
 This city is in Dawson County.
 Paving Bonds.
 6% '19 \$60,000. Dec 1 1939
 (Optional Dec 1 1919).
 7% '20 \$20,000. June 1 1940
 7% '20 \$10,000. June 1 1940
 7% '20 \$40,000. June 1 1940
 7% '20 \$10,000. June 1 1940
 7% '20 10,000. June 1 1940
 7% '20 10,000. June 1 1940
 7% '20 5,000. June 1 1940
 BONDED DEBT (7)
 Assess. val. 1921 (actual). 2,707,605
 Total tax rate (per \$1,000) '21. \$46.95
 Pop'n (Census) '10, 2,059; '20. 2,327
 All bonds maturing June 1 1940
 are optional June 1 1921.

LINCOLN.
 Lincoln is the capital of the State
 and the county seat of Lancaster.
 Inc. April 7 1871. Commission gov't
 established May 13 1913; V. 100, p.
 917. Home rule charter adopted
 Nov. 14 1917. V. 105, p. 2110.
 Light Plant (Red. July 1 1914).
 4½% '04 J-J \$6,500. July 1 1923
 Park Bonds.
 4½% '15 M-S \$32,500. Sept 1 '23-'35
 (Redeemable after Aug. 1 1925)
 Refunding Bonds.
 4½% '04 M-S \$5,000. Mar 1 1923
 (Subject to call Mar. 1 1914).
 4% '05 M-N \$10,000. Nov. 1 '23-'24
 (Subject to call Nov. 1 1915).
 4% '06 J-J \$6,000. Jan 1 '23-'25
 (Subject to call Jan. 1 1916).
 4½% '08 M-N \$8,400. Nov 1 '23-'28
 (Subject to call after Nov. 1 1918).
 4½% '10 F-A \$80,000. Feb 1 '23-'29
 (Subject to call after Feb. 1 1920).
 4½% '14 A-O \$48,000. Apr 1 '24-'33
 4½% '14 10,000. 1924-1933
 4½% '14 26,500. 1924-1933
 4½% '15 M-S 48,000. Mar 1 '25-'34
 (Redeemable after Mar 1 1925)
 4½% '16 M-S 48,000. Mar 1 '26-'35
 (Redeemable after Mar. 1 1926)
 4½% '15 F-A \$10,000. Aug 1 '25-'34
 (Redeemable after Aug. 1 1925)
 Sewer Bonds.
 4½% '11 A-O \$22,500. (1-20th
 annually on April 1.)
 5% '19 100,000. Yrly beg. 1930
 (Optional after July 1 1929).
 Water Works Bonds.
 5% '22 \$100,000. Jan 1 '33-'42
 (Optional after 10 years.)
 6% 12,000. serially

Light Bonds.
 5% '22 \$200,000. Jan 1 '33-'42
 (Optional after 10 years.)
 GEN. BONDS Sept 1 '22. \$701,000
 Water debt (incl.) 159,500
 Sinking funds 172,292
 Assessment debt (add'l) 726,273
 Total assessed value 1922. \$3,000,000
 Total tax (per \$1,000) '22. \$24.95
 Pop'n '10, 43,973; 1920. 54,948

PUBLIC UTILITIES.—The city
 owns its water-works and lighting
 plant, the value of which is conserva-
 tively estimated at \$3,000,000.
INTEREST AND PRINCIPAL
 payable at fiscal agent (State Treasur-
 er's office, Lincoln).

LINCOLN SCHOOL DISTRICT.
 4½% '07 M-N \$500. May 1 1927
 (Subject to call any interest date)
 5% M-N 400,000. Nov 1 1938
 5% '20 M-N 400,000. May 1 1950
 (Optional after 3 years)
 5% '20 M-N 200,000. Nov 1 1950
 (Optional Nov. 1 1923)
 5% '22 M-N 600,000.
 (Due in 30 years, optional after 3 yrs)
 Build. Bonds (red. any int. date).
 4½% '11 J-J \$13,000. Sept 1 1941
 GEN. BD. DT. Nov '22. \$2,288,000
 Cash on hand June 30 '22. 138,163
 Tot. assess. val. '22. 90,513,855
 School tax (per \$1,000) 1922. \$13.26
 Population in 1920. 54,934
 INT. at District Treasurer's office.

LINCOLN COUNTY S. D. NO. 55.
 P. O. Sutherland.
 High-School Building Bonds.
 6% '17 J-J \$33,000. July 1 '23-'33
 BOND. DEBT Nov 1922. \$56,000
 Floating debt (add'l) 11,888
 Tax levy val. '21 (20% act.) 1,603,660
 Tax rate (per \$1,000) 1921. \$12.00

LOUP CITY.
 This city is in Sherman County.
 Sewer Bonds.
 6% '21 ann \$18,000. Sept 15 '23-'24
 6% '21 ann \$600. Sept 15 1925
 6% '21 ann 20,000. Sept 15 '23-'40
 (For maturity see V. 113, p. 2005.)
 Water System Extension Bond
 6% \$31,000
 TOT. BD. DT. Oct 10 '22. \$78,264
 Water debt (included) 31,000
 Assessment debt (included) 47,264
 Assessed value, real estate. 727,150
 Assessed value, personal. 529,082
 Other assessable property. 111,459
 Tot. ass'd val. 1922 (act.) 1,367,701
 City tax rate (per \$1,000) '22. \$7.50
 Popul'n in 1910, 1,128; 1920, 1,364

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; 1920, 4,303
 Water (Red. aft. June 15 1913).
 6% '08 J-D \$10,000. June 15 1923
 Refunding Water Bonds.
 5% '12 J-J \$22,000. June 15 '23-'33
 Funding Bonds.
 6% '21 A-O \$50,000. Apr 1 1941
 (Optional April 1 1931).
 Water Extension Bonds.
 6% '21 A-O \$20,000. Apr 1 1961
 (Optional April 1 1931.)
 Paving Bonds.
 7% '21 J-J \$75,500. Jan 1 1911
 (Optional Jan. 1 1926).
 7% '21 A-O \$203,000. Oct 1 1941
 (Optional Oct 1 1926).
 Intersection Paving Bonds.
 6% '21 J-J \$60,500. Jan 1 1941
 (Optional Jan. 1 1926).
 6% '21 A-O \$100,000. Oct 1 1941
 (Optional Oct 1 1931).
 BOND. DEBT Oct 7 '22. \$544,000
 Assess. val., real estate. 2,401,780
 Assess. val., personal. 1,670,335
 Tot. assess. val. '21 (act.) 4,072,955
 Tot. tax rate (per \$1,000) '21. \$10.90
 * INT. at County Treas. office.

MCCOOK SCHOOL DISTRICT.
 This district is in Red Willow Co.
 Junior High School Bonds.
 5% \$100,000. (7)
 BONDED DEBT (7)
 Assessed value 1921 (act.) \$4,170,850
 School tax (per \$1,000) 1921. \$18.00

MERRICK COUNTY.
 Central City is the county seat.
 Court-House (Red. any time).
 4% '11 J-J \$45,000. July 1 '23-'31
 BOND. DEBT Oct 1919. \$80,000
 Assess. value 1921 (actual) \$1,000,857
 State & Co. tax (per \$1,000) '21. \$6.18
 Pop'n 1910, 10,379; 1920, 10,763
 INT. at State Treasurer's office.

MERRICK CO. S. D. NO. 11.
 P. O. Clark.
 High-School Building Bonds.
 5% '17 Apr \$34,000. Apr 1 1937
 (Subject to call after 1927).
 BOND. DEBT Oct 10 '22. \$30,000
 Assess. val. 1921 (act.) 1,718,750
 School tax rate (per \$1,000) '21. \$15.00
 Population in 1921 (est.) 1,000
 INT. payable at State Treas. office

MINDEN.
 This city is in Kearney County.
 6% \$75,000
 Water Bonds.
 s \$35,000
 s '19 \$35,000
 BOND. DEBT Nov 25 '22. \$70,000
 Water debt (incl.) 280,000
 Assessment debt (add'l) 65,000
 Assessed value real estate. 906,460
 Assessed value personal. 703,715
 Assessed value railroad. 108,243
 Total assess. val. '22 (act.) 1,718,218
 Tax rate (per \$1,000) 1921. \$10.50
 Popul'n in 1910, 1,559; 1920, 1,527

MITCHELL.
 This city is in Scott's Bluff Co.
 Internal Improvement Bonds.
 5½% '19 J-J \$16,900. July 1 1939
 (Optional July 1 1929).
 Water Ext. Bonds.
 6% '17 J-J \$11,000. July 1 1937
 (Subject to call after July 1 1927).
 5½% '19 J-J 3,500. July 1 1939
 (Optional July 1 1924).
 5½% '20 8,000
 5½% '20 ann 19,000. May 1 1940
 (Optional after 5 years.)
 City Hall Bonds.
 6% '21 ann \$12,000. May 21 1941
 (Optional after 10 years.)
 Sewer Bonds.
 s '12 \$8,000
 s '17 \$14,500
 Electrical Bonds.
 5½% '20 \$10,000. May 1 1940
 (Optional after 5 years)
 BOND. DEBT Sept 28 '22. \$102,000
 Water debt (incl.) 41,500
 Total assess. val. 1922. 1,190,880
 Tax rate (per \$1,000) 1922. \$15.90
 Population in 1910, 640; 1920, 1,298

NANCE COUNTY.
 Fullerton is the county seat.
 Bridge Bonds (Red. aft. July 1 '13)
 3% July 24,000. July 1 1923
 BOND. DEBT Oct 1 '18. \$30,000
 Sinking fund. 3,000
 Assessed value 1921 (act.) 26,125,708
 State & Co. tax (per \$1,000) '21. \$0.80
 Population 1910, 8,020; 1920. 8,712
 All above bonds are held by State.
 INT. at State Treasurer's office.

NEBRASKA CITY.
County seat of Otoe Co. Incorp. Dec. 31 1857. For Nebraska City precinct bonds, see Otoe County further below. Commission government adopted Jan. 16 1912. V. 94, p. 293.

Intersection Bonds.
5s '19 \$15,000.....1939
(Optional Dec 15 1924.)
6s '20 \$15,000.....1940
(Optional Aug. 10 1940.)
6s '21 \$25,000.....1941
(Optional Nov. 1926.)
6s '22 \$25,000.....Apr 1 1942
(Optional April 1 1927.)

Funding Bonds (Tax-free).
5s '19 P-A \$155,000.....Jan 1 1939
(Optional Feb 1 1924.)
6s '21 \$35,000.....1941
(Optional Jan. 1 1926.)

Sewer Bonds (Opt. Nov. 15 1924.)
5s '19 M-S \$32,000.....Nov 15 1939
Paving Bonds.
5s, 6s & 7s \$160,500.....1924 '25 '26 '27 '28 '29 '30 '31 & '32

BOND. DEBT Nov 28 '22. \$322,000
Assessment debt (add'l).....165,500
Sinking fund.....18,000
Total assessed value 1922.....5,000,000
Tax rate (per \$1,000) '22.....\$2.00
Population 1910, 5,480; 1920, 6,279

INT. at County Treasurer's office.

NELIGH.
This city is in Antelope County.

Water Bonds.
-s \$5,000.....
Paving Dist. Bonds.
7s '22 M-N \$6,000.....May 1 1942

Water Extension Bonds.
5 1/2s '22 J-D \$7,000.....June 1 1942
(Optional June 1 1932.)

BOND. DEBT Nov 1922. \$138,925
Assess. value 1921 (act.).....2,210,345
Total tax (per \$1,000) 1921.....\$2.62
Population, 1910, 1,566; 1920, 1,724

NELSON.
This city is in Nuckolls County.

Paving Bonds.
7s '22 J-J \$4,000.....1928-1937
6s '22 J-J \$0,000.....1928-1937
7s '22 J-J \$0,000.....Jan 3 1942
(Optional Jan. 3 1927.)

BOND. DEBT Feb 1922. \$91,400
Water debt (incl.).....44,000
Assessment debt (add'l).....84,000
Sinking fund (cash).....2,000
Total assess. val. (act.) '22.....1,025,260
City tax rate (per \$1,000) '22.....\$1.80
Population in 1910, 978; in 1920, 955

NORFOLK.
This city is in Madison County. Incorp. Sept. 22 1851 and as a city of the first class March 13 1909

Population 1910, 6,027; 1920, 8,464

Sewer Bonds.
4s '06 M-N \$30,000.....May 1 1936
(Subject to call after May 1 1911.)
6s '15 Sept \$15,000.....Sept 1 1935
(Subject to call after Sept 1 1920)

Park Bonds.
5 1/2s '16 Nov \$15,000.....Nov 1 1920
(Subject to call after Nov. 1 1921)

***Water-Extension Bonds.**
5s '13 July \$10,000.....July 1 1933
(Subject to call after July 1 1918.)
6s '14 June \$10,000.....June 1 1934
(Subject to call beg. June 1 1919.)
5s '15 Sept \$10,000.....Sept 1 1935
(Subject to call after Sept 1 1920)
5s '16 July 10,000.....July 1 1936
(Subject to call after July 1 1921)
5s '19 \$10,000.....Sept 15 1939
(Subject to call Sept. 15 1924.)

-s '21 ann \$10,000.....

Paving Bonds.
5 1/2s '20 P-A \$15,000.....Feb 1 1940
(Optional Feb 1 1925)

6s '20 M-S \$35,000.....

Paving Dist. No. 14 Bonds.
7s '20 \$12,500.....June 1 1923
8s '20 \$8,000.....June 1 '24-'30

Paving Dist. No. 15 Bonds.
6s '21 s-a \$165,000.....

TOT. BD. DT. Oct 4 '22. \$346,000
Assessment debt (incl.).....119,000
Sinking fund.....10,000
Assessed val. (act.) 1922.....10,167,020
Total tax rate (per \$1,000) '21.....\$3.40

* Int. at State Treasurer's office.

NORFOLK SCHOOL DIST. NO. 2.
High-School-Building Bonds.
6s '07 J-J \$24,000.....May 1 1937
(Subject to call after May 1 1927.)
5s '11 M-N \$25,000.....May 1 1931
5s '14 M-S \$47,000.....Mar 1 1934
5s '19 \$50,000.....Nov 1 1939
(Optional Nov. 1 1920.)

5 1/2s '21 \$165,000.....Sept 1 1941
200,000.....

BOND. DEBT Oct 1922. \$711,000
Total assessed val. 1922.....10,522,105
School tax rate (per \$1,000) '22.....\$2.30
Population in 1920.....8,890

Int. at State Treasurer's office on others in New York City.

NORTH PLATTE.
This city is in Lincoln County.

Water-Works-Purchase Bonds.
5s A-O \$95,000.....Oct 1 1929

Water Bonds.
6s '20 A-O \$20,000.....Oct 1 '30-'36
6s '21 J-J \$100,000.....July 1 1941
(Optional after 5 years.)

Sewer (Subject to call).
4s \$28,000.....Apr 1 1928
-s \$5,000.....
Paving Bonds.
-s \$200,000.....

Fire Station Bonds.
5s '17 J-D \$12,000.....June 1 1937
(Subject to call after June 1 1922)

6s '20 A-O 10,000.....Oct 1 '26-'30

Bridge Bonds.
5s '14 J-J \$12,000.....1925-1934

Park Bonds (Red. one bond yrly.)
5s '15 \$12,000.....Oct 1 '26-'25

BOND. DEBT Sept 29 '22 \$609,000
Water debt (incl.).....131,000
Assessed value 1922.....6,380,000
Total tax rate (per \$1,000) '21.....\$4.20
Population 1910, 4,793; 1920, 10,466

INT. payable at Koutze Bros., N. Y., and State Treas., office.

NORTH PLATTE SCH. DIST.
5s \$40,000.....Aug 2 1929
(Subject to call after 1919.)
5s \$20,000.....Apr 1 1933
(Subject to call after 1923.)
5s \$50,000.....Apr 1 1936
(Subject to call after Apr 1 1920.)
5s \$15,000.....July 1 1937
(Subject to call after 1927.)

GEN. BD. DT. Nov 25 '22 \$73,000
Floating debt (add'l).....44,552
Assess. val. 1921 (act.).....6,731,115
Sch. tax rate (per \$1,000) '21.....\$2.50
Population 1921 (est.).....7,500

INT. at the office of the County Treas., on others at the State Treas. office.

NORTH RIVER IRRIG. DIST.
This district is in Garden County.

6s J-J \$120,000.....1930-1941
6s '22 J-J 20,000.....July 1 '32-'43

BOND. DEBT Oct 1 1922. \$140,000
Assessed value 1922.....302,660
District tax (per \$1,000) 1922.....\$35.06
Population (estimated).....125

INT. at County Treasurer's office.

OKLAHOMA.
This city is in Burt County.

Sewer Bonds.
5s '17 Oct \$35,000.....Oct 1 1937
(Subject to call Oct. 1 1922.)

Paving bond dt. Nov 27 '22 \$300,000
Sewer bonds.....35,000
Water bonds.....2,500

TOT. BD. DT. Nov 27 '22 337,500
Sinking fund (water).....181
Assessed value (act.) 1921.....1,902,570
Total tax 1921 (per \$1,000).....\$25.01
Pop n 1910, 1,073; 1920, 1,356

INT. is payable at County Treasurer's office in Tekamah.

OMAHA.
Omaha is situated in Douglas Co. Inc. Mar. 5 1857. Commission gov't. 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.

Water-Works Bonds.
4s '11 J-J \$7,000,000.....Dec 15 1941

Engine House Bonds.
4 1/2s '03 M-S \$45,000.....Sept 1 1933
4s '06 J-J 60,000.....Jan 1 1926
4 1/2s '08 M-S 30,000.....Mar 1 1928
4 1/2s '13 M-S 100,000.....Mar 1 1933
5s s-a 30,000.....Dec 1 1941
4 1/2s '22 30,000.....July 1 1942

Auditorium Bonds.
4 1/2s '15 J-J \$150,000.....July 1 1935

Paving Bonds.
4s '11 P-A \$75,000.....Aug 1 1924

Intersection Bonds.
4s '03 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 P-A 100,000.....Feb 1 1930
4 1/2s '11 P-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 1 1934
4 1/2s '15 M-S 100,000.....Mar 1 1935
4 1/2s '17 M-S 100,000.....Mar 1 1937
4 1/2s '18 P-A 100,000.....Mar 1 1938
4 1/2s '19 M-S 100,000.....Mar 1 1939
5s '20 15,000.....Mar 1 1940

Sewer Bonds.
4s '04 P-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 P-A 100,000.....Feb 1 1930
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 1 1934
4 1/2s '15 J-J 100,000.....Mar 1 1935
4 1/2s '16 M-S 200,000.....Mar 1 1936
4 1/2s '17 M-S 200,000.....Mar 1 1937
5s '17 M-S 200,000.....Sept 1 1937
5 1/2s M-N 400,000.....May 1 1938
5s '20 M-S 200,000.....Mar 1 1939
5 1/2s '21 M-N 400,000.....May 1 1941
5s '22 s-a 500,000.....Mar 1 1942

Funding Bonds.
4 1/2s '03 F-A \$200,000.....Aug 1 1933

Paving Renewal Bonds.
4s '03 M-N \$100,000.....May 1 1933
4 1/2s '04 J-J 50,000.....July 1 1924
4s '05 P-A 48,000.....Aug 1 1925
4 1/2s '07 M-S 75,000.....Sept 1 1927
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

City-Hall Renewal 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 P-A 50,000.....Feb 1 1932

Street Imp't. Bonds.
5 1/2s '21 M-N \$300,000.....May 1 1941
4 1/2s '22 600,000.....Mar 1 1942
4 1/2s '22 600,000.....June 1 1942
4 1/2s '22 600,000.....July 1 1942

Funding Renewal Bonds.
4s '05 J-D \$95,000.....June 1 1925

Engine-House Renewal Bonds.
4 1/2s '10 J-J \$50,000.....July 1 1930

Library Renewal Bonds.
4 1/2s '12 M-N \$100,000.....May 1 1932

Park Renewal Bonds.
4 1/2s '12 J-D \$400,000.....June 1 1932

Park Bonds.
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
5s '13 P-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
4 1/2s '17 M-S 50,000.....Mar 1 1937
5s '18 P-A 100,000.....Feb 1 1938
5 1/2s '21 M-N 50,000.....May 1 1941
5s '21 7,500.....Jan 1 1920
5s '21 50,000.....Nov 1 1941
5s '21 40,000.....Nov 1 1944
5s '22 s-a 100,000.....Mar 1 1942

Special Assess. Renewal Bonds.
4s '03 J-J \$200,000.....Jan 2 1933
4 1/2s '04 J-J 484,000.....Jan 1 1934
4 1/2s '04 M-N 126,000.....May 1 1924
4s '05 J-J 24,000.....Jan 1 1925
4s '06 M-N 175,000.....May 1 1926
4 1/2s '07 M-S 200,000.....Sept 1 1927

Gas Plant Purchase Bonds.
5s '20 J-J \$1,000,000 July 1 '25-'35
(1,000,000 July 1 '30-'35 '40 & '45)

Playground Bonds.
5 1/2s \$50,000.....

Grading Bonds.
5s \$3,350.....Serially

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 \$8,500.....July 1 1930
5s '12 J-D 7,000.....Dec 1 1932
6s '14 A-O 20,000.....Oct 1 1934

Intersection Bonds.
5s '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 '16 M-N 10,000.....May 1 1925

Fire Equipment Bonds.
6s '13 P-A \$7,500.....Aug 1 1933

Electric Light Bonds.
6s '15 M-N \$35,000.....May 1 1935

South Omaha Bonds (Annexed)—Funding Bonds.
4 1/2s '04 J-D \$117,000.....Dec 1 1924

Overlap Bonds.
5s '03 \$7,000.....July 1 1923

Sewer Bonds.
4 1/2s '08 M-N \$235,500.....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 22,300.....Oct 1 1924
4 1/2s '12 J-J 110,880.....Jan 1 1932

Refunding Bonds.
4 1/2s '05 M-N \$70,000.....Nov 1 1925
5s '15 J-D 40,000.....June 1 1935

City-Hall Bonds.
4 1/2s '05 M-N \$70,000.....May 1 1925

Intersection Bonds.
4 1/2s '04 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

Park Bonds.
4s '05 M-N \$40,000.....May 1 1925
4 1/2s '11 Feb 15,000.....Feb 1 1931

Fire-Hall Bonds.
4s '10 J-J \$25,000.....Jan 1 1930

WATER-FIRE EQUIPMENT.
5s '11 \$5,000.....June 1 1931

Sewer Bonds.
5s '14 \$44,500.....July 1 1934

City-Hall Bonds.
5s '15 \$25,000.....July 1 1935

FLORENCE BONDS (Annexed)—Funding Bonds.
5s '14 \$28,000.....May 2 1934
6s '14 55,000.....Jan 4 1934

TOT. BD. DT. Aug '22 \$22,754,288
Gas debt (incl.).....5,000,000
Water debt (incl.).....7,000,000
Redemption City.....150,808
funds (Water).....1,322,600
Dec 1 '21 (Spec. Assess.) 77,247

INT. payable in N. Y. at Koutze Bros.; State fiscal agency in Lincoln and Omaha (1917 law).

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 this 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 or purchase, or for the construction and maintenance, of subways and conduits, or for park purposes, or for the purchase, construction or appropriation of gas works, water-works, electric-light plants or power plants, shall not at any time exceed in the aggregate 5% of the actual value of the taxable property within the corporate limits of the city, such actual value to be determined by reference to the assessment of property in said city.

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.—Chapter 133 of the Laws of 1921 requires that all property in the State not expressly exempt therefrom shall be subject to taxation, and shall be valued and assessed at its actual value instead of 1-5 of such value, as was heretofore required.

Valuations by Assessors, 1921.

Real estate.....\$207,939,215
Personal.....118,226,077

Total.....\$326,165,292

Tax (per \$1,000) (City).....\$9.75
1922.....School.....12.00
State & Co.....7.15

POPULATION.—In 1920, 191,001; in 1910 (Census), 124,096; in 1900 (Census), 102,555; in 1890, 140,452.

OMAHA SCHOOL DISTRICT.
Bonds are taxable.

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
5s '18 J-D 1,000,000.....June 1 1948
5 1/2s '21 M-N 2,500,000.....May 2 1951
4 1/2s '22 J-D 2,500,000.....Dec 1 '23-'47
(For amount due each year see V. 115, p. 2502.)

Prorogatory Notes.
4 1/2s '22 M-N \$1,500,000 Aug 1 1923

Benson Bonds (Annexed).
5s '08 \$8,000.....May 1928
5s '10 20,000.....Jan 1930
5s '12 5,000.....July 1932
5s '14 30,000.....July 1944
5s '16 47,000.....July 1946

Dundee Bonds (Annexed).
5 1/2s '14 \$67,000.....Sept 1934

Florence Bonds (Annexed).
4 1/2s '10 \$2,000.....Jan 1 1923

South Omaha Bonds (Annexed).
High-School Bonds.
5s '03 \$100,000.....July 1923

Building Bonds.
5s '09 \$60,000.....Dec 1929

Refunding Bonds.
5s '13 J-D \$60,000.....July 1933
TOT. BD. DT. Nov 15 '22 \$8,649,000
Floating debt (add'l).....1,500,000
Cash in bond red. fund.....461,272
Val. of school prop. 1922.....12,125,815
Assess. val. '22 (50% act.).....315,546,160
Sch. of tax (per \$1,000) 1922.....\$1.20

INT. at Koutze Bros., N. Y. Co. and in Lincoln.

OED.
This city is in Valley County.

Light Bonds.
5s '17 A-O \$30,000.....Oct 1 1937
(Subject to call after Oct. 1 1923.)

City-Hall Bonds.
6s '20 M-N \$55,000.....Nov 1 1940

TOTAL DEBT Nov 1921. \$123,000
Water & light debt (incl.).....83,000
Assessed value 1921 (act.).....2,761,970
Total tax (per \$1,000) 1921.....\$42.80
Population 1910, 1,960; 1920, 2,143

INT. on the bonds of 1917 and of 1920 is payable at the County Treasurer's office in Ord.

OSCEOLA.
This city is in Polk County.

Improvement Bonds.
5 1/2s \$125,000.....

Paving Bonds.
6s \$56,500.....

BONDED DEBT.
Assess. val. 1921 (act.).....1,662,335
Total tax (per \$1,000) 1921.....\$26.30
Population, 1910, 1,105; 1920, 1,209

PAWNEE CITY.
This city is in Pawnee County.

Sewer Bonds.
5s '16 J-J \$26,000.....July 1 1936
(Subject to call begin. July 1 1921.)

Paving Bonds.
-s '22 \$50,000.....20 years

Electric Light Bonds.
6s '21 M-N \$75,000.....Nov 1 '27-'41

Funding Bonds.
5 1/2s '19 \$20,000.....Dec 1 1939
(Optional after 5 years)

Water-Works Bonds.
5s '15 J-J \$7,500.....July 1 1936
(Subject to call begin. July 1 1921.)

TOT. BD. DT. Oct 1 1922. \$184,500
Other debt.....36,442
Cash on hand.....16,287
Assessed value 1921.....1,807,325
Total tax rate (per \$1,000) '21.....\$30.60
Present value of municipal light and water plant.....100,000
Population 1910, 1,610; 1920, 1,595

INT. at County Treasurer's office.

PAWNEE COUNTY.
Pawnee City is the county seat.

Funding Bonds.
5s '17 J-D \$50,000.....Dec 1 1937
(Subject to call after Dec. 1 1922.)
5 1/2s '19 \$11,000.....Dec 1 1923
(Optional after 5 years.)

Bridge Bonds.
5 1/2s '19 \$50,000.....Dec 1 1939
(Optional after 5 years.)

TOTAL DEBT Oct 8 '21. \$175,000
Assess. val., real estate.....20,837,800
Assess. val., personal.....8,621,419
Tot. assess. val. '21.....29,459,219
State & Co. tax (per \$1,000) '21.....\$7.60
Popula n 1910, 10,582; 1920, 9,578

INT. payable at the County Treasurer's office.

PENDER.
This village is in Thurston County.

Water Extension Bonds.
5s \$9,500.....

Sewer Bonds.
5s \$18,500.....

Elec. Light & Water-Plant Bd
5s '17 M-S \$16,500.....Sept 1 1919
(Subject to call after Sept. 1 1922.)

Funding Bonds.
5s '22 \$20,000.....Nov 1 1942
(Optional Nov. 1 1932.)

BOND. DEBT Sept 27 '22. \$28,000
Water debt (incl.).....9,500
Floating debt (add'l).....15,000
Sinking fund.....600
Tot. ass'd val. '21 (act.).....1,439,939
City tax rate (per \$1,000) '22.....\$8.80
Population in 1910, 804; 1920, 992

INT. payable at Village Clerk's office.

PERKINS COUNTY.
Grant is the county seat.
High-School Bonds.
6s '17 Oct. \$15,000—Oct 1 '23-'30
1,000—Oct 1 1931
GEN. BD. DT. Oct 4 1921— \$19,000
Floating debt— 10,000
Assess. val. real estate— 11,606,000
Assess. val. personal— 2,094,000
Total assess. val. 1921— 13,700,000
State & co. tax (per \$1,000) '21— \$7.40
Population 1910, 2,570; 1920, 3,067
INT. on high-school bonds payable at County Treasurer's office.

PERKINS COUNTY S. D. NO. 12.
School-Building Bonds.
6s '21 P-A \$20,000 Feb 15 '27-'36
45,000 Feb 15 '37-'51
BOND. DEBT March 1921 \$65,000
Assessed value 1921— 162,998
School tax (per \$1,000) 1921— \$8.60

PERKINS COUNTY S. D. NO. 65.
P. O. Venango.
6s '21 P-A \$95,000—Feb 1 1951
(Optional Feb. 1 1941.)
BOND. DEBT Feb 1921— \$95,000
Assessed value 1921— 1,379,447
School tax (per \$1,000) '21— \$12.10

PETERSON BEND PRO. DIST.
This district is in Burt and Washington Counties.
6s '22 J-J \$24,000—July 1 '23-'37
BOND. DEBT July 1922— \$68,000
INT. payable at Burt County Treasurer's office.

PHELPS COUNTY.
Holdrege is the county seat.
4s J-J \$75,000—Jan 1 1930
(Subject to call)
BOND. DEBT Mar 28 '16 \$75,000
Assessed val. 1921 (act.)— 28,454,680
State & Co. tax (per \$1,000) '21— \$5.00
Population 1910, 10,451; 1920, 9,900
INT. at State Treasurer's office.

PHELPS CO. S. D. NO. 44.
(P. O. Holdrege.)
\$50,000—1923-1932
5s '22 J-D 80,000—1933-1942
120,000—1943-1952
BOND. DEBT Apr 1 1922— \$250,000
Assessed valuation 1921— 1,150,260
Tax rate, school (per \$1,000) '21 \$12.70
Principal and interest at office of County Treasurer.

PIERCE CO. S. D. NO. 2.
5 1/2s '22 J-D \$135,000—June 1 '38-'52
BOND. DEBT Nov 1 '22— \$135,000
Assess. val. 1921 (act.)— 2,058,965
School tax (per \$1,000) 1921— \$9.00
Population (est.)— 1,600

PLAINVIEW.
This village is in Pierce County.
Light Bonds.
5 1/2s '20— \$24,000—Jan 5 1940
(Optional after 5 years.)
Ice Plant Bonds.
5 1/2s '20— \$12,000—Jan 5 1940
(Optional after 5 years.)
BOND. DEBT Nov 1922— \$36,000
Floating debt (add'l)— 9,000
Bond sinking fund— 1,216
Assessed value 1921 (act.)— 1,422,010
Total tax rate (per \$1,000) '21 \$11.30
Pop'n 1910 (Census), 941; 1920, 1,199

PLAINVIEW SCHOOL DIST.
This district (P. O. Plainview) is in Pierce County.
School Building Bonds.
6s '20 M-S \$40,000—Sept 1 '30-'40
BOND. DEBT Nov 24 '22— \$100,000
Floating debt— 15,000
Assessed value, 1922 (act.)— 2,555,000
Sch. tax rate (per \$1,000) '21 \$16.00

PLATE COUNTY.
Columbia is the county seat.
Court-House Bonds.
5s '20 M-S \$150,000—May 1 1930
(Optional May 1 1925.)
5 1/2s '21 J-D \$100,000—Dec 1 1945
(Optional Dec. 1 1936.)
BOND. DEBT Dec 1 '21— \$230,000
Assess. value, 1921 (act.)— 63,058,333
State & co. tax (per \$1,000) '21— \$6.00
Pop'n '10, 19,006; '20 (Census) 19,464

PLATTSMOUTH.
This city is the county seat of Cass County, Inc. Mo. 15, 1855. Pop'n 1910, 4,287; 1920, 4,190.
Refunding Bonds.
5 1/2s '22 J-J \$57,000—Jan 1 '23-'41
39,000—Jan 1 1942
GEN. BD. DT. Dec 16 '22— \$122,000
Assessment debt (add'l)— 63,990
Sinking fund— 6,000
Assessed value 1922— \$,934,400
Total tax (per \$1,000), 1921— \$41.60
INT. at Kountze Bros., New York.

POLK COUNTY.
Osceola is the county seat.
Court-House Bonds.
5 1/2s '21 J-J \$125,000—Jan 1 1936
(Optional after 5 years.)
BOND. DEBT Sept 28 '22— \$125,000
Floating debt (additional)— 1,000
Sinking fund— 15,000
Assessed value, real estate, 29,159,000
Assessed value, personal— 5,163,000
Other assessable property— 1,823,000
Total ass'd val. '22 (act.)— 35,950,000
Co. tax rate (per \$1,000) '22— \$4.60
Pop'n '10, 10,521; '20 (Census) 10,714

RANDOLPH.
This city is in Cedar County.
Paving District Bonds.
6s '20— \$45,000—May 1 1940
(Optional at any int.-paying date.)
6s '20— \$20,000—May 1 1940
(Optional at any int.-paying date.)
6s '20— \$8,000—May 1 1940
(Optional any interest-paying date.)
6s '20— 40,000—May 1 1940
(Optional any interest-paying date.)
6s '20— 20,000—Nov 1 1940
(Optional any interest-paying date.)

BONDED DEBT. (7)
Assess. value, 1921 (act.)— \$1,462,595
Total tax (per \$1,000), '21— \$35.40
Pop'n (Census) '10, 1,137; '20— 1,338

RICHARDSON CO. DRAINAGE DIST. NO. 1.
P. O. Falls City. Bonds taxable.
BOND. DEBT Sept 30 '22— \$80,000
Appraised valuation 1922— 1,000,000
INT. at County Treasurer's office.

ST. EDWARDS.
This village is in Boone County.
Paving Bonds.
7s '20— \$29,000—Dec 1 '33-'39
(For maturity see V. 112, p. 82.)
TOT. BD. DT. Jan 1 1921 \$70,688
Water debt (included)— 18,000
Assessed value 1921— 1,396,610
Total tax (per \$1,000), '21— \$31.05
Pop'n '10, \$14; 1920 (Census), 1,002

SARPY COUNTY.
Papillon is the county seat.
Bridge Bonds.
5s '17 Sept \$20,000—Sept 1 '23-'27
Court House Bonds.
\$25,000—Mar 1 '34-'38
20,000—Mar 1 '39-'39
105,000—Mar 1 '31-'37
BOND. DEBT Feb 1922— \$170,000
Assessed value, 1921— 26,983,555
State & co. tax (per \$1,000), '21— \$7.00
Population 1910, 9,274; 1920, 9,370
INT. is payable at County Treasurer's office.

SAUNDERS CO. S. D. NO. 104.
(P. O. Wahoo.)
School Bldg. Erection Bonds.
5s '22 July \$60,000—July 1 1942
BOND. DEBT Sept 1922— \$60,000
Assess. val. 1922 (act.)— \$87,206
Sch. tax rate (per \$1,000) 1922— \$9.10

SCHUYLER.
This city is in Colfax County.
Water Works.
5 1/2s— \$25,000—
Electric Light Bonds
5 1/2s '20 s-a \$55,000—1940
(Optional 1925.)
BOND. DEBT Oct 10 '22— \$98,000
Water debt (incl.)— 2,500
Sinking fund (General)— 3,640
(Water)— 590
Assess. val., real estate— 1,941,165
Assess. val. personal— 633,410
Total assessed val. '22— 2,574,575
City tax rate (per \$1,000) '22— \$8.50
Population 1910, 2,152; 1920, 2,636

SCHUYLER SCHOOL DIST.
Building Bonds.
5s '15— \$31,000—July 1 1945
(Subject to call after July 1 1920.)
TOTAL DEBT Nov 27 '22— \$31,000
Assess. val. real estate— 2,427,005
Assess. val. personal— 718,740
Other property— 488,295
Tot. assess. val. '22 (act.)— 3,634,100
School tax (per \$1,000), 1922— \$11.75
Population 1921— 2,700

SCOTIA SCHOOL DISTRICT.
This district (P. O. Scotia) is in Greeley County.
School Building Bonds.
s— \$60,000
BOND. DEBT Sept 28 '22— \$100,000
Tax levy val. '22 (actual)— 2,400,000
School tax (per \$1,000) 1922— \$9.00
Population 1910— 1,200

SCOTTS BLUFF.
This city is in Scotts Bluff County.
5s '17 J-J \$47,000—July 1 1937
(Subject to call July 1 1922.)
Water Bonds.
5s '17 J-J \$32,000—July 1 1937
(Subject to call after July 1 1922.)
5s '20 J-J \$36,000—July 1 1939
(Optional July 1 1924.)
5 1/2s '22 s-s \$19,000—July 1 1942
(Optional July 1 1927.)
BOND. DEBT Sept 29 '22— \$229,000
Water debt (incl.)— 150,000
Assessed value 1922— 6,539,712
Total tax (per \$1,000), 1921— \$42.50
Population 1910, 1,746; 1920, 6,912
INT. on bonds of 1917 payable at County Treasurer's office.

SCOTTS BLUFF COUNTY.
Gering is the county seat.
Road and Bridge Bonds.
5s '18 J-J \$260,000—July 1 1939
Court House Bonds.
5s— \$200,000—
Bridge Bonds.
6s— \$5,000—
5s— 185,000—
BOND. DEBT Sept 28 '22— \$850,000
Assess. val., real estate— 20,699,745
Assess. val., personal— 10,742,660
Tot. assess. val. (act.)— 31,442,405
State & co. tax (per \$1,000) '21— \$9.60
Population '10, 8,355; 1920, 20,710

SCOTTS BLUFF SCH. DIST.
Building Bonds.
6s '06— \$6,000—Dec 1 1926
5s '10— 15,000—Jan 1 1930
6s '11— 6,500—Jan 1 1931
5s '14— 46,000—Dec 1 1934
6s '14 J-D 18,000—Dec 1 1934
5s '16 J-J 12,000—July 15 1936
5 1/2s '18— 60,000—1938
(Subject to call after 1923.)
5 1/2s '20— 5,000—Mar 1 1950
(Optional March 1 1925.)
5 1/2s '22 ann 300,000—Apr 1 1942
(Optional April 1 1932.)
BOND. DEBT Oct 11 '22— \$539,000
Floating debt (add'l)— 82,592
Sinking fund— 8,200
Tax levy val. 1922— 8,700,925
Tax rate (per \$1,000) 1922— \$18.30
Pop'n 1920, 6,912; 1921 (est.)— 8,000
INT. on 5 1/2s of 1922 at the County Treasurer's office.

SCOTTSBLUFF COUNTY S. D. NO. 11.
P. O. Morrill.
School-Building Bonds.
6s— \$90,000—
BONDED DEBT— (?)
Assessed val. 1921 (act.)— 3,328,490
Sch. tax rate (per \$1,000) '21— \$27.00

SEWARD.
This city is in Seward County.
Water Bonds.
s— \$55,000—1959
(Optional after 1929.)
s— 14,000—
Sewer Bonds.
s— \$62,000—
BOND. DEBT Oct 11 '19— \$45,000
Water debt (incl.)— 25,000
Floating debt— 10,000
Sinking fund— 2,500
Assessed value 1921 (act.)— 3,332,143
Total tax rate (per \$1,000) '21— \$26.12
Population 1910, 2,106; 1920, 2,368

SEWARD SCHOOL DISTRICT.
Building Bonds.
5s '16— \$50,000—Jan 1 1941
(Subject to call after Jan. 1 1921.)
TOTAL DEBT— (?)
Assessed val. 1921 (act.)— \$1,361,227
School tax (per \$1,000) '21— \$12.00

SIDNEY.
This town is in Cheyenne County.
Water Bonds.
s— \$60,000—
s— 99,000—
s— 27,000—
Elec Light & Heating Bonds
s— \$70,000—
s— 14,000—
BOND. DEBT Sept 30 '21 \$337,000
Total assess. val. 1921— 3,909,445
Total tax rate (per \$1,000) '21— \$39.08
Pop. '10 (Census), 1,185; 1920, 2,852

SIDNEY SCHOOL DISTRICT.
This district (P. O. Sidney) is in Cheyenne County.
School Building Bonds.
6s J-J \$75,000—
6s— 60,000—
BOND. DEBT Nov 1922— \$101,000
Assessed value 1921 (act.)— 4,624,195
School tax (per \$1,000) '21— \$18.58

SOUTH OMAHA.—See Omaha.

SOUTH SIOUX CITY.
This city is in Dakota County.
Water Bonds
s— \$25,000—
s— Light Bonds— \$10,000—
s— Paving Bonds— \$200,000—
TOT. BD. DT. July 1922— \$230,500
Assessed value 1921 (act.)— 3,032,238
Total tax (per \$1,000) 1921— \$36.12
Population 1910, 1,196; 1920, 2,402

SUPERIOR.
This city is in Nuckolls County.
Park Bonds.
5 1/2s— \$15,000—1929
5 1/2s '20— 15,000—Feb 15 1930
5 1/2s '22 M-N 15,000—Nov 1 1940
Paving Bonds
5 1/2s '20— \$12,826.81—May 1 1940
(Optional at any time.)
5 1/2s '20— \$2,594.90—May 1 1940
(Optional at any time.)
5 1/2s '20— 40,588.90—
5 1/2s '20— 10,000—
5 1/2s '20— 33,800—May 1 1940
(Optional any time.)
BOND. DEBT April 1922— \$140,500
Water debt (incl.)— 38,000
Total assess. val. '22 (act.)— 2,607,010
Total tax rate (per \$1,000) '22— \$41.00
Population 1910, 2,106; 1920, 2,719

SUPERIOR SCHOOL DISTRICT.
BOND. DEBT July 1922— \$62,000
Assessed value 1921— 3,658,385
Population (est.)— 3,500

TECUMSEH.
This city is in Johnson County.
Water Extension Bonds.
6s— \$25,000—
Paving Bonds.
7s— \$18,000—
BOND. DEBT Nov 4 '22— \$62,500
Floating debt— 5,000
Water debt, incl.— 44,000
Total assess. val. 1922
(40% tax rate) (est.)— 1,645,534
Total tax rate (per \$1,000) '21— \$40.20
Population 1910, 1,748; 1920, 1,688

TECUMSEH SCHOOL DISTRICT.
BOND. DEBT July 1922— \$62,000
Assessed value 1921— 3,658,385
Population (est.)— 3,500

THURSTON COUNTY.
Pender is the county seat.
Funding Bonds.
5s '15 M-S \$60,000—Sept 1 1935
(Subject to call after Sept 1 1925.)
BOND. DEBT April 1916— \$60,000
Assess. val. 1921 (act.)— 26,422,980
State & co. tax (per \$1,000) '21— \$8.20
Population 1910, 8,704; 1920, 9,589

THURSTON CO. S. D. NO. 1.
(P. O. Pender.)
\$10,000—July 1 '28-'32
15,000—July 1 '33-'37
20,000—July 1 '38-'42
25,000—July 1 '43-'47
30,000—July 1 '48-'52
BOND. DEBT Oct 30 '22— \$100,000
Assess. val. 1921 (act.)— 2,747,425
School tax rate (per \$1,000) '21— \$10.00
Population (est.)— 1,200
INT. at County Treasurer's office.

THURSTON COUNTY SCHOOL DISTRICT NO. 17.
Funding Bonds.
5 1/2s '19— \$10,000—May 15 1939
(Optional after 5 years.)
5 1/2s '19— \$15,000—May 15 1939
(Optional after 5 years.)

5 1/2s '19— \$20,000—May 15 1939
(Optional after 5 years.)
5 1/2s '19— 12,000—May 15 1939
(Optional after 5 years.)
s— \$50,000—
BOND. DEBT Nov 28 '22— \$147,000
Floating debt (add'l)— 26,200
Tot. assess. val. '22 (act.)— 1,770,000
Total tax rate (per \$1,000) '21— \$12.00

TILDEN SCHOOL DISTRICT.
This district is in Madison and Antelope Counties.
BOND. DEBT July 1 1922 \$111,000
Assessed valuation 1921— 2,203,155
School tax (per \$1,000) 1921— \$14.10
Population (est.)— 1,500

UNIVERSITY PLACE SCH. DIST. NO. 37.
This district is in Lancaster Co.
5s '12 s-a \$25,000—Feb 10 '27-'32
5 1/2s— \$95,000—
Building Bonds.
5s '17 M-N \$30,000—May 1 '27-'32-'37
BOND. DEBT Oct 1919— \$175,000
Floating debt— 15,000
Assessed value 1921 (act.)— 4,075,555
School tax (per \$1,000) 1921— \$24.60
Population in 1919 (est.)— 5,200
INT. at Kountze Bros., N. Y. C.

VALENTINE SCHOOL DISTRICT
This district (P. O. Valentine) is in Cherry County.
6s '21— \$90,000—
BONDED DEBT— (?)
Assessed value 1921 (act.)— \$2,063,600
School tax (per \$1,000) '21— \$16.40

VALLEY COUNTY.
Ord is the county seat.
Court House Bonds.
5s '19— \$100,000—Sept 1 1939
(Optional after Sept. 7 1924.)
BOND. DEBT Oct 9 '22— \$100,000
Special debt (court-house bldg.) add'l— 56,800
Floating debt (add'l)— 31,000
Assess. val., real estate— 16,316,430
Assess. val., personal— 5,954,596
Tot. assess. val. '22 (65% act) '22— 271,026
State & co. tax (per \$1,000) '21— \$7.80
Population 1910, 9,480; 1920, 9,823

VALPARAISO SCHOOL DIST.
This district (P. O. Valparaiso) is in Saunders County.
5 1/2s— \$65,000—1949
(Optional after 1939.)
BONDED DEBT— (?)
Assessed value 1921 (act.)— 1,128,784
School tax (per \$1,000) '21— \$22.00

VENANGO.
This place is in Perkins County.
Water Bonds.
6s— \$26,000—
5 1/2s— \$24,000—
BONDED DEBT— (?)
Assessed value 1921 (act.)— \$369,550
Total tax rate (per \$1,000) '21— \$37.50
Population 1920— 285

WAHOO.
This city is in Saunders County.
Paving Bonds.
6 1/2s '20 J-D \$55,000—
6s '20— 20,000—June 1 1940
(Opt. at any interest-paying date.)
Intersection Bonds.
6s '20 J-D \$102,000—
Lighting Imp't. Bonds.
5s '22 J-J \$25,000—
Water bonds— \$21,000
School bonds— 38,000
Sewer bonds— 4,000
BOND. DEBT Nov 25 '22— \$106,000
Assessment debt (add'l)— 77,500
Tax levy val. '22 (act.)— 1,651,300
Personal property— 1,048,705
Other assess. property— 249,039
Total— 2,949,044
Total tax (per \$1,000) 1922— \$25.80
Population 1910, 2,168; 1920, 2,338

WASHINGTON COUNTY.
County seat, Blakely.
BOND. DEBT Nov 5 '20— \$93,000
Assessed value 1921 (act.)— 42,170,984
State & Co. tax (per \$1,000) '21— \$6.964
Population 1910, 12,738; '20, 12,180
INT. at Kountze Bros., N. Y. C.

WAVERLY SCHOOL DISTRICT NO. 145.
This district (P. O. Waverly) is in Lancaster County.
Building Bonds.
5s '19— \$140,000—Sept 1 1944
(Optional after 5 years.)
BONDED DEBT— (?)
Assessed value 1921 (act.)— \$3,923,292
School tax (per \$1,000) 1921— \$9.40

WAYNE.
This city is in Wayne County.
Water-Extension Bonds.
5s '16 Aug \$7,000—Aug 12 1936
(Subject to call after Aug. 12 1926.)
Paving District Bonds
6s '20— \$25,000—May 15 1940
(Optional at any int.-paying date.)
6s '20— 25,000—July 10 1940
(Opt. at any interest-paying date.)
6s '20— 50,000—July 10 1940
(Opt. at any interest-paying date.)
6s '22— 214,091.43—Jan 2 1942
(Optional Jan. 2 1932.)
6 1/2s '22 J-J 107,500—
6 1/2s '22 J-D 200,050—Dec 15 '22-'40
City hall bonds— \$9,000
Water bonds— 10,000
Fire issue— 12,000
BOND. DEBT Jan 1922— 281,601
Water debt (incl.)— 21,000
Tot. assess. val. 1921 (act.)— 2,521,663
Tax rate (per \$1,000) 1921— \$41.82
Population 1910, 2,140; 1920, 2,115

WAYNE SCHOOL DIST.
 High School Building.
 5s '08 July \$40,000.....1928
BOND. DEBT July 12 '22 \$28,000
 Total assess. val. '21 (act.) 3,081,956
 School tax (per \$1,000) 1922.....\$13.52
 Population in 1920 (est.).....2,700

WEBSTER CO. S. D. NO. 2.
 P. O. Red Cloud.
 High-School Bonds.
 5s '15 Nov \$35,000.....Nov 1 1934
 (Subject to call after Nov. 1 1920.)
TOTAL DEBT (7)
 Assessed val. 1921 (act.).....\$3,000,065
 School tax 1921 (per \$1,000).....\$13.00

WEBSTER CO. S. D. NO. 74.
 (P. O. Blue Hill).
 School Building Bonds.
 6s.....\$65,000.....(7)
BONDED DEBT (7)
 Assessed value 1921 (act.).....1,215,675
 School tax (per \$1,000) 1921.....\$10.00

WEST POINT.
 This city is in Cumming County.
 Municipal Light & Power-Plant Bonds.
 6s.....\$58,000.....
Refunding Bonds.
 6s '19.....\$10,000.....June 1 1939
TOT. BD. DT. Dec 1921.....\$131,000
 Tot. assess. val. '21 (act.).....2,755,459
 Total tax (per \$1,000) 1921.....\$35.10
 Pop'n '10, 1,776; '20 (Census), 2,002

WEST POINT SCH. DISTRICT.
 This district (P. O. West Point) is in Cumming County.
 School Bonds.
 5 1/2s '20 J-J \$25,000.....Apr 1 1940
 (Optional after 5 years.)
BOND. DEBT Sept 28 '22 \$250,000
 Assessed valuation 1921.....3,016,047
 Sch. tax rate (per \$1,000) '21.....\$17.50
 Population in 1920.....3,000

WYMORE.
 This city is in Gage County.
 Refunding Bonds.
 4s '05.....\$5,000.....Dec 15 1926
 5s '10.....30,000.....June 1 1930
 5s '11.....15,000.....Aug 1 1931
Refund. Water & Lt. Bonds.
 5s '18.....\$41,000.....Mar 1 1931
 (Subject to call after Mar. 1 1921.)
BOND. DEBT Oct 1 1920.....\$85,000
 Floating debt (est.).....21,000
 Sinking fund (est.).....640
 Assessed value 1921 (act.).....2,158,625
 Total tax (per \$1,000) 1921.....\$34.10
 Population 1910, 2,613; 1920, 2,592
 INT. at Kountze Bros., N. Y.

YORK.
 This city is in York County.
 Street-Intersection Bonds.
 5s '15 M-S \$25,000.....Sept 1 1935
 (Subject to call after Sept. 1 1920.)
BOND. DEBT Nov 24 '22 \$70,000
 Assessed debt (add'l).....15,000
 Assess. val. (75% act.) '21:
 Real estate.....4,673,190
 Personal.....1,816,155
 Total.....6,489,345
 Total tax rate (per \$1,000) '22.....\$37.00
 Population 1910, 6,235; 1920, 5,388

YORK SCHOOL DIST. NO 12
 Building Bonds.
 5s '17 J-J \$225,000.....July 1 1937
 (Subject to call at any interest date after July 1 1910.)
 5s '18.....\$60,000.....Jan 1 1938
 (Subject to call on any int.-paying date on or after Jan. 1 1920.)
BOND. DEBT Sept 1 '22.....\$285,000
 Sinking fund.....3,000
 Tot. assess. val. '22 (act.).....7,787,962
 Tax rate (per \$1,000) 1922.....\$1.30
 Population in 1922 (est.).....9,300
 INT. is payable at County Treasurer's office.

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.
 7. *Borrow money.*—The State may borrow money to repel invasion, suppress insurrection, or defend the State in time of war; but the money thus raised shall be applied exclusively to the object for which the loan was authorized, or to the repayment of the debt thereby created.
Internal improvements. The State shall never be a party in carrying on any works of internal improvement, except (as amended in 1920, V. 111, p. 2155) to aid in the construction of roads and highways and the reimbursement for the cost of permanent improvements of roads and highways, constructed after March 1 1919; but such aid and reimbursement shall not be granted in any county for more than 25% of the cost of such road or highway, nor for more than ten thousand dollars per mile, nor for more than one hundred miles in any one county; except, that in counties having an assessed valuation of more than one hundred million dollars such aid and reimbursement may be granted for not more than one hundred and fifty miles of road or highway; and the restrictions and limitations of Sections 5 and 6 of Article XI of the constitution, relating to debts and internal improvements, shall not be construed to limit the authority retained or conferred by this amendment.

MUNICIPAL indebtedness is not restricted by the Constitution at all. The only provision for the regulation of such matters is contained in Section 5 of Article 12, requiring the Legislature to make general laws and restricting the power to make debt in the case of cities, towns and villages:
 5. *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. All the provisions fixing the limit of indebtedness which may be incurred by cities of the first, second and third classes will be found in the General Statutes of Kansas, 1915. In 1909 the Legislature passed an Act, which is now Section 1422 of the General Statutes of 1915, limiting the creation of indebtedness in counties, cities, &c. That portion of the Act relating to cities 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. The Legislature in 1917 enacted a new law authorizing cities of the second class to issue bonds for the erection of buildings up to 2% of the assessed valuation.

As regards the indebtedness that may be incurred by school districts, the Legislature in 1917 passed an Act authorizing boards of education in cities of the first class having a population of 53,000 or more, and an assessed valuation of \$65,000,000, to issue bonds up to 2 1/4% of the value of the taxable property in such city. Previously the limit was placed at 1% of the assessed value, and applied only to boards of education in cities of the first class having more than 70,000 population. Boards of education of cities of the second class are allowed under the new law to incur an indebtedness up to 3 1/4% (as amended by Chapter 55, Laws of 1920) of the authorized valuation of the territory within the jurisdiction of said board of education. School districts in Kansas having a valuation of not less than \$1,500,000 and not more than \$1,700,000, are authorized to vote bonds not in excess of 3% of the assessed valuation for the erection of school buildings. The issuance of bonds by high school districts is limited to 1% of the assessed valuation. For full particulars of the changes made in 1917, see V. 105, p. 1726.

ISSUANCE OF BONDS FOR CONSTRUCTION OF COMBINED WATER AND LIGHT PLANT UPHHELD BY STATE SUPREME COURT.—In a decision handed down June 8 1918 by the State Supreme Court in a suit brought to enjoin the city of Palco from issuing bonds for the construction of a combined water and electric-light plant, it was declared that certain cities in Kansas may vote such bonds without a separate bond issue covering each class of utility. V. 107, p. 525.

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.

COMMISSION GOVERNMENT.—In 1917 an Act was passed by the Legislature and approved by the Governor on Feb. 17 1917, permitting any city in the State to adopt the commission plan of government, providing certain provisions are complied with. V. 104, p. 1305.

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

SAVINGS BANK INVESTMENTS.—The State Banking Department, under date of Sept. 27 1917, advised us that "Kansas has no savings bank law, and therefore, strictly speaking, no savings banks. We think we can safely say that nine-tenths of the banks of Kansas have a savings department, however."

The Legislature in 1917 passed an Act amending Section 5209 of the General Statutes of Kansas, 1915, relating to investment of funds of any life insurance, trust or loan company, so as to provide for the investment, in addition to county, city, township, village or school district bonds, in Federal Farm Loan bonds, or in bonds issued by any other nation, or subdivision or district therein. See V. 105, p. 1461.

POPULATION OF STATE.
 1920.....1,769,257 | 1910.....1,690,949 | 1890.....1,428,108 | 1870.....364,399
 1915.....1,672,545 | 1900.....1,470,495 | 1880.....996,096 | 1860.....107,206
 The proportion of the colored population was 4.33% in 1880, 3.59% in 1890, 3.7% in 1900, 3.2% in 1910 and 3.2% in 1920. In number blacks were 627 in 1860, 17,108 in 1870, 43,107 in 1880, 51,251 in 1890, 52,003 in 1900, 54,030 in 1910 and 57,925 in 1920.

CITIES, COUNTIES AND TOWNS IN THE STATE OF KANSAS.

The Atlantic National Bank of New York City is fiscal agent for the State of Kansas, and all bonds or coupons of minor civil divisions of the State, which by their terms are payable in New York, will be paid at this bank.

ABILENE.
 Abilene is in Dickinson County. Commission government adopted Mar. 1 1910. Bonds all optional. In May 1905 the City Council paid to Cornell University \$2,500 in compromise settlement of the gas bonds issued in 1888.
Water Bonds.
 4 1/2s '07.....\$67,000.....Feb 1 1937
Exchange Bonds.
 5s '18.....\$39,000.....Jan 1 1938
Sewer Bonds.
 5s J-J \$14,493c.....1940
 5s '11 A-O 15,000c.....Apr 1 1931
Paving Bonds.
 5s J-J \$3,670.....\$1,835 yearly
 5s J-J 3,500.....\$1,750 yearly
 5s M-N 2,185.41.....\$728.47 yly
Park Bonds.
 4 1/2s '06 J-D \$6,000c.....June 4 1926
 4 1/2s '16 J-J 12,000.....July 1 1936
 G.E.N. BD. DT. Dec 1923.....\$281,576
 Water debt (incl.) Oct 1922.....67,000
 Assessed valuation 1922.....6,227,167
 Total tax (per \$1,000) 1922.....\$28.90
 Population 1910, 4,500; 1920, 4,895
 INT. at State Treasurer's office. Refunding bonds are owned by State school fund; sewer bonds by local people.

ABILENE SCHOOL DISTRICT.
 Building.
 4s '06 J-J \$23,000c.....July 1 1926
 5s '14 J-J 14,000c.....July 1 '27-'33
High-School Building Bonds.
 4 1/2s '18 M-N \$90,000.....May 1 1937
 (Subject to call \$5,000 any interest-paying date after May 1 1927; \$5,000 yearly May 1 1928 to 1936, incl., and \$40,000 May 1 1937.)
BOND. DEBT Sept 28 '22.....\$127,000
 Sinking fund.....8,500
 Ass'd val. 1922 (3/4 act.).....7,676,444
 School tax (per \$1,000) 1922.....\$14.00
 Population in 1922.....5,000
 INT. on 4s payable at office of Treasurer Board of Education; on others at State Treasurer's office in Topeka.

ALLEN COUNTY.
 Iola is the county seat.
Refunding Bonds.
 5s '98 J-J \$38,000.....Oct 1 1928
BOND. DEBT Nov 26 '18.....\$14,000
 Assess. val. 1920 (act.).....38,787,047
 Total tax rate (per \$1,000) '18.....\$4.90
 Pop'n 1910, 27,640; 1918, 26,248
BOND. DEBT Nov 1917.....\$38,000
 Ass'd value 1922 (equal'd).....36,480,281
 State & Co. tax (per \$1,000) '17.....\$5.60
 Pop'n 1910, 27,640; 1920, 23,609
 INT. at Nat. Park Bank N. Y.

State of Kansas.

ITS DEBT, RESOURCES, ETC.

Organized as a Territory (Act May 30 1854).....May 30 1854
 Admitted as a State (Act Jan. 29 1861).....Jan. 29 1861
 Total area of State (square miles).....82,080
 State Capital.....Topeka
 Governor (term ends 2d Mon. Jan. 1925).....Jonathan M. Davis
 Sec. of State (term ends 2d Mon. Jan. 1925).....Frank J. Ryan
 Treasurer (term ends 2d Monday Jan. 1925).....E. T. Thompson
 Auditor (term ends 2d Monday Jan. 1925).....N. A. Turner
 Attorney-General.....C. B. Griffith

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 1859 limited the debt-making power to \$1,000,000 (with certain restrictions and exceptions), as more fully described below. In 1866 the bonded debt was \$630,775, of which the State owned \$28,650. In 1878 the total bonded debt was \$1,181,975, of which the State owned \$713,600. The bonded debt, which on Jan. 1 1918 amounted to \$211,000, has all been retired. Permanent School Funds June 30 1922 amounted to \$10,162,870.77.

SOLDIERS' BONUS BOND ISSUE.—The 1921 Legislature passed a bill proposing the issuance of \$25,000,000 soldiers' bonus bonds. In accordance with the provisions of Section 6 of Article XI, the proposition was submitted to the voters at the general election held in 1922, and carried by a large majority. V. 115, p. 2498.

ASSESSED VALUATION.

Years.	Total Assessed Valuation.	State Tax per \$1,000.	Years.	Total Assessed Valuation.	State Tax per \$1,000.
1922.....	\$3,554,812,791	\$1.66	1910.....	\$2,752,107,678	1.05
1921.....	3,794,827,003	2.235	1908.....*	2,453,691,859	0.90
1920.....	3,869,137,174	1.40	1906.....	408,329,749	4.70
1919.....	3,437,541,808	1.75	1905.....	387,553,348	5.70
1918.....	3,418,798,222	1.17	1904.....	378,335,401	5.20
1917.....	3,063,498,334	1.45	1902.....	363,163,630	5.50
1916.....	2,980,902,467	1.30	1900.....	328,729,008	5.50
1915.....	2,894,024,600	1.25	1890.....	348,459,943	4.25
1914.....	2,804,789,903	1.20	1880.....	160,570,761	5.50
1913.....	2,746,885,505	1.20	1870.....	92,628,099	8.75
1911.....	2,777,054,317	1.20			

In 1920 the valuation of real estate amounted to \$2,381,990,794, personal property \$1,007,849,964 and public service corporations \$469,675,056. *The large increase beginning with 1908 followed from a law passed in 1907 (Chapter 408) creating a Tax Commission to take the place of the Board of Railroad Assessors and State Board of Equalization. This law makes it the duty of the Tax Commission to require all townships and city assessors, county commissioners and county boards of equalization, under penalty of forfeiture and removal from office as such assessors or boards, to assess all property of every kind and character at its actual and full cash market value. Previously property was assessed at only a fraction of its actual value. V. 87, p. 1189.

DEBT LIMITATION.—Kansas has, by Section 5 of Article XI of 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 be ratified by a majority of the votes cast. Second, the section following provides that the State may borrow money to repel invasion, &c. Section 8 originally prohibited the State from engaging in internal improvements. By an amendment to the Section, ratified by the voters in November 1920, however, the State may now aid counties in the construction of roads. The limitations upon debts contained in Sections 5 and 6 are not to affect the provisions of Section 8. We give these sections in full, and also the subsequent one which forbids the State being a party to internal improvements.

5. *Debts: annual tax proceeds.*—For the purpose of defraying extraordinary expenses and making public improvements, the State may contract public debts; but such debts shall never, in the aggregate, exceed \$1,000,000, except as hereinafter provided. Every such debt shall be authorized by law for some purpose specified therein, and the vote of a majority of all the members elected to each House, to be taken by the yeas and nays, shall be necessary to the passage of such law; and every such law shall provide for levying an annual tax sufficient to pay the annual interest of such debt, and the principal thereof, when it shall become due; and shall specifically appropriate the proceeds of such taxes to the payment of such principal and interest; and such appropriation shall not be repealed nor the taxes postponed or diminished, until the interest and principal of such debt shall have been wholly paid.

6. *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;

ANDERSON COUNTY.
County seat is Garnett.
L. L. & G. RR. (Refunding).
5s '01 J-J \$121,000. Jan 1 1931
(Subject to call)
Refunding Bonds.
4 1/2s '89 J-A \$20,000 July 1 1929
BOND. DEBT Nov 1919. \$148,000
Sinking fund. 7.011
Tot. ass'd val. '22 (equal'd) 28,055,773
Total tax rate (per \$1,000) '18. \$5.60
Pop'n in 1910, 13,829; 1920, 12,986
INT. at fiscal agency in New York.

ANTHONY CITY.
This city is in Harper County.
BOND. DEBT Nov 24 '22. \$331,620
Assess. debt (add'l) 315,074
Sinking fund 16,546
Tot. ass'd val. '22 3,113,836
Total tax rate (per \$1,000) '22. \$33.16
Population 1910, 2,669; 1920, 2,740

ARGENTINE.
See Kansas City

ARKANSAS CITY.
Arkansas City is situated in Cowley County. Incorp. Sept. 10 1884. Commission government adopted Mch. 20 1912.
Internal Impt. Bonds.
5s '13 J-D \$6,000. June 1 1933
Refunding Warrants.
5s '12 \$79,000. June 1 1932
5s '13 \$10,000. June 1 1933
Water-Works Extension Bonds.
\$150,000
Storm Sewer Bonds.
\$38,397
Paving & San. Sewer Bonds.
\$504,490

Refunding Bonds.
4 1/2s '02 F-A \$46,000. Aug 15 1932
4s '03 F-A 8,000. Aug 15 1933
5s '08 M-N 40,500. May 1 1928
5s '11 M-S 10,000. Sept 1 1931
4 1/2s '16 \$12,000. July 1 1934
City Hall Bonds.
4 1/2s '16 \$60,000. Oct 1 1936
Railroad Aid Bonds.
5s '06 A-O 20,000. Apr 2 1926
5s '09 J-D 20,000. June 1 1929
5s '09 F-A \$20,000. Aug 1 1939
Judgment Bonds.
4 1/2s '09 M-S \$6,000. Sept 1 1929
Building Warrants.
5s '13 J-D \$10,272.93. June 1 1933
Water Bonds (Subject to call).
5s '14 \$1,500. July 1 1944
Water-Works Refunding Bonds.
4 1/2s '02 M-S \$37,000. Mar 1 1932
Paving Bonds.
\$64,195.30
GEN. B.D. DT. Oct 1 '22. \$630,000
Assessment debt (add'l) 1,325,000
Sinking fund 21,000
Ass'd val. '21 (75% act.) 12,251,000
Total tax rate (per \$1,000) '21 \$34.00
Population 1910, 7,608; 1920, 12,285
INTEREST on refunding bonds, except those payable in 1931, and on water bonds, is payable at Bank of America, New York on general impt. bonds at State Treasury in Topeka.

ARKANSAS CITY SCH. DIST NO. 2.
Refunding Bonds.
5s A-O \$42,000. Apr 1 1930
5s M-S 15,000. Sept 1 1928
Building Bonds.
5s '11 J-D \$50,000. June 1 1931
4 1/2s '17 J-J \$70,000. Jan 15 1937
5s '21 A-O 250,000
BOND. DEBT Oct 5 1922 \$427,000
Assessed valuation 1922. 14,248,162
School tax rate (per \$1,000) '22. \$16.00
Population in 1922. 11,635

ARMA.
This city is in Crawford County.
BOND. DEBT Nov 24 '22. \$72,000
Water debt (included) 40,000
Assessment debt (add'l) 300
Floating debt 18,000
Sinking fund 11,000
Tot. ass'd val. '22 (1-3 act.) 650,403
Total tax rate (per \$1,000) 1922 \$7.12
Population 1910, 327; 1920 2,180

ATCHISON.
Atchison is in Atchison County.
This city on July 1 1913 defaulted in the payment of an issue of \$266,950 bonds, but subsequently made payment. V. 99, p. 1923.
4 1/2s '15 J-J \$82,500. \$7,500 yearly
4 1/2s --- 235,000. \$10,000 y'ly
5s '20 --- 88,400. \$11,000 y'ly
4s '08 J-J 187,000. July 1 1928
Park Bonds.
5s --- \$35,000. --- 1928
Sewer Bonds.
5s '20 \$291,200. Mar 1 '23-'30
GEN. B.D. DT. Sept 30 '22. \$919,190
Assessment debt (add'l) 161,128
Sinking fund 26,718
Ass'd val. '22 (85% act.) 16,058,000
Tax rate (per \$1,000) 1922. \$36.53
Pop'n 1910, 16,429; 1920, 12,630
INT. at fiscal agency in Topeka and N. Y. City.

ATCHISON SCHOOL DISTRICT.
4 1/2s '08 J-J \$125,000
Building Loans.
4 1/2s '08 J-J \$84,000. July 1 1923
(Payable any interest period.)
5s '20 --- 125,000
5s '21 --- 55,000
Refunding Bonds.
4 1/2s '17 J-J \$89,000. Jan 1 1924
(Subject to call after 1920 and payable any int. period after that date)
BOND. DEBT Sept 28 '22 \$408,000
Sinking fund 12,177
Tot. ass'd val. '22 (actual) 16,561,908
Total tax rate (per \$1,000) '22. \$10.00
Population in 1920. 12,630
INT. at State Auditor's office.

ATCHISON COUNTY.
County seat is Atchison.
\$16 \$50,000
4 1/2s '22 J-J \$3,000. Serially
Ref. Bonds.
4s '09 J-J \$231,000. July 1 1929
Road Bonds.
4 1/2s --- \$100,000
BOND. DEBT Sept 28 '22 \$1,159,500
Sinking fund 12,180
Assess. val. (real est.) 30,765,810
Assess. val. personal 11,697,690
Other assessable property 4,529,250
Tot. ass'd val. '22 (60% act.) 46,992,750
State & Co. tax (per \$1,000) '22. \$9.00
Pop'n in 1910, 13,829; 1920. 23,411
INT. at fiscal agency in N. Y.

ATCHISON CO. DR. DIS. NO. 1.
P. O. Muscotah.
Drainage Bonds.
6s J-J (\$25,200) July 1 '23-'28
BOND. DEBT Oct 5 1921. \$38,222
Assess. val. (real est.) 1920. \$800,000

AUGUSTA.
This city is in Butler County.
Sewer Bonds.
\$19,198
Paving Bonds.
\$23,002
Water-Works Extension Bonds.
\$10,000
\$3,000
Improvement Bonds.
\$10,063
\$16,000
\$34,197
TOTAL DEBT Sept 1 '19. \$187,520
Total assess. val. 1919. \$3,237,793
School tax rate (per \$1,000) 20810.90
Total tax rate (per \$1,000) '20. \$15.25
Population 1910, 1,235; 1920, 4,219

AUGUSTA SCHOOL DISTRICT.
This district (P. O. Augusta) is in Butler County.
School-Building Bonds.
5s '21 A-O \$200,000. Apr 15 1924
BOND. DEBT Oct 5 '22. \$230,000
School tax (per \$1,000) 1922. \$18.25
Population in 1922 (est.) 8,500

BALDWIN.
This city is in Douglas County. Incorporated Oct. 12 1863.
4 1/2s '08 s.a. \$35,000. Dec 1 1928
4 1/2s '12 s-an 18,000. Oct 1 1937
4 1/2s '17 J-J 20,000. July 1 1937
BOND. DEBT Dec 7 1922. \$73,000
Water debt (incl.) 53,000
Floating debt (add'l) 2,000
Sinking fund 7,228
Assess. val. 1922. 1,241,742
Total tax rate (per \$1,000) '22 \$235.987
Pop. 1910, 1,386; 1920, 1,137.
INT. is payable in Topeka at State Treasurer's office.

BARBER COUNTY.
County seat is Medicine Lodge.
Refunding Bonds.
4s '04 J-J \$79,000. July 1 1934
Railroad Bonds.
5s '07 A-O \$43,500. Apr 1 1927
BOND. DEBT Oct 1 '21. \$125,500
Sinking fund 25,000
Assess. val. real estate 14,902,000
Assess. val. personal 6,932,000
Other assess. property 3,743,000
Tot. ass'd val. '21 (75% act.) 24,577,000
Ass'd value (equal'd) 1922 22,805,960
Pop'n 1910, 9,916; 1920, 9,739
INT. at Nat. Park Bank, N. Y.

BAXTER SPRINGS.
This city is in Cherokee County.
Sewer System Bonds.
BOND. DEBT Oct 1, Nov 1 '23-'27
Water-Works Bonds.
5s '18 M-N \$85,000. May 1 1948
(Subject to call May 1 1928)
BOND. DEBT Nov 20 '20. \$329,326
Assessed valuation 1920. 2,806,960
Tax rate (per \$1,000) 1919. \$41.10
Population 1910, 1,598; 1920, 3,608
INT. on bonds of 1917 payable at State Treasurer's office.

BAXTER SPGS. SCH. DIS. NO. 6.
High School Building Bonds.
\$99,000
TOTAL DEBT Oct 1921. \$180,000
Assess. val. real estate 1,662,660
Assess. val. personal 785,403
Total assess. val. 1921 2,448,063
Total tax rate (per \$1,000) '21 \$26.00
Population in 1920. 3,976

BELLE PLAINE.
This city is in Sumner County.
Water and Light Bonds.
5s '13 J-J \$35,000.
(Due \$5,000 in 10 yrs., \$6,000 in 15 yrs., \$7,000 in 20 yrs., \$8,000 in 25 yrs. and \$9,000 in 30 yrs.)
TOT. B.D. DT. 1921 (est.) \$160,000
Total assess. val. 1921. 850,000
Total tax rate (per \$1,000) '21. \$41.10
Population 1910, 849; 1920, 839

BELLEVILLE.
This city is in Republic County. Incorp. Jan. 10 1878.
Population 1910, 2,224; 1920, 2,254
***Electric-Light Bonds.**
5s '06 M-S \$20,000. Sept 1 1926
Paving Bonds.
6s J-J \$30,000
BOND. DEBT Dec 1921. \$403,500
Sinking fund 7,800
Assess. value 1921 2,750,000
Total tax (per \$1,000) 1916. \$17.80
*Int. at Nat. Pk. Bk., N. Y. C.

BELOIT.
This city is in Mitchell County.
Water Bonds.
\$85,000
TOT. B.D. DT. Dec 1 '22. \$280,000
Water debt (incl.) 87,000
Sinking fund (water) 10,000

Ass'd val. 22 (abt. 60% act.)
Real estate 2,350,045
Personal 1,795,452
Corporations 196,836
Total 4,342,333
City tax rate (per \$1,000) '22. \$8.32
Popula'n 1910, 3,082; 1920, 3,315

BELOIT SCHOOL DIST.
School Bonds.
5s '19 J-J \$25,000. July 1 1939
(Optional after July 1 1929)
BOND. DEBT Nov 30 '20. \$171,000
Assess. val. (real est.) 2,701,418
Assess. val. (personal) 2,280,488
Other assess. prop. 336,218
Total assess. val. 1920. 5,248,124
Population 1920 (est.) 3,315

BLUE RAPIDS.
This city is in Marshall County.
BOND. DEBT Sept 28 '22. \$51,300
Water debt (incl.) 2,500
Sinking fund 2,600
Tot. ass'd val. 22 (4% act.) 1,377,000
Tax rate (per \$1,000) 1922. \$31.90
Pop'n 1910, 1,756; 1920. 1,534

BLUE RAPIDS SCH. DIST. NO. 3.
This district (P. O. Blue Rapids) is in Marshall County.
School Bonds.
4 1/2s '17 J-J \$35,000. July 1 1932
GEN. B.D. DT. Nov 28 '22. \$35,000
Floating debt (add'l) 33,000
Tot. ass'd val. '22 (4% act.) 1,856,639
Tax rate (per \$1,000) 1922. \$14.40
Population 1922 (est.) 1,650

BONNER SPRINGS.
This city is in Wyandotte County. Incorporated Nov. 7 1898.
Water Bonds.
5s \$25,000
BOND. DEBT Sept 27 '22. \$42,961
Water debt (incl.) 25,000
Sinking fund (water) 14,954
Total assessed val. 1922. 1,352,809
City tax rate (per \$1,000) '22. \$9.35
Pop'n 1910, 1,462; 1920. 1,626

BONNER SPRINGS SCH. DIST.
This district (P. O. Bonner Springs) is in Wyandotte County.
\$18 \$48,000
TOT. B.D. DT. Sept 28 '22 \$170,000
Total assess. val. 1922. 2,630,000
School tax (per \$1,000) 1922. \$16.50
Population in 1920. 2,030

BROWN CO. SCH. DIST. NO. 43.
4 1/2s '03 \$10,000. Nov 2 1933
4 1/2s '07 \$9,000. Apr 1 1935
BOND. DEBT June 30 '22 \$79,000
Floating debt 33,878
Sinking fund 8,535
Assess. val. 1920 (act. val.) 3,722,000
Tax rate (per \$1,000) 1923. \$17.00
Population in 1920. 4,932

BURLINGAME.
This city is in Osage County.
BOND. DEBT \$72,000
Pop'n 1910, 2,180; 1920. 2,236

BURLINGTON.
This city is in Coffey County.
BOND. DEBT Oct 1 1922. \$307,386
Tot. assess. val. 1922 (act.) 3,218,084
Pop'n 1910, 2,180; 1920. 2,236

CALDWELL.
This city is in Sumner County. Incorporated April 8 1871.
Water-List Bonds.
4 1/2s '06 J-J \$15,000. July 1 1926
Water-Wks. & El.-Lt. Bonds.
4 1/2s '09 A-O \$30,000. Oct 1 1929
Water-Works-Impt. Bonds.
4 1/2s \$4,095.69. 1934
4 1/2s '17 92,000. Feb 1 1937
Main Sewer Bonds.
5s J-J \$7,000. 1940
Funding Bonds.
5s '22 F-A \$5,000. serially
GEN. B.D. DT. Oct 1922. \$368,095
Assess. debt (add'l) 155,000
Sinking fund 2,500
Tot. assess. val. 1922 (act.) \$2,608,000
Total tax rate (per \$1,000) '22 \$21.20
Pop'n 1910, 2,284; 1920, 2,191
INT. at State fiscal agency, Topeka.

CALDWELL SCH. DIST.
Building Bonds.
4 1/2s '16 J-J \$42,000. 1930
BOND. DEBT June 25 '22 \$42,000
Total assess. val. 1922. 3,156,595
School tax (per \$1,000) 1922. \$14.00

CANEY.
This city is in Montgomery Co. Incorp. 1904. Pop'n 1910, 3,957; 1920, 3,427.
Funding Bonds.
5s '09 --- \$28,330. July 1 '23-'29
5s '15 --- 49,309. 1923-1935
Improvement Bonds.
6s '04 --- \$2,000. Aug 1 '23-'24
5s '08 --- 13,500. 1938
Water-Works Bonds.
5s '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 (4% act.) 1,438,859
Total tax (per \$1,000) 1915. \$19.90

CANTON.
This city is in McPherson County.
Water Bonds.
5s '20 J-J \$37,000
BOND. DEBT Oct 1922. \$85,000
Total assess. value 1921. 774,638
Total tax rate (per \$1,000) '21 \$34.00
Pop. (Census), 1910, 684; 1920, 750

CHANUTE.
This city is in Neosho County. Incorporated as a city of the third class Jan. 1 of the second class June 25 1889. Commission government adopted Nov. 7 1911.

City Paving Bonds.
\$2,851.54. 1923
2,651.54. 1924
2,251.54. 1925
1,692.86. 1926
3,000. 1927-1929
4,000. 1930-1931

Individual Paving Bonds.
\$6,859.71. 1923
6,459.71. 1924
4,959.71. 1925
3,753.34. 1926
6,000. 1927-1928
12,000. 1929-1931

Individual Sewer Bonds.
\$24,000. 1923-1925
6,000. 1926

General Sewer Bonds.
\$2,000. 1923-1926
Park Bonds (Red. beg. in 1922).
6s '12 F-A 25,000. Feb 1 1932
Sewage-Disposal Plant.
5s \$22,000. 1923-1933
3,000. 1934

Water Improvement Bonds.
\$64,000. 1923-1930
14,000. 1931-1932
6,000. 1933-1934
4,000. 1935

Electric Light Bonds.
\$75,000. 1924-1938
General Refunding Bonds.
\$1,000. 1923
5,500. 1924
28,000. 1925-1928

Filter Bonds.
\$12,743. 1933
TOT. B.D. DT. Jan 1 '22. \$378,928
Assess. val. '21 (60% act.) 10,200,000
Total tax rate (per \$1,000) '21 \$29.25
Pop'n 1910, 9,272; 1920, 10,286

CHANUTE SCH. DIS. NO. 2.
School-Bldg. Bonds (Tax-Free).
4 1/2s '04 J-J \$10,000. July 1 '23-'24
5s '13 J-D 10,000. 1933
BOND. DEBT Sept 1922. \$120,000
Warrant debt 44,700
Sinking fund 20,000
Assess. val. '22 (abt. act.) 12,534,767
School tax (per \$1,000) 1922. \$12.50
Population in 1922 (est.) 11,079
INT. on bonds marked (a) at State Treasurer's office; others at fiscal agency in New York City.

CHASE COUNTY.
Cottonwood Falls is the county seat
B.D. DT. (road) Dec 7 '22. \$34,000
Sinking fund 2,000
Ass'd val. '22 (74% act.) 25,378,195
Co. tax rate (per \$1,000) 1922. \$16.00
Pop'n in 1910, 7,527; 1920, 7,144
INT. at Nat. Park Bank, N. Y. City.

CHAUTAUQUA COUNTY.
County seat is Sedan.
Court-House Bonds.
4s '17 J-J \$25,000. Jan 1 1927
(Subject to call after Jan. 1 1922.)
BOND. DEBT Nov 28 '22. \$25,000
Sinking fund 2,206
Assessed valuation, real. 9,783,290
Assessed val'n (personal) 12,985,935
Total assess. val (80% actual) 1921. 22,769,225
Ass'd val. (equalized) '21. 20,736,021
State & Co. tax (per \$1,000) '21. \$7.30
Population 1910, 11,429; '20, 11,598

CHENEY.
This city is in Sedgewick County.
Water Works Bonds.
5s \$40,000
Sewer Bonds.
6s '20 \$27,000. July 1 '23-'30
BONDED DEBT (7)
Pop. (Census), 1910, 734; 1920, 636

CHERRYVALE.
This city is in Montgomery County. Commission government adopted May 1 1911.
Water-Works Bonds.
5 1/2s '11 J-J \$105,000. Jan 1 1931
5s F-A 50,000. 1923
Funding Bonds.
5 1/2s '12 M-S \$63,000. 1925
GEN. B.D. DT. Sept 29 '22 \$313,068
Water debt (included) 155,000
Assessment debt (add'l) 87,831
Assessed valuation 1922. 2,955,965
Total tax (per \$1,000) 1922. \$40.98
Pop'n 1910, 4,304; 1920, 4,698
INT. at State Treas. office and in N. Y. City.

CHERRYVALE SCH. DIST.
BOND. DEBT Nov 25 '22. \$31,000
Floating debt 15,000
Sinking fund 2,000
Assessed val. (act. val.) 224,175,000
School tax (per \$1,000) 1922. \$18.00
Population 1921. 4,900

CHETOPA.
This city is in Labette County. Incorporated in 1870.
Refunding Bonds.
5s '17 --- \$30,000. July 1 '24-'32
Water-Works (Subject to Call).
5s '17 --- 2,500. \$2,000 y'ly
Sewer Bonds
4 1/2s '16 --- 88,000. 1923-1926
BOND. DEBT Nov 24 '22. \$37,000
Assessed val. 1922 (about 3/4 actual) 872,115
Tax rate (per \$1,000) 1922. \$17.25
Pop'n 1910, 1,548; 1920. 1,519
INT. at Nat. Park Bank, N. Y.

CLARK COUNTY.
County seat is Ashland.
Refunding.
4s '02 J-J \$96,000. July 1 1932
BOND. DEBT Oct 1 1921. \$96,000
Sinking fund 9,497
Ass'd val. '22 (equalized) 12,603,895
State & Co. tax (per \$1,000) '21. \$5.40
Pop'n in 1910, 1,033; 1920, 4,980
INT. at Nat. Park Bank, N. Y., and State Treasurer's office.

CLARK CO. SCH. DIST. NO. 1.
 P. O. Ashland.
 School Bldg. Bonds.
 4 1/2's 16 J-J \$30,000... Jan 1 1931
 (Subject to call)
 BOND. DEBT Oct 1921... \$31,000
 Tot. assess. val. '21 (actual) 1,784,748
 School tax rate (per \$1,000) '21 \$10.00
 INT. is payable at State Treas.
 urer's office in Topeka.

CLAY CENTER.
 This city is in Clay County.
 Inc. June 19 1880.
 Sewer Bonds (Red. beg. 1920.)
 5s J-J \$12,000... 1939
 Refdg. Water (Red. beg. in 1923).
 5s '13 J-J \$33,000... 1933
 Light and Water Bonds.
 -s \$30,000
 BOND. DEBT Apr 30 '22... \$200,000
 Water debt (included)... 32,000
 Assessment debt (add'l)... 98,000
 Sinking fund (General)... 6,000
 (Water)... 2,000
 Assess. val. real estate... 2,774,835
 Assess. val. personal... 2,099,480
 Other assessable property... 240,940
 Tot. ass'd val. '22 (80% act.) 5,115,255
 Total tax (per \$1,000) '22... \$24.15
 Population 1910, 3,438; 1920, 3,715
 INT. at State Treas. office and at
 National Park Bank, New York.

CLAY CENTER SCH. D. NO. 2.
 Building Bonds.
 4 1/2's 15 J-J \$16,000... \$2,000 yearly
 BOND. DEBT July 1 1919... \$39,000
 Sinking fund... 3,000
 Assess. val. '19 (60% act.)... 4,100,000
 Total tax rate (per \$1,000) '19 \$17.50
 Population in 1919... 4,625

COFFEYVILLE.
 This city is in Montgomery County.
 Incorp. in 1873. Commission govern-
 ment adopted Sept. 14 1909.
 Electric Light Bonds.
 5s '11 J-J \$19,000... 1923-1934
 5 1/2's '04 F-A 15,000... Aug 1 1924
 Railway-Aid Bonds.
 5s \$30,000... 1925-1935
 Refunding Warrants.
 5s F-A \$134,530... 1927
 City-Hall Bonds.
 5 1/2's '04 F-A \$20,000... Aug 1 1924
 Refunding Water Bonds.
 5 1/2's '04 F-A \$49,000... Aug 1 1924
 GEN. BD. DT. Oct 1 1922 \$47,530
 Assess. debt. add'l... 231,500
 Water debt (incl.)... 179,090
 Sinking fund (General)... 61,691
 (Water)... 23,170
 Tot. assess. val. '22 (act. val.) 12,004,039
 City tax rate (per \$1,000) 22 \$10.68 +
 Pop'n 1910, 12,687; 1920... 13,452
 INT. at Nat. Park Bank, N. Y.,
 and at fiscal agency in Topeka.

COFFEYVILLE SCHOOL DIST.
 Building Bonds.
 5s '06 J-J \$35,000... July 1 1926
 (Subj. to call 3,000 in '23, '24 & '25.)
 5s '08 J-J \$5,000... Jan 1 1933
 (Subject to call any time)
 5s '09 J-J 32,000... 1934
 '16 55,000
 BOND. DEBT Nov 1917... \$109,500
 Sinking fund... 7,491
 Assess. val. '17 (abt. act.) 12,484,496
 School tax (per \$1,000) 1916... \$9.40
 INT. at State Treas. office and
 at Nat. Park Bank, New York City.

COLBY.
 This city is in Thomas County.
 Water Works & Elec. Light.
 4 1/2's '10 \$45,000... July 1 1935
 Electric Light Bonds.
 -s \$60,000
 Paving Bonds.
 5s '19 \$136,000... 1923-1939
 Sewer Bonds.
 5s '19 \$445,000... 1949
 (Optional after 1929.)
 BOND. DEBT Oct 20 '22 \$285,500
 Total assess. val. 1922... 1,368,000
 Total tax (per \$1,000) 1920... \$83.97
 Population 1910, 1,130; 1920, 1,114

COLBY CONSOL. S. D. NO. 4.
 This district is in Thomas County.
 School Building Bonds.
 \$130,000
 BOND. DEBT July 1 '22... \$130,000
 Assessed valuation 1922... 2,816,438
 Population 1922 (est.)... 2,000

COLUMBUS.
 This city is in Cherokee County.
 Main sewer bonds... 13,000
 Sewer improvement bonds... 14,000
 Water-works refunding bds... 20,000
 Water-works impt. bonds... 25,032
 BOND. DEBT Oct 1 '22... \$98,032
 Water debt (incl.)... 45,182
 Assess. debt (add'l)... 16,280
 Floating debt... 14,752
 Sinking fund... 2,303
 Total assess. valuation '22
 (act. val.)... 2,563,654
 Tax rate (per \$1,000) 1922... \$18.90
 Population 1910, 3,064; 1920, 3,155

COLUMBUS SCHOOL DIST.
 School Bonds.
 4 1/2's 18 M-N \$40,000... May 1 1938
 (Subject to call May 1 1923)
 5s '19 20,000... May 15 1930
 TOTAL DEBT Sept 23 '22 \$60,000
 Total assessed valuation '22 3,300,000
 Sch. tax rate (per \$1,000) '22 \$11.50
 Population in 1922... 3,500

COMANCHE COUNTY.
 County seat is Coldwater.
 Refunding Bonds.
 4 1/2's '04 J-J \$23,000... July 1 1934
 5s '12 J-J 22,000... Jan 1 1942
 CO. BD. DT. Sept 30 '21 \$145,000
 Sinking funds... 10,290
 Assessed val'n, real estate... 9,649,410

Assessed val'n, personal... 3,518,055
 Other assessable property... 1,072,975
 Total assessed val'n 1921... 14,240,440
 Ass'd val. (equalized) '22... 13,000,523
 State & Co. tax (per \$1,000) '21 \$8.50
 Population 1910, 3,282; 1920, 5,302
 INT. at Nat. Park Bank, N. Y.

CONCORDIA.
 This city is in Cloud County, Inc.
 as a 2d class city Mar. 23 1887.
 City Building Bonds.
 4 1/2's '13 \$25,000... 1933
 Paving Bonds.
 5s & 5 1/2's \$377,846
 Sewer (Outlet) Bonds.
 5s '15 \$20,087... '24; '25 & '26
 Storm Sewer Bonds.
 5s '19 \$36,000... 1949
 Water-Works Bonds.
 5s '07 F-A \$43,000... Feb 1 1927
 5s '08 J-J 10,000... July 1 1923
 4 1/2's '17 12,700... Jan 1 1937
 TOT. BD. DT. Dec 31 '21 \$524,634
 Sinking fund... 31,693
 Assess. val. 1922... 6,638,281
 Tot. tax rate (per \$1,000) '22 \$27.55 +
 Population 1910, 4,415; 1920, 4,705
 INT. at State Treas. office and
 at Nat. Park Bank, New York City.

CONCORDIA SCH. DIST.
 This district is in Cloud County.
 Building Bonds.
 4 1/2's '17 J-J \$75,000... July 1 1937
 (Subject to call July 1 1922)
 BOND. DEBT Oct 1 '22... \$91,500
 Sinking fund... 10,000
 Tot. ass'd val. '22 (1% act.) 7,091,676
 Sch. tax rate (per \$1,000) '22 \$26.03
 Population in 1922... 5,124

COUNCIL GROVE SCH. DIST
 High-School Building Bonds.
 4 1/2's '17 J-J \$41,000... Jan 1 1937
 (Subject to call after Jan. 1 1927.)
 TOTAL DEBT... (7)

CRAWFORD COUNTY.
 Girard is the county seat.
 Road Improvement Bonds.
 6s '21 J-J \$216,000... 1923-1931
 5s 500,000
 TOT. BD. DT. July 1921... \$240,000
 Tot. ass'd val. '21 (actual) 54,496,781
 Ass'd val. (equalized) '21 54,536,095
 State & Co. tax (per \$1,000) 21 \$18.70
 Populat'n 1910, 51,178; 1920, 61,800
 INT. at office of State Treasurer.

DICKINSON COUNTY.
 County seat is Abilene.
 Refunding Bonds.
 4 1/2's '18 J-J \$30,000... 1923-1948
 Road Bonds
 5s \$202,500
 5s \$7,000
 5 1/2's '21 J-J 247,000... Apr 1 '23-'41
 5s 217,000
 -s 61,000
 Bridge Bonds.
 4 1/2's \$40,000
 BD. DEBT Nov 26 '22... \$1,004,500
 Assessed val'n, real estate... 36,551,690
 Assessed val'n, personal... 19,219,664
 Total assessed val. 1922... 55,771,354
 St. & Co. tax (per \$1,000) 1921 \$7.10
 Pop'n, 1910, 21,816; 1920, 25,777
 INT. payable at State Treasury in
 Topeka.

DODGE CITY.
 This city is in Ford County.
 Sewer Bonds.
 5s '22 J-J \$35,474... serially
 BOND. DEBT Oct 1 1922... \$237,500
 Assessment debt... 536,887
 Sinking fund... 20,000
 Water debt (included)... 125,000
 Total assessed val'n 1922
 (real estate 67% actual)... 6,252,676
 Total tax rate (per \$1,000) '22 \$30.60
 Population 1910, 3,214; 1920, 5,061

DONIPHAN COUNTY.
 County seat is Troy.
 Drainage Bonds.
 5s '13 \$20,000... Jan 1 '23-'32
 BOND. DEBT May 1912 \$450,000
 Ass'd val. '22 (equalized) 30,403,400
 Pop'n, 1910, 14,422; 1920, 13,488

DOUGLAS COUNTY.
 County seat is Lawrence.
 Road Bonds
 -s \$300,000
 5s '22 J-J 200,000... Jan 1 1932
 Refunding Bonds.
 4 1/2's '04 J-J \$27,000... Jan 1 1924
 Bridge Bonds.
 4 1/2's '04 J-J \$36,500... Jan 1 1924
 BOND. DEBT Oct 5 '22... \$715,500
 Drain, debt, spec., (add'l)... 14,500
 Floating debt (add'l)... 35,000
 Assess. val. real est... 31,268,190
 Assess. val. personal... 9,159,255
 Other assess. prop... 4,671,715
 Tot. ass'd val. '22 (act.)... 45,099,160
 State & Co. tax (per \$1,000)
 1922... \$6.97 +
 Pop'n 1910, 24,724; 1920... 23,998
 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 1936
 (Subject to call 1910.)
 Ref. C. K. & W. RR. Bonds.
 5s '11 F-A \$45,000... Aug 1 1931
 (Subject to call after Aug. 1 1931)
 BOND. DEBT Oct 2 '22... \$38,000
 Sinking fund... 4,000
 Assessed val., real... 12,573,732
 Assessed val., personal... 4,086,308
 Other assessable property... 2,079,336
 Total assess. value (65%
 actual) 1922... 18,739,376
 State & Co. tax (per \$1,000) '22... \$6.33
 Popula'n 1910, 7,033; 1920, 7,087
 *INT. at State Treas. office; others
 at National Park Bank, N. Y.

ELDORADO.
 This city is in Butler County.
 Filtration Plant Bonds.
 4 1/2's '17 J-J \$10,000... Nov 1 '23-'27
 Water-Works Bonds.
 4 1/2's '17 J-J \$60,000...
 Sewer Bonds.
 5s '19 \$14,000... Jan 1 '23-'29
 Paving Bonds
 -s \$185,000
 Funding Bonds.
 -s \$54,490.90
 GEN. BD. DT. Nov 1 '21... \$455,500
 Assessment debt (add'l)... 483,951
 Assessed valuation 1921... 9,692,482
 City tax rate (per \$1,000) '21... \$15.50
 Pop'n 1910, 3,129; 1920... 10,994

ELDORADO SCH. DIST. No. 3
 5s '11 \$30,000... Jan 1 1931
 -s \$60,000
 BOND. DEBT Nov 21 '22 \$250,500
 Total assess. val. 1922... 12,551,440
 Total tax (per \$1,000) '22... \$17.00
 Population 1922 (est.)... 12,000

ELKHART.
 This place is in Morton County.
 Water & Light-System Bonds.
 -s \$60,000
 BOND. DEBT Nov 18 '21 \$128,000
 Total assess. val. 1920... 929,674
 Population in 1920, 1,160; '21 2,000

ELLSWORTH.
 This city is in Ellsworth County
 Incorporated Mar. 2 1869.
 Funding Bonds.
 5 1/2's \$27,000
 Water-Works Bonds.
 5 1/2's s-a \$40,000... 1928

4 1/2's '17 J-J \$10,500... Jan 1 '23-'27
 4s s-a \$23,000
 BOND. DEBT Nov 17 1921 \$78,000
 Assess. debt (add'l)... 207,000
 Sinking fund... 3,000
 Assess. val. '21 (60% act.) 3,240,000
 Tax rate (per \$1,000) '21... \$11.50
 Population 1910, 2,041; 1920... 2,063

ELLSWORTH.
 This city is in Ellis County.
 Water and Electric-Light Bonds
 5s s-a \$36,000...
 Water Extension Bonds.
 5s s-a \$16,800... Nov 29 1936
 5 1/2's 31,800
 Electric-Light Bonds.
 4 1/2's F-A \$10,000... Aug 1 1937
 5s F-A 30,000... Aug 1 1938
 (Subject to call after Aug. 1 1928)

Sewer Improvement Bonds.
 5s F-A \$2,500
 5s F-A 7,000... part yearly
 5 1/2's 20,000
 BOND. DEBT Oct 5 1920... \$112,100
 Assessment debt (add'l)... 7,000
 Floating debt (add'l)... 5,403
 Sinking fund... 1,667
 Assessed valuation 1920... 2,119,740
 City tax rate (per \$1,000) '19 \$10.50
 Population 1910, 1,404; 1920... 1,876
 INT. is payable in Topeka.

EMPORIA.
 County seat is Lyon County. In-
 corporated April 1 1870. Commis-
 sion government adopted Feb. 18
 1910. Pop'n 1910, 9,058; '20, 11,273
 Refund. (Red. beg. 10 yrs. from issue
 4 1/2's '99 F-A \$22,000... Dec 1 1929
 4 1/2's '99 F-A 162,000... May 1 1929
 Electric-Light Bonds.
 4 1/2's '06 \$10,000... July 1 1928
 Sewer Bonds.
 4 1/2's 10 J-J \$11,000... July 1 1930
 5s '21 1,680 \$420 r'yly
 Jan 1

6s '21 1,000... \$250 r'yly
 6s '21 7,500... Jan 1 1941
 5s '21 25,000... Jan 1 1951
 5s '22 F-A 100,000... Aug 1 '23-'42
 Water Works Bonds.
 4 1/2's '16 s-a 75,000... Mar 1 1936
 4 1/2's '16 s-a 42,200... June 1 1936
 5 1/2's F-A 40,000... Aug 1 1946
 BOND. DEBT Dec 10 '22 \$420,960
 Assessment debt (add'l)... 193,288
 Sinking fund... 107,881
 Assess. val. 1922 (actual) 14,650,828
 Tot. tax rate (per \$1,000) '22 \$29.02
 INT. on electric-light bonds pay-
 able in N. Y.; other bonds in Topeka.

EMPORIA SCHOOL DISTRICT.
 Building (Int. in Topeka.)
 4 1/2's 09 J-J \$25,000... July 1 1929
 (Subject to call after July 1 1919.)
 4 1/2's '12 J-J \$135,000... 1932
 (Subject to call 1922.)
 4s J-J \$6,000... 1926
 BOND. DEBT Sept 29 '22 \$148,000
 Ass'd val. 1922... 15,820,316
 School tax rate (per \$1,000) '22 \$12.00
 Population in 1920... 12,000

ENTERPRISE.
 This city is in Dickinson County.
 Sewer Bonds.
 5s '19 \$33,500... Oct 15 1929
 Water and Light Bonds
 5s \$3,000... July 1 1924
 BOND. DEBT Oct 31 '22... \$30,500
 Assessment debt (incl.)... 25,500
 Water debt (incl.)... 5,000
 Tot. assess. val. 1922... 742,810
 Population in 1920, 706; 1920, 975

EUDORA RUR. HIGH SCH. DIS.
 This district (P. O. Eudora) is in
 Douglas County.
 School Bonds.
 4 1/2's 18 J-J \$25,000... 1933
 TOTAL DEBT Nov 18 '21 \$40,000
 Floating debt (incl.)... 2,000
 Tot. ass'd val. '21 (3% act.) 3,500,000
 Population 1921 (est.)... 1,800

EUREKA.
 This city is in Greenwood County.
 Main Sewer Bonds.
 5s \$10,000... July 1 '35 & '36
 Funding Bonds.
 5s \$10,000... May 15 1931

Paving Bonds.
 5s & 5 1/2's \$58,791... part yearly
 District Sewer Bonds.
 6s \$503,34... part yearly
 Improvement Bonds.
 4 1/2's \$2,596.40
 TOT. BD. DT. Nov 1 '17... \$100,649
 Sinking fund... 2,632
 Assessed valuation 1917... 2,346,000
 Total tax (per \$1,000) 1916... \$21.45
 Pop. '10, 2,383; 1920, 2,606

FINNEY COUNTY.
 Garden City is the county seat.
 Refunding Bonds.
 4 1/2's '11 J-J \$2,000... \$2,000 yearly
 Road Bonds.
 5s '20 A-O \$40,000...
 -s 90,000
 Railroad Bonds.
 5s '09 J-J \$43,000... Nov 1 1929
 BOND. DEBT Nov 22 '20 \$338,000
 Ass'd val. (equalized) '22 18,064,389
 Tax rate (per \$1,000) 1920... \$23.20
 Population 1910, 6,908; 1920, 7,674
 INT. at State Treas. office; County
 Treas. of Rice and in N. Y. City.

FLORENCE.
 This city is in Marion County.
 Water Bonds.
 5s \$2,000... 1923-1939
 BOND. DEBT Sept 28 '22 \$455,000
 Water debt (incl.)... 125,000
 Total assess. value 1921... 1,774,436
 Population 1910, 1,168; 1920, 1,517

FORD COUNTY.
 County seat is Dodge City. Bonds
 tax free.
 Railroad-Aid Bds. (Red. in 1917).
 4 1/2's '99 J-J \$54,000... Oct 2 1937
 Court-House (Red. aft. July 1 '21)
 5s '11 J-J \$65,000... July 1 1931
 Court-House and Jail Bonds.
 4s '12 J-J \$30,000... 1932
 (Subject to call 1922.)
 BOND. DEBT Oct 1 '22... \$119,000
 Sinking funds... 12,000
 Assess. value, real... 20,270,689
 Assess. value, personal... 5,846,022
 Other assess. property... 5,027,359
 Total assessed val. 1922
 (about 60% act.)... 31,144,070
 State & Co. tax (per \$1,000) '22 \$5.80
 Populat'n 1910, 11,393; 1920, 14,273
 *INT. at State Treas. office; others
 at National Park Bank, N. Y.

FORT SCOTT.
 County seat of Bourbon County.
 Inc. Feb. 27 1860. Commission govern-
 ment adopted Feb. 3 1914.
 Internal Improvement Bonds.
 -s \$49,106
 Water-Works Bonds.
 4 1/2's \$249,500
 Condensary Sewer Bonds
 -s \$2,250
 Sewage Disposal Plant Bonds.
 -s \$22,000
 Eastern & Southern RR. Bds.
 -s \$27,000
 Deficiency Bonds.
 -s \$35,000
 Refunding Bonds.
 4 1/2's '09 J-J \$65,000... July 1 '24 & '29
 TOT. BD. DT. Oct 1 21... \$439,856
 Water debt (included)... 249,500
 Internal impt. bds. (incl.)... 49,106
 Assess. val. '21 (abt. act.) 9,138,253
 Total tax (per \$1,000) 1922... \$39.67
 Pop'n 1910, 10,463; 1920... 10,693

FORT SCOTT SCHOOL DIST.
 Building Bonds (Tax-exempt).
 4 1/2's '12 J-J \$76,000... July 1 1942
 (Subject to call \$22,000 July 1 1932
 and \$25,000 July 1 1937.)
 Refunding Bonds (Tax-exempt).
 4 1/2's '04 J-J \$18,000... July 1 1924
 4 1/2's '09 J-J \$18,000... July 1 1929
 4 1/2's '15 J-J \$16,000... July 1 1925
 (Redem. \$2,000 yrly. beg. July 1 '16)
 4 1/2's '17 J-J \$60,000... July 1 '37 & '47
 6s '21 M-S \$131,000... July 1 1924
 BOND. DEBT Dec 21 '22... \$363,500
 Sinking fund... 30,000
 Total assessed value 1922 9,317,284
 Sch. tax (per \$1,000) '21... \$18.45
 Population in 1915 (est.)... 12,000
 *Int. at State Treas. office; others
 at National Park Bank, N. Y.

FRANKLIN COUNTY.
 Ottawa is the county seat.
 Road Bonds.
 6s '21 \$49,500... Feb 15 & Aug 15
 1923-1931
 TOT. BD. DT. Oct 1922... \$72,562
 Assessment debt (incl.)... 56,062
 Sinking fund... 5,625
 Assessed value, real estate 27,985,750
 Assessed value, personal... 9,716,980
 Other assessable property... 7,408,961
 Total ass'd val. '21 (act.) 45,111,691
 Ass'd val. '22 (equalized) 42,280,419
 County tax rate (per \$1,000) '21 \$11.60
 Population 1910, 30,884; 1920, 21,946

FREDONIA.
 This city is in Wilson County.
 Sewer Bonds.
 5s s-a \$13,300... 1938
 5s s-a 6,906.43 part yearly
 Water Bonds.
 4 1/2's s-a \$70,600... \$2,000 yearly
 Paving Bonds.
 5s s-a \$98,709... part yearly
 5s '20 36,257... Aug 1 1929
 Park Bonds.
 5s s-a \$3,700... 1930
 BOND. DEBT Oct 1 '22... \$108,375
 Water debt (incl.)... 70,600
 Sinking fund... 1,358
 Assess. val., real estate... 1,576,805
 Assess. val., personal... 1,042,545
 Other assess. property... 138,780
 Tot. ass'd val. '22 (70% act.) 2,758,130
 Total tax rate (per \$1,000) '22 \$38.50
 Population 1910, 3,040; 1920, 3,954
 INT. at State Treasurer's office.

FREDONIA SCH. DIST. BOND. DEBT Oct 11 1922 \$111,700 Tot. ass'd val. '22 (100% act.) 3,273,745 School tax rate (per \$1,000) '22 \$18.00 Population 1922 (est.) 4,000

GALENA. This city is in Cherokee County. Water Works Impt. Bonds. 5y 18 J-D \$84,000. 1923-1943 BOND. DEBT Nov 13 '19. \$229,000 Assessment debt 7,647 Sinking fund 2,069 Assess. valuation 1919 2,254,782 Population 1910, 6,096; 1920, 4,712

GARDEN CITY. This city is in Finney County. Inc. in 1887. Refunding Bonds. 4 1/2% '03 J-J \$66,000. Jan 1 1933 Water-Works Bonds. 6s '08 J-J \$20,000. Jan 1 1935 4 1/2% '17 J-J \$57,300. July 1 1937 (Subject to call after July 1 1932) 5s '20 \$6,700. 1940 Railroad-Aid Bonds. 5s '10 J-J \$20,000. Jan 1 1930 Funding Bonds. 6s A-O \$49,000. 1921 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 Sewer Bonds. 4 1/2% '17 J-J \$25,000. Nov 15 1926 4 1/2% '17 22,000. 4 1/2% '17 11,855. 5s '18 1,640. 5s '20 F-A 8,373. 1950 GEN. BD. DT. Oct 1922. \$348,598 Assess. debt (add'l) 393,229 Sinking fund 7,470 Assess. val. '22 (100% act.) 3,664,831 Pop'n 1910, 3,200; 1920, 3,848 INT. at State Treasurer's office.

GARDEN CITY SCH. DIST. Building Bonds. 4 1/2% '17 J-J \$60,000. July 1937 (Subject to call after July 1927) BOND. DEBT Sept 28 '22. \$134,000 Assessed valuation 1922 4,800,000 School tax rate (per \$1,000) \$16.00 Population in 1922 (est.) 5,000

GARNETT. This city is in Anderson County. BOND. DEBT Sept 27 '22 \$172,000 Assess. paving debt (incl.) 35,000 Water debt (incl.) 80,250 Sinking fund 28,536 Assessed value, real 1,199,236 Assessed value, personal 732,150 Other assess. property 191,285 Total assess. value 1922 2,122,665 Population 1910, 2,334; 1920, 2,329

GEARY COUNTY. Junction City is the county seat. County Paving Bonds. 4 1/2% \$75,000 Road Bonds. 5s '20 F-A \$52,000 BOND. DEBT Nov 18 '21 \$121,750 Assess. debt (add'l) 31,683 Sinking fund 9,340 Ass'd val., real estate 15,768,989 Assessed val'n, personal 5,392,719 Ass'd val., other prop. 3,360,633 Tot. ass'd val. '21 (75% act.) 24,522,341 Ass'd val. '22 (equalized) 22,319,374 Total tax (per \$1,000) 1921 \$23.09 Pop'n 1910, 10,063; 1920, 13,452 INT. is payable in New York.

GIRARD. This city is in Crawford County. Inc. Nov. 10 1869. Population 1910, 2,446 1920, 3,161. Refunding City-Hall Bonds. 5s F-A \$12,000. 1929 Sewer Bonds. 5s A-O \$19,053c. 1932 Electric-Light Bonds. 6s A-O \$20,000c. 1923 Gas Bonds. 5s A-O \$5,000c. 1923 GEN. BD. DT. Oct 1 1921. \$88,053 Assessment debt (add'l) 115,000 Sinking fund 10,000 Total assessed val. 1921 (75% actual) 2,326,108 Total tax (per \$1,000) 1921 \$44.80 INTEREST at State Treasury.

GIRARD SCH. DIST. Building Bonds. 5s '14 June \$55,000. 1924-1934 TOTAL DEBT (7) GOODLAND. This city is in Sherman County. Sewer Bonds. \$31,000 Sewage-Disposal Bonds. \$80,000 Water Bonds. \$22,000 BONDED DEBT (7) Population 1910, 1,993 1920, 2,664

GOODLAND SCH. DIST. This district is in Sherman County. Building Bonds. 5s '16 \$25,000. 1936 5s '08 20,000. 1928 TOTAL DEBT Oct 1 1921. \$39,000 Total assessed val. 1920 2,400,000 Sch. tax rate (per \$1,000) '21 \$12.00 Population in 1920 3,000

GRAHAM COUNTY. Hill City is the county seat. Funding Bonds. 4 1/2% '09 J-J \$51,000c. June 15 1939 (Subject to call June 15 1929) BOND. DEBT Nov 24 '22 \$51,000 Sinking fund 451 Assessed value, real estate 11,115,740 Assessed value, personal 3,466,025 Other assessable property 879,041 Tot. ass'd val. '22 (1/2 act.) 15,460,806 State Co. tax (per \$1,000) '22 \$8.12 Pop'n 1910, 8,700; 1920, 7,624 INT. on 6% bonds payable in New York; on the 4 1/2% at State Treasurer's office in Topeka.

GRAHAM COUNTY. Hill City is the county seat. Funding Bonds. 4 1/2% '09 J-J \$51,000c. June 15 1939 (Subject to call June 15 1929) BOND. DEBT Nov 24 '22 \$51,000 Sinking fund 451 Assessed value, real estate 11,115,740 Assessed value, personal 3,466,025 Other assessable property 879,041 Tot. ass'd val. '22 (1/2 act.) 15,460,806 State Co. tax (per \$1,000) '22 \$8.12 Pop'n 1910, 8,700; 1920, 7,624 INT. on 6% bonds payable in New York; on the 4 1/2% at State Treasurer's office in Topeka.

GRANT COUNTY. New Ulm is the county seat. The interest rate on first issue of funding bonds was reduced by compromise from 6% to 4%. Funding Bonds. 6s '14 J-J \$43,300c. Jan 1 '24-'39 Refunding Bonds. 2s '04 J-J \$12,955c. Jan 1 '23-'27 TOTAL DEBT Nov 27 '22 \$71,300 Sinking fund 1,493 Assessed val., real estate 3,328,715 Assessed val., personal 386,825 Other assessable property 29,452 Tot. ass'd val. '22 (65% act.) 3,744,992 State Co. tax (per \$1,000) '22 \$16.50 Population 1910, 1,087; 1920, 1,087 INT. at State Treasurer's office.

GRAY COUNTY. Climax is the county seat. Funding Bonds. 5 1/2% '05 \$55,000. Jan 1 1935 BOND. DEBT Nov 19 '21 \$55,000 Ass'd val. (equalized) '22 11,270,879 State Co. tax (per \$1,000) '21 \$21.30 Population 1910, 3,674 1920, 4,711 INT. at National Park Bank, N. Y. GREAT BEND. This city, which includes the township of the same name, is in Barton County. BOND. DEBT Oct 1921. \$258,000 Assessment debt (add'l) 17,000 Assessed val., real estate 3,341,275 Assessed val., personal 2,627,830 Other assess. property 211,455 Total ass'd val. 1921 6,176,560 Tax rate (per \$1,000) 1921 \$10.00 Population 1910, 4,862 1920, 4,460

GREENSBURG. This city is in Kiowa County. Water-Works Bonds. 4 1/2% '16 \$30,000. 1946 BOND. DEBT April 1916. \$78,250 Water debt (included) \$30,000 Sinking fund 2,750 Assessed val. (real estate & personal property) 1,300,000 Population 1910, 1,199; 1920, 1,215 GREENBURG SCH. DIST. This district is in Kiowa County. High School Bldg. Bonds. 5 1/2% '22 M-S \$85,000 (Due in 5, 10 and 15 years.) BONDED DEBT (7)

HAMILTON COUNTY. Syracuse is the county seat. Refunding Bonds. 6s '06 \$10,200c. Mar 1 1926 6s '06 J-J 3,300c. Jan 1 1926 6s '07 J-J 1,400c. Jan 1 1927 3s '03 J-J 10,000c. July 1 1933 Bridge Bonds. 4s '09 M-S \$23,000c. Sept 1 1934 BOND. DEBT Nov 28 '22 \$42,000 Floating debt 54,000 Sinking fund 8,000 Total assess. val. '22 (act.) 6,194,751 State Co. tax (per \$1,000) '22 \$9.50 Population 1910, 3,360; 1920, 2,585 INT. at State Treasurer's office and at National Park Bank, N. Y.

HARPER CITY. This city is in Harper County. 4 1/2% '17 \$22,000. 1937 Bond issue of 1890 \$4,000 City Hall Bonds. 4 1/2% '17 F-A \$15,000. Feb 1 1936 Sewage-Disposal Works Bonds. 5s '12 \$7,000. Oct 1 1932 (Due one-tenth yearly.) Lateral Sewer Bonds. 6s '13 \$1,200. June 1 1923 Refunding Bonds. 4 1/2% '17 \$17,500. Feb 1 1937 Water and Light Bonds. 6s '08 \$10,000. Aug 1 1923 Sewer Bonds. 5s '12 \$9,000. Oct 1 1942 Curb and Gutter Bonds. \$1,615.33. Aug 1 '23-'28 Paving Bonds. 5s \$49,000. Dec 1 1939 5s \$121,500. Dec 1 '22-'39 5 1/2% 18,000 (Redeemed by Feb. 1 1940.) 5 1/2% \$37,000. Feb 1 1940 Water-Works Bonds. 5 1/2% \$29,000. Mar 1 1935 Refunding Railroad Bonds. \$13,000. Mar 1 '23-'35 Special Illumination Bonds. 5s \$4,800. Feb 1 1930 TOT. BD. DT. Oct 1 '22. \$337,615 Assess. val. 1921 1,017,743 Tot. tax rate (per \$1,000) '21 \$16.10 Population 1910, 1,638; 1920, 1,770 INT. on bonds marked (a) at Nat. Park Bank, N. Y.; (b) at State Treasurer's office.

HARPER SCHOOL DIST. NO. 5. This district is in Harper County. 4 1/2% '10 J-J \$30,000c. \$2,000 y/y BOND. DEBT July 1 1922 \$30,000 Floating debt 19,000 Sinking fund 5,800 Assess. val. '22 (80% act.) 2,517,571 Tax rate (per \$1,000) 1921 \$11.40 Population in 1922 (est.) 2,000

HASKELL COUNTY. County seat is Sublette. Funding Bonds. 5 1/2% '14 \$25,000. May 4 1934 Refunding Bonds. 4s '01 J-J \$21,354c. July 1 1931 (Subject to call July 1 1911) Funding County Warrants. 5s '13 J-J \$3,000. Jan 13 1933 5s '13 A-O 1,500. Apr 7 1933 6s '13 J-J 4,821. July 7 1933 Court House Bonds. \$33,000. \$2,000 y/y GEN. BD. DT. Sept 29 '22 \$173,775 Floating debt (add'l) 7,216

Assessed val., real estate 3,785,697 Assessed val., personal 1,103,243 Tot. assess. val. '22 (1/2 act.) 4,888,940 Total tax (per \$1,000) 1921 \$19.90 Population, 1910, 993; 1920, 1,455 INT. at Nat. Park Bank, N. Y.

HAVEN SCHOOL DISTRICT. This district is in Reno County. School-Building Bonds. 5s '19 J-J \$45,000. 1923-1934 BOND. DEBT Nov 10 1921 \$93,000 Assess. val., real estate 4,186,129 Assessed val., personal 1,154,070 Other assess. property 299,608 Tot. ass'd val. '21 (80% act.) 5,579,807 Total tax rate (per \$1,000) '21 \$5.25 Population 1920 (est.) 1,341

HAYS. This city is in Ellis County. 5 1/2% '14 \$2,600. 1939 5 1/2% '15 12,900. 1945 Street Bonds. 5s '17 \$67,500. 1923-1927 Light Plant Purchase Bonds. \$17 \$29,033 Refunding Bonds. 6s '13 \$23,000. 1933 Sewer Bonds. 5s '10 \$30,000. May 1 1930 Water-Works Bonds. 6s '04 \$25,000. July 1 1924 5s '08 18,000. Jan 2 1929 BOND. DEBT Oct 5 1922 \$23,398 Water debt (included) 124,000 Assessment debt (add'l) 67,708 Sinking fund 24,027 Assessed value, real 2,181,085 Assessed value, personal 1,505,000 Tot. ass'd val. '22 (60% act.) 3,686,085 Total tax rate (per \$1,000) '22 \$22.90 Population 1910, 1,961 1920, 3,165 INT. at Nat. Park Bank, N. Y.

HERINGTON. This city is in Dickinson County. Inc. Apr. 11 1887. Funding Bonds. 6s g J-J \$1,600c. Jan 1 '23-'24 5s g J-D 7,000c. June 1 1925 5 1/2% g A-O 33,500c. Apr 1 1931 Water and Light Bonds. 5s g J-J \$43,000c. Jan 1 1928 5 1/2% g A-O 30,000c. Oct 1 1933 5s '14 A-O 49,000c. Apr 1 1944 (Subject to call Apr 1 1934) Improvement Bonds. 4 1/2% '17 \$21,000. July 1 '23-'36 (1,873.31. July 1 1937 Sewer Bonds. 6s g J-J \$5,000c. July 1 1930 6s g J-J 4,500c. Jan 1 1933 5 1/2% '18 703.80c. 1923-1928 GEN. BD. DT. Oct 1 '19. \$200,972 Assessment debt (add'l) 87,900 Water & light debt (incl.) 138,500 Sinking funds 10,200 Assess. val., real estate 1,414,995 Assess. val., personal 607,000 Assess. val., railroads 390,200 Tot. ass'd val. '19 (2-3 act.) 2,881,993 Total tax (per \$1,000) 1919 \$32.00 Population 1910, 3,273 1920, 4,065 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; 1920, 3,222. Water Works Bonds. 4 1/2% J-J \$40,000c. Jan 1 '27 & '32 Water-Works Refunding Bonds. 4s '17 F-A \$20,000c. Feb 1 1937 Refunding Bonds. 5s '14 J-J \$13,440c. June 1 1924 Auditorium Impt. Bonds. 4 1/2% J-J \$75,000c. July 1 '25-'39 (75,000) TOT. BD. DT. Sept 30 '21 \$278,516 Water bonds (included) 50,000 Paving bonds (included) 24,624 Sewer bonds (included) 10,448 Sinking fund 17,674 Assessed val. 1921 4,209,179 Total tax (per \$1,000) 1921 \$30.985 INT. on auditorium improvement bonds payable at office of State Treas

HIAWATHA SCH. DIST. BOND. DEBT Dec 2 1922. 7,000 Total assessed value 1922 5,160 School tax rate (per \$1,000) '22 \$13.00 Population in 1920 3,322

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) 7s '14 \$15,000c. 1944 Refunding bonds \$18,000 BOND. DEBT Nov 1 '22. 71,100 Sinking fund 2,700 Assessed val'n, real estate 467,155 Assessed value, personal 590,400 Assessed value, corporat'ns 10,547 Tot. ass'd val. '22 (4-5 act.) 1,068,102 Total tax (per \$1,000) 1922 \$28.92 Population in 1910, 983 1920, 732

HILL CITY RURAL HIGH SCHOOL DISTRICT NO. 3. This district is in Graham County. High School Bldg. Bonds. 5s J-J \$135,000c. 1937 BONDED DEBT Oct 1922 \$135,000 Assessed valuation (60 to 70% actual) 1921 3,635,000 School tax rate (per \$1,000) '21 \$5.50

HODGEMAN COUNTY. County seat is Jetmore. Refunding. 4 1/2% '01 J-D \$37,000c. June 1 1931 (Subject to call at any interest date) BOND. DEBT Sept 28 '22 \$37,000 Sinking fund 13,000 Tot. ass'd val. '22 (1/2 act.) 11,578,699 Total tax rate (per \$1,000) '21 \$14.54 Population 1910, 2,930; 1920, 3,734 INT. at State Treasurer's office in Topeka and at Nat. Park Bk, N. Y.

HOLINGTON BOARD OF EDUC. This district (P. O. Holington) is in Barton Co. Bonds are tax free. School Building Bonds. 5s J-J \$5,500c. Last bond '25 1 1/2% '17 J-D 45,000c. J-J 1 '23-'37 BOND. DEBT Sept 30 '22. \$50,500 Sinking fund 12,000 Assess. val. 1922 (act. val.) 3,000,000 School tax rate (per \$1,000) '22 \$17.50 Population in 19 2 3,000 INT. payable at State Treasurer's office in Topeka.

HOLTON. This city is in Jackson Co. Incorporated as a city of 3d class July 30 1870 and as city of 2d class Feb. 3 1888. Commission govt adopted Apr. 12 1912. Electric-Light Bonds. 4 1/2% '07 \$19,000. Jan 1 1937 5s '13 23,000. July 1 1943 Water-Works Extension. 5s '15 \$10,000c. Jan 1 1925 5s '15 43,000c. Jan 1 1945 Refunding Bonds. 4 1/2% '17 J-J \$37,000c. Jan 1 '23-'37 Sewer Bonds. 5s '12 J-J \$19,410c. GEN. BD. DT. Sept 1 '22. \$194,910 Water debt (included) 103,000 Assessment debt (add'l) 152,650 Sinking fund, general 10,000 Sinking fund, water 10,000 Assessed val., real estate 2,022,320 Assessed val., personal 1,122,600 Other assessable property 103,690 Total assessed value 1922 3,255,610 Tax rate (per \$1,000) 1922 \$25.74 Population 1910, 2,842; 1920, 2,703

HOLYROOD SCHOOL DISTRICT This district (P. O. Holyrood) is in Ellsworth County. 5s \$72,500 BONDED DEBT (7)

HORTON. This city is in Brown County. Incorp. in 1887. Commission government approved Mar. 5 1915; V. 100, p. 1185. Funding Bonds. \$ \$97,733 Sewer Impt. Bonds. \$ \$7,885 Water and Light Bonds. 6s '11 F-A \$41,000c. Apr 15 1941 5s '12 F-A \$38,000c. Aug 1 1932 City Hall Bonds. 5s '14 F-A \$15,000c. Apr 1 1934 TOT. BD. DT. Sept 30 '22. \$309,996 Water & light debt (incl.) 139,000 Assessment debt (incl.) 50,378 TOTAL DEBT Sept 30 '21. 424,765 Sinking fund 4,612 Total assess. val. '19 (act.) 2,527,916 Total tax rate (per \$1,000) '19 \$14.40 Population 1910, 3,600; 1920, 4,009 INT. at State Treasurer's office.

HORTON SCH. DIST. Refunding Bonds. 4 1/2% M-S \$10,000c. 1933 Building Bonds. 5s M-S \$12,000c. 1927 5s J-J 70,000c. 1935 BOND. DEBT Oct 2 1922. \$78,000 Floating debt 20,000 Sinking fund 6,000 Tot. ass'd val. '22 (abt. act.) 3,354,359 School tax rate (per \$1,000) '22 \$17.00 Population in 1922 (est.) 4,800

HUGOTON. This city is in Stevens County. BOND. DEBT Nov 30 '22. \$100,000 Sinking fund 1,250 Assessed val., real estate 315,520 Assessed value, personal 320,282 Total assessed value 1922 (about 4-5 actual) 635,802 Total tax rate (per \$1,000) '22 \$39.46 Population 1910, 105; 1920, 644

HUMBOLDT. This city is in Allen County. Incorp. Oct. 19 1903 as city of 2d class. Sewer Bonds. \$ 23,000 General Sewer (Subject to call.) \$ \$11,500c. 1932 Refunding Bonds. \$ \$2,500 Paving Bonds. 6s 5 1/2% J-J \$145,000. Serially Water-Works Bonds. 5 1/2% '05 \$42,000c. Feb 1 1925 5s '16 F-A 12,000c. Feb 1 1931 (Subject to call after Feb 1 1921) Internal Impt. Bonds. 6s '20 J-J \$36,000. July 1 '23-'30 4,000. July 1 '23-'24 2,500. July 1 1925 5 1/2% '20 J-J 8,000. July 1 '26-'29 2,500. July 1 1930 BOND. DEBT Sept 29 '22. \$210,800 Warrant debt (add'l) 13,500 Floating debt (add'l) 1,440 Water debt (included) 51,000 Ass'd val. '22 (85% act.) 1,562,115 Tax rate (per \$1,000) 1922 \$47.50 Population 1910, 2,548; 1920, 2,525 INT. at Citizens' State Bk, Humboldt

HUTCHINSON. County seat of Reno County. Inc. in 1872. The sewer and street bonds are provided for by a special levy. Refunding Bonds. 5s '01 A-O 77,000c. Apr 1 1931 (Subject to call in 10 years from date) 4 1/2% '01 A-O 33,000c. Oct 1 1931 4 1/2% '02 5,000c. Nov 1 1932 Sewer Bonds. 5s '18 F-A \$55,980. Aug 1 '23-'28 4 1/2% '19 5,110. Sept 1 '23-'29 Public Building Bonds. 4 1/2% '11 J-J \$125,000. July 1 1961 (Subject to call after July 1 1921.)

HUTCHINSON (Concluded)—
Drainage Canal Bonds.
 5s '19 \$35,000 1923-1929
Bridge Bonds.
 4 1/2s '10 J-D \$15,000 June 1 1930
 4 1/2s '13 M-N 12,000 May 1 1933
 4 1/2s '13 8,000 May 1 1933
 5s '19 50,000 July 1 1939
Funding Bonds.
 4 1/2s '09 J-J \$20,000 July 1 1929
 4 1/2s '10 J-J 49,500 Jan 1 1930
Terminal Facility Bonds.
 5s '16 J-J \$30,000 Feb 1 1936
Fire-Station Bonds.
 4 1/2s '12 F-A \$20,000 Feb 1 1932
 5s '19 30,000 Dec 1 1929
 GEN. B.D. DT. Sept 28 '22 \$557,280
 Assessment debt. 1,900,000
 Sinking fund. 21,000
 Assessed val. 1922 (about 74 actual) 32,000,000
 Total tax (per \$1,000) 1922 \$31.456
 Pop'n 1910, 16,364; 1920, 23,298
 *INT. at State Treasurer's office; others at National Park Bank, N. Y.

HUTCHINSON SCH. DIST. NO. 1.
Building Bonds.
 4s '05 J-J \$3,500 July 1 1925
 5s '06 J-D \$52,500 Dec 1 1926
 4 1/2s '09 M-N \$20,000 May 1 1929
 4 1/2s '17 J-D \$105,000 June 1 '23-'47
 4 1/2s '20 J-J \$20,000 Jan 1 1940
 6s '21 M-S \$100,000 Mar 15 1941
 5 1/2s '21 J-J \$25,000 Apr 15 1941
BOND. DEBT Apr 1921. \$678,000
 Sinking fund. 1,900,000
 Assess. val. '20 (abt. 75%) 31,830
 actual) \$36,103,306
 School tax (per \$1,000) 1922. \$12.90
 Population in 1920 (est.) 28,000
 *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 Pop'n 1910, 10,480; 1920, 11,920.
City Hall Bonds.
 4 1/2s \$53,500 Jan 1 '26-'35
Paving Bonds.
 5s '23 A-O \$28,520.72 serially General Paving (Part yearly)
 4 1/2s '28 \$370,929.29 1923-1931
General Sewer (Part yearly). 1939
 5s '09 Var \$40,000 1939
 5s & 6s '12 Var 61,705.88 1923-1931
Park Bonds.
 4s '17 \$10,000 One-tenth yly
Funding Bonds.
 4 1/2s '09 F-A \$65,500 1923-'29
Water Bonds.
 5s '05 F-A \$50,000 1923-1925
Refunding Bonds.
 4 1/2s '16 J-J \$10,000 1923-1927
Memorial Hall Bonds.
 5 1/2s '21 F-A \$270,800 1923-1941
White Way Bonds.
 5s '20 J-J \$7,700 1923-1929
Water-Works-Impt. Bonds.
 4 1/2s '12 J-J \$89,600 1928-1942
 GEN. B.D. DT. Nov 1922 \$932,074
 Water debt (incl.) 149,600
 Assessment debt (add'l) 500,059
 Assessed valuation 1922 14,414,000
 Total tax (per \$1,000) 1922 \$20.50
 *INT. at State Treasurer's office.

INDEPENDENCE SCH. D. NO. 5.
Building Bonds.
 4 1/2s J-J \$36,000 1923-'26
 \$20,000 1925-1926
 5s '21 80,000 1927-1930
 250,000 1931-1940
 5s '22 F-A 100,000 Feb 1 '36-'40
 50,000 Feb 1 1941
BOND. DEBT May 1922 \$544,000
 Assessed valuation 1921 16,636,823
 Tax rate (per \$1,000) 1921 \$12.70
 Population in 1920 (est.) 14,000
 *INT. on 5s of 1922 at the fiscal agency of the State of Kansas in Topeka; on others at National Park Bank, New York City.

IOLA CITY.
 This city is the county seat of Allen County. Commission gov't adopted March 10 1910. Population 1910, 9,032; 1920, 8,513.
Water Bonds.
 5s '00 \$32,000 1923-1930
Water and Light Bonds.
 5s '20 60,000 1923-1926
Refunding Bonds.
 4s '01 J-J \$26,000 July 1 1931 (Subject to call any interest date.)
Funding Bonds.
 5s '05 A-O \$14,000 Apr 2 '23-'25
Memorial Hall Bonds.
 5 1/2s '21 F-A \$68,000 1923-1926
GEN. BONDS Nov 1922 \$200,000
 Internal improvement debt. 201,848
 Sinking fund, cash, &c. 16,237
 Assessed valuation 1922 5,151,610
 Total tax (per \$1,000) 1922 \$35.40
 *INT. at Nat. Park Bank, N. Y., and State Treasurer's office, Topeka.

JACKSON COUNTY.
 Bolton is the county seat.
 B. N. D. DEBT Oct 10 '21 \$225,000
 Total assessed val'n 1921 38,502,591
 Ass'd val. (equalized) 22,341,941.236
 Total tax rate (per \$1,000) '21 35.93
 Pop'n in 1910, 16,861; 1920, 15,495

JEFFERSON COUNTY.
 Oskaloosa is the county seat.
Road Bonds.
 5s '21 F-A \$100,000 Feb 1 1931
Township Road Bonds.
 5s F-A \$140,000
 6s '21 J-J 27,000 1931
 TOT. B.D. DT. Sept 28 '22 \$455,246
 Assessed val., real estate 25,078,136
 Assessed val., personal 6,176,135
 Other assessable property 3,506,175
 Total assessed val'n (75% actual) 1922 \$34,760,448
 State & Co. tax (per \$1,000) '22 \$7.43
 Pop'n 1910, 15,828; 1920, 14,750
 *INT. at State Treasurer's office.

JEWELL.
 This city is in Jewell County.
Water Bonds.
 5s '13 \$31,000 May 1 '23-'34
BOND. DEBT Nov 22 '21 \$33,000
 Assessment debt (add'l) 39,250
 Assessed valuation 1921 1,216,731
 Total tax rate (per \$1,000) '21 \$13.00
 Population 1910, 839; 1920, 805
 *INT. at fiscal agency, Topeka.

JEWELL COUNTY.
 Mankato is the county seat.
Funding Bonds.
 4s '17 J-J \$66,850c May 1 '23-'29
BOND. DEBT Nov 1919. \$103,000
 Tot. ass'd val. '22 (equal'd) 44,529,748
 State & Co. tax (per \$1,000) '19 \$11.72
 Pop'n 1910, 18,148; 1920, 10,240

JEWELL RURAL H. S. D. NO. 4.
 This district is in Jewell County.
Building Site & Equip. Bonds.
 (Tax-free)
 5s '22 J-J \$15,000c Jan 1 '23-'37
 65,000c Jan 1 1938
BOND. DEBT Oct 1922. \$80,000
 Ass'd val. '22 (2-3 act.) 5,597,211
 School tax rate (per \$1,000) '22 \$7.78
 Population 1922 (est.) 2,200
 *INT. payable at Topeka.

JOHNSON COUNTY.
 County seat is Olathe.
Oiled Road Bonds.
 5s '17 \$1,940 Jan 1 '23-'27
Refunding Bonds.
 4 1/2s '18 M-S \$60,000c Sept 1 1928 (\$10,000 sub. to call by from 1918)
BOND. DEBT Oct 4 '21 \$60,000
 Sinking fund 20,268
 Assessed value, real estate 34,051,535
 Assessed value, personal 7,581,214
 Other assessable property 8,620,593
 Tot. ass'd val. '21 (act. val.) 50,253,342
 Ass'd val. (equalized) '22 47,038,030
 State & Co. tax (per \$1,000) '21 \$20.61
 Pop'n 1910, 18,288; 1920, 18,314
 *INT. at Nat. Park Bank, N. Y.

JOHNSON COUNTY RUR. HIGH SCHOOL DIST. NO. 3.
 P. O. De Soto.
School Bonds.
 4 1/2s '18 \$24,000 Jan 1 '23-'33
TOTAL DEBT 24,000 (?)

JUNCTION CITY.
 This city is in Geary County. Inc. Feb. 9 1859. Population 1910, 5,598; 1920, 7,533.
Funding Bonds.
 4 1/2s '09 A-O \$7,000c 1929
Sewer Funding Bonds.
 4 1/2s '17 J-J \$30,000 Jan 1 1937 (Subject to call after Jan 1 1927)
Refunding Water Bonds.
 4 1/2s '17 J-J \$45,000 Jan 1 1937 (Subject to call after Jan 1 1927)
Refunding Terminal Bonds.
 4 1/2s '12 \$10,200c 1923-1928
 4 1/2s 5,000 1923-1925
Sewer Bonds (Red. in 1917).
 5s '07 J-J \$30,000c Jan 1 1937
Water Works.
 4s \$28,940 1937
 80,000
Paving Bonds.
 4 1/2s '22 A-O \$17,682 serially
 GEN. B.D. DT. Nov 24 '22 \$682,721
 Water debt (included) 153,940
 Assess. val. corporations 429,169
 Assessed value, real estate 4,455,446
 Assessed value, personal 2,543,160
 Tot. ass'd val. '22 (3/4 act.) 7,427,775
 Tax rate (per \$1,000) 1922 \$34.80
 *INT. at State Treas. office and at fiscal agency in N. Y. City.

JUNCTION CITY SCHOOL DIST.
 This district not only includes Junction City but also adjacent territory. Pop'n 1918, 8,767.
 4 1/2s '03 J-J \$25,000c July 1 1923 (Subject to call July 1 1908.)
 5s '18 \$100,000 May 1 1938 (Subject to call after 1923)
BOND. DEBT Sept 28 '22 \$145,000
 Tot. val. (abt. 85% act.) '22 9,252,362
 School tax rate (per \$1,000) '22 \$16.00
 Population in 1922 7,500
 *INT. at Nat. Park Bank, N. Y. C.

KANSAS CITY.
 This city is in Wyandotte County. Incorp. as a city of first class in 1836. In 1909 purchased plant of Metropolitan Water Co. V. 88, p. 1211. Commission government adopted July 14 1909. Population 1910, 82,331; 1920, 101,177. City of Rosedale was annexed to Kansas City on Apr. 25 1922. V. 114, p. 1892.
Park Acquisition & Improvement Bonds (City's Portion).
 4 1/2s \$44,586.88 \$508,622.75 1923-32
General Park Bonds.
 4 1/2s \$44,586.88 \$278,664 1923-32
General Intersection Bonds.
 4 1/2s \$44,586.88 \$378,234 1923-32
General Bridge Bonds.
 4 1/2s & 5s \$78,382 1923-32
Refunding Bonds.
 5s '03 F-A \$186,500c Nov 1 1928
 4 1/2s '04 F-A 63,500c Aug 1 '23-'24
 5s '07 J-D 62,500c Dec 15 1927
 4 1/2s '07 J-D 79,500c June 1 1927
 4 1/2s '08 F-A 150,000c Feb 1 1929
 4 1/2s '09 M-N 158,900c May 1 1929
 4 1/2s '11 M-N 89,000c May 1 1931
Water-Plant Purchase Bonds.
 4 1/2s '09 J-J \$1,067,000c July 1 1929
Water-Plant Imp. & Ext. Bds.
 4 1/2s '09 F-A \$400,000c Aug 1 1939
 4 1/2s '10 J-J 500,000c July 1 1940
 4 1/2s '12 F-A 90,000c Aug 15 1942
 6s '21 150,000c Aug 1 1931 (Subject to call)
 4 1/2s '22 100,000c Sept 1 1942
Fire-Station Bonds.
 4 1/2s '10 J-J \$60,000c Jan 1 1940
City-Hall Bonds.
 4 1/2s '10 J-J \$200,000c July 1 1940

Municipal El Lt Plant Bonds.
 4 1/2s '11 \$350,000 June 1 1941
 4 1/2s '13 200,000 July 15 1933
 4 1/2s '14 45,000 Oct 2 '23-'25
 4 1/2s '15 38,000 Dec 1 '23-'25
 4 1/2s '17 70,000 Mar 1 '24-'28
 4 1/2s '17 25,000 Oct 1 '26-'28
 4 1/2s '17 42,500 Dec 1 '29-'33
 4 1/2s '19 200,000 Aug 1 '23-'30
 4 1/2s '19 150,000 Oct 1 '32-'37
 4 1/2s '20 40,000 May 1 '23-'30
 5s 50,000 Nov 1 1938
 5s 200,000 Aug 1 1931
 5s '21 100,000 Dec 1 1941
 5s '22 150,000 Feb 1 1942
 4 1/2s '22 100,000 June 1 1942

Work-House Bonds.
 4 1/2s '10 J-J \$30,000c July 1 1940
Improvement Bonds.
 4 1/2s \$44,586.88 \$234,677 1923-32
Boulevard Bonds.
 5s '20 \$153,854 Oct 1 '22-'30
Inter-City Viaduct Bonds.
 4 1/2s '19 \$755,000c July 18 1949 (Optional 1924.)

ROSEDALE BONDS (Annexed).
Water Works Bonds.
 5s '09 \$25,000 July 1 1929
 5s '10 25,000 July 1 1930
 5s '12 20,000 June 1 1932
 5s '14 25,000 May 1 1944
 5 1/2s '20 19,600 Sept 1 1942

Medical School Bonds.
 5s '20 \$31,500 1923-1940
Turkey Creek Diversion Bonds.
 5s '21 \$47,500 1923-1941
 5s '21 133,000 1923-1941
 5s '22 3,800 1923-1941

City Hall Bonds.
 5s '22 \$20,000 June 1 1932
Refunding Bonds.
 5s '13 \$80,400 Apr 1 1933
Internal Impt. Bonds (Sewer).
 5s \$100,204 1942-1950
Internal Impt. Bds. (Special).
 5 & 5 1/2s \$304,150 1923-1931
TOT. B.D. DT. Dec 1 '22 \$3,196,233
 Sinking (Water works) 211,782
 Sinking (Electric light) 77,355
 fund City 65,837
 Assessed valuation 1922 120,733,969
 Tax rate (per \$1,000) 1922 \$10.68
 *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. This applies only to Kansas City bonds.

KANSAS CITY SCHOOL DIST.
 4 1/2s '07 J-J \$200,000c Apr 1 1927
 4 1/2s '09 J-J 250,000c Feb 1 1929
 4 1/2s '14 J-J 137,000c July 1 '24-'34
 5s J-J 280,000 July 1 '23-'50
 (290,000 July 1 '23-'51)
 4 1/2s '22 J-J 300,000 \$10,000 yly
Refunding Bonds.
 4 1/2s '09 J-J \$134,000 Red. any time
Argentine Bonds (Annexed).
 5s J-J \$25,000 July 1 1927
School Dist. No. 4 (Annexed)
 5s J-J \$4,000 July 1 1927 (Part due yearly.)
BOND. DEBT Oct 14 '22 \$2,104,000
 Assessed valuation 1922 124,932,383
 School tax (per \$1,000) 1922 \$12.30
 Population in 1920 (Census) 101,213
 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 \$200,000c Mar 1 1936
 5s '10 M-S 1,225,000c Mar 1 1940
 4 1/2s '14 J-J 325,000c July 1 1936
BOND. DEBT Sept 25 '16 \$1,750,000
 Assessed valuation 1916 47,797,355
 Tax rate (per \$1,000) '16 \$26.65
 *INT. at State Treasurer's office.

KEARNY COUNTY.
 Lakin is the county seat.
Refunding Bonds.
 5s '05 J-J \$55,500c Jan 1 1935
 5s '09 J-J 66,000 July 1 1939
BOND. DEBT Nov 27 '22 \$121,500
 Sinking fund 9,857
 Assessed val'n, real estate 5,075,950
 Assessed val'n, personal 1,359,260
 Other assessable property 1,410,010
 Tot. ass'd val. '22 (65% act.) 7,591,000
 State & Co. tax (per \$1,000) '22 \$20.81
 Pop'n 1910, 3,126; 1920, 2,617.

KINGMAN.
 This city is in Kingman County.
BOND. DEBT Sept 30 '22 \$85,000
 Water debt (incl.) 8,800
 Tot. ass'd val. (act.) 1922 2,825,000
 Schl. tax rate (per \$1,000) '21 \$11.95
 Popula'n 1910, 2,577; 1920, 2,407.

KINGMAN SCH. DIST. NO. 1.
Building Bonds.
 4 1/2s '16 M-N \$30,000 May 1 1936
 4 1/2s '17 20,000 July 1 1937
BOND. DEBT Sept 28 '22 \$68,000
 Sinking fund 1,500
 Total assessed val. 1921 3,500,000
 School tax (per \$1,000) '22 \$13.25

KINSLEY CITY S. D. NO. 1.
 This district (P. O. Kinsley) is in Edwards County.
School Building Bonds.
 5s '22 J-J \$20,000c 1928-1932
 50,000c 1933-1942
BOND. DEBT Nov 2 1922 \$72,000
 Sinking fund 300
 Assessed valuation 1922 2,925,157
 School tax rate (per \$1,000) '22 \$1.40
 Population 1922 (est.) 2,000

KIOWA COUNTY.
 Greensburg is the county seat.
Refunding Bonds.
 4 1/2s '06 J-J \$53,000c July 15 1926
Court-House Bonds.
 5s '14 J-J \$55,000 Jan 1 '29-'34
BOND. DEBT Oct 1918. \$111,000
 Ass'd val. '20 (equalized) 17,067,280
 State & Co. tax (per \$1,000) '22 \$2.67
 Population 1910, 6,174 1920, 6,164
 *INT. at State Fiscal Agency, N. Y. and in Topeka.

KIOWA SCHOOL DISTRICT.
 This district is in Barber County.
Building Bonds (Int. in Topeka).
 5s s-an \$33,000c 1923-1931
BOND. DEBT Nov 1921. \$37,300
 Total assess. val. 1921 2,357,275

LA CROSSE.
 This city is in Rush County.
Water Works Bonds.
 5s '17 J-J \$29,000 1923-1947
Electric Light Bonds.
 4 1/2s '17 J-J \$11,500 1923-1947
BOND. DEBT Nov 7 '18. \$55,600
 Floating debt (add'l) 12,500
 Sinking fund 2,000
 Population 1910, 808; 1920 809

LA CYGNE.
 This city is in Linn County.
Water Bonds.
 5s \$15,000 July 1 1941
 25,000
BOND. DEBT Oct 5 '22 \$40,000
 Assessed val'n, real estate 300,420
 Assessed val'n, personal 256,190
 Other assessable property 73,489
 Total assessed val. 1922 629,999
 Total tax (per \$1,000) 1922 \$36.90
 Population in 1910, 957 1920, 1,028

LA HARPE.
 This city is in Allen County.
BOND. DEBT Nov 11 '18. \$34,000
 Sinking fund (water) about 17,629
 Total assess. val. '20 (act.) 560,200
 Tax rate (per \$1,000) 1917 \$27.20
 Pop'n in 1910, 2,080; 1920 1,601

LAKIN.
 This city is in Kearny County.
BOND. DEBT Oct 12 1922 \$29,000
 Sinking fund 503
 Tot. ass'd val. '22 (65% act.) 583,685
 Total tax rate (per \$1,000) '22 \$39.85
 Pop'n 1910, 337; 1920 556

LAKIN SCHOOL DISTRICT.
 This district (P. O. Lakin) is in Kearny County.
BOND. DEBT Dec 11 '22 \$69,800
 Sinking fund 101
 Total assess. val. 1922 1,422,050
 Tax rate (per \$1,000) 1922 \$18.40
 Population in 1921 373

LANE COUNTY.
 County seat is Dighton.
 5s J-J \$27,000 Jan 1 1929
BOND. DEBT Sept 23 '22 \$27,000
 Sinking fund 4,407
 Tot. ass'd val. '22 (equal'd) 8,345,727
 Tax rate (per \$1,000) 1921 \$4.00
 Pop'n 1910, 2,603; 1920 2,848
 *INT. payable at Nat. Park Bank, N. Y., and at State Treas. office.

LARNED.
 This city is in Pawnee County. Inc. Jan. 7 1876. Pop'n '10, 2,911. 1920, 3,139.
Storm Sewer Bonds.
 \$15,000
Water-Works Bonds.
 4 1/2s J-J \$40,000c 1924
Public Utility Bonds.
 5s \$90,000
 (\$4,500 yearly after 1925.)
Anthony & Northern RR. Bds.
 5s '15 \$20,000 Jan 15 1946
BOND. DEBT Nov 22 '20 \$167,500
 Assessment debt (add'l) 232,200
 Water debt (included) 130,000
 Assess. val. real estate 2,802,912
 Assess. val. personal 1,858,235
 Other assess. property 234,876
 Tot. assess. val. '20 (90% act.) 4,896,023
 Total tax rate (per \$1,000) '20 \$26.90
 *INT. payable in Topeka.

LARNED SCH. DIST.
Building Bonds.
 4 1/2s '06 J-J \$8,000c &c serially
 5s '14 J-J 33,000c &c serially
BOND. DEBT Oct 9 1922 \$163,000
 Floating debt (add'l) 2,000
 Total assess. val. '22 (about 70% actual) 5,300,000
 School tax (per \$1,000) '22 \$13.00
 Population in 1922 3,100
 *INT. is payable at fiscal agency (State Treasurer's office) in Topeka.

LAWRENCE.
 County seat of Douglas County. \$100,000 of bonds issued by city in 1871 were the subject of dispute—see "State & City Sec." for Nov. 27 1909. Commission government adopted Apr. 28 1913. Pop'n 1910, 12,374. 1920, 12,456.
Funding Bonds.
 4 1/2s '09 J-J \$115,000c July 1 1939 (Subject to call after July 1 1919.)
 4 1/2s '16 M-S \$10,319.87c serially (Due serially beginning in 1919.)
Refunding Bonds.
 4 1/2s '16 \$70,000 1936
Sewer Bonds (Red. beg. in 1920).
 5s '10 J-J \$10,000c July 1 1940
 5s '10 F-A 60,000c 1941-1943

Water-Works Bonds.
 4 1/2s '18 J-J \$165,000 1923-1946
 4 1/2s '17 F-A 250,000 Feb 1 1942
 4 1/2s '17 J-D 18,000 Dec 1 1942
 5s 150,000
 GEN. DEBT Jan 1 '22 \$752,176
 Improv. debt, gen'l (add'l) 32,616
 Imp. debt, assess't (add'l) 83,988
 Sinking fund 3,610
 Ass'd val. '20 (abt. act.) 15,410,457
 Total tax (per \$1,000) 1922 \$31.00
 *INT. at State Treasurer's office.

Water-Plant Imp. & Ext. Bds.
 4 1/2s '09 F-A \$400,000c Aug 1 1939
 4 1/2s '10 J-J 500,000c July 1 1940
 4 1/2s '12 F-A 90,000c Aug

LAWRENCE SCH. DIST. NO. 60.
 4s '08 J-J \$20,000 July 1 '23-'28
 4½s '14 75,000 1923-1934
 3,000 Jan 1 1924
 6,000 Jan 1 '25-'27
 21,000 Jan 1 '28-'34
 70,000 Jan 1 '35-'41
 100,000 Jan 1 1942
 5,000 July 1 1924
 6,000 July 1 '25-'27
 2,000 July 1 1928
 30,000 July 1 '29-'34
 90,000 July 1 '35-'40
 19,000 July 1 1941
 140,000 July 1 1942
BOND. DEBT Sept 28 '22 \$598,000
 Sinking fund July 1 1922 6,923
 Assessed val. 1922 16,842,220
 School tax (per \$1,000) 1922 \$12.62
 INT. on 6s of 1922 at the State
 Treas. office; on others at State fiscal
 agency in Topeka.

LEAVENWORTH.
 Leavenworth is the county seat of
 Leavenworth Co. Incorp. 1855.
Refunding Bonds.
 4s '09 J-J \$40,000 1924-'29
 5s '14 J-J \$83,621.50 1923-1933
 12,621.50c 1934

Park Refunding Bonds.
 5s '15 A-O \$15,000 Apr 1 '23-'25
Water-Works Bonds.
 6s '21 J-J \$100,000
Gen'l & Special Impt. Bonds.
 5s '22 F-A \$218,274.88 1923-1932
GEN. BONDS Nov 1922 \$272,958
 Improv'm't debt, general 78,577
 Improv'm't debt, assess'm't 316,112
 Total ass'd val. 1922 \$1,494,155
 City tax rate (per \$1,000) '22-\$13.20
 Pop'n 1910, 19,363; 1920, 16,912.
 INT. payable at State Treas. office
 in Topeka.
IMPROVEMENT BONDS.—Im-
 provement bonds are guaranteed by
 city, but payable by special assess-
 ment on property benefited.

LEAVENWORTH COUNTY.
 Leavenworth is the county seat.
County Bonds.
 5s '20 A-O \$165,000 Jan 1 '23-'35
BOND. DEBT Oct 3 1922 \$980,000
 Sinking fund 60,000
 Assess. val. real estate 32,013,800
 Other assess. property 9,421,120
 Total ass'd val. '21 (abt. act.) 41,434,920
 Assessed val. (equal'd) '22 45,522,955
 State & Co. tax (per \$1,000) '21 \$52.46
 Pop'n 1910, 41,207; 1920, 38,402

LEAVENWORTH SCH. DIST.
 This district is in Leavenworth Co.
School Building Bonds.
 5s '22 J-J \$50,000 Jan 1 '23-'25
BOND. DEBT April 1922 \$472,000
 Assessed value 1921 16,201,237
 INT. at office of State Treasurer.

LEOTI.
 This city is in Wichita County.
Refunding Normal School Bds.
 5s J-J \$6,500c 1931
Electric Light Bonds.
 5s J-J \$16,000
 (Due \$500 yearly.)
 5s J-J \$24,000 1942
BOND. DEBT June 30 1922 \$46,500
 Floating debt (add'l) 136,000
 Sinking fund 1,159
 Assessed value 1922 199,767
 Total tax rate (per \$1,000) '22 \$15.19
 Population 1910, 288; 1920, 392

LIBERAL.
 This city is in Seward County.
Water Bonds.
 6s '11 30,000 1923-1931
 5s 19,200 1923-1930
Sewer Bonds.
 4½s 12,000 1923-1928
 4½s 17,437 1923-1929
Internal Impt. Bonds.
 5½s '20 F-A \$127,500 Feb 1 '23-'39
 3,000 Feb 1 1940
BOND. DEBT Nov 23 '21 \$139,653
 Assessment debt 500,501
TOTAL DEBT 640,154
 Water debt (incl.) 103,400
 Tot. assess. val. '21 (50% act.) 3,700,000
 Total tax rate (per \$1,000) '21 \$3.35
 Population 1910, 1,718; 1920, 3,613

LIBERAL SCHOOL DISTRICT.
 Post office Liberal.
School Bonds.
 5s J-J \$60,000c 1924
 5s J-J 20,000c 1924
 4½s J-J 25,000c 1936
BOND. DEBT Oct 21 1920 \$105,000
 Floating debt (add'l) 5,000
 Sinking fund 4,970
 Tot. ass'd val. (75% act.) 4,846,492
 Population (est.) 4,000
 INT. on bonds marked (*) at the
 office of State Treasurer, and on
 others at the Fiscal Agency of Topeka

LINCOLN CITY.
 This city is in Lincoln County.
BOND. DEBT Oct 1922 97,720
 Assess. val. 1921 1,910,241
 Tax rate (per \$1,000) 1921 \$35.00
 Population 1910, 1,508; 1920, 1,612

LINDSBORG.
 This city is in McPherson County.
Water and Light Bonds.
 5½s \$30,000
Street Bonds.
 4½s \$14,000c
Refunding Bonds.
 5½s \$26,500c
 4½s 12,947c
BOND. DEBT Oct 1 1920 \$82,547
 Assess. debt (add'l) 55,054
 Floating debt 24,916
 Total assess. val. 1920
 (85% to 100% act.) 3,155,000
 Total tax rate (per \$1,000) '19 \$18.60
 Pop'n in 1910, 1,939; 1920, 1,897

LUCAS.
 This city is in Russell County,

Water and Light Bonds.
 5s '09 J-J \$30,000c 1939
 (Subject to call 1919)
BOND. DEBT Nov 24 '22 \$45,000
 Water debt (incl.) 20,000
 Floating debt (add'l) 4,000
 Assess. val. '22 (act. val.) \$60,000
 Total tax rate (per \$1,000) '22 \$37.50
 Pop'n 1910, 573; 1920, 800
 INT. is payable at State Treasur-
 er's office in Topeka.

LYON COUNTY.
 County seat is Emporia.
Road Bonds.
 5½s J-J \$40,000 1923-'25
 4½s '22 s-a 150,000 Aug 1 '23-'25
BOND. DEBT Nov 27 '22 \$415,000
 Sinking fund 25,000
 Assessed val. real 32,992,258
 Assessed val. personal 10,362,675
 Other assess. property 7,329,250
 Total assess. val. 1922 (75
 to 90% actual) 50,684,183
 Total tax rate (per \$1,000) '21 \$56.35
 Pop. 1910, 24,927; 1920, 26,154
 INT. on 4½s of 1922 at the State
 Treasurer's office; on others at Nat.
 Park Bank, N. Y. City.

MCCRACKEN.
 This city is in Rush County.
 6s '21 40,000 Nov 1 1931
 5s '22 15,000 May 1 1937
Water and Light Bonds.
 4½s '17 M-S \$2,500 Mar 1 1927
 5,000 Mar 1 1932
 7,500 Mar 1 1937
 7,500 Mar 1 1939
 7,500 Mar 1 1947
 5s '17 12,000 Nov 1 1945
 5s '19 5,000 1939
BOND. DEBT Oct 24 '22 \$100,000
 Assessed val. '22 (60% act.) 724,879
 Tax rate (per \$1,000) 1920 \$14.90
 Population in 1910, 371; 1920, 491

MC PHERSON.
 This city is in McPherson County.
 Inc. Mar. 4 1874. Commission govern-
 ment adopted Jan. 12 1914
 Population 1910, 3,546; 1920, 4,595.
Refund. RR. Bonds (General).
 4½s '01 J-J \$32,000 Apr 1 1931
 4½s '16 J-J 15,000 July 1 '23-'26
Ref. Water-Works Bds. (Gen'l.)
 6s '12 \$9,000 July 1 1932
Gen. Paying (One-twelfth yearly).
 4½s '13 \$2,473.12 Jan 1 1923
 4½s '14 2,987.95 Jan 1 1924
 4½s '15 7,986.70 Jan 1 1925
 4½s '16 8,739.47 Jan 1 1926
 4½s '17 J-J 14,689.10 Jan 1 '23-'27
Septic Tank (General).
 4½s '13 \$2,000 Nov 1 1923
Sewage Disposal Plant Bonds.
 4½s '17 \$7,500 July 1 1929
Water-Wks. & El. Lt. (General).
 4½s '09 J-J \$65,000 Jan 1 1939
 5s '21 J-J 9,000 1923-1931
 5½s '21 115,000 July 1 1946
Main Sewer (General).
 5s '07 J-J \$9,000 Jan 1 1937
 5s '13 7,000 Nov 1 1943
GEN. BD. DT. Oct 1922 \$309,358
 Special improvement bonds 69,254
 Assessed valuation 1922 6,575,684
 Total tax (per \$1,000) 1922 \$24.70

MCPHERSON SCH. DIST.
Building Bonds.
 4 1/5-5 1/2 J-D \$50,000 June 1 1937
 (Subject to call after July 1 1927)
 4½s s-a \$30,000c Oct 2 1930
BOND. DEBT Oct 1921 \$80,000
 Sinking fund 1,985
 Tot. assess. val. 1921 7,003,690
 Total tax rate (per \$1,000) '21 \$9.00
 Population in 1921 (est.) 5,000

MANHATTAN.
 This city is in Riley County. Inc.
 June 26 1880. Commission govern-
 ment adopted Nov. 7 1911.
Water-Works Bonds.
 5s '14 \$12,423 June 1 1924
 4½s '15 A-O 69,500 Oct 1 1939
 (Subj. to call 1-20th yrly. after 1920.)
Soldiers' Community House Bds.
 s '17 \$15,000
Refunding Bonds.
 4½s '10 F-A \$50,000 Feb 1 1930
 4½s J-D 54,000 June 1 1932
 5s s-a 15,000 July 1 1933
 4½s '17 6,980 Jan 1 '23-'37
Storm, Water, Sewer Bonds.
 4½s '17 F-A \$11,668.80 Aug 1 1947
 (Subject to call after Aug. 1 1927).
Railroad-Aid Bonds.
 5s J-J \$20,000 Jan 1 1925
GEN. BD. DT. Sept 15 '21 \$278,024
 Special impt. bonds (add'l) 182,320
 Assess. val. '21 (75% act.) 9,438,250
 City tax rate (per \$1,000) '21 \$11.32
 Population in 1910, 7,206; '20, 7,989
 INT. on water-works bonds pay-
 able in N. Y.; other bonds in Topeka

MANHATTAN SCHOOL DIST.
 5s '11 \$25,000c Feb 1 1931
 4½s '23 F-A 76,000 1931-1936
Building Bds. (Red. beg. in 1923).
 5s '13 J-J \$90,000c July 1 1933
BOND. DEBT Sept 27 '22 \$115,000
 Floating debt (add'l) 50,000
 Sinking fund 11,000
 Assess. val. 1921 10,253,083
 School tax rate (per \$1,000) '21 \$15.00
 Population in 1921 8,500
 INT. at State Treasurer's office.

MANKATO.
 This city is in Jewell County.
Internal Improvement Bonds.
 5s '22 \$31,421.25 1923-1942
BOND. DEBT Sept 1 '17 \$63,000
 Water debt (included) 20,000
 Total assess. val. 1917 1,700,000
 Total tax rate (per \$1,000) '17 \$18.90
 Pop'n in 1910, 1,155; 1920, 1,326

MARION.
 This city is the county seat of
 Marion County, Incorporated in
 1876.

Water and Light Bonds.
 s \$88,000
Paving Bonds.
 4½s \$55,170 1923-1939
 63,000 1923-1939
Sewer Bonds.
 s \$12,500
Filtration Bonds.
 5½s '22 J-J \$15,000 Jan 1 '23-'28
 (42,000 Jan 1 '29-'42)
TOT. BD. DT. Nov 1 '21 \$226,130
 Water & elec. lt. debt (incl.) 76,000
 Sinking fund 4,600
 Assess. val. real estate 977,620
 Assess. val. personal 842,355
 Other assess. property 187,842
 Tot. ass'd val. '21 (80% act.) 2,007,817
 Total tax rate (per \$1,000) '22 \$34.30
 Population 1910, 1,841; 1920, 1,928
 INT. at State Treasurer's office.

MARQUETTE SCH. D. NO. 43.
 This district is in McPherson Co.
Building Bonds.
 5s '16 \$21,000c \$2,000 yearly
BOND. DEBT Oct 5 1921 \$38,000
 Tot. assess. val. '20 2,000,000
 Sch. tax rate (per \$1,000) '20 \$13.50
 Population in 1921 (est.) 1,300
 INT. at State Treasurer's office in
 Topeka.

MARYSVILLE.
 This city is in Marshall County.
Paving Bonds.
 s-a \$300,000
BOND. DEBT Dec 11 '22 \$420,966
 Total assess. val. 1922 3,077,195
 Total tax rate (per \$1,000) '22 \$31.00
 Population 1910, 2,260; 1920, 3,084

MEADE.
 This city is in Meade County.
BOND. DEBT Oct 3 '21 \$50,000
 Sinking fund 500
 Floating debt (add'l) 1,000
 Water debt (incl.) 20,000
 Assess. val. 1921 750,000
 Tax rate (per \$1,000) 1920 \$30.75
 Population in 1910, 664; 1920, 838

MEADE COUNTY.
 County seat is Meade.
Refunding Bonds.
 4½s '08 July \$95,000c July 2 1939
 5s '09 A-O 19,000c Apr 15 1926
 (Subject to call after Apr 15 1919)
Railroad-Aid Bonds.
 4½s '08 M-N \$50,000c May 16 1938
BOND. DEBT Nov 25 '22 \$137,000
 Assess. val., real estate 8,879,467
 Assess. val., personal 3,013,539
 Other assess. property 1,832,057
 Total assess. val. 1922 13,425,053
 State & co. tax (per \$1,000) '22 \$19.10
 Pop'n in 1910, 5,055; 1920, 5,542
 INT. at State Treasurer's office.

MEDICINE LODGE.
 This city is in Barber County.
Refunding Bonds.
 5s '09 J-J \$51,000c Jan 1929
 5s '12 A-O 40,000 Apr 1 1942
BOND. DEBT Oct 1 1922 \$146,000
 Water debt (incl.) 40,000
 Assess. val. real estate 656,620
 Assess. val. personal prop. 641,170
 Other assess. property 77,268
 Tot. ass'd val. '22 (60% act.) 1,275,058
 Total tax rate (per \$1,000) '22 \$31.75
 Population 1910, 1,229; 1920, 1,305
 INT. at State Treasurer's office.

MILTONVALE.
 This city is in Cloud Co. Incorp.
 Oct. 24 1883. Population 1910, 829;
 1920, 821.
Water and Light Bonds.
 5s '13 F-A \$35,000c Feb 1 1943
 (Subject to call \$17,500 in 10 years
 and \$17,500 in 20 years.)
TOTAL DEBT Sept 28 '22 \$38,000
 Assess. val. '22 (abt. act.) \$61,902
 INT. at State Auditor's office.

MILTONVALE SCHOOL DIST.
 This district (P. O. Miltonvale) is
 in Cloud County.
School-Building Bonds.
 5s '19 J-J \$40,000
 6s '21 J-J 20,000
BOND. DEBT Oct 3 '21 \$57,000
 Floating debt (add'l) 5,000
 Assess. val. real estate 2,387,792
 Assess. val. personal 1,415,698
 Total assessed value 1921 3,803,490
 (about 60% actual)
 Tax rate (per \$1,000) 1921 \$3.20
 Population 1921 1,650

MINNEAPOLIS.
 This city is in Ottawa County.
Municipal Elec. Light Bonds.
 6s \$60,000
BOND. DEBT Nov 18 '21 \$27,500
 Assessment debt (add'l) 72,500
 Water debt (incl.) 32,250
 Light debt 60,000
 Assess. val., real 1,485,200
 Assess. val., personal 1,012,585
 Other assessable property 170,864
 Total assess. val. (80%
 act.) 1921 2,668,649
 Total tax rate (per \$1,000) '21 \$27.365
 Population 1910, 2,000; 1920, 1,842

MINNEAPOLIS SCH. D. NO. 2.
Building Bonds.
 4½s '15 J-J \$35,000 1923-1929
TOT. DEBT Sept 27 '22 \$34,500
 Total assess. val. (85% to
 90% act.) 1922 3,333,585
 Total tax rate (per \$1,000) '22 \$13.75
 Population 1922 (est.) 1,975

MITCHELL COUNTY.
 Beloit is the county seat.
Road Bonds (Tax-exempt)
 5s '21 F-A \$145,500c Feb 1 '23-'31
 5s J-J 54,000c Serially
 5½s M-S 80,000c Serially
BOND. DEBT Sept 28 '22 \$272,500
 Assess. val. real estate 26,032,681
 Assess. val. personal 6,835,889
 Other assessable property 1,940,322

Total assessed value 1922
 (70%-80% actual) 34,814,892
 State & co. tax '22 (per \$1,000) \$5.14
 Pop'n in 1910, 14,089; 1920, 13,886
 INTEREST payable in Topeka.

MOLINE.
 This city is in Elk County. Inc.
 Oct. 27 1886.
Water and Light Bonds.
 5s '13 J-J \$23,400 July 1 '23-'43
School-Building Bonds.
 5s \$85,000
BOND. DEBT Oct 2 1922 \$69,783
 Assessment debt (add'l) 44,217
 Floating debt 4,264
 Water bonds (included) 13,500
 Sinking funds (general) 2,534
 (water) 664
 Assessed value real 331,245
 Assessed value personal 467,348
 Tot. assess. val. '22 (act.) 798,593
 Total tax rate (per \$1,000) '22 \$3.26
 Population in 1910, 808; 1920, 950

MONTGOMERY COUNTY.
 Independence is the county seat.
 Bonds are tax free.
Funding Bonds.
 5s '20 J-J 200,000
BOND. DEBT Dec. 1920 \$265,000
 Total assess. val. 1922 70,942,717
 State & Co. tax (per \$1,000) 18.35, 82
 Pop'n 1910, 49,474; 1920, 49,645

MULBERRY.
 This city is in Crawford County.
Water-Works Bonds.
 5s '13 F-A \$30,000c 1943
Funding Bonds.
 s \$10,000
Electric-Light-Plant Bonds.
 5s '13 F-A \$15,000 1943
BOND. DEBT Oct 2 1922 \$81,000
 Floating debt (add'l) 10,000
 Water debt (incl.) 30,000
 Sinking fund (general) 3,000
 (water) 7,000
 Total assess. val. 1922 945,000
 Total tax rate (per \$1,000) '22 \$5.53
 Population 1910, 997; 1920, 2,697.
 INT. at State Treasurer's office.

MULBERRY SCHOOL DIST.
BOND. DEBT Sept 28 '22 \$47,000
 Total assess. value 1922 987,305
 Sch. tax rate (per \$1,000) '22 \$29.50
 Population 1922 2,800

MULVANE.
 This city is in Sedgewick County.
BOND. DEBT Oct 1 '22 \$73,000
 Water debt (incl.) 30,000
 Sinking fund (water) 4,000
 Total assess. val. '22 1,175,000
 Total tax rate (per \$1,000) '22 \$33.80
 Pop'n 1910, 1,084; 1920, 1,002

NEODESHA.
 This city is in Wilson County.
BOND. DEBT Nov 23 '22 \$346,500
 Assess. debt (add'l) 128,520
 Total ass'd val. '22 (act.) 3,212,525
 Total tax rate (per \$1,000) '22 \$36.66
 Population 1910, 2,872; 1920, 3,943

NESS COUNTY.
 Ness City is the county seat.
Refunding Bonds.
 5s '30 \$87,000 July 1 1924
BOND. DEBT Oct 4 '18 \$67,000
 Total assessed valuation
 1922 (equalized) 18,278,374
 Population 1910, 5,883; 1920, 7,490

NEWTON.
 This city is in Harvey Co. Incorp.
 Feb. 22 1872. Commission govern-
 ment adopted Mo. 9 1910. V. 90,
 p. 799. Population 1910, 7,862;
 1920, 9,781.

Paving Bds. (Gen. & Assess't).
 5s '14 J-J \$620 Jan 1 1924
 4½s '15 J-J 55,640 Jan 1 1935
 4½s '15 J-J 19,045 Jan 1 1935
 4½s '16 J-J 47,800 Jan 1 1936
 4½s '16 J-J 61,550 July 1 1936
 4½s '16 J-J 24,920 July 1 1936
 4½s '17 J-J 37,800 Jan 1 1937
 5s '20 J-J 24,600 July 1 1930
 5s '20 J-J 47,925 Jan 1 1931
Sewer Bds. (Gen. & Assess't).
 4½s '09 J-J \$5,000c Jan 1 1939
 5s '10 J-J 6,860c July 1 1940
 (Subject to call after July 1 1920).
 5s '10 J-J \$2,631c July 1 1930
 5s '20 J-J 54,000
City-Hall (Red. beg. July 1 1922).
 4½s '12 J-J \$20,000c July 1932

Water Bonds.
 4½s '06 A-O \$63,000c Apr 1 1926
 4½s '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 \$16,000c Nov 1 1932
Refunding Water Bonds.
 5s '05 F-A \$75,000c Feb 1 1935
 GEN. BD. DT. Aug 3 '22 \$388,429
 Assessment debt (add'l) 232,771
 Water debt (included) 208,000
 Sinking fund \$104,905
 Assess. val., real estate 5,523,095
 Assess. val., pers'l property 3,458,040
 Other assessable property 1,194,701
 Tot. assess. val. (act.) '22 \$10,176,336
 Total tax (per \$1,000) 1922 \$27.00
 INT. at Nat. Park Bank, New
 York, and at State Treasurer's office.

NEWTON SCH. DIST.
 This district is in Harvey County.
 4½s '12 55,000 1922-1932
 (Subject to call 1922-1932)
 4½s '16 A-O 60,000 Oct 1 1936
 (Subject to call after Oct. 1 1926.)
 5s '20 J-J \$1,000 Jan 1 '23-'29
 75,000 Jan 1 1930
BOND. DEBT Sept 27 '22 \$244,000
 Sinking fund 5,000
 Sch. tax rate (per \$1,000) '22 \$13.50
 Population in 1920 10,000

NORTON.
This city is in Norton County.
Incorporated Sept 12 1885.
Refunding Bonds.
54s J-J \$18,000... July 1 1929
(Subject to call after 1920.)
5s J-D \$1,000... Dec 1 1923
M-N 10,105.84c May 1 1933
Funding & Refunding Bonds.
5s \$7,500... Apr 1 1930
Electric-Light Bonds.
44s F-A \$20,000... Aug 1 1942
(Red. 20 yrs. after date of issue.)
Paving Bonds.
5s \$17,000... Feb 1 '23-'39
5s \$6,500... May 1 '23-'39
5s \$27,000
5s \$146,000
54s \$48,500 Nov 1 '53-'40
137,500 Feb 1 '23-'41
Water-Works Bonds.
44s A-O \$18,000... Apr 1 1939
(Red. 20 yrs. after date of issue.)
Purification Plant Bonds.
44s M-N \$10,200... Nov 1 1935
Lateral Sewer Bonds.
44s \$7,300... 1-10th vly
BOND. DEBT Sept 27 '22. \$555,350
Water debt (incl.) 18,000
Tot. assess. val. 1922 2,263,691
Total tax rate (per \$1,000) '22 \$40.00
Population 1910, 1,787; 1920, 2,186
INT. on refunding 5s and 54s payable in New York; on other bonds in Topeka.

OAKLEY JOINT S. D. NO. 2.
This district (P. O. Oakley) is in Logan County.
BOND. DEBT Nov 24 '22. \$92,000
Floating debt (add'l) 12,000
Sinking fund 5,000
Total assess. val. 1922 3,066,656
Population (est.) 1,000
INT. at office of State Treasurer.

OBERLIN.
This city is in Decatur County.
Water Bonds.
44s '09 M-S \$25,000... 1929
Light Bonds.
5s '06 A-O \$5,000... \$500 vly
BOND. DEBT Sept 1 '21. \$32,500
Sinking fund 9,257
Tot. assess. val. '21 (act.) 1,889,838
City tax rate (per \$1,000) '21 \$13.50
Pop'n in 1910, 1,157; '20, 1,247
INT. is payable in Topeka.

OLATHE.
This city is in Johnson County.
Refunding bonds. \$38,954
Street improvement bonds. 30,137
Water-Works Bonds.
5s '13 \$65,000... 1938
GEN. BD. DT. Sept. 27 '22 \$93,710
Water debt (included) 65,000
Assessed valuation 1922 2,925,683
Tot. tax rate (per \$1,000) '22 \$29.75
Population 1910, 3,272; 1920, 3,268

OSAGE CITY.
This city is in Osage County.
Refunding Bonds.
5s '07 J-A \$10,000... 1927
5s '11 M-N 11,500c... 1931
Water Bonds.
5s '09 F-A \$80,000c... 1929
Sewer Bonds.
5s '10 P-A \$23,000c... 1930
5s '11 A-O 6,164c... Part yearly
Paving Bonds (Part yearly).
5s '11 M-N \$11,600 50c
5s '12 P-A 13,125c
BOND. DEBT Nov 24 '22. \$108,000
Water debt (included) 80,000
Floating debt 10,000
Sinking fund 4,500
Assessed value, real estate 893,820
Assessed value, personal 636,060
Other assessable property 276,730
Total ass'd val. '21 (3/4 act.) 1,806,610
Tot. ass'd val. '22 (2-3 act.) 1,780,381
Total tax rate (per \$1,000) '22 \$24.00
Population 1910, 2,432; 1920, 2,376
INT. on city bldgs. and refunding bonds of 1907 is payable in New York; others in Topeka.

OSAGE CITY SCH. DISTRICT.
A district in Osage County.
Building Bonds.
44s '12 J-J \$15,000... July 1 '23-'32
BOND. DEBT Sept 27 '22. \$80,500
Floating debt (add'l) 19,000
Sinking fund 6,500
Total assessed val. (act.) '22 2,493,930
Population in 1922 (est.) 3,064

OSAWATOMIE.
This city is in Miami County.
Commission government adopted Feb. 17 1914
Population 1910, 4,046; 1920, 4,772.
Refunding Bonds.
5s '09 \$7,000... Mar 1 1929
Water Bonds.
5s '12 \$1,500... Jan 1 1945
44s '15 J-J 40,000... Jan 1 1945
44s '17 A-O 15,000... 1923-1937
Sewer Bonds.
5s '09 \$15,000... Aug 1 1939
Light Bonds.
5s '12 J-J \$18,500... July 1 1942
GEN. BD. DT. Nov 1919. \$128,700
Assessment debt (add'l) 61,455
Sinking fund 87,653
Assessed valuation 1919 1,351,080
City tax (per \$1,000) 1919 \$10.60

OSAWATOMIE SCH. DIST.
Building Bonds.
44s \$22,000... Aug 1 1925
High School Bonds.
44s J-J \$42,000... July 1 '26-'46
BOND. DEBT Sept 27 '22. \$44,000
Floating debt (add'l) 5,000
Sinking fund 3,000
Total assessed value 1922 2,700,000
(75% to 90% actual.)
Tax rate (per \$1,000) 1922 \$16.00
Population in 1920 4,740

OSWEGO.
This city is in Labette County.
Water Works Impt. Bonds.
54s '10 \$5,000... July 1 1923
54s '10 10,000... 1923-1924
54s '20 4,750... 1926
Electric Light Bonds.
5s '19 \$50,000... 1924-1933
Storm Sewer Bonds.
5s '20 \$5,000... 1950
Internal Impt. & Paving Bonds.
54s '21 \$90,250 Jan 1 '23-'41
Floating Indebtedness Bonds.
5s '20 \$6,714... 1925
6s '21 1,000... 1923
5s '20 2,000... 1924
6s '21 10,000... 1926
TOTAL DEBT Sept 30 '21 \$185,714
Water debt (incl.) 19,750
Tot. assess. val. '21 1,411,850
(75% to 90% actual value.)
City tax rate (per \$1,000) '22 \$22.05
Total tax rate (per \$1,000) '21 \$27.00
Population 1910, 2,317; 1920, 2,388

OTTAWA.
This city is in Franklin County.
Inc. June 18 1866. Commission government adopted Mar. 13 1913
V. 96, p. 890. Population 1910, 7,650; 1920, 9,018.
Refunding Bonds.
44s '01 M-N \$27,000... 1923-1931
5s '13 M-N 33,000... 1923-1933
5s '14 J-J 537,000... 1923-1934
6s '15 6,000... Dec 1 '23-'25
Auditorium Bonds.
5s \$81,000... 1923-1939
Water and Light Bonds.
4s '06 J-J \$36,000... July 1 '23-'34
5s '06 29,000... 1923-1929
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 \$94,027.21
Municipal Bonds.
5s \$45,000
Water Dam Bonds.
5s '19 \$11,000... 1934-1944
5s '19 19,445
GEN. BD. DT. Oct 1 1922 \$240,700
Water debt (add'l) 409,100
Assessment debt (add'l) 188,228
Sinking fund (general) 10,000
(water) 8,000
Assessed value, real estate 5,229,805
Assessed value, personal 3,128,616
Other assessable property 545,686
Total assessed value '22 8,903,686
Total tax (per \$1,000) 1921 \$28.20
INTEREST is payable mostly at State Treasurer's office in Topeka.

OTTAWA SCHOOL DISTRICT.
High School Bonds.
44s '16 J-J \$73,500c... J-J 1 '23-'33
Ward School Bonds.
44s '16 J-J \$14,500c... J-J 1 '23-'33
BOND. DEBT Sept 26 '22. \$90,000
Assess. val. '22 (abt. act.) 1,979,000
Tax rate (per \$1,000) 1922 \$13.90
Population 1920 9,545

PAOLA.
This city is in Miami County.
Refunding Bonds.
4s '99 \$15,000... Jan 1 1929
City Hall Bonds.
5s \$10,000
Water Works Bonds.
5s \$76,000
5s 4,000
Park Bonds.
5s \$10,000
Funding Bonds.
5s \$45,267
Sewer Bonds.
5s \$2,432
BOND. DEBT Nov 21 '21. \$175,699
Special impt. bonds (add'l) 109,953
Assessed valuation 1921 4,604,511
Total tax rate (per \$1,000) '21 \$31.18
Population 1910, 3,207; 1920, 3,238

PAOLA SCHOOL DISTRICT.
Building Bonds.
44s '17 J-J \$36,000... \$4,000 vly
BOND. DEBT Oct 1922. \$92,000
Total assessed val. 1922 100% actual) 6,250,000
Sch. tax rate (per \$1,000) '22 \$12.00
Population in 1920 4,000

PARSONS.
This city is in Labette Co. Incorp. Mo. 8 1871. Commission government adopted Oct. 26 1909. V. 89, p. 1238. Population 1910, 12,463; 1920, 16,028.
Railroad Bonds.
5s M-S \$17,500c... Sept 1 1933
(Subject to call after 1918.)
5s '07 M-S \$99,100c & Sept 1 1927
5s '15 M-S 67,000c... Sept 1 1945
Funding (Red. beg. 5 yrs. fr. issue)
5s F-A \$45,000c & Sept 1 1931
Water-Works Bonds.
5s \$795,000
Park Bonds.
5s \$20,000
City Hall Bonds.
5s '22 J-J \$150,000... Jan 1 '30-'42
TOT. BD. DT. Mar '22. \$1,199,335
Water debt (incl.) 525,000
Assess. val. '22 15,108,695
Total tax (per \$1,000) '22 \$35.82
INT. on 5s of 1922 at the State Treasurer's office; on others at fiscal agency in Topeka.

PARSONS SCH. DIST. NO. 33.
Building Bonds.
5s J-J \$160,000... Jan 1 '23-'29
TOT. BD. DT. Sept 27 '22. \$160,000
Sinking fund 8,824
(Not assess. val. (act.) '22 15,660,000
School tax rate (per \$1,000) '22 \$16.57
Population in 1922 (est.) 20,000
INT. is payable at State Treasurer's office in Topeka.

PHILLIPSBURG.
This city is in Phillips County.
BOND. DEBT Oct 1921. \$75,000
Total assess. val. 1921 1,300,000
Total tax rate (per \$1,000) '21 \$30.81
Population 1910, 1,302; 1920, 1,310

PHILLIPSBURG SCHOOL DIST.
School Building Bonds.
44s J-J \$28,000c... 1923-1932
BOND. DEBT Nov 20 '21. \$31,300
Assessed val. 1921 2,171,176
(Assessment at 80% actual value.)
Total tax (per \$1,000) 1921 \$30.10
Population 1920 (est.) 2,500

PITTSBURG.
This city is in Crawford County.
Inc. June 21 1880. Commission government was adopted Feb. 21 1910. V. 90, p. 576.
Park Bonds.
5s A-O \$7,000c... Oct 1 1926
44s '10 J-J \$40,000c... Jan 1 1940
Refunding Bonds.
5s J-D \$23,859.31c... June 1 1927
Water-Works Purchase Bonds.
44s '11 A-O \$180,000... Oct 1 1941
GEN. BOND. Sept 1922. \$250,859
Gen. Impt. bonds (add'l) 59,262
Internal Impt. bds. (add'l) 306,557
Assess. val. 1922 17,819,210
City tax (per \$1,000) 1922 \$11.025
Pop'n 1910, 14,735; 1920, 15,052
INT. at Nat. Park Bank, N. Y., and at State Treasurer's office.

PITTSBURG SCH. DIST. NO. 49.
Junior High School Bonds.
44s '03 J-J \$15,000c... Jan 1 1923
School Building Bonds.
44s '19 J-J \$140,000... Sept 2 1929
35,000... Sept 2 '30-'43
20,000... Jan 1 1924
30,000... Jan 1 '25-'27
20,000... Jan 1 1928
60,000... Jan 1 '30-'33
Douglas School Bonds.
44s '12 J-J \$16,000c... Jan 1 '28-'31
3,000c... Jan 1 1932
Forest Park School Bonds.
5s '13 J-J \$6,000c... Jan 1 '24-'26
4,000c... Jan 1 1927
12,000c... Jan 1 '28-'35
BOND. DEBT Nov 18 '22 \$480,000
Sinking fund 20,000
Assessed value, real estate 1,074,740
Assessed value, personal 4,505,395
Other assessable property 2,617,920
Tot. ass'd val. '22 (act. val.) 18,198,055
School tax (per \$1,000) 1922 \$15.00
Population in 1922 (est.) 20,000
INT. on bonds of 1903 is payable in New York; on others in Topeka.

POTAWATTAMIE COUNTY.
Westmoreland is the county seat.
Funding Bonds.
44s '17 J-J \$48,000... \$5,000 yearly
BOND. DEBT Sept 27 '22 \$48,000
Sinking fund 2,107
Assess. val. real est. 24,056,510
Assess. val. personal 7,620,515
Other assess. prop. 4,204,557
Tot. assess. val. (70% act.) \$23,583,158
State & Co. tax rate (per \$1,000) 1922 \$5.55
Population 1910, 17,522; 1920, 16,352

PRATT.
This city is in Pratt County. Inc April 17 1884.
Refunding Bonds.
4s '06 \$8,000... 1926
Main & Intercepting Sewer.
5s '09 \$8,500... 1939
5s '10 1,335... 1944
Anthony & Northern Bonds.
5s '13 \$20,000... 1943
Lateral Sewer & Constr. Bds.
5s '15 \$1,718.80... 1928
5s '15 9,673.74... 1928
Water-Works Bonds.
5s '09 \$20,000... 1935
5s '15 29,000... 1935
5s 17,000... 1923-1938
Electric-Light Bonds.
5s '14 \$50,000... 1924
5s 18,000... 1923-1934
BOND. DEBT Nov 19 '21. \$422,758
Assessment debt (add'l) 490,581
Tot. assess. val. '21 (act.) 4,840,745
Total tax (per \$1,000) 1921 \$39.55
Population 1910, 3,302; 1920, 5,183
INT. at State Treasurer's office.

PRATT CITY SCHOOL DIST.
44s '08 M-S \$19,000c... Sept 1 1928
5s '14 F-A \$25,000... Feb 10 1934
5s '19 110,000... Jan 1 1939
5s '20 M-S 15,000... Jan 1 '23-'25
5s '21 M-S 30,000... Mar 15 '26-'30
5s '21 M-S 84,000... Mar 15 1931
BOND. DEBT Oct 19 '22. \$308,000
Assess. val. real estate 3,058,166
Assess. val. personal 1,545,335
Other assessable property 503,101
Total assess. val. 1922 5,106,602
Tax rate (per \$1,000) 1922 \$18.50
Population in 1920 5,111
*Red. after 10 years from issue
INT. at State Fiscal Agency, Topeka.

PRATT COUNTY.
County seat is Pratt. The County Commissioners have effected a compromise on most of bonded debt of Pratt County by paying one-third of face value of past-due coupons and agreeing to pay two-thirds of int. on remaining coupons as they mature. In other words, 4% int. is being paid instead of 6%. V. 71, p. 303.
Refunding Bonds.
4s '04 J-J \$119,000c... July 1 1934
4s '03 J-J 30,000c... May 4 1923
Court House and Jail Bonds.
44s '09 J-J \$75,000c... July 1 1929

BOND. DEBT Oct 5 1922 \$100,000
Sinking fund 84,835
Assessed value, real estate 20,766,174
Assessed value, personal 5,538,855
Other assessable property 3,729,863
Total assessed value 1922 31,578,495
(55% to 65% actual.)
State & Co. tax (per \$1,000) '22 \$5.70
Population 1910, 11,156; 1920, 12,909

PRETTY PRAIRIE.
This city is in Reno County.
Water-Works-System Bonds.
44s '19 F-A \$32,000... 1939
BOND. DEBT Nov 29 1922. \$32,000
Sinking fund (water) 2,500
Assess. val., real estate 244,265
Assess. val., personal 460,675
Tot. assess. val. '22 (4-5 act.) *702,441
Tax rate (per \$1,000) 1922 \$6.50
Population in 1920, 432; 1910, 327
* This item is the total tax roll as of March 1 1922, made up by the City Assessor.

RENO COUNTY.
County seat is Hutchinson.
5s \$900,000
Refunding Bonds.
5s '00 J-J \$9,000... June 1 1936
44s '08 F-A 65,000c... Feb 1 1929
(Subject to call after 1918)
44s '08 J-D \$39,000c... Dec 1 1928
(Subject to call after 1918)
4s '09 J-D \$58,000c... June 1 '23-'29
Road Bonds.
44s '20 \$270,000... 1923-1940
5s '20 1,315,937... 1923-1940
5s '21 292,883... 1923-1941
BOND. DEBT July 1 '22. \$159,000
Road debt (add'l) 1,878,820
Assessed val., real estate 74,910,729
Assess. val., personal 23,207,000
Assess. val., total, 1922 97,117,729
State & County tax rate (per \$1,000) 1922 \$7.32
Pop'n in 1910, 37,853; 1920, 44,423
INT. at State Treas. office; on others at Nat. Park Bank, N. Y.

RICE COUNTY.
Lyons is the county seat.
BOND. DEBT Nov 21 '22 \$135,000
Total assessed valuation 1922 (equalized) 42,924,616
State & Co. tax (per \$1,000) '22 \$5.11
Population 1910, 15,106; 1920, 14,832
INT. at Nat. Park Bank, N. Y., and at State Treasurer's office.

ROSEDALE.
See Kansas City.

RUSSELL.
This city is in Russell Co. Inc. June 2 1872. Pop'n 1920, 1,700.
Water-Works & Elec.-Lt. Bonds.
44s '10 J-J \$50,000... Jan 1 1930
5s '11 J-J 28,000... July 1 1931
(Subject to call after July 1 1925.)
5s '15 17,500... Oct 1 1940
BOND. DEBT Oct 4 '22. \$120,500
Sinking fund 11,500
Assessed valuation 1922 2,644,000
Tax rate (per \$1,000) 1922 \$10.00
INT. at State Treasurer's office.

RUSSELL CO. S. D. NO. 5.
High School Bonds.
44s '17 J-J \$31,500c... 1931
BOND. DEBT Sept 27 '22. \$31,000
Assess. val. real estate 1,634,240
Assess. val. personal 1,695,474
Total assess. val. '22 (act.) \$3,329,714
Total tax rate (per \$1,000) '22 \$26.65
Population in 1920 (est.) 2,500
INT. is payable at State Treasurer's office in Topeka.

SABETHA.
This city is in Nemaha County.
Incorporated in 1874. Commission government adopted Feb. 20 1913.
Sewer Bonds (General).
5s \$-a \$17,000... 1923-1930
Water-Works Bonds.
44s '10 \$-a \$45,000... 1923-1940
5s 60,000
City Hall & Memorial Bonds.
5s \$61,500
Assessment sewer (s.-a.) \$1,020.12
Refunding bonds (s.-a.) 12,908.00
Paving bonds (general) & 19,598.00
assessment, combined
TOT. BD. DT. Jan 1 '22 \$245,389
Assessed valuation 1921 2,567,032
Total tax rate (per \$1,000) '21 \$29.10
Population 1910, 1,768; 1920, 2,003
INT. at State Treasurer's office.

ST. JOHN.
This city is in Stafford County.
Water-Works Bonds.
4s '19 J-J \$50,000... 1925-1949
5s \$20,000
Improvement Bonds.
5s \$154,742
BOND. DEBT Oct 1 1922. \$257,500
Water debt, incl. 119,000
Assessment debt (add'l) 125,000
Sinking fund—General 14,500
Water 6,500
Tot. assess. val. (act.) '22 1,568,474
Total tax rate (per \$1,000) '22 \$30.00
Population 1910, 1,785; 1920, 1,671

ST. MARY'S.
This city is in Pottawatomie Co.
Water and Light Bonds.
5s M-S \$26,500c... 1928
(Subject to call in 1918.)
Funding Bonds.
5s J-J \$7,000c... 1932
(Subject to call in 1922.)
BOND. DEBT Oct 1920. \$33,500
Assess. val. '20 (abt. 3/4 act.) 850,000
Population 1910, 1,397; 1920, 1,321
INT. is payable at State Treas. office in Topeka.

SALINA.

This city is the county seat of Saline Co. Incorporated as a village Apr. 22 1867; as a city of 3d class Nov 21 1870 as a city of 2d class Oct. 11 1878 and as a city of 1st class July 9 1920.

Refunding Bonds.
4 1/2% 08 J-J \$16,000..... July 1 1928
4 1/2% 09 M-N 20,000..... Nov 29 1929
Railroad Aid Bonds.
5% 16 J-D \$10,000..... Dec 15 1946
(Subject to call aft. Dec. 15 1946)
5% 17 10,000..... Jan 1 1946
5 1/2% 18 300,000..... Jan 1 1940
Fire Station Bonds.
4 1/2% 19 20,000..... Oct 1 1937
Bridge Bonds.
4 1/2% 20 4,000..... Jan 1 1925
Park Bonds.
4 1/2% 17 M-S \$30,000..... Sept 1 1937
4 1/2% 18 5,000..... May 1 1925
City-Hall-Building Bonds.
4 1/2% 11 A-O \$40,000..... Apr 1 1931
GEN. BONDS Sept 29 '22 \$455,000
Paving assess. bds. (add'l) 371,115
Sewer assess. bds. (add'l) 92,201
Sinking fund..... 31,632
Assess. val., real..... 13,052,690
Assess. val., personal..... 15,630,480
Total assess. val. 1922..... 28,682,738
(90% actual)
City tax (per \$1,000) 1922..... \$9.20
Popula. 1910, 9,688; 1920..... 15,055
*INT. at State Treasurer's office; others at National Park Bank, N. Y.

SALINA SCHOOL DISTRICT.

Building Bonds.
4 1/2% 08 M-S \$20,000..... 1923
(Subject to call any interest date)
4 1/2% 12 J-J \$20,000..... July 1 1932
4 1/2% 13 10,000..... July 1 26-'35
4 1/2% 17 J-J 25,000..... July 1 '33-'37
5% 20 J-J 212,500..... Jan 1 '30-'40
5% 21 J-J 58,500.....
BOND. DEBT Sept 28 '22 \$436,000
Sinking fund..... 19,154
Tot. assess. val. '22 (act.) 30,028,076
School tax (per \$1,000) 1922 \$10.50
Population in 1920..... 15,089
INT. at State Treasurer's office.

SALINE COUNTY.

County seat is Salina.
BOND. DEBT Nov 24 '22 \$200,000
Total assess. val. 1922..... 64,339,055
Total tax rate (per \$1,000) 20 \$15.496
Popula'n 1910, 20,338; 1920, 25,103
INT. at Nat. Park Bank, N.Y.C.

SEDAN.

This city is in Chautauqua County.
BOND. DEBT Nov 28 '22 \$310,000
Total tax (per \$1,000) 1918..... \$28.00
Tax rate for payment of bonds (per \$1,000)..... \$8.00
Assess. val., 1918..... 1,189,895
Population 1910, 1,211; 1920..... 1,885
City has no sinking fund for the retirement of bonds, as all bonds are optional and each year a levy is made for the payment of the bonds to be retired next year.

SEDGWICK COUNTY.

County seat is Wichita.
Funding Bonds.
5% 08 J-J \$28,000..... July 1 1925
Railroad-Aid Bonds.
4% 08 J-J \$33,500..... Oct 1 1928
(Subject to call after Oct. 1 1918; 1921)
4% 10 16,500.....
Bridge Bonds (Red. beg. in 1917).
4 1/2% 07 J-J \$100,000..... Oct 1 1927
Road Improvement Bonds.
4 1/2% 11 125,000..... 1923-1939
5 1/2% 21 142,500..... Sept 1 23-'41
15% 10 110,000.....
GEN. B.D. DT. Nov 18 '21 \$93,000
Assessment debt (add'l) 655,496
Assess. val., real estate..... 129,832,470
Assess. val., personal..... 42,122,109
Total valuation 1921..... 172,004,579
Assess. val. (equal'd) '22 167,997,845
Total tax (per \$1,000) 1921..... \$5.80
Pop'n in 1910, 73,095; 1920, 92,234
INT. at Nat. Park Bank, New York and on road bonds at the State Treasurer's office.

SENECA.

This city is in Nemaha County.
4 1/2% 19 F-A \$115,000.....
City-Hall Building Bonds.
4 1/2% 16 J-J \$30,000..... Sept 1 '20-'30
Refunding Bonds.
6% 23 23,000.....
BOND. DEBT Oct 1919..... \$165,000
Assess. value..... \$2,300,000
Pop'n 1910, 1,806; 1920..... 1,885

SEWARD COUNTY.

Refunding Bonds.
6% 07 J-J \$43,000..... July 1 1927
6% 08 F-A 14,700.....
4% 02 J-J 2,000..... Jan 1 1922
Funding Bonds.
5% J-J \$22,500..... Jan 1 1943
BOND. DEBT Sept 27 '22 \$59,000
Sinking fund..... 17,000
Assessment value, real..... 8,368,145
Assess. value, personal..... 2,213,010
Other assessable property..... 1,800,299
Total assess. val., 1922..... 12,381,454
State & Co. tax rate (per \$1,000) 1922..... \$6.70
Pop'n in 1910, 4,091; in 1920, 6,220
INT. at Bank of America, N. Y.

SHAWNEE COUNTY.

County seat is Topeka.
Court-House Bonds.
4% 84-85 M-N \$15,000..... May 1 1924
Road Bonds.
5% 21 J-J \$300,000.....
4 1/2% 10 75,000.....
TOT. B.D. DT. May '21..... \$515,000
Total assessed value 1921.....
(85% actual)..... 112,577,545
Assess. val. (equal'd) '22 113,119,989
State & Co. tax (per \$1,000) '21..... \$8.01
Pop'n in 1910, 61,874; 1920, 69,169.
INT. at County Treasurer's office.

SOLOMON.

This city is in Dickinson County.
Water Works Bonds
5% 14 14,000..... 1940
5% 15 14,000.....
BOND. DEBT Sept 27 '22 \$89,000
Assessed value 1922..... 1,032,940
Population 1910, 949; 1920..... 1,071
INT. at Topeka, Kansas.
STAFFORD.
This city is in Stafford County.
Incorporated Sept. 10 1885.
Sewer bonds..... \$30,000
Railroad bonds..... 5,000
Light bonds..... 25,000
Water-works bonds..... 48,000
Park-improvement bonds..... 2,500
TOT. B.D. DT. Nov 24 '22 \$373,050
Assess. val. '22 (act.)..... 1,792,151
Tax rate (per \$1,000) 1922..... \$40.00
Population 1910, 1,927; 1920, 1,752
INT. at Nat. Park Bk., N. Y. City.

STEVENS COUNTY.

Hugoton is the county seat.
Funding Bonds.
5% 01 J-J \$55,000..... Jan 1 1931
BOND. DEBT Sept 30 '22 \$56,500
Sinking fund..... 1,617
Assessed val'n, real estate..... 6,326,017
Assessed val'n, personal..... 1,246,609
Other assessable property..... 511,993
Tot. ass'd val. '22 (75% act.) 8,084,614
State & County tax rate (per \$1,000) 1922..... \$7.96
Pop'n in 1910, 2,453; in 1920, 3,943
INT. at Nat. Park Bk., N. Y.

SUMNER COUNTY.

County seat is Wellington.
Road Dist. No. 1 Bonds.
6% 21 J-J \$93,000..... 1923-1941
4 1/2% 22 338,000.....
Road Dist. No. 2 Bonds.
4 1/2% 21 s-a \$42,250..... 1923-1941
4 1/2% 22 338,000.....
Road Dist. No. 3 Bonds.
4 1/2% 22 323,500.....
6% 21 J-J \$36,000..... 1923-1941
4 1/2% 22 157,300.....
Road Dist. No. 4 Bonds.
RD. IMP. DT. Nov 25 '22 \$310,300
Assessed val'n, real estate..... 42,990,076
Assessed val'n, personal..... 21,059,595
Tot. ass'd val. '22 (70% act.) 64,058,671
State & Co. tax (per \$1,000) '22..... \$5.20
Pop'n in 1910, 30,654; 1920, 29,213
INT. at Nat. Park Bank, N. Y.

SYRACUSE.

This city is in Hamilton County.
BOND. DEBT Nov 1 '22..... \$55,000
Floating debt..... 17,626
Tot. ass'd val. '22 (75% act.) 913,990
Total tax rate (per \$1,000) '22 \$30.60
Population 1910, 1,126; 1920, 1,059

TONGANOXIE.

This city is in Leavenworth Co.
Water Works Bonds.
4 1/2% 17 J-J \$40,000..... 1925-1937
TOTAL DEBT Dec 14 '20..... \$40,000
Assessed valuation 1920..... 1,046,000
Tax rate (per \$1,000) 1920..... \$25.10
Pop'n 1910, 1,018; 1920..... 971
TOPEKA.
This city is in Shawnee County.
Incorp. in 1854. In 1905 purchased plant of Topeka Water Co. V. 80, p. 1127. Commission government adopted Nov. 2 1909. V. 89, p. 1298.
*Topeka Water Co. Bonds.
5% '96 J-J \$228,000..... Sent 1 1928
Water-Wks. Purchase Bonds.
4% 04 A-O \$350,000..... Apr 1 1924
Water Bonds.
5 1/2% 21 J-J \$300,000..... Jan 1 1941
5 1/2% 21 M-S 140,000..... Sept 1 1941
Bridge Bonds.
4 1/2% 05 A-O \$34,066..... Apr 1 1925
4 1/2% 10 A-O 39,416..... Apr 1 1930
Shunganunga Creek Bonds.
4 1/2% M-S 4,010..... Mar 1 1930
Refunding Bonds.
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% 06 20,000..... Apr 1 1928
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.
4 1/2% 09 J-J \$40,000..... Jan 1 1929
Crematory Bonds.
4 1/2% 10 A-O \$17,000..... Apr 1 1930
A. T. Top. & S. Fe RR. Aid Bds.
4% 01 J-J \$50,000..... Jan 1 1931
Water and Light Reconstruction Bonds.
5% 21 895,000..... Dec 31 1941
Sewer Bonds.
5% 21 11,098,009 June 1 '22-'31
4 1/2% 22 373,192..... 1922-1931
GEN. B.D. DT. July 1 '22 \$2,425,178
Water debt (incl.)..... 1,123,000
Paving fund (General)..... 783,427
Sinking fund (Water)..... 3,408
Assessed value, real..... 41,364,770
Assessed val., personal..... 23,045,035
Other assessable property..... 6,940,362
Total assess. val. 1922..... 71,350,167
Total tax (per \$1,000) 1922..... \$28.90
Pop'n 1910, 43,684; 1920, 50,022
*The Topeka water plant was purchased subject to these bonds. City now pays the interest on them, but bonds are not considered part of the city debt.
INT. at Nat. Park Bank, N.Y. City.

TOPEKA SCHOOL DISTRICT.

Building Bonds.
4% 04 J-J \$12,000..... May 1 1924
4% 05 J-J 78,500..... May 1 1925
Refunding Bonds.
4% 05 J-J \$110,561..... Jan 1 1925
4 1/2% 13 J-J 40,700..... Jan 1 1933
BOND. DEBT Oct 1922..... \$351,761
Assessed valuation 1922..... 71,350,167
School tax (per \$1,000) 1921..... \$11.40
Population in 1920..... 50,022
INT. at National Park Bank.

WAKEENEY.

This city is in Trego County.
BOND. DEBT Oct 5 1922..... \$101,500

Floating debt (add'l)..... 30,000
Tot. assess. val. '22 (act.)..... 957,957
Total tax rate (per \$1,000) '22 \$18.00
Population in 1910, 833; 1920, 1,003

WASHINGTON.

This city is in Washington Co.
BOND. DEBT Nov 18 1919 \$40,000
Floating debt..... 5,000
Sinking fund (water)..... 15,000
Assessed val'n, real estate..... \$34,415
Assessed val'n, personal..... 741,110
Other assessable property..... 58,112
Total assessed val'n 1919..... 1,033,637
Total tax rate (per \$1,000) '19 \$21.60
Pop'n in 1910, 1,547; 1920, 1,406

WELLINGTON.

This city is the county seat of Sumner County. Incorp. Feb. 14 1880
4 1/2% 07 J-J \$25,000..... July 1 1927
(Subject to call \$10,000 1912, \$10,000 1917 and \$10,000 1922.)
5% 14 J-J \$240,000..... July 1 1944
(Subject to call beg. July 1 1929.)
Internal Improvement Bonds.
4 1/2% 22 \$25,000..... July 1 1927
(Subject to call any interest period.)
4 1/2% 23 73,000..... Part yearly
4 1/2% 24 60,500..... Part yearly
Electric Light Bonds.
4 1/2% 07 J-J \$5,000..... July 1 1927
(Subject to call \$5,000 1917 and \$5,000 1922.)
Paving Bonds (Part yearly).
4 1/2% 5% & 5 1/2% \$76,200
Main Sewer (Red. any int. date.)
5% 10 J-J \$24,000..... Jan 1 1940
4 1/2% 11 5,500..... July 1 1936
4 1/2% 12 32,500..... July 1 1936
4 1/2% 13 Park Ground Purchase Bonds.
5% 19 J-J \$18,000..... July 1 1934
GEN. B.D. DT. Dec 15 '19 \$712,055
Assessment debt (add'l)..... 110,754
Assessed val. 1918..... 7,006,996
Total tax (per \$1,000) 1918..... \$20.00
Pop'n 1910, 7,034; 1920..... 7,048
INT. at Nat. Park Bank, N. Y.

WICHITA.

County seat of Sedgwick County.
Incorp. Apr. 8 1871. The voters on Dec. 12 1911 defeated three propositions concerning the establishing of a municipally-owned water and light plant. V. 93, p. 1740.
4 1/2% 19 F-A \$149,933.68.....
Paving Bonds (General).
5% 13 118,739.91..... 1923
5% 14 4,500..... 1924
5% 15 2,342.80..... 1925
5% 16 11,250.90..... 1926
Paving and Sewer Bonds.
4 1/2% 22 \$90,000..... 1929
4 1/2% 23 134,302..... 1923-1929
Sewer Bonds (General).
5% 13 39,518.48..... 1923
5% 14 34,972.48..... 1923
4 1/2% 13 J-D 109,220..... 1923-1928
Viaduct Bonds (General).
5% 13 334,972.48..... 1923
Jail and Work House Bonds.
4 1/2% 17 10,000.....
Refunding Bonds.
5% 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 60,000..... Oct 6 1923
4% 05 7,000..... 1923
4% 05 25,500..... 1924
4 1/2% 06 40,000..... 1927
4 1/2% 07 17,000..... 1927
4 1/2% 08 F-A 100,000..... Aug 1 1928
5% 09 J-J \$21,865.82c July 1 1924
5% 09 8,000..... 1920
5% 09 32,000..... 1932
Cemetery Bonds.
6% 09 J-J \$1,000..... July 1 1935
Forum Bonds.
5% 09 F-A \$150,000..... Aug 1 1939
Railway-Aid Bonds.
4% 18 890,000..... 1931
Dam Bonds.
5% 10 25,000..... 1929
Bridge Bonds.
4 1/2% 15 A-O 15,000..... Apr 1 1928
City Improvement Bonds.
4 1/2% 22 \$65,000..... 1929
4 1/2% 19 A-O 122,000..... 1923-1930
Park Impmt. Bonds.
5% 19 150,000..... 1929-1939
4 1/2% 19 59,000.....
Fire Station Bonds.
4 1/2% 21 \$11,500.....
TOT. B.D. DT. Mar '22 \$5,100,758
Assessed val. 1922..... 107,161,416
Total tax (per \$1,000) 1921..... \$28.50
Pop'n '10 (Census) 52,450 '20 73,217
INT. at Nat. Park Bank, N.Y. City; and at State Treas. office, Topeka.

WICHITA CITY SCH. DIST. NO. 1.

4 1/2% 22 \$1,000,000..... 1923-1942
Building Bonds.
4 1/2% 03 J-J \$50,000..... July 1 1923
4% 16 J-J 75,000..... serial
Refunding Bonds.
4 1/2% 14 J-J \$52,500..... Jan 1 1934
4% 17 J-J 40,000..... Jan 1 1927
Grade School Bonds. Serially
6% 21 J-J \$376,000.....
6% 21 J-J 32,250c Mar 10 '23-'41
High-School-Building Bonds.
4 1/2% 09 M-S \$72,500..... Sept 1 1929
5% 11 J-J \$75,000..... Jan 1 1931
BOND. DT. Sept 27 '22 \$2,462,250
Sinking funds..... 127,000
Assess. val. 1922..... 110,000,000
School tax rate (per \$1,000) '22 \$15.00
Population in 1922 (est.)..... 80,000
INT. at Atlantic Nat. Bank, N. Y., and at State Treasurer's office.

WICHITA COUNTY.

County seat is Leoti. See V. 75, p. 118, for compromise with the State. Incorporated 1887.
Refunding Bonds.
3% 02 335,000..... Jan 1 1922
Court-House Bldg. Bonds.
4 1/2% 16 J-J \$6,000..... 1923-1926
20,000..... 1927-1936

BOND. DEBT July 1 '22..... \$61,000
Sinking fund..... 25,000
Assessed val'n, real estate..... 3,877,300
Assessed val'n, personal..... 549,640
Other assessable property..... 916,070
Total assessed val'n 1922..... 5,443,010
State & Co. tax rate (per \$1,000) '22 \$7.00
Pop'n 1910, 2,006; 1920..... 1,856
INT. at Nat. Park Bank, N.Y. City.

WILSON.

This city is in Ellsworth County.
Incorp. March 1883. Population 1910, 981; 1920, 1,020.
Water Bonds.
4 1/2% 10 J-J \$30,000..... Jan 1 1940
5% 11 Dec 15,000..... Dec 1 1941
Light Bonds (Optional).
4 1/2% 10 J-J \$15,000..... Jan 1 1940
" 18 20,000.....
BOND. DEBT Oct 2 '22..... \$91,000
Cash on hand..... 11,519
Assess. val., real estate..... 654,796
Assess. val., personal..... 763,490
Other assess. property..... 50,832
Total assess. val. (act.) '22 1,469,722
Tax rate (per \$1,000) 1921..... \$11.36
INT. at Nat. Park Bank, N. Y.

WILSON COUNTY.

Road Bonds (Tax-free).
5% 22 \$247,800.....
6% 23 99,200.....
BOND. DEBT Nov 24 '22 \$347,000
Assess. val., real estate..... 19,169,635
Assess. val., personal..... 8,778,265
Other assess. property..... 9,160,965
Total assessed val. 1922 \$37,108,865
State & Co. tax rate (per \$1,000) '22 \$9.16
Population 1920 (Census)..... 21,167
INT. at office of State Treasurer.

WINFIELD.

County seat of Cowley County.
Incorporated Feb. 17 1879. Population 1910, 8,700; 1920, 7,933.
Refunding Bonds.
5% 11 J-J \$28,000..... May 1 1931
(Subject to call beg. May 1 1921.)
4 1/2% 12 J-J \$30,000..... Mar 1 1923
4 1/2% 16 M-S 89,000..... Sept 1 1936
(Subject to call beg. Sept. 1 1926)
Park Bonds.
5% 07 M-S \$4,000..... Sept 16 1927
Railroad (Red. beg. Aug. 1 '19).
5% 09 F-A \$20,000..... Aug 1 1939
Gas Plant (Red. beg. Jan. 1 '13).
5% 03 J-J \$15,000..... Jan 1 1923
Street Intersection Bds. (Gen.).
5% 13 44,466.52 Nov 1 1923
5% 14 11,039.30 Oct 1 1924
5% 15 2,228.60 Apr 1 1936
Electric Light Bonds.
5% 04 F-A \$8,000..... Oct 1 1924
(Subject to call 1914)
5% 05 J-D \$16,000..... 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)
4 1/2% 18 125,000..... Jan 1 1943
(Optional 1933.)
Sewer (Red. beg. Aug. 1 1917).
5% 07 F-A \$28,000..... Aug 1 1937
Street Paving Bonds.
5 1/2% 21 J-J \$86,000.....
GEN. B.D. DT. Nov 6 1918 \$277,600
Light & water debt (add'l)..... 150,000
Spec. Impmt. debt (add'l)..... 142,078
Cash on hand..... 51,987
Total assessed val'n 1918..... 8,045,983
Total tax (per \$1,000) 1916..... \$19.24
INT. at Nat. Park Bank, N. Y., and at State Treas. office, Topeka.

WINFIELD SCHOOL DISTRICT.

Building Bonds.
4 1/2% 16 J-J \$25,000..... July 1 1936
BOND. DT. Sept 27 '22 \$142,000
Sinking fund..... 28,000
Ass'd val. '22 (1/2 act.)..... 9,973,985
Tax rate (per \$1,000) 1921..... \$2.00
Population 1922 (est.)..... 9,554

WYANDOTE COUNTY.

County seat is Kansas City.
Bridge.
4 1/2% 04 J-J \$360,000..... Jan 1 '24-'34
(Subject to call after July 1 1924)
4 1/2% 12 F-A 270,000..... F & A 1 '32-'41
4 1/2% 12 F-A 20,000..... Jan 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% 16 90,000.....
4 1/2% 16 A-O 600,000..... 1936-1955
Funding Bonds.
4 1/2% 04 J-J \$30,000..... Jan 1 '22-'23
4 1/2% 11 s-a 342,000..... July 1 1941
4 1/2% 17 J-J 150,000..... July 1 '23-'27
Refunding Bonds.
4 1/2% 11 J-J \$144,000..... Jan 2 1931
Road Bonds..... \$50,000
BOND. DEBT July 1922 \$2,341,342
Assess. val. '22 (equal'd) 140,774,465
Pop'n 1910, 100,088; 1920..... 122,218
INT. at State Treasurer's office.

YATES CENTRE.

This city is in Woodson County.
Refunding Bonds.
4 1/2% 16 J-J \$25,000..... July 1 1936
(Subject to call beg. July 1 1921)
5% 23 3,500..... 1924
Sewer Bonds.
5% 22 99,000..... Jan 1 1933
5% 18 18,000..... Jan 1 1943
GEN. B.D. DT. Oct 16 '20 \$71,500
Assessment debt (add'l)..... 9,735
Sinking fund..... 3,765
Assess. val., real estate..... 1,205,455
Assessed val., personal..... 609,220
Other assessable property..... 149,757
Tot. ass'd val. '20 (90% act.) 1,964,432
Total tax (per \$1,000) '20..... \$31.50
Population 1910, 2,216; 1920, 2,306

ZENDA SCHOOL DISTRICT.

This district (P. O. Zenda) is in Kingman County.
School-Building Bonds.
5% 19 J-J \$22,000..... 1923-1944
BOND. DEBT Oct 1921..... \$25,000
Floating debt..... 5,000

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 exp. 1st Mon. Jan. 1925)..... Joseph M. Dixon
 Sec. of State (term exp. 1st Mon. Jan. '25)..... C. T. Stewart
 Treasurer (term expires 1st Mon. Jan. '25)..... J. W. Walker
 Auditor (term expires 1st Mon. Jan. 1925)..... Geo. P. Porter
 Atty.-Gen. (term exp. 1st Mon. Jan. '25)..... Wellington D. Rankin

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 June 30 1922 was \$3,603,000. The warrants outstanding on the same date were \$2,258,068. The Capitol Building bonds given below are issued against a land grant; they amounted to \$724,000 on Nov. 30 1921. The cash on hand on Nov. 30 1921 amounted to \$3,315,552. The permanent school fund on Nov. 30 1921 held cash and securities amounting to \$9,291,337, and other permanent funds on hand aggregated \$2,417,537.

Loans Authorized.—The voters on Nov. 2 1920 approved the issuance of \$5,000,000 State School bonds (V. 111, p. 2246). The constitutionality of the \$5,000,000 State School bond issue was upheld by the State Supreme Court on Feb. 4 1921 (V. 112, p. 673). A legislative Act providing for a Soldiers' Bonus and a \$4,500,000 bond issue to carry out the plan was approved by the voters (as required by Section 2 of Article XIII of the Constitution) on Nov. 7 1922 (V. 115, p. 2518).

The State Supreme Court on May 2 1923 upheld the law passed by the special session of the 1921 Legislature, providing for the issuance of \$3,000,000 in State Treasury note certificates for the purpose of payment of outstanding claims and accruing claims, etc. The Court ruled that these notes do not create an indebtedness under Section 2 of Article 13 of the State Constitution (V. 112, p. 2214).

Loans—	Interest—	Principal—
Name and Purpose.	P. C. Payable.	When Due. Outstanding
Capitol bonds.....	1909 5	M-N May 1 1939 \$500,000
do do.....	1911 5	Subject to call after May 1 1924
do do.....	1911 5	A-O Oct 1 1941 \$150,000
do do.....	1919 5	Subject to call after Oct 1 1925
War defense bonds coupon.....	1918 6	M-N May 1 1949 \$50,000
		Subject to call after May 1 1934
		Mar. 20 1923 430,000
		Subject to call at any interest-paying date or within 30 days after
Veterans' Welfare Fund coupon bonds.....	1920 5	J-J Jan. 1 1925 \$145,000
		Subject to call at any interest paying date or within 30 days after
		J-J July 1 1941 2,804,000
		at any interest-paying date thereafter, upon giving a 30-day notice.)
		1922 4 1/2 J-J Jan. 1 1942 495,000
		(Optional Jan. 1 1932 or any interest paying date thereafter upon giving a 30-day notice.)

INTEREST on bonds of 1918 at State Treasurer's office; on bonds of 1920 and 1922 at Treasurer's office or in N. Y. City.

ASSESSED VALUATION.—For 1917 the total assessed valuation was \$582,286,529, of which real estate and personal property was \$433,863,891, live stock \$65,865,052 and railroads \$82,745,986. For 1918 the total assessed valuation was \$592,692,780, of which real estate and personal property was \$434,208,568, live stock \$75,000,516 and railroads \$83,483,696. For 1919 the total assessed valuation was \$1,701,390,523, of which real estate and personal property was \$1,305,530,136, live stock \$160,026,565 and railroads \$35,833,822. For 1920 real estate and personal property was assessed at \$1,325,045,452, live stock at \$108,841,802 and railroads at \$234,132,322, a total of \$1,668,029,576. The State tax rate (per \$1,000) in 1919 was \$2.50, 1917 \$2.50, 1918 \$3.00, 1919 \$4.97, 1920 \$4.97 and 1921 \$4.37 on total valuation. The State tax on live stock in 1916 was \$3; 1917, \$3; 1918, \$3; 1919, 67 cts.; 1920, \$2; and 1921, \$3.50.

DEBT LIMITATION.—The constitution of Montana was adopted by popular vote Oct. 1 1889. Article XIII of the constitution of Montana, in relation to Public Indebtedness, is as follows:

Sec. 1. Neither the State, nor any county, city, town, municipality, nor other subdivision of the State shall ever give or loan its credit in aid of, or make any donation or grant, by subsidy or otherwise, to any individual, association or corporation, or become a subscriber to, or a shareholder in, any company or corporation, or a joint owner with any person, company or corporation, except as to such ownership as may accrue to the State by operation or provision of law.

Sec. 2. The Legislative Assembly shall not in any manner create any debt except by law which shall be irrevocable until the indebtedness therein provided for shall have been fully paid or discharged; such law shall specify the purpose to which the funds so raised shall be applied and provide for the levy of a tax sufficient to pay the interest on, and extinguish the principal of such debt within the time limited by such law for the payment thereof; but no debt or liability shall be created which shall singly, or in the aggregate with any existing debt or liability exceed the sum of one hundred thousand dollars (\$100,000) except in case of war, to repel invasion or suppress insurrection, unless the law authorizing the same shall have been submitted to the people at a general election and shall have received a majority of the votes cast for and against it at such election.

Sec. 3. All moneys borrowed by or on behalf of the State or any county, city, town, municipality or other subdivision of the State, shall be used only for the purpose specified in the law authorizing the loan.

Sec. 4. The State shall not assume the debt, or any part thereof, of any county, city, town or municipal corporation.

Sec. 5. No county shall be allowed to become indebted in any manner, or for any purpose, to an amount, including existing indebtedness, in the aggregate, exceeding five (5) per centum of 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, and all bonds or obligations in excess of such amount given by or on behalf of such county shall be void. No county shall incur any indebtedness or liability for any single purpose to any amount exceeding ten thousand dollars (\$10,000) without the approval of a majority of the electors thereof, voting at an election to be provided by law.

Sec. 6. No city, town, township or school district shall be allowed to become indebted in any manner, or for any purpose, to an amount, including existing indebtedness, in the aggregate exceeding three per centum of the value of the taxable property therein, to be ascertained by the last assessment for the State and county taxes previous to the incurring of such indebtedness, and all bonds or obligations in excess of such amount given by or on behalf of such city, town, township or school district shall be void; Provided, however, that the Legislative Assembly may extend the limit mentioned in this section, by authorizing municipal corporations to submit the question to a vote of the taxpayers affected thereby, when such increase is necessary to construct a sewerage system or to procure a supply of water for such municipality which shall own and control said water supply and devote the revenues derived therefrom to the payment of the debt.

The State Supreme Court on June 4 1917 handed down a decision reaffirming its decision of March 13 1917 in the Lewis and Clark County case holding that money cannot be borrowed by counties on refunding bonds by a sale thereof without a vote of the people. See V. 104, p. 2570.

In a decision which had to do with the adjustment of the indebtedness between Custer and Fallon counties, the State Supreme Court on Dec. 19 1916 ruled that bridges are not county property, but public property. See V. 103, p. 2445.1.

COUNTY UNIT SYSTEM.—The Legislature in 1919 passed an Act (Chapter 211, Laws 1919) providing for the creation of a Rural School District in each county of the State, composed of all Third Class districts and parts thereof as a unit for the purpose of taxation and issuance of bonds; for the creation of sub-districts of rural districts for the purpose of local administration and control. The Act provides for boards of trustees for rural school districts and prescribes the manner of election, number, terms, powers and duties of said boards. Under Section 3 of this Act any county in the State may adopt the county unit system for rural schools.

COUNTY FUNDING AND REFUNDING BONDS VALIDATED BY ACT OF LEGISLATURE.—At the special session of the Montana Legislature in 1918 an Act was passed (Chapter 5) legalizing and validating bonds issued by counties for the purpose of funding or refunding outstanding indebtedness issued by counties without the question of issuing the same, or funding or refunding such indebtedness, having been submitted to and approved by the electors. V. 106, p. 1257.

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.

SAVINGS BANK INVESTMENTS.—Section 6052 of the laws of Montana relating to banks and banking corporations, reads: Sec. 6052. No commercial bank shall purchase, agree to purchase, or underwrite any bond issue in excess of 10% of its assets, except bonds of the United States, of the State of Montana, of the cities, towns, counties, or school districts of this State.

POPULATION OF STATE.
 1920.....548,889 | 1900.....243,329 | 1880.....39,159
 1910.....376,053 | 1890.....142,924 | 1870.....20,595
 In 1890 there were 10,765 Indians and whites on Indian reservations, and in 1880 31,650 such persons, which number should be added to the total for those years in making accurate comparisons. In 1900, 1910 and 1920 these figures were not reported. The number of Indians alone included in the population for 1900, 1910 and 1920 was 10,076, 10,766 and 10,956, respectively.

CITIES, COUNTIES AND TOWNS IN THE STATE OF MONTANA.

ANACONDA.
 This city is in Deer Lodge County. City has no general bonded debt. Assessment debt Sept. 29 '22 \$30,365
 Floating debt..... 10,646
 Total tax rate (per \$1,000) '22 \$15.00
 Pop'n 1910, 10,134; 1920, 11,668

ASHLEY IRRIGATION DIST.
 A district (P. O. Kallspeil) in Flathead Co. Bonds are tax-exempt.
 \$a '10 Jan \$40,000 3c
 \$a '22 4,000 serially
 \$a '22 9,000 10 years
 BOND, DEBT Nov 1 '22 \$53,000
 Assessed benefits..... 130,576
 Acroage tax..... \$3.25
 INT. payable at Co. Treas. office, Kallspeil, or in Eastern exchange.

BAKER.
 This city is in Fallon County. Water-Works Bonds.
 \$a '14 J-J \$25,000 July 1 1934
 (Subject to call after July 1 1924)
 GEN. BOND, DT. Sept 29 '22 \$150,000
 Assess. debt (add'l)..... 110,000
 Floating debt..... 4,000
 TOTAL DEBT..... 264,000
 Water debt (incl.)..... 175,000
 Sinking fund..... 3,000
 Sinking fund (water)..... 194
 Assess. val. real estate..... 1,000,000
 Assess. val. personal..... 700,000
 Railroad property..... 200,000
 Tot. assess. val. '22 (act.) 1,900,000
 Total tax rate (per \$1,000) '22 \$5.57
 Population in 1920..... 1,067
 INT. at the Nat. Bank of Commerce, New York.

BEAVERHEAD COUNTY.
 Dillon is the county seat. High-School Bonds.
 \$a '13 J-J \$30,000 Jan 1 1933
 (Subject to call Jan. 1 1923)
 BOND, DEBT June 30 '22 \$30,000
 Sinking funds..... 18,000
 Assess. val. real estate..... \$4,613,205
 Assess. val. personal..... 1,658,878
 Assess. val. railroad..... 2,023,865
 Assess. val. teleph., teleg. &c..... 56,314
 Tot. assess. val. '21 (act.) 8,354,355
 State & Co. tax (per \$1,000) '22 \$27.36
 Population 1910, 6,446; 1920, 7,246

BEAVERHEAD COUNTY SCH. DIST. NO. 10. (P. O. Dillon).
 \$a '21 75,000 1941
 (Optional 1931)
 \$a '20 J-J \$95,000 July 1 1940
 (Optional July 1 1930).
 Bldg. Bonds (Red. bed. in 1923).
 \$a '13 J-J \$44,000 1933
 BOND, DEBT Oct 1922..... \$214,000
 Assessed val. 1922..... 1,812,339
 School tax rate per \$1,000 '22 \$12.00
 Population (est.)..... 5,000
 INT. on \$a at Dillon and on \$a at the Chase Nat. Bank, N. Y.

BIG HORN COUNTY.
 Hardin is the county seat. Funding Bonds.
 \$a '15 J-J \$63,000 1935
 (Subject to call 1925).
 \$a '16 J-J \$60,500 1936
 (Subject to call 1931).
 \$a '15 J-J 9,000 1935
 \$a '21 J-J \$43,000 1941
 (Subject to call 1931).
 Road Imp't. Bonds.
 5/8 '19 J-J \$75,000 1939
 (Subject to call after 1929).
 Bridge Bonds (Tax-exempt).
 \$a '15 J-J \$28,500 1935
 (Subject to call 1925.5).
 \$a '21 J-J 100,000 Jan 1 1941
 (Optional Jan. 1 1931)
 BOND, DEBT July 1 '22 \$379,000
 Warrant debt..... 9,943
 Sinking fund..... 7,500
 Assessed val. real..... 3,628,428
 Assessed val. personal..... 1,579,927
 Other assess. property..... 1,714,271
 Total assess. val. 1922..... 6,922,626
 State & Co. tax rate (per \$1,000) 1922..... \$20.37
 Population in 1920..... 7,015
 INT. on bonds marked (*) at the Boatmen's Bank, St. Louis; on others in New York City.

BIG HORN COUNTY SCHOOL DISTRICT NO. 17H.
 P. O. Hardin. School Bonds.
 5/8 \$a \$100,000 1939
 (Optional after 1929.)
 \$a '21 J-J 75,000 Jan 15 1941
 (Optional on or after Jan. 15 1931)
 BOND, DEBT Oct 31 1922 \$214,000
 Sinking fund..... 2,481
 Assess. val. '21 (30% act.)..... 2,236,651
 Real estate..... 398,007
 Personal..... 780,739
 Other property..... 3,415,397
 Tax rate (per \$1,000) 1921..... \$15.50
 Population 1920 (est.)..... 3,500

BIG SANDY.
 This town is in Chouteau County. Water-Works Bonds.
 \$a '10 J-J \$15,800 Dec 1 1936
 (Subject to call after Dec 1 1927)
 Sewer Bonds.
 \$a '16 J-J \$12,500 Dec 1 1936
 (Subject to call after Dec 1 1927)
 GEN. BOND, DT. Sept 30 '22 \$29,300
 Water debt (included)..... 81,800
 Assessment debt (add'l)..... 64,207
 Floating debt (add'l)..... 1,850
 TOTAL DEBT..... 95,367
 Sinking fund..... 2,827
 Sinking fund (water)..... 1,500
 NET DEBT..... 100,816
 Tot. ass'd val. '22 (32% act.) 718,207
 Total tax rate (per \$1,000) '22 \$30.00
 Population in 1920..... 589
 INT. payable at the Nat. Bank of Commerce

BIG TIMBER.
 This town is in Sweet Grass Co. Incorporated 1922. Water Bonds.
 \$a \$-an \$40,000 1927
 (Subject to call any time)
 Imp. Dist. No. 16 Sewer Bonds.
 \$-an \$28,000
 (Subject to call in 10 annual installments, first call, Jan. 1 1918).
 Refunding Bonds.
 \$a \$40,000 Jan 1 1939
 (Optional after Jan 1 1929).
 GEN. DEBT Oct 18 '22 \$40,000
 Floating debt (add'l)..... 24,640
 Water debt..... 40,000
 Sinking fund (water)..... 8,000
 Assess. val. '22 (full value) 2,129,543
 City tax (per \$1,000) 1922..... \$58.50
 Pop'n 1910, 1,022; '20 1,280
 INT. is payable at Chase Nat. Bank, New York City

BILLINGS.
 This city is in Yellowstone County. Incorporated in 1853. Water-Plant Purchase Bonds.
 \$a g 14 J-J \$450,000 July 1 1934
 (Subject to call beg. July 1 1929)
 \$a '20 J-J \$50,000 Jan 1 1940
 (Optional after 10 years from date.)
 City hall bonds..... \$4,000
 Fire station bonds..... 20,000
 Sewer Bonds.
 \$a '19 J-J \$400,000 July 1 1939
 (Optional after July 1 1934).
 Park Bonds.
 \$a '19 J-J \$75,000 July 1 1939
 (Optional after July 1 1934).
 BOND, DEBT Nov 1 '21 \$999,000
 Assessment debt (add'l)..... 1,008,334
 Floating debt (add'l)..... 88,629
 Sinking funds..... 75,000
 Assessed value 1921..... 9,889,002
 (Real estate assessed at 30% actual and personal at 20% actual).
 Tax rate (per \$1,000) 1921..... \$18.00
 Pop'n 1910, 10,031; 1920..... 15,100
 INT. on \$a of 1919 payable at the office of City Treas. or at option of holder, at some bank in N. Y. City and on \$a of 1920 at the office of City Treas. or at option of holder at the Chase National Bank, N. Y.

BILLINGS SCH. DIST. NO. 2.
 All bonds are tax-exempt.
 4 3/8 '01 M-N \$10,000 May 1 1924
 4 '03 J-J 25,000 July 1 1923
 4 3/8 '05 M-S 12,000 Mar 1 1925
 4 3/8 '06 J-J 25,000 July 1 1925
 4 1/8 '08 J-J 11,000 Mar 1 1928
 4 6/8 '08 J-J 30,000 July 1 1928
 4 3/8 '08 A-O 25,000 Oct 1 1928

BILLINGS S. D. NO. 2 (Con.)—
Funding Bonds.
 4½s'17 J-J \$113,000..... July 1 1937
 (Subject to call July 1 1927.)
Building Bonds.
 6s'12 F-A \$67,000..... Aug 1 1932
 6s'15 J-D 18,000..... June 1 1935
 6s'16 J-D 12,000..... June 1 1936
 (Subject to call beg. June 1 1926.)
 5½s'17 J-D \$17,000..... June 1 1937
 (Subject to call after June 1 1927.)
 6s'18 J-J \$30,000..... July 1 1938
 (Subject to call July 1 1928.)
 TOT. BD. DT. June 1918.....\$297,000
 Sinking fund.....4,034
 Assessed valuation.....\$9,949,036
 Real value (est.).....30,000,000
 Population in 1920.....16,381
 All bonds are subject to call 10 years from their date.

INT. on 4½s due July 1 1923 at Amer. Exch. Nat. Bank, N. Y.; the 4.5% bonds at office of State Board of Land Commissioners in Helena; 4½s due Oct. 1 1923 at First Nat. Bank, N. Y.; on 5s of 1912 and 6s of 1918 at County Treasurer's office in Billings; others at U. S. Mtgs. & Trust Co., N. Y.

BITTER ROOT IRRIG. DIST.
 This district is in Ravalli County.
 s.....\$1,000,000
BONDED DEBT.....(?)

BLAINE COUNTY.
 Chinook is the county seat. Bonds are tax-free.
 5½s'15.....\$75,000.....1935
 Warrant-Fd. Bds. (Red. beg. 1931)
 5s'13 s-a \$20,000.....1933
Road Bonds (Red. beg. 1931.)
 6s'13 s-a \$40,000.....1933
 s.....\$50,000
 6s'20 J-J \$50,000.....Jan 1 1940
 (Optional Jan. 1 1935.)
Court-House (Red. beg. 1931.)
 5s'13 s-a \$70,000.....1933
Funding Bonds.
 5s'13.....\$20,000.....1933
 5½s'15.....40,000.....1935
 5½s'15.....29,000.....1935
 5½s'15.....109,000.....1928-1938

Grain Funding Bonds.
 7s'18 A-O \$34,000.....Apr 1 1923
 (Subject to call April 1 1920.)
 6½s'20.....\$78,000.....1925
 (Optional 1922.)
BOND. DEBT Oct 15 '20 \$467,000
 Floating debt (add'l).....74,762
 Sinking fund.....37,320
 Tot. ass'd val. '20 (act. val. 127,957,520)
 Tax rate (per \$1,000) 1920.....\$12.00
 Population in 1920.....9,057
INT. at First Nat. Bank, Butte, on 6s of 1920 at the American Exchange Bank, N. Y.

BOZEMAN.
 Bozeman is in Gallatin County. Incorp. in 1853.

Water Ref. & Water System Bds.
 6s'16 J-J \$235,000.....July 1 1936
 (Subj. to call beginning July 1 1926.)
Sewer Bonds.
 6s'16 J-J \$70,000.....July 1 1936
 (Subj. to call beginning July 1 1926.)
Warrant Funding Bonds.
 6s'16 J-J \$166,500.....Jan 1 1934
 (Subject to call after Jan. 1 1924.)
BOND. DEBT Jan 1 '22.....\$478,500
 Assess. debt (add'l).....458,880
 Floating debt.....26,430
 Total assess. val. 1922.....3,023,705
 Tax rate (per \$1,000) 1922.....\$26.50
 Pop. '10, 5,107; '20 (Census), 6,183
INTEREST is payable in Bozeman.

BROADWATER COUNTY.
 Townsend is the county seat.
Road Impt.
 5s'15 J-J \$22,000.....May 15 1935
 4½s'17 J-J \$30,000.....1937
 6s'20 J-J 100,000.....Oct 1 1940

High School Bonds.
 4½s'17 J-J \$30,000.....1937
 6s'21 J-J 5,859.29.....Oct 1 1931
Bridge Bonds (Tax-Free).
 5½s'19.....\$30,000.....1939
 All bonds subject to call 10 years after issue.
BOND. DEBT Nov 1922.....\$227,850
 Warrant debt (add'l).....6,849
 Assess. val., real estate.....2,624,724
 Assess. val., personal.....635,989
 Other assess. val.....1,499,540
 Total assess. val. 1922.....4,760,253
 State & Co. tax (per \$1,000) '22 \$30.81
 Pop'n 1910, 3,491; 1920.....3,239
INT. payable at Co. Treas. office.

BROWNING.
 This town is in Glacier County.
Water Bonds.
 6s'21 J-J \$66,000.....July 1 1941
 (Optional July 1 1931.)
BONDED DEBT (all water)
 Oct 1 1921.....\$60,000
 Assessed value 1920.....575,000
 Population in 1920.....986

BUTTE.
 Butte is in Silver Bow County. Inc. 1879. Bonds and warrants are tax-exempt.
Paving Bonds.
 6s'18.....\$60,000
 s.....1,362.58
 6s.....5,429.86
 6s.....1,710.35
 6s.....59,772.35
Funding Bonds.
 5s'16 J-J \$644,000.....Jan 1 '23-36
 6s'21 J-J 1,000,000.....July 1 1941
 (Optional on or after July 1 1936.)

Lighting Bonds.
 6s.....\$6,700
 6s.....86,256
 6s.....4,138.95
 6s.....6,247.40
 6s.....5,834.35
 6s.....3,000
Sewer Bonds.
 6s.....\$619.55
 6s.....665.00
GEN. BONDS July 31 '22 \$1,652,000
 Assess. debt (add'l).....439,154
 Floating debt (additional) 216,850
 Assess. val. '22 (30% act.) \$0,477,255
 Tax rate (per \$1,000) 1922.....\$23.50
 Popula'n 1910, 39,165; 1920, 41,611
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).
 4½s'06 J-J \$49,000.....July 1 1926
 4½s'12 M-S 50,000.....Mar 1 1932
 5s'16 J-J 75,000.....July 1 1936
 (Subj. to call beginning July 1 1926.)
 6s'21 F-A 299,683.23c. Aug 16 '41
 (Optional Aug. 16 1931.)
BOND. DEBT Oct 1921.....\$448,683
 Floating debt.....34,274
 Assess. val. '20 (30% act.) 30,000,000
 School tax (per \$1,000) 1920.....\$20.00
 Population in 1920 (est.).....80,000
 All bonds redeemable 10 years from date of issue.

TAXES for the payment of principal and interest on these bonds are levied and collected by the county officials. Interest on 4s payable by Co. Treas. and on 4½s at First Trust & Nat. Bank, Chicago.

CARBON COUNTY.
 Red Lodge is the county seat. Bonds are tax-free. Pop. 20', 15,279.
Funding Bonds.
 4½s'09 J-J \$40,000.....Aug 15 1929
 5½s'18.....45,000.....July 1 1938
 5½s'19.....47,000.....Nov 1 1939
 5½s'19.....71,000.....July 1 1939
 6s.....40,500.....Jan 1 '33-42
 6s.....52,000.....Feb 15 1921
Warrant Funding Bonds.
 5s'04.....\$10,000.....Oct 1 1924
 4½s'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
 4½s'17 J-J 56,000.....July 1 1937
 (Subject to call after July 1 1927.)
Road and Bridge Bonds.
 5½s'19.....\$100,000.....Dec 1 1939
 (Optional Dec. 1 1929.)
Funding Bridge Bonds.
 5s'10 J-J \$40,000.....Nov 15 1930
 5s'14 J-J 50,000.....Nov 15 1931
BOND. DEBT Dec 15 '22 \$573,500
 Floating debt (add'l).....40,000
 Sinking fund.....37,000
 Total assess. val. 1922.....17,908,000
 State & Co. tax (per \$1,000) '22 \$31.32
INT. is payable at County Treas. office, and at Kountze Bros., N. Y.

CARTER COUNTY.
 Post office is Ekalaka.
Road and Bridge Bonds.
 6s'18 J-J \$10,000.....Mar 6 1938
 (Subject to call after 1933.)
Funding Bonds.
 5s'18 J-J \$20,000.....Mar 6 1938
 5½s'18.....50,000
 5½s'18.....30,000
 6s'19.....\$41,000.....Dec. 15 1954
 (Optional 1934.)
BOND. DEBT Oct 1922.....\$182,300
 Floating debt (add'l).....74,716
 Sinking fund.....20,000
 Assessed val'n/Real estate, 7,769,342
 (30% act.) '21 Personal.....2,612,140
 Tot. val. '21 (30% act.).....10,321,482
 Total tax rate (per \$1,000) '21 \$29.50
 Population in 1920.....3,972

CASCADE COUNTY.
 County seat is Great Falls. Organized 1887. Bonds are tax-exempt. Popula'n 1910, 23,833; 1920, 38,836
Road Bonds.
 4½s'17 J-J \$80,000.....Jan 1 1927
 5s'19.....90,000.....Jan 1 1939
 6s'20 J-J 160,000.....1923-1938
 (30,000.....1939-1940
 6s'20 J-J 100,000.....Jan 1 '25-40
 (For maturity see V. 112, p. 179.)
 5½s'21 J-J 200,000.....1941
Court-House Bonds.
 4s'03 J-J \$50,000.....Jan 1 1923
 6s'21 J-J 150,000.....Jan 1 1941
 6s'21 J-J 100,000.....1941
Jail Bonds.
 5s'13 J-J \$85,000.....July 1 1933
Refunding Bonds.
 5s'12 J-J \$125,000.....Jan 1 1932
Bridge Bonds.
 5s'13 J-J \$45,000.....July 1 1933
Refunding Bonds.
 5s'22 J-J \$157,000.....1928-1942
Bridge (Subj. to call July 1 '19-37)
 5s'18 J-J \$201,000.....July 1 1938
 4½s'18 J-J 175,000.....July 1 1938
Special Relief Bonds.
 6½s'20 J-J \$189,000.....Jan 1 1925
 (Optional Jan 1 1922.)
BOND. DEBT Oct 22 \$1,781,000
 Warrant debt (add'l).....18,819
 Sinking fund.....60,146
 Assess. val. real estate.....22,890,313
 Assess. val. personal.....5,083,534
 Other assess. property.....4,075,653
 Total assess. val. '22 (30% actual).....32,049,800
 State & co. tax rate (per \$1,000) 1922.....\$21.42
 * Int. at County Treas. office; on others in New York City.

CASCADE COUNTY S. D. NO. 3.
 F. O. Cascade.
School Bonds.
 6s'18 J-J \$30,000.....July 1 1938
 (Subject to call July 1 1933.)
TOTAL DEBT.....(?)
INTEREST payable at County Treasurer's office, or at the option of holder, at the First & Security National Bank, Minneapolis.

CHESTNUT VALLEY IRR. DIST.
 This district is in Cascade County.
Bonds.
 s.....\$140,000
BONDED DEBT.....(?)

CHINOOK.
 This town is in Blaine County.
Sewer Bds. (Red. beg. July 1 '26).
 5½s'12 J-J \$30,000.....July 1 1932
Water Bonds.
 6s'15 J-J \$19,700.....July 1 1923
 (Red. beginning July 1 1917.)
Filter Plant Bonds.
 6s'15 J-J \$18,200.....Jan 1 1935
 (Subject to call after 15 years)
GEN. B.D. DT. Sept 28 '22 \$67,900
 Water debt (incl.).....37,900
 Assessment debt (add'l).....57,477
 Floating debt (add'l).....8,000
 Sinking fund.....1,500
 Assess. val. 1922.....1,850,000
 Total tax rate (per \$1,000) '22 \$77.75
 Population in 1910, 780; 1920, 1,217
INT. at Nat. Bank of Commerce, N. Y.; on others at Hanover Nat. Bank, N. Y.

CHOTEAU.
 This town is in Teton County.
Street-Impt. Bonds.
 5s'15 F-A \$10,000.....Feb 1 1930
 (Subject to call after Feb. 1 1925.)
Water Works Bonds.
 6s'15 J-J \$42,000.....Jan 1 1930
 (Subject to call after Jan. 1 1925.)
Funding Bonds.
 6s'15 J-J \$12,000.....May 1 1935
 (Subject to call after May 1 1920.)
BOND. DEBT Oct 1922.....\$52,000
 Assessed valuation 1921.....1,530,000
 Total tax rate (per \$1,000) '21 \$19.00
 Population in 1920.....1,043

CHOUTEAU COUNTY.
 County seat is Fort Benton. A portion of this county was taken to form the new counties of Blaine and Hill and Liberty and Pondera. Population 1920, 11,051.
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 \$115,000.....July 1 1935
 (Subject to call after July 1 1931.)
 5s'16 J-J 213,000.....Nov 1 1936
 (Subject to call after May 1 1936.)
 5½s'18 J-J \$89,000.....July 1 1938
 (Subject to call after July 1 1933.)
 6s'19 J-J 55,000.....1930
 (Optional 1925.)
 18,000.....1934
 (Opt. after 1925.)
 18,000.....1939
 (Opt. after 1934.)
Seed-Grain Bonds.
 7s'18 J-J \$20,000.....July 1 1923
 (Subject to call July 1 1921.)
Relief Bonds.
 6½s'20 J-J 210,000.....1925
 (Opt. after 1923.)
 207,000.....1925
 (Opt. after 1924.)
BOND. DEBT July 1 '22 \$1,097,000
 Floating debt.....19,987
 Sinking fund.....78,952
 Assess. val. real estate.....9,083,954
 Assess. val. personal.....1,108,500
 Other assess. property.....2,948,504
 Tot. ass'd val. '22 (1-3 act.) 13,141,914
 Co. tax rate (per \$1,000) '21.....\$23.53
INT. payable at County Treas. office, at Hanover Nat. Bank and the Chase Nat. Bank, both of N. Y.

CHOUTEAU CO. SCH. D. NO. 1.
Building Bonds.
 5s'15 F-A \$30,000.....1935
 (Subject to call after 1925.)
BOND. DEBT Oct 1920.....\$30,000
 Assessed valuation 1920.....1,049,812
 Sch. tax rate (per \$1,000) '21.....\$8.00
 Population in 1920 (est.).....1,500

CONRAD.
 This town is in Pondera County. Incorporated Sept. 14 1909.
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.)
City Hall Bonds.
 5s'17 J-J \$13,000.....Jan 1 1937
 (Subject to call \$1,000 yearly beginning Jan 1 1927.)
Water Works System Bonds.
 6s'21 J-J \$180,000.....Jan 1 1941
 (Subject to call as per V. 112, p. 675.)
 s.....\$180,000
BOND. DEBT Mar 1920.....\$58,000
 Sinking fund.....8,000
 Assessed valuation 1919.....2,000,000
 Pop'n 1910, 888; 1920.....988
INTEREST payable at Town Treasurer's office or at American Exchange Nat. Bank, New York City.

CUSTER COUNTY.
 County seat is Miles City. A portion of this county was taken in 1919 to form Powder River County. Population in 1920.....12,194

Refunding Bonds.
 5s'11 J-J \$50,000.....July 1 1931
 6s'13 J-J 100,000.....July 1 1933
Bridge Bonds.
 6s'10 J-J \$50,000.....Jan 1 1930
 4½s'21 J-J 65,000.....Jan 1 1932
School Building.
 6s'20 J-J \$250,000.....
 (For maturity see V. 111, p. 1968)
Highway Bonds.
 6s'20 J-J \$100,000.....
 (For maturity see V. 111, p. 1968)
BOND. DEBT June 30 '22.....\$615,000
 Warrant debt.....774,475
 Sinking fund.....36,895
 Assess. val., real estate.....6,525,121
 Assess. val., personal.....2,128,826
 Assess. val., railroads.....2,037,036
 Assess. val., tel. & tel. prop. 61,457
 Total assess. value (1921) 10,752,430
 State & Co. tax (per \$1,000) '20.....\$31.97

CUT BANK.
 This town is in Glacier County.
Water Bonds.
 6s'20 J-J \$43,000.....July 1 1940
 (Optional July 1 1935.)
 6s'20 J-J \$15,000.....July 1 1940
 (Optional July 1 1935.)
BONDED DEBT.....(?)
 Population in 1920.....1,181
INT. at Treasurer's office or the Hanover Nat. Bank, N. Y.

DANIELS COUNTY.
 Scooby is the county seat.
 6s.....80,000
 6s'22.....\$33,572.45
Funding Bonds.
 5½s'18.....\$55,000
BOND. DEBT Oct 5 '22.....\$310,000
 Warrant debt.....55,000
 Total debt.....365,000
 Total taxable value.....2,611,991
 Total actual valuation.....5,843,779
 State & co. tax '22 (per \$1,000) \$94.50
 Population 1922.....5,000
 *Issued to pay indebtedness to parent counties.

DAWSON COUNTY.
 County seat is Glendive.
Bridge and Funding Bonds.
 5½s'18 J-J \$264,000.....Sept 1 1938
 (Subject to call Sept. 1 1926.)
 5½s'18 J-J 55,000.....Jan 1 1939
Road Bonds.
 4½s'17 J-J \$50,000.....Mar 1 1937
 (Subject to call Mar. 1 1927.)
 6s'20 J-J 200,000.....Jan 1 1940
 (Subject to call Jan. 1 1935.)
Seed and Grain Bonds.
 7s'18 A-O \$14,000.....Apr 1 1923
 (Subject to call April 1 1920.)
Funding Bonds.
 6s'22 J-J \$64,000.....July 1 '33-36
 102,000.....July 1 '37-42
BOND. DEBT Oct 1 '22.....\$749,000
 Floating debt (add'l).....15,910
 Sinking fund.....15,440,391
 Assess. val., personal.....3,391,537
 Other assess. property.....3,468,072
 Tot. assess. val. '22 (32% act.) 22,300,000
 Tax rate (per \$1,000) 1922.....\$46.50
 Popula'n 1910, 12,725; 1920.....9,239
INT. on 4½s of 1917 at the Chemical Nat. Bank, N. Y.; on 7s of '18 at Amer. Exch. Nat. Bank, N. Y.; on 5½s of '18 at Chase Nat. Bank, N. Y.; on 5½s of '19 at Wells-Dickey Co., Minn., and on 6s of 1920 at Liberty Nat. Bank, N. Y.

DAWSON COUNTY S. D. NO. 1.
 Post office Glendive.
School Bonds.
 6s'20 J-J \$32,000.....June 1 1940
BOND. DEBT Sept 29 '22.....\$110,000
 Sinking fund.....3,724
 Net debt.....106,276
 Assess. value (40% act.).....2,756,500
 Sch. tax rate (per \$1,000) '22 \$1.40
 Population, 1922.....4,000

DEER LODGE.
 This city is in Powell County.
City Hall Bonds.
 6s'20 J-J \$20,000.....July 1 1940
 (Optional July 1 1935.)
 6s'19 A-O \$30,000.....Oct 1 1949
Funding Bonds.
 6s'21 J-J \$82,000.....1941
 (Optional after 10 years.)
 6s'22.....\$75,000
 6s'22.....78,000.....July 1 '33-40
 (\$8,000 in each of the years 1933-1935, 1937, 1939, 1941 & 1942 and \$7,500 in each of the years 1934, 1936, 1938 and 1940, each bond being redeemable 6 months prior to maturity.)
Sewer System Bonds.
 6s.....\$10,000
GEN. BD. DT May 31 '22.....\$128,000
 Warrant debt (add'l).....35,000
 Assessment debt (add'l).....84,772
 Total debt.....247,772
 Sinking fund.....8,000
 Assessed value 1922.....1,250,000
 State & Co. tax rate (per \$1,000) 1922.....\$19.00
 Pop. '10 (Census), 2,570; '20, 3,780
INT. on 6s of 1920 at the office of the City Treasurer; on 6s of 1919 at the Wells-Dickey Trust Co., Minneapolis.

DEER LODGE COUNTY.
 Anaconda is the county seat.
Highway Bonds.
 6s'20 J-J \$130,000.....Jan 1 '24-40
 (Redeemable at option of county on int.-paying date occurring 1 year prior to maturity thereof.)
BOND. DEBT Dec 7 '22.....\$126,000
 Floating debt (add'l).....11,000
 Taxable value 1922.....11,078,615
 Actual value.....32,571,568
 State & Co. tax (per \$1,000) '22 \$24.57
 Population 1920 (Census).....15,323
INT. at Mechanics & Metals Nat. Bank, N. Y.

DEER LODGE CO. S. D. NO. 10.
P. O. Anaconda.
Building Bonds.
4 1/2% 14 \$47,000 Aug 1 1934
(Subject to call after Aug 1 1924)
BOND, DEBT Oct 16 '22 \$32,000
Sinking fund 31,775
Net debt 1,225
Tot. ass'd val. (30% act.) 2,050,000
Sch. tax rate (per \$1,000) '22-\$1.50
Population, 1922 12,000

DENTON.
This town is in Fergus County.
Water Bonds.
6% '19 J-J \$33,000 Jan 1 1939
(Optional after Jan. 1 1934.)
BOND, DEBT Oct 1 1921 \$33,000
Assessment debt (add'l) 61,200
Ass'd val. 1921 751,103
Tax rate (per \$1,000) 1921 \$14.00
Population in 1920 431

FALLON COUNTY.
Baker is the county seat.
Road Bonds.
5 1/2% '20 J-J \$275,000 Jan 1 1940
(Optional Jan 1 1930)
Funding Bonds.
6% '21 \$65,000
BOND, DEBT Sept 28 '22 \$681,000
Floating debt 12,000
Total debt 693,000
Gen. sinking fund 80,766
Net debt 612,234
Assess. val., real estate 10,801,906
Assess. val., personal 610,016
Other assess. property 2,079,978
Tot. ass'd val '22 (30% act.) 13,591,892
Tax rate (per \$1,000) 1922 \$34.075
Population in 1920 4,548

FERGUS COUNTY.
County seat is Lewistown. County incorporated 1886. Part of this county has been taken to form two new counties known as Musselshell County and Judith Basin County.
Relief Funding Bonds.
6 1/2% '19 \$500,000 Nov 1 1924
(Subject to call beg. Nov. 1 1922.)
High-School Bonds.
4 1/2% '03 \$30,000 July 1 1923
6% '17 J-J 100,000 June 15 1937
(Subject to call \$10,000 yearly from June 15 1927 to 1936, incl.)
5 1/2% '19 150,000 Jan 1 '25-'30
(Subject to call beg. Jan. 1 1925.)
Seed Grain Bonds.
7% '18 \$45,000 Apr 1 1923
(Subject to call beg. April 1 1920.)
Refunding Bonds.
5% '14 J-J \$225,000 Nov 1 1934
(Subject to call beg. Nov. 1 1924.)
5 1/2% '18 97,000 July 1 1938
(Subject to call beg. July 1 1924.)
Refunding Bonds.
5 1/2% '22 s-a \$300,000 Nov 1 '33-'42
Court House.
4 1/2% '07 J-J \$100,000 Apr 1 1927
(Subject to call begin. April 1 1922.)
Highway Bonds.
5 1/2% '19 \$150,000 Oct 1 1939
(Subject to call beg. Oct. 1 1925.)
6% '20 300,000 Jan 1 '31-'40
(Each bond redeemable 1 year prior to its maturity.)
6% '20 250,000 Dec 1 1940
(Subject to call beg. Dec. 1 1930.)
BOND, DEBT July 1 '22 \$1,947,000
Warrant debt 319,132
Sinking fund (cash) 278,928
Assess'd val. real 18,438,305
Assess'd val. personal 4,035,208
Other assess. property 2,104,767
Total assessed val. 1921 24,578,280
State & Co. tax (per \$1,000) '22 \$38.575
Pop'n 1910, 17,885; 1920 28,344
INT. on court-house bonds and 5 1/2% of 1919 at County Treasurer's office; on 6% of 1920 at office of the County Treasurer or at option of holder at Mechanics & Metals Nat. Bank, N. Y.; others in New York.

FLATHEAD COUNTY.
County seat is Kalispell. Bonds are exempt from county tax.
High-School Bonds.
6% '09 J-J \$20,000 Jan 2 1923
6 1/2% '09 J-J 10,000 July 1 1929
(Subject to call after July 1 1919.)
Bridge (Red. aft. Mar 1 1921).
6% '11 J-J \$52,500 Mar 1 1931
Funding Bonds.
5 1/2% '13 J-J \$210,000 1924-1938
Refunding Bonds.
5% '11 J-J \$125,000 1930
(Subject to call beg. in 1920.)
5% '14 J-J 100,000 1934
(Subject to call beg. in 1924)
BOND, DEBT Oct 1921 \$520,000
Floating debt 548,070
Sinking fund 430
Tot. ass'd val. 1921 15,218,959
Total tax rate (per \$1,000) '21 \$28.00
Pop. 1910, 18,785; 1920 21,705
INT. payable at Co. Treas. office.

FLATHEAD CO. S. D. NO. 23.
P. O. Polson.
School-Building Bonds.
6% '11 \$9,000 1931
(Optional 1921.)
5% '16 \$8,000 1926
(Optional 1916.)
6% '21 \$65,000 1941
(Optional 1931.)
Funding Bonds.
6% '21 \$7,086.84 1941
(Optional 1926.)
BONDED DEBT Oct 1921 \$87,087
Assessed value 944,035

FORSYTH.
This town is in Rosebud County.
Sewer Bonds.
6% \$15,000
Refunding Bonds.
5 1/2% '23 J-J \$38,000
(For maturity see V. 115, p. 2804.)
Funding Bonds.
6% '23 J-J \$34,586.84
(For maturity see V. 115, p. 2712.)
BOND, DEBT Dec 15 '22 \$132,000
Water debt (include) 33,000
Assessment debt (add'l) \$190,000

Sinking fund \$7,000
Assessed value (1/2 actual) 2,604,322
Tax rate (per \$1,000) 1922 \$37.00
Population 1910, 1,398; 1920 1,838

GALLATIN COUNTY.
County seat is Bozeman. Bonds are tax-exempt.
Refunding Bonds.
4 1/2% '08 J-J \$35,000 Jan 1 1928
Permanent Highway Bonds.
5 1/2% '19 \$10,000 Jan 1 '28-'28
125,000 15,000 Jan 1 1939
(Optional after 1928.)
6% '21 J-J \$150,000 Jan 1 1941
(Optional Jan. 1 1931.)
6% '21 J-J \$125,000 July 1 1941
(Optional July 1 1931.)
Funding Bonds.
4 1/2% '15 J-J \$225,000 Dec 1 1935
(Subject to call after Dec 1 1925)
Jan Bonds.
4 1/2% '11 J-J \$35,000 Mar 1 1931
BOND, DEBT Oct 31 '22 \$570,000
Sinking fund 16,292
Assess. val. real estate 10,713,931
Assess. val. personal 6,561,436
Tot. assess. val. '21 (act.) 17,275,367
State & Co. tax (per \$1,000) '22 \$37.525
Pop'n 1910, 14,079; 1920 15,864
INTEREST on \$60,000 issue payable part at State Treas. and part at Harris, Forbes & Co., N. Y.; on funding bonds at Comm. Nat. Bank, Bozeman; other bonds at Harris, Forbes & Co., N. Y., and on bonds of '08, '11 and '13 at County Treasurer's office.

GALLATIN CO. SCH. D. NO. 3.
School Building Bonds.
6% \$4,000
BOND, DEBT Oct 1921 \$25,000
Floating debt (additional) 1,324
Assess. val. '20 (30% act.) 3,185,147
School tax (per \$1,000) 1920 \$13.50
Population in 1921 950

GALLATIN CO. SCH. DIS. NO. 7.
P. O. Bozeman.
4 1/2% J-J \$13,000 1925
(Subject to call after 1915)
6% '20 J-J 60,000 Apr 1 1940
(Optional April 1 1930)
Junior High School Bonds.
4 1/2% '17 J-J \$93,000 July 1 1937
(Subject to call after July 1 1927)
BOND, DEBT Dec 1919 \$106,000
Assessed val. 1919 3,253,399
Population in 1917 (est.) 8,000

GALLATIN COUNTY S. D. NO. 15.
School Bldg. Bonds (Tax-free).
6% '20 A-O \$60,000 Apr 1 1940
(Optional on April 1 as follows: \$3,000 1925 to 1930 incl., \$4,000 1931 to 1935 incl. and \$10,000 Apr. 1 1939)
6% \$2,000
BOND, DEBT April 1920 \$62,000
Sinking fund 1,540
Assessed value 1919 (about 1/2 actual) 2,130,257
Population (est.) 700
INT. on 6% of 1920 at Mechanics & Metals Nat. Bank, N. Y.

GARFIELD COUNTY.
Jordan is the county seat.
6% \$40,000
6% 51,500
6% 109,000
6% '21 J-J 43,000
(For maturity see V. 113, p. 1793.)
6% \$17,000
BOND, DEBT Nov 30 '22 \$234,500
Warrant debt 49,614
Total assessed val. 1922 4,908,530
Total tax rate (per \$1,000) '22 \$52.41
Population in 1920 5,368

GERALDINE.
This town is in Chouteau County.
6% '18 J-J \$23,000 June 1 1938
(Subject to call June 1 1928.)
BOND, DEBT Nov 1 1921 20,000
Assessment debt (add'l) 57,481
Floating debt (add'l) 8,782
Total assessed valuation 1921 (20% to 30% actual) 521,324
Total tax rate (per \$1,000) '21 \$32.00
Population in 1920 354

GLACIER COUNTY.
Cut Bank is the county seat.
Seed and Grain Bonds.
6% \$79,000
Funding Bonds.
6% \$89,000
Highway Bonds.
6% '20 s-a \$100,000
(For maturity see V. 112, p. 581.)
Special Relief Bonds.
6% \$30,000
BOND, DEBT Oct 3 '22 \$292,000
Floating debt (add'l) 10,000
Total debt 302,000
Sinking funds 4,100
Net debt 297,900
Assess. val., real estate 4,187,814
Assess. val., personal 1,679,264
Other assess. property 4,296,036
Tot. ass'd val. '22 (act. val.) 10,163,104
Co. tax rate (per \$1,000) 1922 \$23.75
Population in 1920 4,178
INT. on bonds marked (*) at the Liberty National Bank, N. Y.

GLACIER CO. SCH. DIST. NO. 9.
6% '19 \$25,000 1939
(Optional after 1914.)
BOND, DEBT Oct 20 '21 \$84,000
Floating debt (add'l) 19,000
Tot. ass'd val. '21 (30% act.) 3,624,000
Total tax rate (per \$1,000) '21 \$19.00

GLASGOW.
This city is in Valley County.
Water Works Bonds.
5 1/2% '17 J-D \$12,800 Dec 1 1937
(Subject to call Dec 1 1927)
Sewer Bonds.
5 1/2% '17 J-D \$6,700 Dec 1 1937
(Subject to call Dec 1 1927)
BOND, DEBT Oct 20 '21 \$96,500
Assess. val. '21 2,907,406

City tax rate (per \$1,000) '21 \$19.00
Population 1910, 1,158; 1920, 2,059
INT. payable at City Treasurer's office or at Kountze Bros., New York

GLENDIVE.
This city is in Dawson County. Incorporated in 1902.
City Hall Bonds.
5% 14 J-J \$25,000 Jan 2 1934
(Subject to call \$1,000 yearly after Jan. 1 1919)
Water Bonds.
5% \$10,000 1925
(Subject to call after Jan 1 1909.)
5% '09 J-J \$11,000 Jan 1 1929
(Subject to call after Nov 1 1911.)
4 1/2% '16 J-J \$32,500 July 1 1936
5% '18 J-J 32,500 July 1 1936
(The above issues are subject to call \$6,500 or any multiple thereof in any year after July 1 1926.)
6% '22 s-a 60,000 Jan 1 '33-'42
(Each bond to be redeemable at the city 1 year prior to its maturity.)
TOT. BLD. DT. June 30 '22 \$242,818
Water debt (incl.) 116,000
Sinking fund 23,212
Assess. val. '22 (30% act.) 5,331,886
City tax rate (per \$1,000) '20 \$19.10
Pop'n 1910, 5,310; 1920 3,816
INT. on \$50,000 issue at Am. Exchange Nat. Bank, N. Y.; bonds of 1914 and 1922 at City Treasurer's office or in N. Y. City; other bonds at Hanover Nat. Bank, N. Y. City.

GOLDEN VALLEY COUNTY.
Ryegeat is the county seat.
Funding Bonds.
6% '21 J-J \$475,000
6% s-a 80,000
BOND, DEBT March 1922 \$475,000
Assessed value 1920 18,969,858

GRANITE COUNTY.
County seat is Phillipsburg.
Court-House (Red. beg. in 1922).
4 1/2% '12 J-J \$50,000 & r. Jan 1 1932
Highway Bonds.
6% '20 J-J \$75,000
6% '22 s-a 15,000
BOND, DEBT Nov 1921 \$50,000
Floating debt June 30 '21 181,573
Sinking fund 15,449
Assess. val. real estate \$5,226,532
Assess. val. personal 2,806,291
Other assess. prop. 4,025,523
Tot. assess. val. '20 (35% act.) 12,058,346
Tax rate (per \$1,000) 1920 \$34.00
Population in 1920 4,167
INT. on bonds of 1920 and 1922 at the City Treasurer's office or at the Liberty Nat. Bank, N. Y.; on others at E. A. Hannah & Co., Phillipsburg.

GREAT FALLS.
Great Falls is in Cascade County. Bonds are tax-exempt. Incor. 1888.
Sewer Bonds.
5 1/2% '19 J-J \$235,000 Jan 1 '24-'30
Water Bonds.
4 1/2% '08 J-J 100,000 July 1 1928
(Subject to call July 1 1923)
5% '13 J-J \$108,000 July 1 1933
(Subject to call July 1 1923)
4 1/2% '16 J-J \$150,000 July 1 1936
(Subject to call beg. July 1 1926.)
5 1/2% '20 J-J 225,000 Jan 1 '26-'40
(Redeemable at the option of the city on the interest payment date occurring 1 year prior to the date of maturity of said bonds.)
Refunding Bonds.
4% '13 J-J \$141,000 July 1 1923
5% '13 J-J \$70,000 July 1 1933
(Subject to call beginning July 1 '23)
Mkt. Bldg. (Red. beg. aft. July 1 '24).
5% '14 J-J \$30,000 July 1 1934
GEN. BLD. DT. Aug 31 '22 \$1,060,000
Water debt (incl.) 583,000
Assessment debt (add'l) 767,062
Floating debt 377,729
Total debt 2,204,791
Water debt (incl.) 584,000
Cash in various funds 145,933
Sinking funds 307,070
Assess'd val. '22 (28% act.) 13,000,000
Actual value 45,000,000
City tax rate (per \$1,000) '22 \$23.60
Total tax rate (per \$1,000) '22 \$1.925
Pop'n 1910, 13,948; 1920, 24,121
INT. payable at City Treas. office on 5 1/2% of 1920 at the office of the City Treas., or at option of holder, at some bank in New York City to be designated by the City Treasurer.

GREAT FALLS SCH. DIS. NO. 1.
Includes the city of Great Falls, with all its suburbs.
4% \$50,000 July 21 1929
4 1/2% '17 J-J 125,000 July 1 1937
(Subject to call after July 1 1927.)
Refunding Bonds.
4% '05 M-S \$90,000 Mar 1 1925
(Subject to call March 1 1915.)
5% '12 J-J \$170,000 July 1 1932
(Subject to call begin. July 1 1927.)
BOND, DEBT July 1 '22 \$445,000
Assessed valuation 1922 69,197,193
Tax rate (per \$1,000) 1922 \$10.30
Population in 1920 (est.) 25,000

HARDIN.
This town is in Big Horn County. Incorporated Jan. 3 1911.
Sewer and Sewage-Disposal Plant Bonds.
6% '16 J-J \$12,000 Sept 1 1936
(Subject to call after Sept 1 1926.)
Building Bonds.
6% '21 J-J \$6,000 Jan 1 1941
(Optional Jan. 1 1931.)
Water Bonds.
6% '15 J-J \$1,500 Jan 1 1935
(Subject to call after Jan. 1 1925.)
6% '19 J-J \$9,600 1939
(Optional after 1929.)
6% '20 J-J \$6,800 Jan 1 1940
(Optional Jan. 1 1930.)
GEN. BLD. DT. Oct 1 1922 \$81,850
Assessment debt 246,630
TOTAL DEBT 328,480
Water debt (included) 51,500
Sinking fund (water) 4,451

HARLEM.
This town is in Blaine Co. Incor. Sept. 22 1910. Pop'n 1910, 383; 1920 721.
Water-Works Bonds.
6% '11 J-J \$33,800 Aug 15 1931
(Subject to call after Aug. 15 1921.)
6% '20 J-J 45,000 July 1 1940
(Optional July 1 1930.)
BOND, DEBT Oct 10 '22 \$76,000
Water debt (incl.) 76,000
Assessed valuation 1922 775,000
Total tax rate (per \$1,000) '22 \$30.20
INT. on bonds of 1918 payable at Town Treas. office or at Hanover Nat. Bank, N. Y. City; on bonds of 1920 at the Town Treas. office or at National Bank of Commerce, N. Y., at option of holder.

HARLOWTON.
This city is in Wheatland County.
Water Bonds.
6% '15 J-J \$8,500 Jan 1 1930
(Subject to call after Jan. 1 1930.)
6% J-J \$15,000 1934
(Subject to call after July 1 1929.)
Sewer System.
6% '16 J-J \$25,000 June 1 1936
(Subject to call after June 1 1926.)
BOND, DEBT Oct. 2 '22 \$48,500
Assessed debt 6,045
Floating debt (add'l) 6,005
TOTAL DEBT 118,550
Water debt (incl.) 23,500
Assess. val. '22 (1-3 act.) 750,000
Tax rate (per \$1,000) 1922 \$15.00
Population in 1910, 770; 1920, 1,856

HAVRE.
This city is in Hill County.
Water-System Bonds.
6% \$45,000 1926-1934
6% 30,000 1935-1939
Funding Bonds.
5 1/2% \$12,000
6% 144,000
BOND, DEBT Apr 1920 \$75,000
Assessed valuation 6,000,000
Tax (per \$1,000) 1922 \$29.00
Population 1910, 3,624; 1920, 5,429

HAVRE SCH. DIST. NO. 16.
This district is in Hill County.
School Bonds.
6% '03 \$8,000 1923
6% '08 15,000 1928
6% '12 23,000 1932
6% '14 13,000 1934
6% '17 8,000 1937
6% '19 23,000 1937
6% '19 125,000 1939
Funding Bonds.
6% '21 s-a \$78,000 July 1 1941
(Optional July 1 1931.)
BOND, DEBT July 1921 \$293,000
Floating debt 95,000
Assessed valuation 1920 9,791,637
Tax rate (per \$1,000) 1920 \$10.00
Population in 1920 5,600

HELENA.
Helena is the county seat of Lewis and Clark County. Incor. 1851. All bonds are exempt from taxation to residents. Pop'n 1910, 12,515; 1920, 12,037. City now under commission government.
Refunding Bonds.
4 1/2% '08 J-J \$193,300 Jan 1 1926
(Subject to call Jan. 1 1916.)
5% '16 J-J \$60,000 Jan 1 1931
(Subject to call beginning Jan. 1 1916.)
Refunding Water Bonds.
4 1/2% '17 J-J \$120,000 Jan 1 '23-'27
(Subject to call \$25,000 yearly from 1917 to 1926, inclusive.)
Water Bonds (Series K).
6% '20 J-J \$200,000 July 1 1935
(\$20,000 yearly after July 1 1925.)
GEN. BLD. DT. Aug 31 '22 \$251,300
Assessment debt (add'l) 173,345
Water-works bonds (add'l) \$320,000
Assessed valuation 1922 7,900,000
City tax rate (per \$1,000) '22 \$22.00
Total tax rate (per \$1,000) '22 \$4.95
* 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 \$600,000, but \$410,000 have been redeemed.
INT. on water-works bonds at Harris, Forbes & Co., N. Y.; all others at Kountze Bros., N. Y.
A compromise was reached with the holders of \$190,000 or \$200,000 city warrants issued between 1893 and 1897 to accept 75% of face value without interest. See "State and City Supplement" for May 1911, and also V. 93, p. 423. Bonds were issued for this purpose and up to Sept. 1 1922 \$1,000 were outstanding.

Assessed valuation 1922 2,684,988
Tax rate (per \$1,000) 1922 \$21.00
Population in 1920 1,312

HARLEM.
This town is in Blaine Co. Incor. Sept. 22 1910. Pop'n 1910, 383; 1920 721.
Water-Works Bonds.
6% '11 J-J \$33,800 Aug 15 1931
(Subject to call after Aug. 15 1921.)
6% '20 J-J 45,000 July 1 1940
(Optional July 1 1930.)
BOND, DEBT Oct 10 '22 \$76,000
Water debt (incl.) 76,000
Assessed valuation 1922 775,000
Total tax rate (per \$1,000) '22 \$30.20
INT. on bonds of 1918 payable at Town Treas. office or at Hanover Nat. Bank, N. Y. City; on bonds of 1920 at the Town Treas. office or at National Bank of Commerce, N. Y., at option of holder.

HARLOWTON.
This city is in Wheatland County.
Water Bonds.
6% '15 J-J \$8,500 Jan 1 1930
(Subject to call after Jan. 1 1930.)
6% J-J \$15,000 1934
(Subject to call after July 1 1929.)
Sewer System.
6% '16 J-J \$25,000 June 1 1936
(Subject to call after June 1 1926.)
BOND, DEBT Oct. 2 '22 \$48,500
Assessed debt 6,045
Floating debt (add'l) 6,005
TOTAL DEBT 118,550
Water debt (incl.) 23,500
Assess. val. '22 (1-3 act.) 750,000
Tax rate (per \$1,000) 1922 \$15.00
Population in 1910, 770; 1920, 1,856

HAVRE.
This city is in Hill County.
Water-System Bonds.
6% \$45,000 1926-1934
6% 30,000 1935-1939
Funding Bonds.
5 1/2% \$12,000
6% 144,000
BOND, DEBT Apr 1920 \$75,000
Assessed valuation 6,000,000
Tax (per \$1,000) 1922 \$29.00
Population 1910, 3,624; 1920, 5,429

HAVRE SCH. DIST. NO. 16.
This district is in Hill County.
School Bonds.
6% '03 \$8,000 1923
6% '08 15,000 1928
6% '12 23,000 1932
6% '14 13,000 1934
6% '17 8,000 1937
6% '19 23,000 1937
6% '19 125,000 1939
Funding Bonds.
6% '21 s-a \$78,000 July 1 1941
(Optional July 1 1931.)
BOND, DEBT July 1921 \$293,000
Floating debt 95,000
Assessed valuation 1920 9,791,637
Tax rate (per \$1,000) 1920 \$10.00
Population in 1920 5,600

HELENA.
Helena is the county seat of Lewis and Clark County. Incor. 1851. All bonds are exempt from taxation to residents. Pop'n 1910, 12,515; 1920, 12,037. City now under commission government.
Refunding Bonds.
4 1/2% '08 J-J \$193,300 Jan 1 1926
(Subject to call Jan. 1 1916.)
5% '16 J-J \$60,000 Jan 1 1931
(Subject to call beginning Jan. 1 1916.)
Refunding Water Bonds.
4 1/2% '17 J-J \$120,000 Jan 1 '23-'27
(Subject to call \$25,000 yearly from 1917 to 1926, inclusive.)
Water Bonds (Series K).
6% '20 J-J \$200,000 July 1 1935
(\$20,000 yearly after July 1 1925.)
GEN. BLD. DT. Aug 31 '22 \$251,300
Assessment debt (add'l) 173,345
Water-works bonds (add'l) \$320,000
Assessed valuation 1922 7,900,000
City tax rate (per \$1,000) '22 \$22.00
Total tax rate (per \$1,000) '22 \$4.95
* 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 \$600,000, but \$410,000 have been redeemed.
INT. on water-works bonds at Harris, Forbes & Co., N. Y.; all others at Kountze Bros., N. Y.
A compromise was reached with the holders of \$190,000 or \$200,000 city warrants issued between 1893 and 1897 to accept 75% of face value without interest. See "State and City Supplement" for May 1911, and also V. 93, p. 423. Bonds were issued for this purpose and up to Sept. 1 1922 \$1,000 were outstanding.

HELENA SCHOOL DIST. NO. 1.
Refunding Bonds.
6% '22 J-J \$150,000 Jan 1 '33-'42
(Optional Jan. 1 1932 to 1941.)
Building & Equipment Bonds.
4 1/2% '07 J-J \$14,000 July 1 1927
(Subject to call after July 1 1917)
5% '12 A-O \$70,000 Oct 1 1932
(Subject to call beg. Oct. 1 1922)
4 1/2% '14 J-J 50,000 July 1 1934
(Subj. to call beg. July 1 1924.)
6% '20 J-J 225,000 July 1 1940
(Red. on or after July 1 1930.)
Funding Bonds.
6% '21 J-J \$24,900
(\$5,000 yearly beg. Jan. 1 1927.)
BOND, DEBT Nov 25 '21 \$538,900
Ass'd val. '21 (act. val.) 25,000,000
School tax (per \$1,000) 1921 \$22.25
Population in 1921 (est.) 15,000
INT. payable at office of County Treasurer and at Hanover Nat. Bank N. Y. All bonds are taxable.

HELENA SCHOOL DIST. NO. 1.
Refunding Bonds.
6% '22 J-J \$150,000 Jan 1 '33-'42
(Optional Jan. 1 1932 to 1941.)
Building & Equipment Bonds.
4 1/2% '07 J-J \$14,000 July 1 1927
(Subject to call after July 1 1917)
5% '12 A-O \$70,000 Oct 1 1932
(Subject to call beg. Oct. 1 1922)
4 1/2% '14 J-J 50,000 July 1 1934
(Subj. to call beg. July 1 1924.)
6% '20 J-J 225,000 July 1 1940
(Red. on or after July 1 1930.)
Funding Bonds.
6% '21 J-J \$24,900
(\$5,000 yearly beg. Jan. 1 1927.)
BOND, DEBT Nov 25 '21 \$538,900
Ass'd val. '21 (act. val.) 25,000,000
School tax (per \$1,000) 1921 \$22.25

HILL COUNTY.

Hayre is the county seat.
Funding (Red. beg. in 1932).
6a 14 J-J \$50,000...Jan 14 1934
6a 15 J-J 100,000...1935
6a 15 J-J 114,000...Jan 1 1933-35
Court House and Jail Bonds. 1935
6a 15 J-J \$125,000...1935
Seed and Grain Bonds.
7a 18 A-O \$24,000...Apr 1 1923
7a 19 M-S 20,000...Sept 1 1924
7a 20 F-A \$310,000...Feb 1 1925
Relief Funding Bonds.
7a 20 F-A \$310,000...Feb 1 1925
Road Bonds.
5 1/2 20 J-J \$150,000...Jan 1 1940
BOND, D.T. June 30 '22 \$1,092,000
Sinking fund... 95,783
Assessed val'n, real estate 7,502,162
Assessed val'n, personal... 1,353,601
Other assessable property... 1,948,622
Total assessed val. 1921... 10,804,385
Real estate assessed at 30% actual; personal at 20% actual, and other property at 3 1/2% actual.
Co. tax rate (per \$1,000) '22... \$2.00
Population in 1920... 13,952
INT. on 5 1/2% at the Northwestern Nat. Bank, Minneapolis, on others at County Treasurer's office.

JEFFERSON COUNTY.

Boulder is the county seat.
Highway Bonds.
5 1/2 19 J-J \$100,000...Oct 1 1939
Funding Bonds.
BOND, DEBT Sept 30 '22 \$106,570
Floating debt... 4,355
TOTAL DEBT... 130,955
Sinking fund... 5,235
NET DEBT... 125,630
Assessed val. real estate... 15,062,127
Assessed val. personal... 2,379,336
Total assess. val. '22 (act.) 17,441,463
State & county tax rate (per \$1,000) 1922... \$2.50
Population 1910, 5,601; 1920, 5,203

JEFFERSON COUNTY S. D. No. 4

School Bonds.
6a 18 J-J \$30,000...1930
Funding Bonds.
6a 17 J-J \$5,000...July 1 1931
BOND, DEBT Oct 5 1921...\$57,000
Floating debt (add'l)... 12,165
Sinking fund... 35

JUDITH BASIN COUNTY.

Stamford is the county seat.
6a 22 J-J \$360,000...1933-1942
BONDED DEBT... (7)

KALISPELL.

This city is in Flathead County.
Water Bonds.
5 1/2 13 J-J \$110,000...July 1 1923
Refunding Bonds.
4 1/2 16 J-J \$20,000...Jan 1 1928
BOND, DEBT Sept 29 '22 \$170,000
Assessment debt (add'l)... 56,779
Floating debt Sept 1 1921... 66,285
TOTAL DEBT... 293,064
Water debt (incl.)... 150,000
Sinking fund (general)... 8,059
Sinking fund (water)... 2,432
Assess. val. (1-3 act.) (real and personal) 1922... 2,442,000
Total tax rate (per \$1,000) '21 \$65.57
Population 1910, 5,549; 1920, 5,147
INT. at City Treasurer's office or in New York City.

KALISPELL SCH. DIST. NO. 5.

BOND, DEBT Oct 14 '22...\$31,000
Assess. val. '22 (1-3 act.)... 2,834,855
Sch. tax rate (per \$1,000) '22... \$3.00
Pop'n, 1920, 6,500; 1922, 6,800

LAUREL.

This city is in Yellowstone Co.
Funding Bonds.
6a 16 M-N \$13,500...May 1 1936
Water Bonds.
a \$28,000...June 1 1939
6a 17 J-J 4,000...July 1 1937
Sewer Bonds.
a \$15,000...June 1 1930
BOND, DEBT Nov 1922... \$60,500
Assess. debt... 58,000
Floating debt... 17,000
Sinking fund... 2,000
Total assess. val. 1922 (30% actual)... 2,000,000
Tax rate (per \$1,000) 1922... \$2.00
Population in 1910, 808; 1920, 2,239
INT. on 6% of 1921 at Kountze Bros., New York.

LEWIS AND CLARK COUNTY.

County seat is Helena. Bonds are exempt from State and county tax.
Refunding Bonds.
6a 16 J-J \$100,000...July 1 1936
Funding Bonds.
4 1/2 9 J-J \$75,000...Apr 1 1929
5 1/2 19 J-J \$7,500...Nov 1 1923-29

Highway Bonds.

6a 20 J-J \$100,000...Jan 1 '31-'40
BOND, DEBT Dec 21 '21 \$635,000
Assessed valuation 1920... 17,545,100
Pop'n in 1910, 21,853; 1920, 18,528
INT. on 6% of 1922 at the office of Co. Treas., on others at Hanover Nat. Bank, New York.

LEWISTOWN.

County seat of Fergus County.
Public Park Bonds.
5a 16 J-J \$12,000...July 1 1936
Water Bonds.
5a 11 J-J \$90,000...Jan 1 1931
5a 12 J-J 60,000...Jan 1 1932
5a 13 J-J 8,000...July 1 1936
5a 14 J-J \$15,000...Jan 1 1933
5a 15 J-J \$40,000...July 1 1936
5a 16 J-J \$5,000...July 1 1936
5a 17 J-J \$15,000...July 2 1927
5a 18 J-J \$105,000...Jan 1 '26-'40
5a 19 J-J \$100,000...1931-1940
5a 20 J-J \$40,000...1931-1940
5a 21 J-J \$15,000...July 2 1927
5a 22 J-J \$60,000...Jan 1 1932
5a 23 J-J \$8,000...July 1 1936
5a 24 J-J \$15,000...Jan 1 1933
5a 25 J-J \$5,000...July 1 1936
5a 26 J-J \$105,000...Jan 1 1926
5a 27 J-J \$100,000...1931-1940
5a 28 J-J \$40,000...1931-1940
5a 29 J-J \$15,000...July 2 1927
5a 30 J-J \$60,000...Jan 1 1932
5a 31 J-J \$8,000...July 1 1936
5a 32 J-J \$15,000...Jan 1 1933
5a 33 J-J \$5,000...July 1 1936
5a 34 J-J \$105,000...Jan 1 1926
5a 35 J-J \$100,000...1931-1940
5a 36 J-J \$40,000...1931-1940
5a 37 J-J \$15,000...July 2 1927
5a 38 J-J \$60,000...Jan 1 1932
5a 39 J-J \$8,000...July 1 1936
5a 40 J-J \$15,000...Jan 1 1933
5a 41 J-J \$5,000...July 1 1936
5a 42 J-J \$105,000...Jan 1 1926
5a 43 J-J \$100,000...1931-1940
5a 44 J-J \$40,000...1931-1940
5a 45 J-J \$15,000...July 2 1927
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5a 61 J-J \$15,000...July 2 1927
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5a 373 J-J \$15,000...July 2 1927
5a 374 J-J \$60,000...Jan 1 1932
5a 375 J-J \$8,000...July 1 1936
5a 376 J-J \$15,000...Jan 1 1933
5a 377 J-J \$5,000...July 1 1936
5a 378 J-J \$105,000...Jan 1 1926
5a 379 J-J \$100,000...1931-1940
5a 380 J-J \$40,000...1931-1940
5a 381 J-J \$15,000...July 2 1927
5a 382 J-J \$60,000...Jan 1 1932
5a 383 J-J \$8,000...July 1 1936
5a 384 J-J \$15,000...Jan 1 1933
5a 385 J-J \$5,000...July 1 1936
5a 386 J-J \$105,000...Jan 1 1926
5a 387 J-J \$100,000...1931-1940
5a 388 J-J \$40,000...1931-1940
5a 389 J-J \$15,000...July 2 1927
5a 390 J-J \$60,000...Jan 1 1932
5a 391 J-J \$8,000...July 1 1936
5a 392 J-J \$15,000...Jan 1 1933
5a 393 J-J \$5,000...July 1 1936
5a 394 J-J \$105,000...Jan 1 1926
5a 395 J-J \$100,000...1931-1940
5a 396 J-J \$40,000...1931-1940
5a 397 J-J \$15,000...July 2 1927
5a 398 J-J \$60,000...Jan 1 1932
5a 399 J-J \$8,000...July 1 1936
5a 400 J-J \$15,000...Jan 1 1933
5a 401 J-J \$5,000...July 1 1936
5a 4

MISSOULA CO. (Concluded)—
Funding Bonds.
 5 1/2% '22 J-J \$300,000...Jan 1 1942
 (Opt. \$30,000 yearly beginning 1933)
 5% '22 J-J 175,000...July 1 1942
 (Opt. \$17,500 yearly beginning 1933)
 5% '22 J-J 30,000...July 1 1942
BOND, DEBT Oct 27 '22 \$700,000
 Floating debt (add'l) 50,000
 Sinking fund July 1 1922... 12,000
 Total assessed valuation
 (about 31.5% act.) '21, 17,597,500
 State & Co. tax (per \$1,000) '22, \$35.32
 Pop'n 1910, 23,696; 1920, 24,041
 INT. at County Treas. office.

MISSOULA COUNTY S. D. NO. 28
School Building Bonds.
 6% '20 J-J \$100,000...July 1 1940
 (Optional July 1 1930)
 100,000
TOT. B.D. D.T. Dec 1922 \$165,000
 Assessed value 1922... 7,500,000
 School tax (per \$1,000) '22... \$22.50
 INT. At Nat. Bk. of Comm'ce, N.Y.

MOORE.
 This town is in Fergus County.
 Incorporated in April 1909.
Water (Red. beg. aft. Aug. 1 '21)
 6% '11 P-A \$28,000...Aug 1 1931
 GEN. B.D. D.T. Dec 10 '22...\$28,000
 Assessed debt (add'l) 7,700
 Sinking fund 2,822
 Assessed valuation 1922... 250,000
 Population in 1910, 576; 1920, 355

MUSSELSHELL COUNTY.
 Roundup is the county seat.
Refunding Bonds (Tax-exempt).
 5% '12 J-J \$50,000...Jan 1 1932
 (Subject to call begin. Jan. 1 1927.)
Funding Bonds.
 5% '15...\$132,379.64...July 1 1935
 (Subject to call begin. July 1 1930)
 5% '16...\$121,000...Mar 1 1936
 (Subject to call March 1 1931.)
 5 1/2% '18...\$184,000...
Road & Bridge Bonds.
 5% '18 J-J \$150,000...1929-1938
 100,000
Ref. Bridge Bonds (Tax-exempt).
 5% '12 J-J 80,000...Sept 3 1932
Road Bonds.
 6% '20 J-J \$300,000...
BOND, DEBT Oct 1 '22 \$1,147,380
 Floating debt... 160,630
 Sinking fund... 239,806
 Assessed val. real estate... 16,543,646
 Assessed val. personal... 860,848
 Assessed val. other prop... 1,983,748
 Tot. ass'd val. '22 (1-3 act.)... 19,368,242
 Tax rate (per \$1,000) '22... \$40.57
 Population in 1920... 9,000
 INT. at John Nuveen & Co., Chicago, and County Treas. office.

MUSSELSHELL CO. S. D. NO. 55
 (P. O. Roundup.)
Building Bonds.
 6% '15 P-A \$5,000...Aug 1 1930
 (Subject to call after Aug. 1 1925.)
 6% '15 P-A \$2,500...Oct 1 1930
 (Subject to call after Oct. 1 1925.)
 5 1/2% '18 June \$2,000...1933
 (Subject to call 1928)
Funding Bonds.
 6% '21...\$41,500...
 6% '22 J-J 37,238.93...July 1 1942
 (Optional July 1 1937)
BOND, DEBT Oct 4 '22 \$85,840
 Floating debt (add'l) 18,000
 Total debt... 103,840
 Sinking fund... 0.292
 Net debt... 1,237,014
 Taxable value 1922... 94,548
 School tax (per \$1,000) 1922... \$35.00
 Population 1920, 3,800; 1922, 3,800
 INT. payable at County Treasurer's office.

PARADISE IRRIG. DISTRICT.
 This district is in Blaine County.
 6% '22 J-D \$120,000...1927-1946
BOND, DEBT Apr 28 '22 \$120,000
 Assessed valuations 1921... 600,000
 District tax (per acre) about... \$1.25
 Population (estimated) 400
 INT. at County Treasurer's 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; 1920, 11,345.
Refunding Bonds.
 5% '13 J-J \$65,000...July 1 1933
 (Redeemable on and after July 1 '28)
 5% '14 J-J 35,000...July 1 1934
 (Subject to call beg. July 1 1929)
Funding Bonds.
 5% '16...\$66,000...May 1 1936
 (Redeemable on and after May 1 '31)
 5 1/2% '18...\$24,000...Nov 1 1938
 (Redeemable on and after Jan 1 '34)
High-School Bonds.
 5% '17 J-J \$68,000...July 1 1937
 (Subject to call after July 1 1932.)
 4 1/2% '20...\$25,000...June 1 1924
Jail-Building Bonds.
 4% '07 J-J \$25,000...June 1 1927
Road Bonds.
 5% '19 J-J \$21,000...1923-1926
 88,000...1926-1936
 27,000...1937-1939
Bridge Bonds.
 5 1/2% '18 J-J \$50,000...Dec 1 1938
 (Optional after Dec. 1 1933.)
BOND, DEBT Oct 9 1922 \$494,000
 Sinking fund... 18,155
NET DEBT 475,845
 Assess. val. real estate... 21,220,939
 Assess. val. personal... 4,093,367
 Other assessable property... 1,515,452
 *Total assess. val. 1922... 26,733,758
 State & Co. tax (per \$1,000) '22 \$34.57
 INT. at Chase Nat. Bank, N. Y. and County Treasurer's office.
 *A valuation of approximately \$4,000,000 on railroad property is not included here.

PARK CO. SCH. DIST. NO. 4.
Building. (Int. at Co. Treasury.)
 4 1/2% J-J \$8,000...Part yearly
 5% '14 J-J 70,000...Apr 1 1934
 (Subject to call after Apr. 1 1924.)
 5% '15 J-J \$10,000...Jan 16 1935
 (Subject to call beg. Jan 16 1925.)
BOND, DEBT Oct 19 '21 \$85,000
 Sinking fund... 4,029
 Assess. val. 1921 (act.)... 10,635,231
 Total tax rate (per \$1,000) '21:
 Inside... \$66.17
 Outside... 48.117
 Population in 1920... 6,334

PHILLIPS COUNTY.
 Malta is the county seat.
Refunding Bonds.
 5% '15 Dec \$193,000...Dec 1 1935
 (Subject to call after 1933.)
 5 1/2% '18...\$70,000...July 1 1938
 (Subject to call after July 1 1924)
 6% '21...112,000...serially
Court House Bonds.
 6% '20...\$150,000...serially
Jail Funding Bonds.
 6% '20...\$17,500...1939
 (Subject to call 1929.)
Seed and Grain Bonds.
 7% '18 A-O \$5,000...Apr 1 1923
 (Subject to call Apr. 1 1920.)
 7% '20...34,000...1925
 (Subject to call 1923)
BOND, DEBT June 30 '22 \$581,500
 Warrant debt... 58,296
 Cash on hand... 51,636
 Assessed value real... 5,566,235
 Assessed value personal... 375,565
 Other assess. property... 1,232,258
 Total assessed val. 1921... 7,174,406
 Tax rate (per \$1,000) '20... \$27.00
 Population in 1920... 9,311
 INT. payable in Chicago and at office of County Treasurer.

PHILLIPS COUNTY S. D. NO. 14.
 P. O. Malta.
 6% s-a \$24,000...Apr 1 1935
 (Optional after 10 years.)
 6% s-a 68,000...Apr 1 1940
 (Optional after 10 years.)
BOND, DEBT Oct 4 '22 \$92,000
 Sinking fund... 6,104
 Total assessed value 1922... 3,052,152
 School tax rate (per \$1,000) '22 \$28.50
 Population 1920 (Census) 7,411
 INT. on bonds marked (*) at the office of the County Treasurer and on the other bonds at the Northwestern Nat. Bank, Minneapolis.

PLENTYWOOD.
 This town is in Sheridan County.
Water Bonds.
 6% '16 J-J \$20,000...Jan 1 1936
 (Subject to call after Jan. 1 1931.)
Sewer Bonds.
 6% J-J \$10,000...
Funding Bonds.
 6% \$14,500...
 (Due in 30 years, opt. after 15 yrs.)
BOND, DEBT Sept 29 '22 \$38,000
 Assessment debt (add'l) 9,507
 Floating debt (add'l) 8,838
TOTAL DEBT 56,345
 Water debt (incl.) 23,000
 Sinking fund (water & sewer) 242
 Tax val. '22 (abt. 30% act.) 246,000
 Total tax rate (per \$1,000) '22 \$35.00
 Population in 1910, 900; 1920, 888
 INT. is payable in New York.

POLSON.
 This town is in Flathead County.
Funding Bonds.
 6% '22 s-a \$15,000...May 1 1942
 (Redeemable at option of city as provided by Ordinance No. 142.)
 6% '22 J-J \$15,500...May 1 1942
 (Optional \$5,000 May 1 1927 and \$10,500 May 1 1937.)
Water-Works Bonds.
 6% '22 s-a \$45,000...May 1 1942
 (Optional \$10,000 on or after May 1 1927, \$10,000 on or after May 1 1932, \$25,000 on or after May 1 1937.)
BONDED DEBT (?)
 Population in 1920... 1,132
 INT. on bonds marked (*) at the City Treasurer's office; on others at the City Treasurer's office or at the National Bank of Commerce, N. Y.

PONDERA COUNTY.
 Conrad is the county seat.
Relief Bonds.
 6 1/2% \$150,000...
County Expense Bonds.
 6% \$50,000...
Road Bonds.
 6% '21 J-D \$150,000...Apr 1 1941
 (Optional Apr 1 1931)
BOND, DEBT June 30 '22 \$534,000
 Warrant debt (add'l) 24,051
 Assessed value 1921... 11,098,056
 Personal... 4,563,786
 Railroad, &c... 1,336,203
 Total... 17,498,045
 Population 1920... 5,741

POPLAR.
 This town is in Roosevelt County.
Water Supply Bonds.
 6% '17 A-O \$28,000...Oct 1 1937
 (Subject to call Oct 1 1932)
Sewer Bonds.
 6% '18 J-J \$12,000...
Funding Bonds.
 6% '22 J-J \$11,000...Jan 1 1942
 (Optional Jan 1 1937)
GEN. B.D. D.T. Nov 1922 \$51,000
 Assessment debt (add'l) 114,079
 Assessed valuation 1921... 772,781
 Taxable value... 234,604
 Total tax rate (per \$1,000) '22 \$77.325
 Population in 1920... 1,152
 INT. on bonds of 1922 at the City Treasurer's office or at the Hanover National Bank, N. Y.; at option of holder; on others at National Bank of Commerce, N. Y., and Kountze Bros., N. Y.

POWELL COUNTY.
 Deer Lodge is the county seat.
Road and Bridge Bonds.
 5% '15 s-a \$50,000...1935
 (Subject to call after 1925.)
High School Building Bonds.
 5% '17 J-J \$60,000...Apr 1 1937
 (Subject to call after Apr 1 1927.)
Road Bonds.
 6% '20 J-J \$50,000...
 (For maturity see V. 111, p. 2446)
Court House Bonds.
 6% '20 J-J \$100,000...
 (For maturity see V. 111, p. 2446)
BOND, DEBT Sept 27 '22 \$285,000
 Sinking fund... 587
 Assessed val. real estate... 11,557,624
 Assessed val. personal... 10,323,263
 Tot. ass'd val. '22 (3 act.) 21,901,887
 State & Co. tax (per \$1,000) '22 \$44.00
 Population 1910, 5,904; 1920, 6,909

PRAIRIE COUNTY.
 Terry is the county seat.
Funding Bonds.
 5 1/2% '15 J-J \$60,000...July 1 1935
 (Subject to call after July 1 1930.)
BOND, DEBT Oct 1 '21 \$147,500
 Floating debt... 4,295
 Sinking fund... 25,740
 Assess. val., real estate... 9,027,110
 Assess. val., personal... 2,034,870
 Other assess. property... 4,320,377
 Total assess. val. '21 (act.) 15,982,357
 Total tax rate (per \$1,000) '21 \$12.00
 Population 1920... 3,684

RAVALLI COUNTY.
 Hamilton is the county seat.
Refunding Bonds.
 4 1/2% '05 J-J \$55,000...1934
Road Bonds.
 5 1/2% '19...\$100,000...July 1 '31-40
 (Optional Jan. 1 or July 1 preceding maturity.)
 6% '20 J-J \$100,000...Jan 1 '30-40
 (Optional Jan. 1 or July 1 preceding maturity.)
Funding Bonds.
 5 1/2% '22...\$136,000...1938-1942
 4 1/2% 150,000...1936
GEN. B.D. D.T. Sept 30 '22 \$536,000
 Floating debt (add'l) 74,701
TOTAL DEBT 610,701
 Sinking fund... 31,847
 Tot. ass'd val. (act.) 1922 21,799,980
 County tax (per \$1,000) 1922 \$33.00
 Pop. 10 (Census), 11,696; '20, 10,098
 INT. on bonds marked (*) payable at the Liberty National Bank, N. Y.

RAVALLI CO. SCH. DIS. NO. 3.
 P. O. Hamilton.
BOND, DEBT June 30 '22 \$23,000
 Floating debt (add'l) 3,019
TOTAL DEBT 26,919
 Sinking fund... 801
NET DEBT 26,118
 Assess. val. '22 (33% act.) 1,066,566
 Tax rate (per \$1,000) 1920... \$20.50
 Population in 1920... 8,000

RED LODGE.
 This city is in Carbon Co. Incorp. in 1892. Bonds are tax-exempt.
Water (Red. beg. 10 yrs. from issue).
 6% '22 M-S 75,000...Mar 1 1942
 (Optional Mar 1 1933 or interest payment date thereafter.)
Sewer Bonds (Red. beg. in 1919).
 6% s-a \$30,000...1929
BOND, DEBT Dec 1 1922 \$173,000
 Floating debt... 10,000
 Assessed val. 1921... 2,500,000
 Total tax rate (per \$1,000) '22 \$43.82
 Population 1910, 4,950; 1920, 4,515
 INT. on water bonds of 1914 at Chase Nat. Bank, N. Y. City; on sewer bonds at A. B. Leach & Co., Inc., N. Y. City; on water bonds of 1922 at City Treasurer's office.

RED LODGE-ROSEBUD IR. D.
 This district is in Carbon County.
 6% J-J \$80,000...Jan 1 '29-'47
 38,000...Jan 1 1948
BONDED DEBT (?)

RICHLAND COUNTY.
 Sidney is the county seat.
Relief Bonds.
 6 1/2% \$250,000...
BOND, DEBT Dec 21 '22 \$262,000
 Warrant debt... 13,011
 Sinking fund... 132,048
 Assess. val., real estate... 20,272,473
 Assess. val., personal... 6,457,744
 Taxable assess. val. 1922... 20,918,217
 Taxable value 1922... 6,417,429
 State & Co. tax (per \$1,000) '22 \$39.58
 Population in 1920... 8,989

RICHLAND COUNTY S. D. NO. 5.
Funding Bonds.
 6% '21...\$20,000...1941
 (Optional 1936.)
BOND, DEBT Oct 1922 \$80,000
 Assessed value 1922... 2,109,504
 Tax rate (per \$1,000) 1922... \$43.00
 Population 1922... 1,900

ROOSEVELT COUNTY.
 Mondak is the county seat.
Funding Bonds.
 5 1/2% '19 J-J \$92,000...
 6% '20 J-J 126,000...July 1 1940
 (Optional vly. 1930 to 1939 incl.)
 6% '22 J-J 122,000...Jan 1 1942
 (Optional \$22,000 Jan. 1 1937 and \$25,000 on Jan. 1 from 1938 to 1941 incl.)
 \$104,000
BOND, DEBT June 30 '22 \$754,000
 Floating debt... 171,072
 Sinking fund... 36,031
 Taxable val. '22 (1-3 act.):
 Real... 9,182,734
 Personal... 2,827,275
 Other property... 6,255,991
 Total... 18,266,000
 State & Co. tax (per \$1,000) '22 \$45.325
 Population 1920... 10,347

ROOSEVELT COUNTY S. D. NO. 9
 P. O. Poplar.
School Bonds.
 6% '19 J-D \$25,000...Dec 1 1939
 (Optional Dec. 1 1934.)
BOND, DEBT Oct 22 '22 \$80,000
 Floating debt (add'l) 17,000
TOTAL DEBT 97,000
 Sinking fund... 12,000
NET DEBT 85,000
 Assess. val. '22 (1-3 act.) 3,400,000
 Tax rate (per \$1,000) 1922... \$29.00
 Population 1921... 3,000
 INT. at the office of the County Treasurer, or at the banking house of Kountze Bros., New York City, N. Y., at option of holder.

ROOSEVELT COUNTY S. D. NO. 15
 P. O. Wolf Point.
 6% '19 J-D \$50,000...Dec 1 1939
 (Optional Dec 1 1929.)
BOND, DEBT Feb 1920 \$93,600
 Sinking fund... 11,558
 Assessed value 1919... 3,799,327
 INT. at the office of the County Treasurer or at the banking house of Kountze Bros., N. Y., at option of holder.

ROSEBUD COUNTY.
 Forsyth is the county seat. Incorporated in 1901. Bonds are tax-free.
Bridge Bonds.
 4 1/2% '07 J-J \$10,000...Jan 1 1927
 (Subject to call after Jan 1 1917)
 5% '17 s-a 30,000...1937
 (Subject to call after 1927.)
Refunding Bonds.
 4 1/2% '05 J-J \$45,000...Jan 1 1925
 (Red. beg. Jan 1 1915.)
Funding Bonds.
 5% '15 J-J \$130,000...May 3 1935
 (Red. beg. May 3 1925.)
 6% '21 s-a 76,000...1941
 (Subject to call after 1931.)
Court-House (Red. beg. July 15 '21)
 5% '11 J-J \$121,000...July 15 1931
Seed Grain Funding Bonds.
 7% '18 A-O \$51,000...Apr 1 1923
 (Subject to call Apr. 1 1921)
Public Highway Bonds.
 5 1/2% '19 J-J \$100,000...1939
 (Subject to call after 1929.)
Hospital Bonds.
 5 1/2% '19 J-J \$70,000...1939
 (Subject to call after 1929.)
 6% '21 s-a 20,000...1941
 (Optional after 1931.)
BOND, DEBT June 30 '22 \$658,000
 Warrant debt (add'l) 47,360
 Cash on hand... 178,398
 Assess. val., real estate... 4,609,811
 Assess. val., personal... 1,103,760
 Other assess. property... 4,213,866
 Total assess. value 1922... 9,918,437
 Co. tax rate (per \$1,000) '22... \$27.75
 Population 1910, 7,986; 1920, 8,002
 INT. on bonds marked (\$) at Halsey, Stuart & Co., Chicago & N. Y.; (*) at Amer. Exch. Nat. Bank, N. Y.

ROSEBUD CO. SCH. DIS. NO. 4.
 P. O. Forsyth.
Building Bonds.
 5% '18 A-O \$25,000...Apr 1 1936
 (Subject to call after Apr 1 1931.)
 5 1/2% '20 J-J \$25,000...Jan 1 '26-'30
 100,000...Jan 1 '31-'40
BOND, DEBT Feb 1920 \$142,000
 Sinking fund... 4,400
 Assess. val. (act.) 1919... 5,047,124
 Population in 1920 (est.) 3,500
 INT. on 5 1/2% at the office of the County Treasurer.

ROUNDUP.
 This city is in Musselshell County.
Sewer Bonds.
 6% '15...\$20,000...1935
Funding Bonds.
 6% '16...20,000...1938
Water-Plant Purchase Bonds.
 6% '14 J-J \$60,000...Jan 1 1934
 (Subject to call after Jan 1 1929)
 6% '19...12,000...
BOND, DEBT Nov 1922 \$112,000
 Floating debt (add'l) 15,000
 Assess. val. '22 (30% act.) 3,500,000
 Total tax rate (per \$1,000) '22 \$16.50
 Population 1910, 1,513; 1920... 2,434

SANDERS COUNTY.
 Thompson Falls is the county seat.
Bridge Bonds. (Tax Exempt.)
 6% '10 J-J \$60,000...1931
 (Subject to call \$25,000 in 5 years, \$5,000 in 10 years and \$10,000 in 15 years.)
Refunding (Tax-Exempt.)
 4% '06 J-J \$5,962.08...1926
 5% '14 J-J 38,000...1934
 (Subject to call \$10,000 in 5 and 10 years and \$18,000 in 15 years.)
Highway Bonds.
 6% \$75,000...
Funding Bonds.
 6% '22 s-a \$75,000...
Refunding Road Bonds.
 5% '13...\$9,000...June 2 1933
 5% '15 A-O \$65,000...July 1 1935
 Total \$10,000 July 1 '20; \$25,000 July 1 1930
 6% \$0,000...
 TOT. B.D. D.T. Sept '22...\$390,000
 Total assessed val. 1921... 22,424,843
 Tax rate (per \$1,000) '19... \$28.50
 Population 1910, 3,713; 1920, 3,949
 INT. payable at Co. Treas. office.

SANDERS COUNTY S. D. NO. 2.
 6% '21 J-J...\$20,000...July 1 1941
 (Optional July 1 1931.)
BOND, DEBT Nov 1 '21 \$154,000
 Assess. val. 1920... \$,417,428

SCOBEE.
 This city is in Sheridan County.
Water Bonds.
 6% '19 J-J \$30,000...July 1 1939
 (Optional July 1 1934.)

SCOBEY (Concluded)—
Sewer Bonds.
 6s '19 J-J \$17,000..... July 1 1939
 (Optional July 1 1934)
 BOND, DEBT May 1 1921 \$55,000
 Assessment debt (add'l)..... 103,000
 Warrants outstanding..... 15,988
 Sinking funds..... 1,834
 Ass'd val. '20 (30% act.)..... 1,232,056
 Total tax rate (per \$1,000) '20..... \$25.25
 Population in 1920..... 1,170

SHERIDAN COUNTY.
 Plentywood is the county seat.
 5½s '19 J-J 205,000.....
Funding Bonds (Tax-exempt).
 6s J-J \$187,000..... 1934
 (Subj. to call aft. 10 yrs. from issue)
 5½s '15 M-S \$190,000..... Sept 1 1935
 (Subject to call beginning in 1925.)
 BOND, DEBT June 30 '22 \$810,000
 Floating debt..... 426,508
 TOTAL DEBT..... 1,236,508
 Sinking fund..... 425,285
 NET DEBT..... \$11,224
 Real estate..... 15,621,203
 Personal..... 3,907,530
 Other assess. property..... 2,568,444
 Total val. 1921 (act. val.) 22,097,177
 Tax. val. '21 (30% act.)..... 6,836,982
 Co. tax rate (per \$1,000) '22..... \$2.50
 Population in 1920..... 13,847
 INT. at Harris Tr. & Sav. Bk., Chicago; on others in New York City.

SIDNEY.
 This City is in Richland Co.
Sewer Bonds.
 5½s '15 J-J \$18,000..... July 1 1935
 (Subject to call after July 1 1925.)
 6s '19 A-O \$30,000..... 1938
 (Subject to call after 1928.)
Improvement Bonds.
 6s..... \$6,500.....
Water Bonds.
 5½s '15 J-J \$12,700..... July 1 1935
 (Subject to call after July 1 1925.)
 6s '17 J-J \$10,000..... July 1 1937
 (Subject to call after July 1 1927.)
 BOND, DEBT Sept 30 '22..... \$75,200
 Assessment debt (add'l)..... 8,167
 Floating debt..... 6,898
 Total debt..... 90,265
 Water debt (incl. water & sewer)..... 32,700
 Sinking fund..... 12,540
 Assess. val. '22 (1-3 act.)..... 1,809,000
 Total tax (per \$1,000) 1921..... \$23.00
 Population 1910, 345; 1920..... 345

SILVER BOW COUNTY.
 Butte is the county seat. All bonds are tax-exempt.
Court-House Bonds.
 4½s J-J \$113,000..... July 1 1929
 (Subj. to call any time.)
 6s '10 J-J \$250,000..... Nov 1 1930
 (Subject to call after Nov. 1 1920.)
Road Bonds.
 6s '20..... \$250,000..... 1940
Funding Bonds.
 6s '21 J-J \$525,000.....
 BOND, DEBT June 30 '22 \$1,138,000
 Floating debt (add'l)..... 113,694
 Sinking fund (cash)..... 35,541
 Assess. val. 1922.....
 Real estate..... 50,421,805
 Personal..... 55,323,150
 Other property..... 469,970
 Total..... 106,214,925
 Co. tax rate (per \$1,000) '22..... \$27.33
 Pop'n '10, 56,848; '22..... 60,313
 INT. on 6s of 1921 at Chase National Bank, N. Y.; on others payable at Co. Treasurer's office.

STEVENSVILLE.
 This town is in Ravalli County.
Water Bonds.
 6s '20 J-J \$15,000..... Jan 1 1940
 (Optional Jan. 1 1930 or any interest paying date thereafter.)
 BOND, DEBT Oct. 31 '19..... \$25,000
 Assessed valuation..... 300,000
 Tax rate (per \$1,000) 1919..... \$27.50
 Population in 1910, 796; 1920, 744
 INT. payable at the office of the Town Treasurer, or, at option of holder, at Hanover Nat'l Bank N.Y.

STILLWATER COUNTY.
 Columbus is the county seat.
Funding (Red. aft. Jan. 1 1924).
 6s '13 J-J \$90,000..... Nov 1 1933
Funding Grain Bonds.
 7s '15 A-O \$30,000..... Apr 1 1923
 (Subject to call Apr. 1 1920)
Court-House Bonds.
 6s '20 J-J \$75,000.....
 (For maturity see V. 110, p. 1901.)
Highway Bonds.
 6s '20 J-J \$75,000.....
 (For maturity see V. 110, p. 1901.)
 6s '20 s-a \$100,000..... July 1 1940
 (Redeemable \$10,000 yearly on July 1 from 1930 to 1939, inclusive.)
 BOND, DEBT Nov 23 '22 \$742,500
 Irrigation debt (add'l)..... 101,000
 Drainage debt (add'l)..... 109,729
 Sinking fund..... 20,000
 Assess. val., real estate..... 14,251,659
 Assess. val., personal..... 3,137,344
 Other assess. property..... 2,689,887
 Tot. assess. val. '22 (act. val.) 20,078,890
 Tax rate (per \$1,000) 1922..... \$65.00
 Population in 1920..... 7,630
 INT. at Kountze Bros., N. Y. The co's debt is limited to 5% of assessed valuation.

STILLWATER CO. S. D. NO. 6.
 P. O. Columbus.
School-Building Bonds.
 6s '18..... \$38,000..... 1938
 (Subject to call 1923.)
 TOTAL DEBT Oct. 1 '22..... \$39,000
 Total assess. val. 1922..... 5,979,000
 Population 1921 (est.)..... 1,200

SWEET GRASS COUNTY.
 Big Timber is the county seat.
 Bonds tax-free.
Ref. Bds. (Red. beg. June 1 1924.)
 5s '11 J-D \$85,000..... June 1 1931
 6s '16 J-J 20,000..... July 1 1936
 (Subject to call July 1 1932)
Bridge Bonds.
 4½s '11 J-D \$35,000..... Jan 1 1928
Road and Bridge Bonds.
 5½s '19 J-J \$190,000..... July 1 1939
 (Optional after July 1 1934.)
 6s '20 (Optional July 1 1935.)
 BOND, DEBT Nov 1922..... \$400,000
 Assessed val'n, real estate..... 10,444,595
 Assessed val'n, personal..... 3,005,840
 Other assessable property..... 1,969,376
 Total assessed val'n 1922 (1-3 actual)..... 15,419,811
 State & Co. tax (per \$1,000) '22..... \$36.075
 Population 1910, 4,029; 1920, 4,926
 INT. payable in Big Timber, Mont.

TETON COUNTY.
 Choteau is the county seat.
Court-House (Red. beg. July 1 '20)
 4½s '05 J-J \$28,000..... July 1 1925
Ref. Bds. (ref. beg. 15 yrs. fr. issue)
 4½s '09 J-J \$60,000..... July 1 1929
Seed Grain Bonds.
 7s '19 P-A \$30,000..... Feb 1 1924
 7s '19 J-D \$61,000..... Dec 1 1924
 (Optional Dec. 1 1923.)
High School Funding Bonds.
 6s '22..... \$9,656.81..... Feb 1 1932
 (Optional Feb. 1 1927.)
 6s '22..... 14,677.64..... Feb 1 1937
 (Optional Feb. 1 1932.)
High-School Bonds.
 5½s '19 J-J \$100,000..... Nov 1 1939
Highway and Bridge Bonds.
 5s '13 J-J \$100,000..... June 1 1933
 (Subject to call after June 1 1928.)
Special Relief Bonds.
 7s '20 P-A \$145,000..... Feb 1 1925
 (Optional Feb. 1 1923.)
Road Bonds.
 5½s '20 J-J \$150,000..... Jan 1 1940
 (Optional Jan. 1 1935.)
 BOND, DEBT Sept 29 '22 \$98,334
 Floating debt (add'l)..... 3,660
 Sinking fund..... 58,009
 Assess. val. 1921 (actual):
 Real estate..... 16,404,781
 Personal..... 2,938,888
 Other assess. property..... 2,976,032
 Total..... 22,309,601
 (Taxable value 1-3 of assess.)
 State & Co. tax (per \$1,000) '22 \$48.575
 Population 1910, 9,507; 1920, 5,870
 INT. on court-house bonds at Co. Treas. office or 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.

THREE FORKS.
 This town is in Gallatin County. (Incorp. as a 3d class city in 1911.)
Water-Works Bonds.
 5s g '14 J-J \$45,000..... July 1 1934
 (Subject to call after July 1 1924.)
 BOND, DEBT Oct 16 '18..... \$45,000
 Water debt (incl.)..... 68,568
 Assessment debt (add'l)..... 263,571
 Floating debt (add'l)..... 167,778
 Tot. assess. val. '18 (30% act.) 600,000
 Total tax (per \$1,000) 1918..... \$47.75
 Pop'n 1910, 1,674; 1920..... 1,071

TOOLE COUNTY.
 Shelby is the county seat.
Funding Bonds.
 6s '15..... \$77,000..... 1935
 (Optional in 1930.)
 5½s '19 s-a 15,000.....
 6s '19 s-a 10,000.....
 (Due in 20 years.)
Seed-Grain Bonds.
 7s '18 s-a \$34,000.....
 7s '19 s-a 12,000.....
 7s '19 s-a 14,000.....
 7s '19 s-a 5,000.....
 6s '20 s-a 109,000.....
 (Due in 20 years.)
 7s '20 s-a 20,000..... 1925
 6s '20 s-a 10,000..... 1925
Highway Bonds.
 5½s '19..... \$100,000..... Oct 1 1936
 (Optional \$10,000 yearly on Jan. 1 from 1930 to 1939, inclusive.)
 6s '21 s-a 100,000..... Jan 1 1941
 (Opt. \$10,000 yry. Jan 1 '31-'40.)
Relief Bonds.
 7s '20 s-a \$54,000..... 1925
 7s '20 s-a 21,000..... 1925
 7s '20 s-a 41,000..... 1925
 7s '20 s-a 23,000..... 1925
 BOND, DEBT June 30 '22 \$654,000
 Warrant debt (add'l)..... 30,770
 TOTAL DEBT..... 684,770
 Sinking fund..... 193,406
 Assessed val'n, real estate..... 3,671,414
 Assessed val'n, personal..... 1,793,478
 Assessed val'n, other prop. 2,005,873
 Tot. ass'd val. '21 (30% act.) 7,470,465
 Total valuation 1921..... 14,046,820
 State & Co. tax (per \$1,000) '22 \$35.00
 Population in 1920..... 3,724
 INT. on 5½s of 1919, payable at the American Exchange Nat. Bank, N. Y.

TOOLE COUNTY S. D. NO. 14.
School Bonds.
 6s '19..... \$25,000..... Dec 1 1939
 (Optional \$2,000 yearly from 1927 to 1937, incl., and \$3,000 1938.)

BOND, DEBT Nov 25 '22. \$62,105
 Floating debt (add'l)..... 4,210
 Sinking fund..... 837
 Taxable value 1922..... 403,300
 Total tax (per \$1,000) '22..... \$23.25
 Population (est.)..... 1,000

TOWNSEND.
 This town is in Broadwater Co.
Water Bonds.
 6s '16 M-S \$15,000..... Sept 1 1938
 (Subject to call after Sept. 1 1926.)
 6s '19 J-J \$30,000..... 1939
 (Optional after 1929.)
 BOND, DEBT Jan 1 '18..... \$38,000
 Floating debt..... 2,050
 Assessed val. 1917 (1-3 act.)..... 515,000
 Tax rate (per \$1,000) 1917..... \$33.00
 Populs. 1910, 759; 1920..... 897

VALIE.
 This town is in Pondera County.
 BOND, DEBT Dec 1 1922..... \$40,000
 Assess. val. (per \$1,000) 1922..... 1,000,000
 Tax rate (per \$1,000) 1922..... \$21.00
 Pop'n 1910, 736; 1920..... 613

VALLEY COUNTY.
 Glasgow is the county seat.
Refunding Bonds.
 4s '03 J-J \$67,000..... Oct 1 1923
 (Subject to call beginning in 1913.)
 4½s '10 J-J \$83,000..... Jan 1 1930
 (Subject to call beginning in 1920.)
 6s '13 J-J \$65,000..... Mar 1 1933
 (Subject to call beginning in 1923.)
 5½s '15 J-J \$143,000..... July 1 1935
 (Subject to call beg. Jan. 1 1923.)
 5½s '19 J-J \$96,000..... Oct 1 1939
 (Subject to call Oct. 1 1934.)
 6s '21 J-J 60,000..... Jan 1 1941
Special Relief Bonds.
 7s '20 M-S \$123,000..... May 1 1925
 (Subject to call May 1 1923.)
 BOND, DEBT Nov 1 '22..... \$637,000
 Floating debt (add'l)..... 113,095
 Sinking fund..... 31,587
 Assess. val., real estate..... 6,705,288
 Assess. val., personal..... 790,763
 Other assess. property..... 1,784,641
 Total assess. val. 1921 (about 28% act.)..... 9,280,697
 Full value 1922..... 26,595,451
 State & Co. tax rate (per \$1,000) 1921..... \$29.364
 Pop'n 1910, 13,630; 1920..... 11,542
 INT. at Co. Treas. office and in New York.

VALLEY CO. SCH. DIST. NO. 1.
Building Bonds.
 6s '14..... \$30,000..... July 1 1924
 (Subject to call after July 1 1922.)
Funding Bonds.
 6s '21 s-a \$21,726.38..... Oct 10 1941
 (Optional Oct. 10 1931.)
 TOTAL DEBT..... (?)

WHEATLAND COUNTY.
 Harlinton is the county seat.
Highway and Bridge Bonds.
 6s '18 J-J \$95,000..... June 1 1938
 (Subject to call June 1 1933.)
Highway Bonds.
 5½s '19 J-J \$200,000.....
 (For maturity see V. 109, p. 1726.)
 TOTAL DEBT Oct 7 '22..... \$295,000
 Sinking fund..... 14,964
 Assess. val., real estate..... 17,593,016
 Assess. val., personal..... 902,692
 Tot. assess. val. '22 (30% act.) 18,555,818
 State & Co. tax rate (per \$1,000) 1922..... \$19.575
 Population in 1920..... 5,619
 INT. payable at Co. Treas. office.

WHEATLAND CO. S. D. NO. 16.
 5½s..... \$50,000..... 1939
 (Optional after 1929.)
 BOND, DEBT Mar 1919..... \$67,000
 Total assess. val. 1918..... 2,441,961
 Population in 1919..... 4,000

WHITEHALL.
 This town is in Jefferson County
Water Bonds.
 6s '15 J-J \$17,000..... July 1 1935
 (Subject to call after July 1 1930.)
 6s '15 J-J \$13,000..... July 1 1935
 (Subject to call after July 1 1930.)
 BOND, DEBT Sept 30 1922..... \$30,000
 Assess. debt..... 21,500
 Assessed valuation 1922..... 312,000
 Tax rate (per \$1,000) 1922..... \$22.00
 Population 1910, 417; 1920..... 629

WHITEHALL IRRIG. DIST.
 6s J-J \$113,000..... 1933-1952
 BONDS OUTST'G Dec '22 \$113,000

WIBAUX.
 This town is in Wibaux County.
Water Bonds.
 6s '15 F-A \$27,000..... Aug 1 1935

Funding Bonds.
 6s..... \$10,000.....
 BOND, DEBT Oct 1919..... \$38,000
 Assessed valuation 1919..... 3,300,000
 Population 1910, 487; 1920..... 611

WIBAUX COUNTY.
 Wibaux is the county seat.
Funding Bonds.
 5½s '15..... \$38,000..... July 1 1935
 (Optional July 1 1925)
Special Relief Bonds.
 6½s..... \$50,000..... 1923-1925
Road Bonds.
 6s '20 s-a \$50,000..... Jan. '26-'45
 (Redeemable on Jan. 1 or July 1 preceding maturity)
Seed and Grain Bonds.
 7s '18..... \$15,000..... 1923
 (Subject to call 1920.)
 GEN. BD. DT. Sept 1 '21..... \$153,000
 Floating debt (add'l)..... 8,890

Total debt..... \$161,890
 Sinking fund..... 37,587
 NET DEBT..... 124,303
 Assessed val'n, real estate..... 2,061,825
 Assessed val'n, personal..... 387,075
 Other assessable property..... 418,254
 Total assess. val. 1922 (20% to 40% act.)..... 2,867,154
 State & Co. tax rate (per \$1,000) 1922..... \$37.62
 Population in 1920 (Census)..... 3,117
 INT. on 6s of 1920 at the Liberty National Bank, N. Y.

WINNETT.
 This town is in Fergus County.
Water Bonds.
 6s '19 J-D \$35,000..... Dec 1 1939
 (Optional Dec. 1 1934.)

Sewer Bonds.
 6s '21 s-a \$17,000..... Sept 1 1941
 (Optional Sept 1 1936)
 BOND, DEBT Sept 30 '22..... \$52,000
 Assessment debt (add'l)..... 35,000
 Floating debt (add'l)..... 6,000
 TOTAL DEBT..... 93,000
 Water debt (incl.)..... 62,000
 Tot. assess. val. '22 (act.)..... 1,120,000
 Tax rate (per \$1,000) 1920..... \$26.00
 Population 1920..... 316
 INT. at Winnett, Mont., or at the Mechanics & Metals National Bank, N. Y.

WOLF POINT.
 This city is in Roosevelt County.
Sewer Bonds (Tax-Free).
 6s '18 J-J \$25,000..... Sept 1 1938
 (Subject to call any time after Sept. 1 1928.)
Water-Works Extension Bonds.
 6s '17 J-J \$17,000..... Mar 1 1937
 6s '18 J-J \$20,000..... Sept 1 1938
 (Optional Sept. 1 1928.)
 6s '20 J-J 50,000..... Apr 1 1940
 (Optional April 1 1930)
 TOTAL DEBT Nov 26 '20..... \$51,000
 Assess. val. 1920 (30% act.) 1,755,032
 Tot. tax rate (per \$1,000) '22..... \$80.125
 Population in 1920..... 2,098
 INT. on sewer bonds payable at the National Bank of Commerce in New York City.

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.)
 5s '15 J-J \$77,000..... Jan 1 1935
 (Optional in 1925.)
 6s '19..... 75,000..... Jan 1 1939
 (Optional after 1924.)
 6s '19..... 25,000..... Jan 1 1939
 (Optional after 1924.)
Jail Bonds (Red. beg. in 1923)
 6s '13 J-J \$50,000..... Jan 1 1933
 (Optional after 1923.)
Special Relief Bonds.
 5½s '20 P-A \$75,000..... Feb 1 1925
 (Optional Feb 1 1922)
 5½s '21 J-J 51,000..... Jan 1 1926
 (Optional \$17,000 yly 1928-'25 incl.)
Highway Bonds.
 5s '16 J-J \$175,000..... July 1 1936
 (Subject to call beg. July 1 1926.)
 5½s '20..... 250,000..... 1930-1940
 (Optional in 1930.)

Funding Bonds.
 5s '16 J-D \$82,000..... July 1 1929
 (Optional at any time on a 60-day notice.)
 5s '16 J-D 9,000..... Dec 1 1929
 (Optional in 1927.)
Fairground Bonds.
 6s '19..... \$25,000..... 1939
 (Optional after 1929.)
 TOT. BD. DT. June 30 '22 \$894,000
 Warrant debt (add'l)..... 12,709
 Cash on hand..... 388,299
 Assessed value 1921.....
 Real estate..... 16,840,399
 Personal property..... 5,038,503
 Other assess. property..... 3,958,758
 Total..... 25,817,660
 State & County tax rate (per \$1,000) 1921..... \$23.00
 Pop'n 1910 22,044; 1920..... 29,600
 The county's debt is limited to 5% of the assessed valuation.

INT. on 4s of 1901 at the Montana Trust and Sav. Bk., Helena; on Funding 5s of 1916 at Kountze Bros., N. Y. Co.; on 5½s of 1920 at Co. Treas. office; on 5½s of 1921 at Mechanics & Metals Nat. Bank, N. Y., and on all others at Amer. Exch. Nat. Bank, N. Y. City.

YELLOWSTONE CO. S. D. No. 2.
 P. O. Billings. All bonds are subject to call 10 years from their date.
 4s '03 s-a \$25,000..... 1923
 4½s '08 s-a 25,000..... 1928
 4½s '09 s-a 10,000..... 1929
 5s '12 s-a 67,000..... 1932
 5s '15 s-a 18,000..... 1935
 5s '16 s-a 12,000..... 1935
 5½s '17 s-a 17,000..... 1937
 4½s '17..... 93,000..... July 1 1937
 5½s '18..... 30,000..... July 1 1938

School Bonds.
 6s '20 M-S \$100,000..... Sept 1 '31-'40
 (Each installment optional six months before maturity.)
 6s '21 s-a 250,000..... Mar 1 '32-'41
 (Each installment optional 6 months before maturity.)
 BOND, DEBT Oct 1920..... \$419,000
 Sinking fund..... 16,667
 Ass'd val. '18 (est.)..... 11,000,000
 School tax (per \$1,000) 1917..... \$17.00
 Population in 1920 (est.)..... 20,000

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. '27).....W. B. Ross
 Sec. of State (term ends 1st Mon. Jan. '27).....F. E. Lucas
 Treasurer (term expires 1st Mon. Jan. '27).....John Snyder
 Auditor (term ends 1st Mon. Jan. '27).....Vincent Carter
 Attorney-General.....W. L. Walls

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		Principal Outstand.
	% Payable.	When Due	
Public Building Bonds.....c.	5	July 1 (July 1 1923-1928)	51,000
State Highway Bonds.....c.	6 M & S	(Sept. 1 1941 opt. Sept. 1 1931)	1,800,000

INTEREST on the public building bonds is payable at the Mechanics & Metals' National Bank, New York; on others at the State Treasurer's office.

TOTAL DEBT, ETC.—The total bonded debt on Sept. 30 1921 was \$2,883,000. The floating debt, consisting of revenue bonds and notes, on that date amounted to \$276,301. Trust funds, which on Sept. 30 1921 amounted to \$1,053,009. The sinking fund on Sept. 30 1921 amounted to \$26,622.

ASSESSED VALUATION.—The following statement shows the assessed valuation of property in Wyoming for the years indicated. For explanation concerning increase in 1909, see remarks immediately below regarding the creation of a new tax authority.

Years.	Valuation.	Years.	Valuation.	Years.	Valuation.
1921.....	\$438,150,424	1912.....	182,028,280	1904.....	\$46,698,949
1919.....	375,239,158	1910.....	188,578,367	1902.....	43,348,356
1918.....	298,000,000	1909.....	186,157,274	1900.....	37,892,304
1917.....	245,000,000	1908.....	67,580,051	1895.....	29,838,939
1916.....	227,618,087	1906.....	51,223,203	1890.....	30,665,197
1915.....	210,485,264	1905.....	48,826,340	1880.....	11,857,344
1914.....	203,740,037				

TAX RATE.—The total State tax (per \$1,000) in 1922 is \$3.068.

CREATION OF A COMMISSIONER OF TAXATION.—The 1909 Legislature passed an Act (Chapter 66, Laws of 1909) creating the office of Commissioner of Taxation. This official is appointed by the Governor with the advice and consent of the Senate. The new Commissioner is given power and authority to exercise general supervision over the administration of all assessment and tax laws, over all county, town and city tax assessors and boards of equalization, levy and assessment, to the end that taxation of all property, real, personal and mixed, shall be made relatively just and uniform, and at its true and full cash market value. Assessors of boards failing to assess property in accordance with this new law do so under penalty of forfeiture and removal from office. Previously 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 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, &c., are limited to 2% of 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. Section 5 was amended in 1919 so as to permit school districts to create additional indebtedness of 4% for the purpose of enlargement of school buildings. Debts contracted for supplying water to cities or towns are not included in the limitations in this section. Neither the State nor any subdivision shall loan or give its credit or make donations to, or in aid of, any individual, association or corporation. An amendment adopted in 1916, adding Section 9 to the Article, gives the State authority to construct and improve roads, notwithstanding the prohibition of the State's engagement in internal improvements without the consent of two-thirds of the voters, contained in Section 6. We give the provisions in full below.

Section 1. *Limitation of State Debt.*—The State of Wyoming shall not, in any manner, create any indebtedness exceeding 1% on the assessed value of the taxable property in the State, as shown by the last general assessment for taxation, proceeding; except to suppress insurrection or to provide for the public defense.

Sec. 2. *Creation of State Debt Restricted.*—No debt in excess of the taxes for the current year, shall in any manner be created in the State of Wyoming, unless the proposition to create such debt shall have been submitted to a vote of the people and by them approved; except to suppress insurrection or to provide for the public defense.

Sec. 3. *Limitation of County Debt.*—No county in the State of Wyoming shall in any manner create any indebtedness exceeding 2% on the assessed value of taxable property in such county, as shown by the last general assessment, proceeding; provided, however, that any county, city, town, village or other sub-division thereof in the State of Wyoming, may bond its public debt existing at the time of the adoption of this constitution, in any sum not exceeding 4% on the assessed value of the taxable property in such county, city, town, village or other sub-division, as shown by the last general assessment for taxation.

Sec. 4. *Creation of Municipal Debt Restricted.*—No debt in excess of the taxes for the current year shall, in any manner, be created by any county or sub-division thereof, or any city, town or village, or any sub-division thereof in the State of Wyoming, unless the proposition to create such debt shall have been submitted to a vote of the people thereof and by them approved.

Sec. 5. *Limitation of Municipal Debt.*—No city, town or village, or any subdivision thereof, or any sub-division of any county of the State of Wyoming, shall, in any manner, create any indebtedness exceeding 2% on the assessed value of the taxable property therein; provided, however, that any city, town or village, may be authorized to create an additional indebtedness, not exceeding 4% on the assessed value of the taxable property therein as shown by the last preceding general assessment, for the purpose of building sewerage therein; and provided further, that any school district may be authorized to create an additional indebtedness, not exceeding 4% on the assessed value of the taxable property therein as shown by the last preceding general assessment, for the purpose of the erection or enlargement of school buildings therein; debts contracted for supplying water to such city or town are excepted from the operation of this section.

Sec. 6. *Donations Prohibited.*—Neither the State nor any county, city, township, town, school district or any other political sub-division, 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. The State shall not engage in any work of internal improvement unless authorized by a two-thirds vote of the people.

Sec. 7. *Indebtedness Must Have Certificate Endorsed Thereon.*—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 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 sub-division, shall be valid unless the same shall 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.

Sec. 9. The provision of Section 6 of Article 16 of this Constitution prohibiting the State from engaging in any work of internal improvement unless authorized by a two-thirds vote of the people, shall not apply to or affect the construction or improvement of public roads and highways, and the Legislature shall have power to provide for the construction and improvement of public roads and highways in whole or in part by the State, either directly or by extending aid to counties; and, notwithstanding said inhibition as to works of internal improvement, 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 the aid of their completion.

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 (Chapter 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.

SAVINGS BANK AND LOAN AND TRUST COMPANY INVESTMENTS—DEPOSITS—INVESTMENTS.—Savings associations in the State of Wyoming are permitted to invest their deposits as prescribed in Section 5162 of the Banking Laws of that State, revision of 1921, which reads as follows:

Sec. 5162. *Deposits—Investments.*—The board of directors of such savings association may invest 80% of the deposits made with them, in the bonds of this State, or in the bonds of the United States, or in the bonds of any city, county, town or school district in the State legally authorized to issue said bonds, or loan the same upon notes or bonds secured by mortgage or first deed upon unencumbered real estate or chattels worth at least double the amount loaned; and from the remainder of said deposits, temporary deposits may be made by said board, in any national bank, or in any of the banks of this State, which may be incorporated under the general banking laws; such deposits not to exceed \$25,000 in any one bank, or they may keep the whole or any part of the said remainder to meet the current payments of such bank and which may be kept by them on deposit, interest or otherwise, or in such suitable form as the directors may direct. Each savings bank shall at all times hold either in its own keeping or on deposit (subject to call), with some national bank, or with other banks organized under general laws, at least 10% of the savings deposit of such bank or association, and no part of the capital, deposits, investments or loans shall be divided among the shareholders until all the depositors shall be paid in full, and the stock of any savings bank shall not be taken as collateral security for any loan made by the bank issuing the stock.

POPULATION OF STATE.—

1920.....	194,402	1900.....	92,531	1880.....	20,789
1910.....	145,965	1890.....	62,555	1870.....	9,118

In 1870-1880 increase was 11.671, or 128%; in 1880-1890, 39.916, or 192.01%; in 1890-1900, 29.976, or 47.9%; in 1900-1910 it was 53.434, or 57.7%, and 1910-1920 it was 4.8437, or 32.2%.

CITIES, COUNTIES AND TOWNS IN THE STATE OF WYOMING.

ALBANY COUNTY.

Laramie is the county seat.
 Road Construction Bonds.
 6s '21 J-J \$25,000.....July 1 1941
 (Optional July 1 1931.)
 \$.....25,000
 \$.....50,000
 BOND, DEBT Sept 29 '22 \$100,000
 Assessed value 1922.....25,965,083
 State & Co. tax (per \$1,000) '22.....\$0.38
 Population in 1920 (Census).....9,283

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 '10.....25,000.....Apr 1 1939
 6s '11.....65,000.....Jan 1 1940
 (Subject to call beg. May 1 1926)
 6s '22.....40,000.....
 Refunding Bonds.
 6s '15.....\$14,000.....1935
 Sewer Bonds.
 6s '09.....\$10,000.....Apr 1 1939
 Electric Light Bonds.
 6s '11 M-N \$10,000.....May 1 1941
 (Subject to call beg. May 1 1926)
 6s '22.....20,000.....
 BOND, DEBT Nov '24-22 \$240,000
 Sinking funds.....37,808
 Assessed valuation 1922.....1,186,383
 Total tax (per \$1,000) 1920.....\$16.66
 Population 1910, 783; 1920, 1,088.
 INT. in N. Y. at Nat. Bank of Commerce and Nat. City Bank.

BIG HORN COUNTY.

Basin is the county seat.
 5 1/2s '19 J-J \$15,300.....Nov 15 '30-'32
 1 3/4s '00.....\$5,000.....Nov 15 '33-'39
 Court-House & Jail Bonds.
 4 1/2s '17 J-J \$60,000.....Jan 1 1937
 (Subject to call after Jan 1 1927).
 TOTAL DEBT Oct 1921.....\$110,300
 Assess. val. '21 (70% act.).....17,177,648
 Total tax rate (per \$1,000) '21.....\$8.72
 Population in 1920.....12,105
 INT. at Co. Treas. office or E. H. Rollins & Sons, N. Y. City, and on 5/8s of 1919 at the office of the County Treasurer or at the Chase Nat. Bk., N. Y., at option of holder.

BIG HORN COUNTY S. D. NO. 3.

P. O. Lovell.
 Funding Bonds.
 6s '21.....\$10,500.....
 School Bonds.
 6s '21.....\$79,800.....
 BONDED DEBT.....(?)
 BIG HORN CO. S. D. NO. 17.
 P. O. Basin.
 School Building Bonds.
 6s '22 M-N \$840,000.....May 1 1947
 (Optional May 1 1937).
 TOTAL DEBT May 1921.....\$75,000
 Assessed value 1921.....2,119,000
 Population (est.).....1,800
 INT. at County Treasurer's office or Kountze Bros., N. Y.

BUFFALO.

This city is in Johnson County.
 Incorporated Feb. 3 1884.
 Sewer Bonds (Red. beg. in 1920).
 6s '10 J-J \$50,000.....Sept 15 1930

Ref. Bds. (Red. beg. Apr. 1 1926).
 5s '16 A. O. \$28,000 Apr. 1.....1936
 BOND, DEBT Oct 6 1922.....\$76,000
 Water debt (included).....28,000
 Sinking fund.....1,335
 Assessed val. real estate.....1,047,554
 Assessed val. personal.....457,224
 Other assess. property.....35,700
 Tot. ass'd val. '21 (100% act.).....1,540,550
 Total tax (per \$1,000) 1922.....\$28.33
 Population 1910, 1,368; 1920, 1,772
 INT. at New York Trust Co. and Kountze Bros., N. Y. City.

BYRON DRAINAGE DISTRICT.

This district (P. O. Byron) is in Big Horn County.
 6s '19 J-J \$51,100.....Jan. 1 '24-'37
 3,900.....Jan 1 1938
 BOND, DEBT Oct 20 1922.....\$75,000
 Floating debt (additional).....1,100
 TOTAL DEBT.....76,100
 Ass'd val. '22 (70% act.).....est. 300,000
 Tax rate (per \$1,000) 1922.....\$10.00
 Assessed value.....292,596
 Population 1920 (est.).....500

CARBON COUNTY.

Rawlins is the county seat.
 Hospital Bonds.
 6s '20 A-O \$100,000.....Apr 1 1940
 (Redeemable 1-10 annually beginning with the year 1930.)
 BOND, DEBT Sept 28 '22 \$100,000
 Floating debt (add'l).....80,000
 TOTAL DEBT.....180,000
 Assessed val., real estate.....10,216,448
 Assessed val., personal.....15,879,848
 Total assessed value 1922, 26,096,316
 State & Co. tax rate (per \$1,000).....
 1922.....\$7.508
 Population in 1920.....5,525
 INT. at New York.

CARBON CO. SCH. DIST. NO. 3.

P. O. Rawlins.
 Building Bonds.
 6s '16 Jan \$40,000.....Dec 31 1941
 (Subject to call after 1931).
 GEN. BD. DT. Nov 9 '22.....\$40,000
 Total assessed value 1922
 (abt. 70% act.).....6,619.927
 School tax rate (per \$1,000) '22.....\$9.15
 Population 1921 (est.).....5,000

CASPER.

This city is in Natrona County.
 Incorp. as a town June 1889; as a first class city Jan. 1917.
 Sewerage Bonds.
 5s '05.....\$4,000.....1925
 (Optional after 1905.)
 5s '14.....\$15,000.....1934
 (Optional 1925.)
 5s '10.....\$20,000.....1930
 (Optional after 1920.)
 5s '17 J-J \$140,000.....July 1 1937
 (Subject to call after July 1 1927).
 5s '19 M-N \$80,000.....Apr 30 1939
 (Optional Apr. 30 1925.)
 6s '21 s-a \$150,000.....Feb 1 1941
 (Optional 1931).
 Refunding Bonds.
 5s '17.....\$20,000.....1947
 (Optional 1927).
 City-Hall Building Bonds.
 5s '17 M-S \$59,000.....Jan 1 1937
 (Subject to call after Jan. 1 1927.)

CASPAR (Continued)—
Water-Works Bonds.
 5s '14 \$75,000.....1944
 (Optional 1929.)
 5s '10 \$25,000.....1940
 (Optional after 1925.)
 5s '17 J-J \$75,000.....July 1 1947
 (Subject to call after July 1 1932.)
 5s '19 M-N \$260,000.....Apr 30 1949
 (Optional Apr. 30 1934.)
 6s '21 s-a \$600,000.....Feb 1 1951
 (Optional 1936.)
Fire Department Bonds.
 5s '18 \$50,000.....1948
 (Subject to call 1933.)
 5s '18 M-N \$49,000.....Apr 30 1949
 (Optional Apr. 30 1929.)
 6s '21 s-a \$110,000.....Feb 1 1951
 (Optional 1931.)
Cemetery Bonds.
 6s '21 s-a \$25,000.....Feb 1 1951
 (Optional 1931.)
Drainage Bonds.
 6s '21 s-a \$50,000.....Feb 1 1941
 (Optional 1931.)
BOND, DEBT Nov 1 1922. \$1,637,000
 Water debt (included).....935,000
 Ass'd val. '22 (abt. 70% act.) 26,386,062
 Total tax rate (per \$1,000) 22 \$30.00
 Population 1910, 2,639; 1920, 11,447
 INT. payable at City Treasurer's office or in New York City.

CHEYENNE.
 Cheyenne is in Laramie Co. Inc. 1869. Commission government adopted June 24 1913. Population 1910, 11,320; 1920, 13,829.
General Refunding Bonds.
 4 1/2s '16 A-O \$25,000.....Apr 1 1936
 (Subject to call after Apr 1 1926.)
Refunding Water Bonds.
 4 1/2s '17 J-J \$85,000.....Jan 1 1937
 (Subject to call after Jan 1 1927.)
 4 1/2s '16 A-O \$132,000.....Apr 1 1936
 (Subject to call after Apr 1 1926.)
Water Extension Bonds.
 5s '09 May \$250,000.....May 1 1930
 (Subject to call after May 1 1924.)
 5s '10 Apr \$250,000.....Apr 1 1940
 (Subject to call after Apr 1 1925.)
 6s '21 J-D \$500,000.....June 1 1941
 (Subject to call June 1 1931.)
BOND, DT Oct 25 '22. \$1,315,000
 Assess. val. 1922 (75% act.)
 Real.....11,955,641
 Personal.....3,834,735
 Total.....14,790,376
 Tax rate (per \$1,000) 1922.....\$13.03
 Total tax rate 1922.....\$41.63
 INT. on refunding water bonds of 1916 and 1917 and general refunding bonds at E. H. Rollins & Sons, N. Y. and on water-extension bonds, storm and sanitary sewer bonds at National Bank of Commerce, N. Y.

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 \$18,000.....Sept 1 1936
 (Subject to call after 1910.)
 4 1/2s '11 M-N \$45,000.....May 1 1931
 (Subject to call after May 1 1921.)
 5s '10 J-J \$90,000.....Dec 15 1944
 (Optional Dec 15 1934.)
 6s '20 \$365,000.....1945
 (Optional in 10 years.)
BOND, DEBT Oct 3 '22. \$585,000
 Sinking fund.....33,000
 Assess. val. '22 (70% act.) 16,843,793
 Total tax rate (per \$1,000).....\$14.45
 Population in 1922 (est.).....16,000
 INT. payable at State Capitol, all of the bonds being held by the State

CODY CANAL IRRIG. DIST.
 This district (P. O. Cody) is in Park County.
Tunnel Construction Bonds.
 6s '15 \$30,000.....1923-1925
BOND, DEBT Nov 30 '21. \$36,500
 Assess'd val'n, real estate.....876,245
 Assess'd val'n, personal.....405,229
 Total assessed value 1921.....1,281,474
 Tax rate (per \$1,000).....\$17.00
 Population in 1915.....6,294

CONVERSE COUNTY.
 Douglas is the county seat.
Court-House and Jail Bonds.
 5 1/2s '15 A-O \$40,000.....Apr 1 1935
 (Subject to call after Apr 1 1925.)
BOND, DEBT Sept 29 '22. \$40,000
 Floating debt.....32,000
TOTAL DEBT.....72,000
 Sinking fund.....6,000
 Net debt.....66,000
 Tot. ass'd val. '22 (2/3 act.) 18,900,000
 Tax rate (per \$1,000) 1922.....\$10.448
 Population in 1920.....7,871

CONVERSE CO. HIGH SCH. D.
BOND, DEBT Nov 1 '20. \$45,000
 Sinking fund.....3,000
 Assessed valuation 1910.....9,055,559
 State & Co tax (per \$1,000) 19.....\$9.11
 Population 1918 (est.).....3,000

CONVERSE COUNTY S. D. NO. 15
 P. O. Glenrock.
School Building Bonds.
 6s '20 J-D \$30,000.....July 1 1940
 (Optional July 1 1930.)
 6s BONDED DEBT.....(?)

CONVERSE CO. S. D. NO. 17.
 -s '00 \$15,000.....Aug 1 1945
 (Optional Aug. 1 1930.)
 -s '13 \$7,000.....July 1 1923
 (Optional July 1 1923.)
 6s '19 \$80,000.....July 1 1944
 (Optional July 1 1929.)
BOND, DEBT Dec 1921. \$118,000
 Assessed valuation 1921.....5,900,000

COWLEY.
 This town is in Big Horn County.
Water Bonds.
 6s '12 Jan \$25,000.....
 6s \$13,000.....
BD, DEBT Sept 30 1922. \$35,000
 Tot. assess. val. '22 (40% act.) 183,155
 Town tax rate (per \$1,000) '22 \$28.00
 Population in 1910, 574; 1920, 687

CROOK CO. HIGH SCH. DIST.
School Building Bonds.
 6s '22 ann \$50,000.....1947
 (Optional 1937.)
BOND, DEBT May 1922. \$50,000
 Assessed value.....1,692,415

DOUGLAS.
 This town is in Converse County.
 Incorp. Oct. 1 1887. Population 1910, 2,246; 1920, 2,294.
Water Bonds.
 5 1/2s '02 \$5,000.....July 1 1932
 5 1/2s '08 M-N 39,500.....May 1 1938
 (Subject to call after May 1 1918.)
 6s '21 \$85,000.....Jan 1 1951
 (Optional Jan. 1 1938.)
Refunding Bonds.
 5 1/2s '18 \$30,000.....1948
 (Optional Sept. 1 1928.)

Refunding Water Bonds.
 5s '09 A-O \$5,000.....Oct. 1 1939
 (Subject to call after Oct 1 1919.)
 6s '21 \$22,000.....May 1 1951
 (Optional May 1 1931.)

Sewer Bonds.
 6s '21 J-J \$5,000.....Oct 1 1941
 (Optional Oct 1 1931.)
Fire Department Bonds.
 5 1/2s '15 J-J \$15,000.....July 1 1945
 (Subject to call begin. July 1 1925.)
BOND, DEBT Oct 14 '22. \$208,500
 Floating debt.....9,000
TOTAL DEBT.....215,000
 Water debt (incl.).....167,000
 Sinking fund.....7,682
 Assessed val. 1922 (75% act.)
 80% actual.....141,508
 Total tax rate (per \$1,000).....\$38.463
 INT. at Town Treasurer's office.

EVANSTON.
 This town is in Uinta County.
 Incorporated June 23 1888.
City-Hall Bonds.
 5s '15 s-a \$16,000.....Aug 1 1945
 (Subject to call after Aug. 1 1925.)
Water Bonds.
 6s '21 M-S \$200,000.....Feb 1 1951
 (Optional Feb. 1 1936.)
Sewer Bonds.
 5s '06 J-J \$8,000.....July 1 1926
 (Subject to call after July 1 1916.)
 BD, DEBT June 1 1922.....\$314,000
 Warrant debt.....323,639
 Cash on hand.....25,998
 Assessed valuation 1922.....2,429,610
 City tax rate (per \$1,000) 21.....\$18.00
 Population 1910, 2,553; 1920, 3,479
 INTEREST is payable at New York City or Evanston.
 TAX FREE.—All bonds issued by this town are tax-exempt.

FREMONT COUNTY S. D. NO. 25.
 P. O. Riverton.
Building Bonds.
 5s '10 \$5,000.....May 1 1935
 (Optional May 1 1915.)
 5s '16 \$9,500.....June 1 1931
 (Optional June 1 1921.)
 6s '20 \$45,000.....Aug 15 1945
 (Optional Aug. 15 1925.)
 6s '21 \$18,000.....Jan 1 1946
 (Optional Jan. 1 1926.)
 6s '21 \$50,000.....July 1 1946
 (Optional July 1 1936.)
 6s \$50,000.....July 1 1946
 (Optional July 1 1931.)
BOND, DEBT Nov 21 '22. \$126,700
 Assessed value 1922 (act.) 3,495,438
 Sch. tax rate (per \$1,000) '22.....\$10.30

GILLETTE.
 This town is in Campbell County.
Sewerage-System Bonds.
 6s '16 J-J \$16,000.....July 10 1936
 (Subject to call after July 10 1926.)
 \$20,000.....
Water Bonds.
 \$75,000.....
BOND, DEBT Nov 18 '20. \$36,000
 Assessed valuation 1920.....1,300,000
 Population in 1910, 448; 1920, 1,157

GLENROCK.
 This town is in Converse County.
Water-Works Bonds.
 6s '13 \$8,000.....Mar 1933
 (Subject to call after Mar. 1923.)
 6s '18 \$40,000.....Feb 18 1948
 (Subject to call after Feb. 18 '23.)
 6s '17 Mar \$17,500.....Mar 5 1947
 (Subject to call after Mar 5 1932.)
 6s '22 \$32,000.....Oct 1 1952
 (Optional Oct. 1 1937.)
Sewerage Bonds.
 6s '17 Mar \$4,500.....Mar 5 1937
 (Subject to call after Mar 5 1927.)
Electric-Light Bonds.
 6s '17 Mar \$2,000.....Mar 5 1937
 (Subject to call after Mar 5 1932.)
BOND, DEBT Oct 1921. \$72,000
 Floating debt.....12,000
 Tot. ass'd val. '21 (50% act.) 875,000
 Total tax rate (per \$1,000) '21.....\$15.75
 Population in 1920.....1,003

GREYBULL.
 This town is in Big Horn County.
 6s '19 J-J \$12,000.....Apr 1 1936
 (Subject to call after April 1 1926.)
Water-Works Bonds.
 5 1/2s '19 \$15,000.....Aug 1 1949
 5 1/2s '19 \$30,000.....Aug 1 1949
 (Optional Aug. 1 1934.)
Sewer Bonds.
 6s '22 J-J \$70,000.....Jan 1 1952
 (Optional Jan. 1 1937.)

BOND, DEBT Nov 21 '20. \$92,500
 Assess. debt.....24,000
 Water debt (incl.).....80,500
 Assessed value 1921.....2,022,022
 Population in 1910, 258; 1920, 2,692

HOT SPRINGS CO. HIGH S. D.
 P. O. Thermopolis.
School-Building Bonds.
 6s \$100,000.....
BONDED DEBT 1921. \$150,000
 Floating debt (add'l).....3,000
 Total assessed value 1920, 10,876,000
 Tax rate (per \$1,000) 1921.....\$3.00

HUDSON.
 This town is in Fremont County.
Water-Works Bonds.
 6s '17 F-A \$30,000.....Feb 23 1947
 (Subject to call after Feb 23 1932.)
TOTAL DEBT Feb 1 1922. \$30,000
 Total assessed value 1922.....240,014
 Population in 1910, 319; 1920, 977

JOHNSON COUNTY.
 Buffalo is the county seat.
Water Bonds.
 5s '21 s-a \$58,000.....Aug 1 1941
 (Optional Aug. 1 1931.)
Funding Bonds.
 5s '21 s-a \$42,000.....Aug 1 '31-'40
 (Optional after 5 years.)
BOND, DEBT Apr 1922. \$100,000
 Assessed value 1921.....10,750,589
 Population 1920 (Census).....4,579

KEMMERER SCH. DIST. NO. 1.
 P. O. Kemmerer.
School Building Bonds.
 6s '20 s-a \$6,000.....May 1 1925
 \$60,000.....May 1 '26-'37
BOND, DEBT Dec 8 1922. \$91,000
 INT. at Kemmerer or at the office of the State Treasurer.

LANDER.
 This town is county seat of Fremont County. Incorporated in 1890.
Water Bonds.
 5s '10 Jan \$25,000.....Jan 1 1940
 (Subject to call after Jan 1 1925.)
Refunding Bonds.
 5s '17 \$75,000.....1945
BOND, DEBT Oct 1922. \$100,000
 Tot. ass'd val. '22 (abt. act.) 2,934,400
 City tax (per \$1,000) 1922.....\$10.00
 Population in 1910, 1,812; 1920, 2,133
 * INT. at Stockgrowers' State Bk.

LANDER SCH. DIST. NO. 1.
 This district is in Fremont County.
BOND, DEBT Oct 1922. \$8,000
 Assess. val. '22 (100% act.) 3,107,590
 Tax rate (per \$1,000) 1921.....\$4.50
 Population, 1922.....2,590

LARAMIE.
 The city of Laramie is situated in Albany Co. Inc. Dec. 16 1898.
Funding Bds. (red. pay. in 1905).
 5s '13 J-J \$12,000.....Sept 1 1931
 (Subject to call after Sept 1 1921.)
Water Bonds.
 4 1/2s '17 \$60,000.....1947
 (Subject to call 1932.)
 5s '15 M-N \$5,000.....May 1 1945
 (Subject to call begin. May 1 1930.)
 6s '21 J-D \$110,500.....June 1 1951
 (Optional June 1 1936.)
Sewer Bonds.
 6s '21 J-D \$130,000.....June 1 1941
 (Optional 1931.)

BOND, DT. Nov 1922. \$146,500
 Assess. val. '22 (50% act.) 8,409,954
 Total tax (per \$1,000) 1922.....\$10.50
 Population 1910, 8,237; 1920, 6,301
 INT. on bonds marked (\$) at First Nat. Bank, Laramie; on others at Hanover Nat. Bank, N. Y. City, or in Laramie.

LARAMIE COUNTY.
 County seat is Cheyenne. Organized Dec. 13 1869. Population 1915, 14,631; 1920, 20,699.
 4 1/2s \$233,000.....

Hospital Bonds.
 5s \$75,000.....
GEN. DEBT Sept 28 '22. \$251,000
 Floating debt (add'l).....10,000
TOTAL DEBT.....261,000
 Sinking fund.....2,500
 NET DEBT.....258,500
 Assessed val., real estate.....19,101,248
 Assessed val., personal.....6,165,656
 Other assessable property.....8,893,465
 Tot. ass'd val. '22 (65% act.) 33,654,499
 State & Co. tax (per \$1,000) '22.....\$28.63
 INT. at Union Tr. Co., N. Y.

LARAMIE VALLEY IRR. DIST.
 This district (P. O. Bosler) is in Albany Co. District in default. V. 95, p. 1420.
Irrigation Bonds.
 6s '08 J-D \$324,600.....Oct 1 '23-'28
 (For maturity see V. 88, p. 64.)

LARAMIE SCHOOL DIST. NO. 1.
 This district is in Albany County.
School House Bonds.
 5s '19 J-J \$20,000.....July 1 1939
 (Optional July 1 1929.)
High-School Building Bonds.
 5s s-a \$50,500.....July 1 1930
 (Subject to call July 1 1920.)
 5s \$100,000.....
BOND, DEBT Nov 1922. \$71,000
 Floating debt (add'l).....30,000
 Assessed val. 1922 (about 75% actual).....12,480,044
 Sch. tax rate (per \$1,000) '22.....\$9.08
 Population in 1922 (est.).....9,000
 INT. is payable in New York.

LINCOLN COUNTY S. D. NO. 5.
 P. O. Cokeville.
School Bonds.
 6s '22 Feb \$65,000.....Feb 1 '25-'37
BOND, DEBT Oct 2 1922. 69,000
 Assessed fund.....3,500
 Assessed value 1921.....3,693,990
 Tax rate (per \$1,000) 1922.....\$7.00
 INT. at the County Treas. office.

LOVELL.
 This town is in Big Horn County.
Water Bonds.
 6s '20 \$50,000.....Oct 1 1950
 (Optional Oct 1 1935.)
 6s '20 \$8,000.....Oct 1 1950
 (Optional Oct 1 1935.)

BOND, DEBT Nov 25 '22. \$146,000
 Floating debt.....10,498
 Assessed val. '22 (2/3 act.) 1,010,099
 Population in 1910, 699; 1920, 1,686

LUSK.
 This city is in Niobrara County.
Water Extension Bonds.
 6s '20 J-J \$75,000.....June 1 1950
 (Optional June 1 1935.)

BOND, DEBT Nov 25 '22. \$339,000
 Sinking fund.....6,788
 Assessed value 1922.....1,675,906
 Tot. tax rate (per \$1,000) '22 \$29.36 +
 Population in 1910, 114; 1920, 2,092
 INT. payable at Lusk or N. Y.

LYMAN.
 This place is in Uinta County.
Water Works & Electric Light.
 6s \$45,000.....1949
 (Optional after 1934.)
BOND, DT. Sept 30 '22. \$45,000
 Assessed value 1922.....170,900
 Total tax rate (per \$1,000) '22 \$45.00
 Population in 1920.....577

MANVILLE.
 This town is in Niobrara County.
Sewerage Bonds.
 6s '18 \$17,000.....July 1 1948
 (Subject to call July 1 1933.)
Water Bonds.
 -s \$20,000.....
 6s '20 A-O \$25,000.....Apr 1 1950
 (Optional 1935.)
 6s \$37,500.....

Water Extension Bonds.
 6s '18 \$20,000.....July 1 1948
 (Subject to call July 1 1933.)
 GEN. BD. DT. Apr 1920.....\$82,000
 Water debt.....65,000
 Total assessed val. 1920.....1,008,561
 Population in 1920.....584
 INT. payable at Kountze Bros., New York City.

NATRONA COUNTY.
 County seat is Casper.
Court-House (Tax-exempt).
 5s J-D \$40,000.....Jan 1 1927
 (Redeemable aft. 10 yrs. from issue.)
 GEN. BD. DT. Dec 1922.....None
 Floating debt.....\$30,000
 Assess. val. '22 (74% act.)
 Real estate.....19,241,657
 Personal.....40,460,759
 Total.....59,702,416
 State & co. tax rate (per \$1,000) 1922.....\$7.16 +
 Population 1915, 5,398; 1920, 14,635
 INT. payable in Cheyenne and at Nat. Bank of Commerce, N. Y.

NATRONA CO. HIGH SCH. D.
BOND, DEBT Oct 25 '22. \$32,000
 Assess. val. '22 (74% act.) 156,605,611
 Tax rate (per \$1,000) 1922.....\$3.15
 Population, 1922.....25,000

NATRONA CO. SCH. DIS. NO. 2.
 P. O. Casper.
 6s '20 J-J \$140,000.....1923-1944
 6s '21 J-J 180,000.....1923-1944
Building Bonds.
 5s '14 \$21,500.....1945
 5s '17 J-J 30,000.....July 1 '23-'28
TOTAL DEBT Oct 25 '22. \$401,750
 Ass'd val. '22 (74% act.) 50,598,456
 Sch. tax rate (per \$1,000) '22.....\$15.04
 Population in 1920.....15,000

MILLS.
 This place is in Natrona County.
Water Bonds.
 6s '22 s-a \$70,000.....June 2 1952
 (Optional June 2 1937.)
BOND, DEBT July 1922. \$70,000
 Assessed value 1921.....28,000
 INT. payable at Mills or at the office of the Morris Bros. Corp., Portland.

NEW CASTLE.
 This city is in Weston County.
Water Bonds.
 6s '18 s-a \$200,000.....1948
 (Subject to call after 1933.)
 6s '22 \$35,000.....June 1 1952
 (Optional June 1 1937.)
 TOT. BD. DT. June 1922.....\$229,000
 Assessed value 1921.....1,259,574
 City tax rate (per \$1,000) '19.....\$8.56
 Population in 1910, 975; 1920, 1,003

NIORARA COUNTY.
 Lusk is the county seat.
Court-House Bonds.
 -s '19 F-A \$60,000.....Feb 1 1939
 (Optional Feb. 1 1929.)
BOND, DEBT Nov 24 '20. \$60,000
 Tot. ass'd val. '20 (2/3 act.) 13,545,309
 Tax rate (per \$1,000) 1920.....\$14.18
 Population in 1920.....6,321
 Payable at Kountze Bros., N. Y.

NIORARA CO. S. D. NO. 1.
BOND, DEBT Jan 1922. \$63,000
 Assessed value, 1920.....4,505,146

PARK COUNTY S. D. NO. 5.
 P. O. Cody.
School-Building Bonds.
 6s '21 \$90,000.....June 1 1946
 (Optional June 1 1931.)
BOND, DEBT Nov 1 '22. \$90,000
 Assessed value, real estate, 1,175,515
 Assessed value, personal.....761,601
 Total assessed value 1922.....1,937,116
 School tax rate (per \$1,000) '21.....\$12.26
 INTEREST payable in Cody.

PINE BLUFFS.
 This town is in Laramie County.
Water-Works Bonds.
 6s '19 \$40,000.....July 1 1949
 (Optional July 1 1934.)
BONDED DEBT.....(?)
 Total tax rate (per \$1,000) '21 \$43.63
 Population in 1910, 246; in 1920, 618

PLATTE COUNTY.
 Wheatland is the county seat.
Court-House & Jail Bonds.
 4 1/2s '17 J-J \$50,000.....Jan 1 1937
 (Subject to call after Jan 1 1927.)
 GEN. BD. DT. Oct 4 '22.....\$50,000
 Floating debt (add'l).....82,500
TOTAL DEBT.....132,500
 Tot. assess. val. '22 (act.) 14,732,951
 State & Co. tax (per \$1,000) '22 \$14.02
 Population in 1920.....7,421
 INT. at Kountze Bros., N. Y. Co.

PLATTE CO. S. D. NO. 12.
6s '22 \$15,000
BOND. DEBT Aug 1922 \$75,000
Assessed value, 1921 1,277,000

POWELL.
This town is in Park County.
Water-Works Bonds.
6s '15 M-\$861,500 May 1 1945
(Subject to call after May 1 1930.)
6s \$10,000

Electric Bonds.
6s \$17,000
BOND. DEBT Sept 30 '22 \$88,500
Floating debt 7,000
TOTAL DEBT 95,500
Water debt (incl.) 71,500
Sinking fund (water) 800
Sinking fund (general) 500
Assessed valuation 1922 915,352
Total tax rate (per \$1,000) '22 \$18.10
Population in 1920 2,463

RAWLINS.
This city is in Carbon County.
Water Bonds.
6s '12 \$23,000
6s '19 30,000
6s 20,000
5 1/2s '22 J-J 490,000 Dec 1 1952
(Optional after 15 years)

Sewer Bonds.
6s '21 J-J \$45,000 Aug 1 1941
(Optional Aug. 1 1931.)
BOND. DEBT Dec 15 '22 \$588,000
Water debt (incl.) 543,000
Sinking fund (water) 25,000
Assess. val. '22 (65% act.) 3,754,512
Tax rate (per \$1,000) '22 \$30.68
Population 1910, 4,256; 1920, 3,969

RIVERTON.
This town is in Fremont County.
General Bonds.
(Optional after 15 years.)
6s '10 M-8 \$25,000 1940
6s '11 J-J 15,000 1941

Sewer Bonds.
6s '16 M-\$15,500 1936
(Optional after 10 years.)
Water Bonds.
6s '22 \$25,000 1952
(Optional 1937.)
Fire-Hall Bonds.
6s '18 \$6,500 1948
(Subject to call 1928.)

Water-Extension Bonds.
6s '18 \$23,500 1948
(Subject to call 1933.)
6s '16 J-J \$10,000 1946
(Optional after 15 years.)
6s '16 M-8 \$15,000 1946
(Optional after 15 years.)
BOND. DEBT Oct 12 1922 \$133,500
Floating debt 5,000
Water debt (incl.) 73,500
Assess. val. '21 (60% act.) 1,531,194
Tax rate (per \$1,000) 1921 \$15.03
Population in 1910, 483; 1920, 2,003
INT. payable at the Nat. Bank of Commerce, New York City, N. Y.

RIVERTON DRAINAGE DIST.
This district (P. O. Riverton) is in Fremont County.
6s '21 J-J \$150,000 July 1 '26-'37
BOND. DEBT Oct 1922 \$150,000
Assessed val. '21 (60% act.) \$47,212
District tax (per acre) \$2.50
Population, 1921 2,000
INT. at County Treasurer's office or at Nat. Bank of Commerce, N. Y.

ROCK RIVER.
This place is in Albany County.
Water Bonds.
6s \$30,000 1945
(Optional 1934.)
Sewer Bonds.
6s \$8,000 1945
(Optional 1934.)
BONDED DEBT (?)
Population in 1910, 123; 1920, 281

SHERIDAN.
This city is in Sheridan County.
Incorp. as a city Sept. 1 1907.
Commission government adopted on Aug. 1 1911. Population 1910, 8,408; 1920, 9,175.
Refunding Sewer Bonds.
4 1/2s '17 M-8 \$38,000 1937
(Subject to call after 1927)
Water (Red. aft. 10 yrs. fr. issue)
5s '08 Jan \$20,000 Sept 15 1926
5s '08 Jan 250,000 July 1 1938
4 1/2s '16 M-8 105,000 Mar 1 1946
Sewer (Red. aft. 10 yrs. fr. issue)
5s '14 \$50,000 Oct 1 1934
Funding Bonds.
6s '22 M-8 \$120,000 Mar 15 1952
(Optional March 15 1932.)
GEN. BD. DT. Sept 21 '22 \$543,000
Water debt (incl.) 375,000
Assess. debt (add'l) 164,673
Sinking fund 13,000
Assess. val. '22 (abt. act.) 9,625,879
State & Co. tax (per \$1,000) '22 \$12.02
INT. on water, funding and balance of sewer bonds at Chemical Nat. Bank, N. Y.

SHERIDAN COUNTY.
Sheridan is the county seat. Bonds are tax-free. Pop'n '15, 15,429.
Court House Bonds.
5s '04 J-J \$36,000 July 1 1924
Highway Bonds.
6s '21 \$30,000 July 1 1941
(Optional after 1931)
BOND. DEBT Oct 9 '23 \$327,000
Floating debt (add'l) 83,491
Assess. val. real estate 17,011,507
Assess. val. personal 5,130,950
Other assess. property 7,186,678
Total assessed val. 1922 (abt. 70% actual) 29,349,135
State & Co. tax (per \$1,000) '22 \$12.02
Population in 1920 15,182
INT. at Chem. Nat. Bk., N. Y.

SHERIDAN COUNTY S. D. NO. 7.
5s '05 J-J \$50,000 Jan 1 1923
5s '08 J-J 10,000 Jan 1 '23-'32
6s '21 M-N 150,000 May 1 '26-'45

Building Bonds.
6s '10 J-J \$80,000 Jan 1 '23-'34
5s '16 J-J 35,000 Jan 10 '23-'41
5s '19 J-J 50,000 Jan 1 '34-'43
BOND. DEBT Nov 1922 \$308,500
Assessed valuation 1922 \$1,378,711
Tax rate (per \$1,000) 1922 \$12.29
Population 1915 2,300
Population in 1922 (est.) 13,000
INT. at County Treasurer's office.

SHOSHONI.
This town is in Fremont County.
BOND. DEBT (all water) Oct 1 1922 \$52,000
Total assess'd val. 1921 (actual) 433,591
Tax rate (per \$1,000) 1922 \$30.41
Population in 1910, 604; 1920, 561

SUNLIGHT DRAINAGE DIST.
This district is in Big Horn Co. Drainage Bonds (Tax-free).
6s '18 F-A \$149,000 July on Aug 1 '28, 1920 in 1923, \$10,000 1924, \$12,000 1925, \$14,000 1926, \$15,000 1927 to 1933, incl.
TOTAL DEBT (est.) (?)

SWEETWATER COUNTY.
Green River is the county seat.
Road Bonds.
6s '21 F-A \$300,000 Aug 1 1941
(Optional Aug. 1 1931.)
BOND. DEBT Oct 7 1922 \$300,000
Tot. ass'd val. 1922 \$34,400,769
Tax rate (per \$1,000) 1922 \$8.97
Population in 1920 (Census) 13,640
INT. at the Coal & Iron National Bank, New York.

SWEETWATER CO. S. D. NO. 2.
BOND. DEBT Oct 7 1922 \$99,000
Sinking fund and interest 2,977
Total assessed value 1922 3,064,520
School tax rate (per \$1,000) '22 \$8.50

SWEETWATER CO. S. D. NO. 4.
Bldg. Bonds (Red. aft. 10 yrs.).
BOND. DEBT Oct 7 1922 \$215,000
Assessed valuation 1922 7,678,158
Tax rate (per \$1,000) 1922 \$11.50
Population in 1920 6,456
INT. at County Treasurer's office.

THERMOPOLIS.
This city is the county seat of Hot Springs County. Incorp. in 1899.
Population 1910, 1,524; 1920, 2,095.
Bonds are tax-free.

Water-Works Bonds.
6s '08 Jan \$50,000 1938
6s '16 40,000
6s '18 F-A 25,000 June 1 1948
(Optional after June 1 1933.)
6s '10 Jan \$20,000 Aug 1 1930
6s '18 J-J \$25,000 June 1 1938
(Optional after June 1 1928.)
6s '21 J-J \$80,000 Dec 1 1951
(Optional Dec 1 1935)

Judgment Bonds.
6s A-O \$8,000
Paying Dist. No. 4 Bonds.
7s '21 J-D \$40,500 Dec 1 '23-'31
School Bonds.
6s \$50,000 1944
(Optional 1929.)

BOND. DEBT Oct 11 '22 \$280,000
Assessment debt (add'l) 193,500
Floating debt (add'l) 24,678
Sinking fund 13,258
Water debt 165,000
Assessed value, real estate \$122,067
Assessed value, personal 1,079,415
Ass'd val. '22 (abt. 65% act.) 3,201,512
Total tax rate (per \$1,000) '22 \$38.09
INT. on \$50,000 water bonds at Chemical Nat. Bank, N. Y.; on judgments bonds in N. Y. City; on bonds marked (*) at Kountze Bros., New York.

TORRINGTON.
This city is in Goshen County.
Water-Extension Bonds.
6s '16 J-J \$5,000 July 1 1946
(Subject to call after July 1 1931.)
6s '20 J-J \$15,000 July 1 1950
(Optional July 1 1935.)
5 1/2s 20,000
Sewerage Bonds.
6s '20 J-J \$31,500 July 1 1950
(Optional July 1 1935.)
BOND. DEBT Nov 1922 \$110,000
Sinking fund 1,333
Water debt (incl.) 50,000
Assess. val. '22 1,500,000
Tax rate (per \$1,000) 1922 \$33.10
Population 1910, 155; 1920, 1,301

UINTA CO. SCH. DIST. NO. 4.
TOTAL DEBT Oct 1922 \$55,499
Assessed value, 1922 2,508,723

WESTON COUNTY.
Newcastle is the county seat.
Court House Bonds.
4 1/2s A-O \$25,000 Apr 1 1929
(Subject to call April 1 1919.)
Road Bonds.
6s '21 \$75,000 Sept 1 1941
(Optional Sept 1 1931)
BOND. DEBT Dec 1921 \$109,000
Total assess. val. 1921 10,342,264
Total tax rate (per \$1,000) '21 \$13.91
Pop'n 1920, 4,631; 1921 (est.), 5,000
INT. on court-house bonds is payable at A. B. Leach & Co., Inc., Chicago.

WESTON CO. S. D. NO. 1.
School Building Bonds.
5s '09 \$10,000 1924-1932
5s '11 10,000 1926
6s '21 J-J 110,000 1947
(Optional 1942.)
BOND. DEBT Oct 1922 \$135,000
Assessed valuation, 1921 5,555,210
Population, 1922 (est.) 2,500

WESTON CO. S. D. NO. 7.
P. O. Unton.
School Building Bonds.
6s '21 \$25,000 Feb 1 1945
6s '22 Jan 35,000 Feb 1 1947
(All are optional after 15 years.)

TOTAL BD. DT. Nov 1 '22 \$70,000
Assess. val., 1922 (act.) 2,700,000
School tax rate (per \$1,000) '22 \$8.00
Population, 1922 (est.) 2,500
INT. at State Treasurer's office.

WHEATLAND.
This town is in Platte County.
Electric Bonds.
5s '10 \$8,000
Water-Works Bonds.
5s '18 J-J \$12,000 Apr 1 1948
(Optional after 1933.)
6s '20 J-J \$20,000 July 1 1950
(Optional July 1 1935.)
5s '10 \$45,000
Sewerage Bonds.
5s '10 \$18,000
6s '20 J-J \$20,000 July 1 1940
(Optional July 1 1930)
BOND. DEBT Oct 27 1922 \$123,000
Water debt (included) 107,000
Floating debt 30,000
Sinking fund 5,000

Assess. val. '22 (1/4 act.) 1,064,208
Tax rate (per \$1,000) 1922 \$18.50
Population 1910, 796; 1920, 1,336

WORLAND.
This town is the county seat of Washakie County.
Water-Works-Extension Bonds.
6s '16 \$25,000 Sept 1 1946
(Subject to call after Sept. 1 1931.)
6s '21 35,000 Sept 1 1951
(Optional after 15 years)
Sewerage Bonds.
6s '16 \$15,000 Sept 1 1936
(Subject to call after Sept. 1 1926.)
6s '18 J-D \$25,000 Dec 1 1948
(Subject to call after Dec. 1 1934.)
BOND. DEBT Dec 1 1921 \$140,000
Floating debt 6,000
Assess. val., real estate 651,006
Assess. val., personal prop. 349,161
Total ass'd val. '22 (act.) 1,000,167
Total tax (per \$1,000) 1922 \$45.08
Pop'n 1910, 265; 1920 1,325

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) 83,888
State Capital Boise
Governor (term ends Jan. 5 1925) Chas. C. Moore
Secretary of State (term ends Jan. 5 1925) F. A. Jeter
Treasurer (term ends Jan. 5 1925) D. F. Banks
Auditor (term ends Jan. 5 1925) Edw. G. Gallett
Attorney-General (term ends Jan. 5 1925) A. H. Conner

LEGISLATURE meets biennially in odd years on the first Monday after the first day of January following election, and the length of sessions is limited to 60 days.
DEBT HISTORY.—Idaho as a Territory always kept its debt within moderate limits. When it became a State the bonded debt of the Territory was \$146,715.06. Of that amount \$46,715.06 was issued to pay floating debt, \$80,000 to pay for Capitol building and \$20,000 for an asylum. The condition of the State's debt now is set out with all the details below:

Table listing various bonds: Bridge Bonds, Elk City-Dixie Oro Grande Idaho Co. B. W. R. Bonds, Road Bonds, Deaf and Blind School Bonds, Idaho Sanitarium Bonds, Industrial-Training Sch. Bonds, Treasury Notes, Albion State Normal School, Academy of Idaho Impt. Bonds, Boise-Yellowstone Park Bonds, State Institution Impt. Bonds, Experimental Station Bonds.

*Subject to call after 10 years from issue.
INTEREST on bonds payable at Hanover National Bank, New York.
TOTAL DEBT, ETC.—The total bonded debt on Oct. 1 1922 was \$5,019,000. Cash balance Oct. 1 1922 was \$2,836,300.85.

HIGHWAY BONDS.—An issue of \$2,000,000 Highway bonds was approved by the voters on Nov. 2 1920. The State Supreme Court on May 21 1921 held that the \$2,000,000 State highway bonds are valid, that the Act of the Legislature providing for the employment of a fiscal agent to dispose of the bonds is constitutional (V. 112, p. 2443).

Table with columns: Year, Amount, Rate, Total Value. Titled 'ASSESSED VALUATION AND TAX RATE.—' showing data for years 1922, 1921, 1920, 1908, 1906, 1904, 1902, 1901, 1900, 1899, 1897.

ASSESSMENTS MADE ON NEW BASIS SINCE 1913.—The Legislature of 1913 passed practically a new revenue law (Chapter 58), which provides, among other things, for the assessment of all property at its cash value. Previously all property was assessed at its cash value, but only 40% of such assessment was utilized in determining the rate. For example, property, the actual cash value of which was \$1,000, would be assessed for \$1,000, but only \$400 would be taken as a basis of making the levy. V. 97, p. 1149.

DEBT LIMITATION.—Sections 1 and 2 of Article 8 of the Constitution, limiting debt that may be incurred by the State, and its political subdivisions and prohibiting the lending of the State's credit to any individual, corporation or association, as amended by the voters in Nov. 1912 and 1920; and Sections 3 and 4, regulating municipal indebtedness and credits, now read:

Section 1. The Legislature shall not in any manner create any debt or debts, liability or liabilities which shall singly or in the aggregate, exclusive of the debt of the Territory at the date of its admission as a State, and exclusive of debts or liabilities incurred subsequent to January 1 1911, for the purpose of completing the construction and furnishing of the State Capitol at Boise, Idaho, and exclusive of debt or debts, liability or liabilities, incurred by the Eleventh Session of the Legislature of the State of Idaho, exceed in the aggregate the sum of two million dollars, except in case of war, to repel an invasion, or suppress an insurrection, unless the same shall be authorized by law, for some single object or work, to be distinctly specified therein, which law shall provide ways and means, exclusive of loans, for the payment of the interest on such debt or liability as it falls due, and also for the payment and discharge of the principal of such debt or liability within twenty years of the time of the contracting thereof, and shall be irrevocable until the principal and interest thereon shall be paid and discharged. But no such law shall take effect until at a general election it shall have been submitted to the people, and shall have received a majority of all the votes cast for or against it at such election, and all moneys raised by the authority

of such laws shall be applied only to specified objects therein stated, or to the payment of the debt thereby created, and such law shall be published in at least one newspaper in each county or city, and county, if one be published therein, throughout the State for three months next preceding the election at which it is submitted to the people. The Legislature may at any time after the approval of such law, by the people, if no debts shall have been contracted in pursuance thereof, repeal the same.

Section 2.—The credit of the State shall not, in any manner, be given, or loaned to, or in aid of, any individual, association, municipality or corporation; nor shall the State directly or indirectly become a stockholder in any association or corporation. Provided, That the State itself may control and promote the development of the unused water power within this State.

Sec. 3. No county, city, town, township, board of education, or school district, or other subdivision of the State, shall incur any indebtedness, or liability, in any manner, or for any purpose, exceeding in that 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 to constitute a sinking fund for the payment of the principal thereof, within twenty years from the time of contracting the same. Any indebtedness or liability incurred contrary to this provision shall be void. Provided, That this section shall not be construed to apply to the ordinary and necessary expenses authorized by the general laws of the State.

Sec. 4. No county, city, town, township, board of education, or school district, or other subdivision, shall lend, or pledge the credit or faith thereof directly or indirectly, in any manner, to, or in aid of any individual, association or corporation, for any amount, or any purpose whatever, or become responsible for any debt, contract or liability of any individual, association or corporation in or out of this State.

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. This section was again amended in 1917 (Chapter 16, Laws of 1917), but no substantial change or alteration was made, aside from certain provisions regarding the issuance of water bonds. The law as it now reads follows:

Sec. 2315. (a) Every city, town or village, incorporated under the laws of the Territory of Idaho or of the State of Idaho shall have power and authority to issue municipal coupon bonds not to exceed at any time, in aggregate principal amount, 6 per cent of the assessed full cash valuation of the real estate and personal property in said city, town or village, according to the assessment of the preceding year, for any or all of the following purposes:

1. To provide for the laying, constructing, equipment and maintenance of sewers and drains.
2. To provide for the grading, paving, curbing, sidewalking or otherwise improving streets and alleys, building or constructing of sewers, drains, grading, curbing, sidewalks, crossings and cross walks, or otherwise improving the intersections of streets and alleys, constructing and laying out of streets and alleys, and the construction or aid in construction of bridges across streams within or contiguous to or within one (1) mile of the exterior limits of any such city, town or village.
3. To provide for the funding, refunding, purchase and redemption of the outstanding indebtedness of such city, town or village.
4. To provide for the establishment and maintenance of hospitals, pest houses and cemeteries either within or without the corporate limits of such city, town or village.
5. To provide for the purchase, improvement, equipment and maintenance of lands for the use of public parks, either within or without the corporate limits of such city, town or village.
6. To provide for the purchase, erection, construction and furnishing of public buildings and building sites for the use of such city, town or village.
7. To provide for the establishment, equipment and maintenance of a fire department, and for the purchase of suitable and necessary apparatus and buildings and building sites for the use thereof and for all other necessary public improvements.

Bonds may be issued under the third (3d) subdivision of this section for the purpose of funding, refunding, purchase or redemption of the outstanding indebtedness of any such city, town or village, when the same can be done to the profit and benefit of such city, town or village, and without incurring any additional liability without the submission of the question of issuance of such bonds to the electors of the city, town or village.

(b) Every city, town or village, incorporated under the laws of the Territory of Idaho or of the State of Idaho shall have power and authority to issue municipal coupon bonds in a sufficient amount to acquire, by purchase or otherwise, a water-works plant for such municipality and a water supply therefor, and to construct, enlarge, extend, repair, alter and improve such plant. The issuance of bonds for the purposes aforesaid or any of such purposes, shall be authorized as provided in Section 2316 of the Revised Codes of Idaho 1909, and acts amendatory thereof, and one or more bond elections may be called in the manner provided by said statute or amendatory Acts, in order to submit to the qualified electors who are tax payers, the question as to whether bonds shall issue in such amount as the City Council, at the time such election is called, shall deem to be necessary for the purposes aforesaid or any of them. All bonds authorized at any municipal election heretofore held as provided in said Section 2316 or Acts amendatory thereof, for the purpose of acquiring an adequate water system, by purchase or otherwise, or by acquiring additional water and by enlarging, extending, repairing, altering and improving any municipal water-works plant shall be deemed to have been authorized for all or any of the purposes for which such bonds may hereafter be issued under this Act, and all such bonds which, at such an election have been heretofore authorized, when issued and sold, are hereby declared to be legal and binding obligations of such municipality, provided all requirements of law have been fully complied with, and the same are hereby declared to be of like force and effect as if the municipality, at the time such election was called and held, had possessed all the powers herein granted and conferred.

(c) Every city, town or village, incorporated under the laws of the Territory of Idaho or of the State of Idaho, shall have power and authority to issue municipal coupon bonds in a sufficient amount to acquire, by purchase or otherwise, a light and power plant for such municipality. The amount for which bonds may be issued for acquiring light and power plants, or either, as herein provided, shall be determined by the council or board of trustees and stated in the ordinance therefor.

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.

SAVINGS BANK AND TRUST COMPANY INVESTMENTS.—The law regulating the investments by savings banks and trust companies in Idaho was amended in 1917 so as to make it legal for them to invest their deposits in Federal Farm Loan Bonds.

The section regulating the investments of savings banks follows: Sec. 23. It shall be lawful for any savings bank to invest its savings deposits only as follows and not otherwise:

1. In bonds or interest-bearing notes or certificates of the United States, including bonds issued by Federal Farm Loan Banks.
2. In bonds or interest-bearing evidences of indebtedness of this State.
3. In bonds or warrants or local improvement bonds or warrants of any city, town, county, school district or irrigation district of this State, issued pursuant to authority of law, but not exceeding fifty (50) per cent of the capital and surplus of any savings bank, shall consist of bonds or warrants of any one city, town, county, school district or irrigation district.
4. In bonds or warrants of any State in the Union or any city, town, county, school or irrigation district of any such State that has not for three (3) years previous to such investment being made defaulted in payment of the interest on its legal funded debt, but not exceeding fifty (50) per cent of the capital and surplus of any savings bank shall be invested in the bonds of any one State or of any county or municipality outside of this State.
5. In notes or bonds secured by mortgages to such savings bank or by mortgage or deed of trust to any trust company under the laws of this State upon unencumbered real estate worth at least double the amount loaned thereon. Whenever buildings are included in the valuation of any real estate upon which a loan shall be made by such savings bank they shall be insured by the borrower for the benefit of such savings bank in some reliable company and such policy of insurance shall be assigned to such savings bank, and it shall be lawful for such savings bank to renew such policy of insurance from year to year, in case the borrower neglects to do so, and charge the same to him.
6. In real estate subject to the provisions of Section 23 of this Act, except that no savings bank heretofore established shall have more than fifty (50) per cent of its capital invested in the lot and building in which the business of such savings bank may be carried on.
7. In dealing in exchange by purchasing and selling sight and time drafts and notes.

8. While awaiting opportunity for the judicious investment of funds deposited with such savings bank to loan the moneys so deposited upon well-secured commercial paper or upon the security of stocks and other securities not exceeding eighty (80) per cent of the cash market value thereof.

The section concerning investments by trust companies reads:

Sec. 3. It shall be lawful for such trust company to invest its savings deposits only as follows, and not otherwise:

1. In bonds or interest-bearing notes or certificates of the United States, including bonds issued by Federal Farm Loan Banks.
2. In bonds or interest-bearing evidences of indebtedness of this State.
3. In bonds or warrants or local improvement bonds or warrants of any city, town, county, school district or irrigation district of this State, issued pursuant to authority of law but not exceeding forty per cent (40%) of the capital and surplus and not exceeding twenty per cent (20%) of the savings deposits of any such trust company shall consist of bonds or warrants of any one city, town, county, school district or irrigation district.
4. In bonds or warrants of any State in the Union or any city, town, county, school or irrigation district of any such State that has not for three (3) years previous to such investment being made defaulted in payment of the interest on its legal funded debt, but not exceeding forty per cent (40%) of the capital and surplus and not exceeding twenty per cent (20%) of the savings deposits of any such trust company shall be invested in the bonds of any one State or of any county or municipality outside of this State.
5. In notes or bonds secured by mortgage to such trust company or by mortgage or deed of trust to any trust company under the laws of this State upon unencumbered real estate worth at least double the amount loaned thereon. Whenever buildings are included in the valuation of any real estate upon which a loan shall be made by such trust company they shall be insured by the borrower for the benefit of such trust company in some reliable company and such policy of insurance shall be assigned to such trust company, and it shall be lawful for such trust company to renew such policy of insurance from year to year, in case the borrower neglects to do so, and charge the same to him.
6. In real estate subject to the provisions governing such investments by savings banks organized under the State Banking Law. But no such trust company or corporation shall have more than fifty per cent (50%) of its capital invested in the title plant, abstract books and lot and building in which the business of such trust company may be carried on.
7. While awaiting opportunity for the judicious investment of funds deposited with such trust company, to loan the moneys so deposited upon well-secured commercial paper or upon the security of stocks and other securities, not exceeding eighty per cent (80%) of the cash market value thereof.

POPULATION OF STATE.—

1920	431,860	1900	161,772	1880	32,810
1910	325,594	1890	88,548	1870	14,999

In 1870-80 increase was 17,611, or 117.41%; in 1880-90, 55,988, or 171.54%. In 1890-1900 the increase was 73,224, or 82.70%, a part of which increase was due to the fact that the 1900 aggregate embraced Indians and whites on Indian reservations not theretofore included. Such persons numbered 4,163 in 1890 and 3,420 in 1880, which amounts should be added to the totals for those years in making comparisons. No report was made in 1910 of the Indians and whites. In 1900-10 the increase in population was 163,822, or 101.3%. The number of Indians alone included in the 1910 population was 3,988. In 1910-1920 the increase was 106,232, or 32.6%. The number of Indians alone included in the 1920 population was 3,098.

CITIES, COUNTIES AND TOWNS IN THE STATE OF IDAHO.

ADA COUNTY.

County seat is Boise City.
Road and Bridge Bonds.
 5s & 5 1/2 J-J \$200,000.....
 4 1/2 16 J-J 60,000.....
 4 1/2 18 J-J 60,000.....
 (The above bonds of 1916 mature \$200 yearly for ten years from date of issue.)
 5s 19 J-J 1,000,000. Sept 1 '29-'38 (Optional Sept. 1 1929.)
Bridge Bonds.
 - \$25,000.....
Refunding Bonds.
 5s 10 - \$11,000.....
 5s 11 J-J \$9,000. Jan 1 '29-'31
 BOND. DEBT Nov 8 '19. \$1,428,423
 Sinking fund 78,654
 Assess. val. '21 (abt. act.) \$37,571,163
 Pop'n. 1910, 29,088; 1920, 35,213
 N.P. on funding 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. Bank, N. Y.

ADA COUNTY DE. DIST. NO. 2.
 7s 20 F-A \$518,000.....
 6 1/2 22 F-A 65,000.....1927-1940
 BOND. DEBT Dec 1 '22. \$583,000
 Tot. ass'd val. '22 (40% act.) 1,950,000

ADAMS COUNTY.

Council is the county seat.
Road Bonds.
 5s 17 J-J \$100,000..... July 1 1937
 (Subject to call after July 1 1927.)
 6s 20 J-J \$125,000..... July 1 1940
 (Optional \$12,500 yearly on July 1 from 1930 to 1939, inclusive.)
 TOT. BD. DT. Nov 27 '22. \$236,000
 Assess. val., real estate, \$4,639,607
 Assess. val., personal, 273,936
 Other assess. property, 110,365
 Total assess. val. (3/4 act.) '22 4,913,543
 Total tax rate (per \$1,000) '22 \$21.69
 Population in 1920, 2,966
 INT. on 6s of 1920 at the National Bank of Commerce, New York.

ADAMS COUNTY SCH. D. NO. 25.
 6s - \$2,075.....
 5s - 23,400.....
 BOND. DEBT Nov 27 '22. \$25,475
 Assess. val. '21 (3/4 act.) 510,840
 Sch. tax rate (per \$1,000) '22 \$17.00

ARCO.

This village is in Butte County.
Electric Light Bonds.
 6s 10 J-J \$50,000..... July 1 '30-'39
 BOND. DEBT Dec 31 '20. \$81,000
 Floating debt (additional) 5,000
 Assess. val. 1919 (40% act.) 221,120
 Total tax rate (per \$1,000) 1919 \$1.28
 Population in 1910, 322; 1920, 737

ASHTON.

A village in Fremont County.
Water Bonds.
 6s - \$50,000.....1939
 (Optional 1929.)
 6s 20 - \$50,000..... July 1 1940
 (Optional July 1 1930.)
Sewer Bonds.
 6s - \$50,000.....1939
 (Optional 1929.)
 BOND. DEBT Sept 30 '22. \$88,000
 Water debt (incl.) 20,000
 Assess. val. '22 (40% act.) 395,400
 Tax rate (per \$1,000) 1922 \$20.00
 Population 1910, 502; 1920, 1,022

BANNOCK CO. RURAL H. S. D. P. O. Downey.
School Building Bonds.
 6s 22 J-J \$63,000..... July 1 1942
 (Optional July 1 1932.)
 BOND. DEBT July 22 '22. \$ 63,000
 Ass'd val. '21 (40% act.) 1,594,436
 Population (est.) 1,000
 INT. at Guaranty Tr. Co., N. Y.

BEAR LAKE COUNTY
 Paris is the county seat.
Funding Bonds.
 6s 12 J-J \$40,500. Jan 1 '23-'31
 State Highway (Red. beg. after 10 years from issue.)
 5s 14 J-J \$50,000..... Nov 1 1934
Road & Bridge Bonds.
 5 1/2s - \$55,000.....
 BOND. DEBT Sept 28 '22 \$146,000
 Tot. ass'd val. '22 (1/2 act.) 8,832,705
 Tax rate (per \$1,000) 1922 \$20.40
 Population 1910, 7,729; 1920, 8,753
 INT. at Nat. Bk. of Comm., N. Y.

BEAR LAKE CO. IND. S. D. NO. 1.
Funding Bonds.
 6s 22 J-J \$25,000..... Jan 1 1942
 (Optional Jan. 1 1932.)
 BOND. DEBT March 1922 \$94,000
 Assessed value 1920.....1,723,810
 INT. at Guaranty Tr. Co., N. Y.

BENEWAH COUNTY.
 St. Marie's is the county seat.
Kootenai Co. Bonds (Assumed).
 5s - \$45,000..... Oct 21 1931
Refunding Bonds.
 5s - \$55,000..... July 1 1935
 BOND. DEBT Oct 3 '22. \$105,500
 Sinking fund 37,745
 Assessed value, real estate, 9,408,785
 Assess. val., personal (6%) 290,000
 Tax rate (per \$1,000) 1922 \$20.95
 Population in 1920.....6,997
 INT. at Nat. Bk. of Comm., N. Y.

BENEWAH CO. DR. D. NO. 2.
 P. O. St. Marie's.
Drainage System Bonds.
 7s 17 J-J \$29,683.80c. July 1 1937
 (Subject to call after July 1 1922.)
 BOND. DEBT Nov 1 1922. \$29,683
 Warrant debt (additional) 18,029
 Assessment per acre 812.00
 INT. is payable in St. Marie's.

BINGHAM COUNTY.
 Blackfoot is the county seat.
Road and Bridge Construction Bonds (Tax-free).
 5s J-J \$600,000.....
 BOND. DEBT Sept 3 1922 \$600,000
 Floating debt (additional) 83,152
 Tot. assess. val. '22 (abt. 20% actual) 16,629,698
 State & Co. tax (per \$1,000) 22 \$27.90
 Population in 1920 (Census) 18,310

BINGHAM COUNTY I. S. D. No. 8.
 Post office is Blackfoot.
School Bonds.
 5s 04 - \$550..... Jan 1 1924
 5s 05 - 1,100..... Jan 1923
 5s 11 - 30,000..... 1931
 (Optional 1921.)
 5s 11 - 20,000..... 1931
 (Optional 1921.)
 5 1/2s 18 - 20,000..... 1938
 (Optional 1928.)

BINGHAM COUNTY IND. S. D. NO. 8 (Concluded)
Funding Bonds.
 5s '16 J-D \$40,000..... June 1 1936
 (Subject to call begin. June 1 1926.)
 6 1/2s '21 s-a \$50,000..... 1941
 (Optional 1931.)
BOND, DEBT Nov 25 '22. \$193,050
 Sinking fund..... 17,893
 Assess. val. '22 (35% act.) 3,920,392
 Total tax (per \$1,000) 1922..... \$19.00
 Population in 1920..... 12,000
 INT. at Kountze Bros., New York.

BLACKFOOT.
 This city is in Bingham County.
Paving Bonds.
 5s '16 J-D \$22,250c..... June 1 1936
 (Subject to call begin. June 1 1926.)
 6s '20 P-A \$150,000..... Aug 1 1930
 (Optional after six months.)
 7s '21 P-A \$50,000..... Aug 15 1931
 (Redeemable in numerical order on any interest paying date.)
Funding Bonds.
 -s \$20,000..... 1941
Water Bonds.
 6s '21 s-a \$75,000..... 1941
 GEN. BD. DT. Nov 26 '20. \$198,750
 Assessment debt..... 180,000
 Floating debt..... 17,366
 Sinking fund..... 19,739
 Total assessed val'n 1919..... 2,192,763
 Total tax rate (per \$1,000) '20. \$25.00
 Population, 1910, 2,202; 1920, 3,937
 INT. at Chase Nat. Bank and National Bank of Commerce, N. Y.

BLAINE COUNTY.
 Blaine is the county seat. County was organized in 1895, having been originally part of Alturas County. Part of Blaine County taken in 1917 to form two new counties, Camas and Butte.
Funding Bonds (Tax-exempt).
 5s '12 J-J \$77,500c. Feb 1 '23-'31
Building Bonds.
 5s '19 \$1,000..... Feb 1 1939
Refunding (Tax-exempt).
 5 1/2s '08 J-J \$8,500c. July 1 '23-'27
 4 1/2s '09 J-J 9,528c. July 1 '23-'28
 5s '10 J-J 8,444c. July 1 '23-'29
 5s '12 J-J 7,200c. Feb 1 '23-'31
 5s '12 J-J 31,500c. July 1 '23-'31
 5s '13 J-J 12,000c. July 1 '23-'32
 6s '14 15,000c.....
Road and Bridge Bonds.
 -s '19 \$100,000..... 1939
 BOND, DEBT Jan 8 '22..... \$283,400
 Floating debt (est.)..... 133,745
 Sinking fund..... 18,287
 Tot. ass'd val. '21 (60% act.) 6,823,411
 Total tax rate (per \$1,000) '21. \$38.70
 Pop. '10 (Census), 8,327; '20, 4,473
 INT. on 5 1/2 and 6% refunding bonds payable at County Treasurer's office; on 4 1/2 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.

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.)
 BOND, DEBT Oct 1919..... \$80,000
 Assessed valuation 1921..... 1,517,962
 Tax rate (per \$1,000) 1921..... \$9.00

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. Debt limit is fixed at 10% of valuation.
 P-A's (Red. aft. 10 yrs. fr. date of iss.)
 5s '14 J-J \$36,476.20c. Jan 1 1934
 5 1/2s 35,000.....
Paving Bonds.
 4 1/2s '16 \$29,288.....
Fire-Department Bonds.
 4 1/2s '11 J-J \$40,000c..... July 1 1931
Refunding Bonds.
 5s '15 J-J \$105,354.65c. July 1 1935
 (Subject to call beg. July 1 1925.)
Park Bonds.
 5s '19 J-J \$135,000c..... 1939
 (Optional after 1929.)
 GEN. BD. DT. Dec 8 '23. \$342,117
 Assess. val., real estate..... 16,921,593
 Assess. val., personal..... 2,092,160
 Tot. assess. val. 1922..... 18,953,753
 Spec. assess't bonds (add'l) 101,642
 Tot. ass'd val. 1921..... 19,075,520
 Tax rate (per \$1,000) 1922..... \$45.00
 Population in 1910 (Census)..... 17,358
 Population in 1920 (Census)..... 21,393
 INT. at office of City Treasurer or at Chase Nat. Bank, N. Y.

BOISE CITY IND. SCH. D. No. 1.
 School (Red. aft. 10 yrs. from iss.)
 5s '08 J-J \$52,500c..... July 1 1928
 5s '11 J-J 50,000c..... July 1 1931
 5s '12 J-J 100,000c..... July 1 1932
 5 1/2s '18 J-J \$90,000..... 1928
 (Subject to call 1928.)
Refund. (Red. aft. 10 yrs. from iss.)
 4 1/2s '16 J-J \$180,000c..... 1927-1936
 6s '20 J-J 125,000..... 1940
 (Subject to call 1930.)
 6s J-J 100,000.....
 (Subject to call 1931.)
 6s '20 J-J \$275,000..... July 1 1940
 (Subject to call 1930.)
 BOND, DEBT Oct '11 '22 \$372,500
 Tot. ass'd val. '21 (1 1/2% act.) 20,016,078
 Total tax (per \$1,000) 1922..... \$15.50
 Population in 1920..... 21,393
 INT. on bonds of 1911 at office of Treas. or E. H. Rollins & Sons, N. Y. on 6s of 1920 at Columbia Trust Co., N. Y.; others at Chase Nat. Bank, N. Y.

BOISE COUNTY.
 Idaho City is the county seat.
Funding Bonds.
 6s '12 J-J \$63,000..... Nov '23-'31
 GEN. BD. DT. Jan 7 1922. \$70,000
 Warrant/Debt..... 52,784
 Sinking fund..... 4,210
 Assess. val., real estate..... 3,211,140
 Assess. val., personal..... 459,536
 Total assess. val. 1921..... 3,670,676
 Total tax rate (per \$1,000) '21. \$25.00
 Population 1910, 5,250; 1920, 1,822
 Of the above bonded debt Valley County assumes 57.2% and Boise County 42.8%.

BONNER COUNTY.
 Sandpoint is the county seat.
Road and Bridge Bonds.
 5 1/2s '18 J-J \$70,000..... Jan 1 '23-'37
 (Subject to call Jan 1 1928.)
 5 1/2s '19 J-J 100,000..... 1929-1938
 (Optional after 10 years.)
Road Bonds.
 -s \$10,000.....
 BOND, DEBT Sept 30 '22 \$200,000
 Sinking fund..... 22,000
 Assess. val., real estate..... 16,279,000
 Assess. val., personal..... 450,000
 Tot. assess. val. '22 (35% act.) 16,729,000
 State and county tax rate (per \$1,000), 1922..... \$19.90
 Pop'n 1910, 13,588; 1920, 12,957

BONNEVILLE COUNTY.
 Idaho Falls is the county seat.
Road Bonds.
 -s '19 J-J \$500,000.....
Court-House Bonds.
 -s '19 J-J \$250,000.....
 BOND, DEBT Oct 1922..... \$750,000
 Tot. ass'd val. '21 (80% act.) 16,420,623
 Population in 1920..... 17,501

BONNEVILLE COUNTY INDEPENDENT SCH. D. NO. 1.
 4 1/2s '03 A-O \$40,000c..... 1923
 5s '10 A-O 30,000c..... 1930
 5s '12 A-O 30,000c..... Oct 1 1932
 5s '15 A-O 85,000c..... Aug 1 1936
 6s 80,000..... 1939
 BOND, DEBT Sept 28 '22. \$265,000
 Floating debt (additional) 40,000
 Sinking fund..... 20,000
 Tot. assess. val. '22 (40% act.) 6,974,000
 Total tax (per \$1,000) '22. \$31.00
 Population of Dist. 1920 (est.)..... 8,000
 Bonds are red. 10 years from issue.
 INT. at office of District Treasurer or at Kountze Bros., New York City.

BOUNDARY COUNTY.
 Bonners Ferry is the county seat.
Road & Bridge Bonds.
 5 1/2s '17 J-J \$40,000c. July 1 '27-'36
 6s 100,000.....
Road Bonds.
 -s \$35,000..... 1941
 6s 50,000..... (Optional 1931.)
Building Bonds.
 5s '19 \$2,500..... Jan 1 1929
 5s '19 8,000..... July 1 1939
Funding Bonds.
 5s '16 M-N \$53,000c. (Subject to call after 1926) 1936
 BOND, DEBT Sept 8 1919 \$93,000
 Sinking fund..... 12,643
 Tot. assess. val. '21 (40% act.) 6,494,468
 State & Co. tax (per \$1,000) '19. \$21.00
 Population in 1920..... 4,474
 INT. is payable at County Treasurer's office.

BUHL.
 This village is in Twin Falls Co.
Water Bonds (Red. after 1920).
 6s '10 J-J \$25,000..... 1930
 6s \$22,000.....
Water Extension Bonds.
 5s '19 J-J \$25,000.....
City-Hall Bonds.
 6s '19 J-J \$25,000.....
Street Bonds.
 6s \$32,000.....
Fire Bonds.
 5s \$15,000.....
 BOND, DEBT Sept 29 '22. \$162,000
 Water debt (incl.)..... 112,000
 Assessed valuation 1921..... 1,486,223
 Pop'n 1910, 639; 1920..... 2,245

BUHL HIGHWAY DISTRICT.
 This district (P. O. Buhl) is in Twin Falls County.
Highway Bonds.
 5s '18 J-J \$400,000..... Jan 1 1938
 (Subject to call after Jan 1 1928.)
 6s '20 J-J 220,000..... Jan 1 '31-'40
 BOND, DEBT Sept 29 '22 \$620,000
 Assess. val. '22 (abt. 5% act.) 7,500,000
 Dist. tax rate (per \$1,000) '22. \$7.50
 Population..... 12,000
 INT. on 6s of 1920 at the National Bank of Commerce, N. Y.

BUHL IND. SCH. DIST. NO. 3.
 This district (P. O. Buhl) is in Twin Falls County.
Funding Bonds.
 6s '19 J-D \$2,000..... June 1 1930
 27,000..... June 1 '31-'39
School Building Bonds.
 6s 20 M-N \$100,000..... Nov 1 '31-'40
 BOND, DEBT May 1921. \$140,000
 Assessed value, 1920..... 2,943,271
 INT. payable at the National Bank of Commerce, New York.

BURLEY.
 This city is in Cassia Co. Incorp. in July 1909.
Water Bonds (Red. in 1922).
 6s '12 J-D \$44,000c..... June 1 1932
 5 1/2s '16 P-A 8,000c..... Serial
 -s 15,000.....
Elec.-Light & Heating Bonds.
 6s \$20,000..... Aug 1 1936
 (Optional after 1928.)
 5 1/2s '16 J-J 7,000c..... 1936
 (Subject to call beginning 1920.)
City Hall Bonds.
 5 1/2s '16 P-A \$25,000c..... Aug 1 1936
 (Redeemable in 1926)
 6s '20 J-J \$14,000..... Dec 1 1940
 (Optional Dec. 1 1930.)

Fire Department Bonds.
 -s '18 \$5,500.....
Paving Bonds.
 -s '18 \$10,000.....
Sewer (Red. aft. 10 yrs. from issue).
 4s '12 J-D \$21,000c..... June 1 1932
 GEN. BD. DT. Jan 7 '22. \$251,000
 Floating debt (add'l) 17,451
 Assess. val., real estate..... 1,953,843
 Assess. val., personal..... 249,107
 Other assess. property..... 94,581
 Assess. val. '21 (40% act.) 2,297,531
 Tax rate (per \$1,000) 1921..... \$15.00
 Pop'n 1910, 610; 1920..... 5,408
 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 4,000..... Jan 1 '23-'32
 5s '14 1,000..... June 1 '25-'34
 5s '16 2,500..... Sept 1 '25-'34
 5s '18 10,000..... Apr 1 '27-'36
 5 1/2s '15 A-O \$58,500c. Apr 1 '26-'35
 5 1/2s '19 12,000.....
 5s '20 100,000c. Mar 1 1940.....
 (Optional March 1 1930.)
 6s '22 J-J 59,000..... 1942
 (Optional 1929.)
Funding Bonds.
 6 1/2s '21 A-O \$50,000..... April 15 1941
 (Optional April 15 1931.)
 BOND, DEBT Sept 30 '22 \$335,000
 Sinking fund..... 28,000
 Assess. val. 1922 (1/2% act.) 5,009,233
 Tax rate (per \$1,000) 1922..... \$18.50
 Population in 1921 (est.)..... 8,000
 INT. at E. H. Rollins & Sons, New York City.

BURLEY HIGHWAY DISTRICT.
 This district is in Cassia Co.
Road (Red. beg. 10 yrs. after date).
 6s '15 J-J \$75,000..... Oct 1 1935
 6s '17 M-N 100,000..... Nov 1 1937
 5 1/2s 100,000..... 1939
 5 1-3s 200,000..... 1939
 TOT. BD. DT. Oct 4 1920. \$575,000
 Total assessed value '19..... 7,235,354
 Population in 1919 (est.)..... 7,600
 INT. is payable in New York and Denver.

CALDWELL.
 This city is the county seat of Canyon County. Incorp. 1890.
City-Hall (Red. aft. 10 yrs. from iss.)
 5s '06 J-J \$11,000c..... July 1 1926
Bridge Bds. (Red. beg. July 1 '18).
 5s '08 J-J \$3,000c..... July 1 1928
Water Wks. (Red. aft. 10 yrs. fr. iss.)
 5s '12 J-J \$8,000c..... May 1 1932
 3 1/2s '20 J-J 30,000..... May 1 1939
Paving (Red. aft. 10 yrs. fr. issue).
 5s '10 J-J \$23,000c..... July 1 1930
 5 1/2s '10 J-J 49,000c..... 1939
 -s '20 51,000.....
Funding (Red. aft. 10 yrs. fr. iss.)
 5s '11 J-J \$1,000c..... Jan 2 1931
 5s '12 J-J \$18,500c..... Jan 1 1932
 6s '20 23,500..... July 1 1940
Gen.-Dept. Bds. (Red. beg. in 1922).
 5s '12 J-J \$10,000c..... May 1 1932
Road Bonds (Red. beg. in 1922).
 -s '12 J-J \$4,000c..... May 1 1932
 GEN. BD. DT. Nov 29 '22 \$235,000
 Water debt (included)..... 123,000
 Assessment debt (add'l) 219,077
 Assessed valuation 1921..... 3,067,000
 City tax (per \$1,000) 1921..... \$33.00
 Population, 1910, 3,543; 1920, 5,106
 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.

CALDWELL IND. S. D. NO. 25.
High School Bonds.
 5s '17 P-A \$60,000c. Feb 1 1937
 (Subject to call after Feb 1 1927)
 BOND, DEBT Nov 21 '19. \$149,000
 Assessed valuation 1921..... 3,554,244
 School tax (per \$1,000) '21..... \$21.00
 Population in 1919 (est.)..... 6,500

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.
 6s '21 J-J \$19,000..... Jan 1 '23-'41
Bridge Bonds.
 4 1/2s '06 J-J \$12,000c..... July 2 1926
 (Subject to call after July 2 1916.)
 5 1/2s '08 J-J \$9,000c..... Apr 1 1928
 (Subject to call after Apr 1 1918.)
 4 1/2s '19 J-J 24,500..... 1929-1939
 5s '19 J-J 24,500..... 1929-1939
Building Bonds.
 5s '19 \$7,000..... Aug 1 1930
Court-House (Red. beg. Dec. 1 '15)
 4 1/2s '05 J-D \$45,500c..... Dec 1 1925
Funding (Red. beg. in 1919).
 5s '09 J-J \$69,000c..... July 1 1928
 BOND, DEBT Jan 8 1922 \$205,700
 Floating debt..... 317,855
 Assessed val. real estate..... 20,505,524
 Assess. val., personal..... 1,450,544
 Other assess. property..... 3,776,750
 Total assessed value 1921. 25,861,818
 Total tax (per \$1,000) '21..... \$20.00
 Pop'n 1910 25,327; 1920..... 28,932
 INT. payable at Co. Treasurer's office or Chase Nat. Bank, N. Y.

CARIBOU COUNTY.
 Soda Springs is the county seat.
Road and Bridge Bonds.
 6s '19 J-J \$50,000..... May 1 '29-'38
Court House Bonds.
 6s '19 J-J \$50,000..... May 1 '29-'38
Refunding Bonds.
 6s '20 J-J \$22,000.....
 BOND, DEBT Sept 30 '22 \$172,600
 Floating debt..... 60,000
 Assessed val. real estate..... 3,482,091
 Assessed val. personal..... 401,000
 Tax rate (per \$1,000) 1922..... \$36.00
 Population in 1920..... 2,191

CASSIA COUNTY.
 Burley is the county seat.
Building Bonds.
 5s '18 \$8,000..... Mar 1 1939
 5s '18 2,500..... Sept 1 1938
 5s '19 2,400..... Jan 1 1939
Funding Bonds.
 5 1/2s '12 J-J \$27,000c..... Jan 1 '23-'31
 BOND, DEBT Jan 8 1921 \$38,000
 Warrant debt..... 68,249
 Assessed valuation 1921..... 12,990,196
 Tax rate (per \$1,000) 1920..... \$10.60
 Pop'n 1910, 7,197; 1920..... 15,851

CASSIA COUNTY IND. S. D. NO. 1.
School Building Bonds.
 5s \$100,000.....
 BONDED DEBT..... (7)

CASSIA CO. IND. S. D. NO. 2.
 P. O. Oakley.
School Bldg. Refdg. Bonds.
 5 1/2s '22 M-\$158,400c. Mar 15 '33-'42
 BOND, DEBT May 1922..... \$49,000
 Sinking fund..... 4,000
 Assessed value 1921..... 557,141
 Population (est.)..... 3,100

CASSIA CO. IND. S. D. NO. 3.
 P. O. Declo.
 BOND, DEBT July 1922..... \$77,500
 Assessed value 1921..... 924,458
 Estimated population..... 2,200

CENTRAL HIGHWAY DIST.
 Assess. val., personal (est.)..... 400,000
 This district (P. O. Craigmont) is in Lewis County.
 6s '19 J-J 100,000.....
 6s 50,000.....
 BOND, DEBT Oct 2 '22..... \$150,000
 Sinking fund..... 4,000
 Assess. val. '22 (40% act.) 2,170,000
 District tax (per \$1,000) '22..... \$8.00
 Population in 1922 (est.)..... 2,000

CLARK COUNTY.
 Dubois is the county seat.
Funding Bonds.
 6s '20 \$34,000..... 1930-1939
 BOND, DEBT Dec 5 '22..... \$34,000
 Warrant debt (add'l)..... 26,540
 Sinking fund..... 1,668
 Assess. value 1921..... 4,293,654
 Personal..... 219,051
 Total..... 4,512,705
 State & Co. tax rate 1921..... \$19.60
 Population in 1920..... 1,886
 INT. at New York City, N. Y.

CLARKIA BETTER ROADS HIGHWAY DISTRICT.
 This district (P. O. Clarkia) is in Shoshone County.
Road Bonds (Tax-free).
 6s '19 J-J \$175,000c.....
 (Due 10% in 10 years and 10% every year thereafter.)
 BOND, DEBT Oct 12 1922 \$175,000
 Assess. val., real estate..... 2,172,180
 Dist. tax rate (per \$1,000) '22 \$6.00
 Population in 1922 (est.)..... 1,200
 INT. at the Atlantic National Bank, New York.

CLEARWATER HIGHWAY DIST.
 This district (P. O. Orofino) is in Clearwater County.
 6s \$112,000.....
 5 1/2s '19 J-J 100,000..... 1939
 (Optional after 1929.)
 -s 100,000.....
 BOND, DEBT Mar 1922..... \$112,000
 Assessed value 1921..... 1,126,234

COEUR D'ALENE.
 This city is in Kootenai Co. Inc. as city of second class Sept. 4 1906.
 6s '20 \$9,000.....
 5 1/2s '20 10,000..... 20 years
 (Optional 10 years.)
Street Bonds (Red. beg. aft. 1919).
 6s \$22,000.....
Funding Bonds (Red. beg. aft. '19)
 5 1/2s \$39,000c.....
 6s '18 M-S 23,500.....
Refunding Bonds.
 5 1/2s '19 J-J \$30,000.....
 GEN. BD. DT. Nov 1922. \$131,500
 Spec. assess't debt (add'l)..... 64,150
 Floating debt..... 4,500
 Sinking fund (general)..... 8,261
 Tot. ass'd val. (21.60% act.) 2,483,502
 Total tax rate (per \$1,000) '22. \$21.00
 Pop'n 1910, 7,291; 1920..... 6,473

COEUR D'ALENE INDEPENDENT HIGHWAY DISTRICT.
Road Bonds.
 6s '15 \$25,000..... 1938
 (Optional after 1928.)
 BOND, DEBT Oct 1922..... \$25,000
 Assess. val. (50% act.) '21. 3,793,093
 Population in 1920 (est.)..... 6,473

COEUR D'ALENE IND. S. D. NO. 1.
 Bldg. (Red. aft. 10 yrs. from issue).
 5s '10 J-D \$45,000c..... June 1 1930
 BOND, DEBT June 1 '22..... \$50,000
 Floating debt (add'l)..... 20,000
 Sinking fund..... 5,000
 Assess. val. '22 (75% act.) 4,726,643
 School tax (per \$1,000) 1922..... \$15.56
 Population 1921 (est.)..... 8,000
 INT. at Dist. Treasurer's office.

COTTONWOOD HIGHWAY DIS.
 This district (P. O. Cottonwood) is in Idaho County.
Highway Bonds.
 5 1/2s '19 J-J \$90,000.....
 BONDED DEBT..... (7)

CRANE CREEK IRRIG. DIST.
 A district (P. O. Welsler) in Washington County. Under date of Nov. 27 1922 the District Secretary says: "District reorganized; original bonds canceled together with coupon, and \$168,500 refunding bonds (given below) issued."
Refunding Bonds.
 6s '22 P-A \$166,500c..... 1928-1937
 BOND, DEBT Nov 27 '22. \$168,500
 Floating debt (add'l)..... 20,000
 Assessed benefits 1922..... 178,871
 Dist. tax (per acre) 1922..... \$4.32
 Population (est.)..... 120
 INT. at First Nat. Bank, Welsler.

CUSTER COUNTY.

This district is the county seat.
Road Bonds.
5s '17 J-J \$100,000...Jan 1 '27-'36
Bridge Bonds.
5s '15 J-J \$35,000...July 1 '25-'34
BOND. DEBT Oct 1 1922...\$135,000
Assessed valuation 1921...50,836
Floating debt (add'l)...5,089
Sinking fund...3,631,398
Assess. val. real est...320,854
Assess. val. personal...3,952,252
Tot. ass'd val. '21 (50% act.)...\$4,273,136
State and county tax rate (per \$1,000) 1921...\$25.00
Pop'n 1910, 3,001; 1920...3,550
INT. payable in New York.

DALTON GARDEN IRRIG. DIST.

This district (P. O. Coeur d'Alene) is in Kootenai County.
5s '18 J-J \$31,000...1928-1933
BOND. DEBT Nov 26 1920...\$35,000
Assessed val. (real estate)...55,000
Assessed val. personal...33,761
Tot. assess. val. '20 (1-3 act.)...\$88,761
Total tax rate 1920...\$7.25
Population in 1920 (est.)...200

DIETRICH HIGHWAY DIST.

This district is in Lincoln County.
BOND. DEBT Sept 30 '22 \$50,000
Assessed valuation 1922...1,400,000
Population 1922 (est.)...500

ELMORE COUNTY.

County seat is Mountain Home.
Ref. Bds. (Int. at Nat. City Bank, New York).
5 1/2s '09 J-J \$25,200...Jan 1 '23-'28
5 1/2s '11 J-J \$1,600...Jan 1 '23-'30
5 1/2s '12 J-J \$2,850...July 1 '23-'31
5 1/2s '14 J-J \$14,600...Jan 1 '24-'33
Court House Bonds (Int. at Kountze Bros., N. Y.).
5s '15 J-J \$35,000...Oct 1 '25-'34
BOND. DEBT Nov 27 '22 \$114,700
Floating debt (add'l)...\$6,179
Sinking fund...72,202
Assess. val. '21 (abt. 4 act.)...\$550,885
Personal...150,635
Total assess. val. 1921...9,707,420
Total tax rate (per \$1,000) '21 \$16.50
Population 1910, 4,785; 1920...5,087

EMMETT.

This city is in Gem County.
Sewage Disposal Bonds.
5s '17 J-J \$17,000...Jan 1 1937
(Subject to call after Jan. 1 1927.)
Sewer bonds...\$12,000
Waterworks bonds...25,000
BOND. DEBT Jan 1918...\$42,000
Water debt (incl.)...25,000
Total assess. val. 1921...\$32,909
City tax 1921 (per \$1,000)...\$19.50
Pop'n 1910, 1,351; 1920...2,204

EMMETT IRRIGATION DIST.

This district is in Canyon County.
5s '11 J-J \$310,000...Jan 1 '23-'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).

EMMETT SCHOOL DISTRICT.

\$90,000
BOND. DEBT Nov 23 '21...\$133,000
Assessed valuation 1921...2,516,257
Tax rate (per \$1,000) 1921...\$18.00
Population in 1921...3,200

FREMONT COUNTY.

St. Anthony is the county seat.
Court House & Jail Bonds
5s '09 \$12,000...Jan 1 '23-'28
Refunding Bonds.
5s '13 \$55,900...July 1 '31-'40
Road and Bridge Bonds.
5 1/2s '10 J-J \$400,000...July 1 1932
BOND. DEBT Jan 7 '22...\$469,900
Floating debt (add'l)...100,968
Assess. val., real estate...7,021,273
Assess. val., personal...706,071
Other assess. property...2,749,889
Tot. assess. val. '21 (1/2 act.)...10,567,183
Total tax (per \$1,000) '21...\$26.20
Population in 1920...10,389

FREMONT CO. HIGHWAY DIST.

Road and Bridge Bonds.
5s '13 J-J \$120,000...Sept 1 '29-'32
(Redeemable Sept. 1 1923.)
BOND. DEBT Sept 30 '22 \$120,000
Floating debt...40,212
Assess. val. '22 (1/2 act.)...9,000,000
Dist. tax rate (per \$1,000) '22...\$7.50
Population in 1922 (est.)...2,500
INT. at Nat. Bank of Com., N. Y.

GEM COUNTY.

Emmett is the county seat.
Bridge Bonds.
5s '16 J-J \$55,000...1926-1935
Road and Bridge Bonds.
5s '22 J-J \$25,000...1932-1941
BOND. DEBT Sept 30 '22 \$80,000
Floating debt...3,633
Sinking fund...1,431
Assess. val. real est. 1921...5,080,500
State & Co. tax rate (per \$1,000) 1922...\$24.00
Population in 1920...6,427
INT. on bonds marked (*) at the Chase National Bank, New York.

GENESE HIGHWAY DIST.

This district (P. O. Moscow) is in Latah County.
5 1/2s '19 \$170,000...July 1 1939
(Optional July 1 1929.)
BOND. DEBT Oct 4 '22...\$170,000
Assess. val. '22 (1/2 act.)...2,016,980

GLENN'S FERRY HIGHWAY DIST.

This district (P. O. Glenn's Ferry) is in Elmore County.
Highway Bonds.
6s '18 J-J \$90,000...
5s '19 J-J \$10,000...
TOT. BD. DT. Oct. 1920 \$200,000
Assessed valuation 1921...3,610,754
Tax lev. (per \$1,000) 1921...\$10.70
Population in 1920 (est.)...1,200

GLENN'S FERRY SCH. DIST.

This district (P. O. Glenn's Ferry) is in Elmore County.
5s '22 \$26,000...
BONDED DEBT...
Assessed valuation 1921...1,301,733
Tax rate (per \$1,000) 1921...\$12.00

GOLDEN GATE HIGHWAY DIST

This district (P. O. Wilder) is in Canyon County.
5s '20 \$100,000...1930-1939
BOND. DEBT Oct 3 '22...\$100,000
Assess. val. '22 (1/2 act.)...1,850,996
Dist. tax (per \$1,000) 1922...\$7.00

GOODING COUNTY.

Gooding is the county seat.
Old Lincoln Bo. Bds (assumed).
4 1/2s 5s 5/8s \$56,130.78
Funding Bonds.
5 1/2s '13 J-J \$17,000...July 1 '23-'32
Refunding Bonds.
6s '13 \$10,000...1923-1932
5s '15 \$20,000...1925-1934
5 1/2s '16 J-J \$9,000...July 1 1934
(Subject to call after July 1 1926.)
BOND. DEBT Jan 7 1922...\$95,567
Floating debt...32,274
Sinking fund...5,277
Total assessed val. 1921...9,237,025
State and county tax rate (per \$1,000) 1921...\$19.60
Pop'n 1910, 7,000; 1920...7,548
INT. at County Treasurer's office and at Chase Nat. Bank, New York.

GOODING HIGHWAY DIST.

This district is in Gooding County.
Road & Bridge Bonds.
5s '17 J-J \$100,000...Mar 1 1937
(Subject to call after Mar 1 1927.)
6s '20 J-J \$100,000...May 1 1940
BOND. DEBT Sept 29 '22 \$200,000
Assessed value 1922...3,303,597
Tax rate (per \$1,000) 1922...\$6.60
Population 1921 (est.)...4,500

GOODING IND. S. D. NO. 10.

This district is in Gooding County.
School Bonds (Red. after 1923).
5 1/2s '12 A-O \$60,000...1932
Funding Bonds.
6 1/2s '21 s-a \$80,000...1941
(Optional 1931.)
BOND. DEBT Oct 9 1922 \$155,000
Assess. val. '22 (est.) '20...2,820,000
School tax (per \$1,000) '22...\$14.00
Population in 1919 (est.)...6,000
INT. at Co. Treas. office in Shoshone or in Gooding or N. Y. City.

GRACE.

This city is in Bannock County.
Funding Bonds.
6s \$24,000...
BOND. DEBT Dec 1 '22...\$84,000
Water debt (incl.)...53,000
Floating debt (add'l)...25,000
Assess. val., real estate...261,448
Assess. val., personal...44,390
Assess. val., other property...19,602
Total assess. val. 1922...325,438
Total tax rate (per \$1,000) '22...\$6.33
Population in 1919 (est.)...1,500

GRANGEVILLE HIGHWAY DIST.

This district (P. O. Grangeville) is in Idaho County.
5s '17 \$35,000...1937
5s '18 \$15,000...1937
(Optional after 1927.)
5s '19 J-J \$0,000...1939
(Optional after 1929.)
BOND. DEBT Nov 1922...\$100,000
Tot. assess. val. 1922...2,000,000
Tax rate (per \$1,000) 1922...\$6.90
Population in 1922 (est.)...1,439
INT. on bonds of 1919 payable at Chase National Bank, N. Y. City.

GRANGEVILLE IND. S. D. NO. 1.

A district in Idaho County.
Building Bds. (Red. beg. in 1923).
5 1/2s '13 J-J \$61,000...Jan 1 1933
Refunding Bonds.
5 1/2s '13 J-J \$3,000...Jan 1 1933
BOND. DEBT Oct 2 '22...\$64,000
Sinking fund...9,883
Floating debt...3,000
Assess. val. of district...1,132,202
Tax rate (per \$1,000) '22...\$19.00
Population in 1920 (est.)...2,500
INT. payable at District Treas. office or at Kountze Bros., N. Y. C.

HAYDEN LAKE IRRIG. DIST.

This district is in Kootenai Co.
7s '22 J-J \$100,000...July 1 '33-'42
BOND. DEBT Sept 1922...\$100,000
Value of lands & impts...\$11,000
INT. at the Chemical National Bank, New York.

HEYBURN-PAUL HIGHWAY D.

This district (P. O. Paul) is in Minidoka County.
5s '19 \$200,000...
6s '20 J-J \$55,000...Aug 1 '30-'40
BOND. DEBT Dec 1 '22...\$255,000
Assessed value 1922...3,500,000
Population...9,500
INT. at Nat. Bk. of Comm., N. Y.

HILLSDALE HIGHWAY D. NO. 1

This district is in Minidoka Co.
Road & Bridge Bonds.
6s g 16 J-J \$35,000...June 1936
(Subject to call after June 1926.)
BOND. DEBT Nov 1922...\$161,000
Total assessed val. 1922...2,702,233
State & Co. tax (per \$1,000) '22...\$6.00
Population in 1921...2,000
INT. at Chase Nat. Bank, N. Y.

HOMEDALE HIGHWAY DIST.

This district (P. O. Homedale) is in Owyhee County.
6s g '19 \$30,000...
BONDED DEBT Oct 1922 \$30,000
Tot. assess. val. '22 (abt. 1/2 act.) \$73,902
Dist. tax rate (per \$1,000) '22...\$5.30
Population in 1921 (est.)...1,000
INT. payable at the National Bank of Commerce, New York.

IDAHO FALLS.

This city is in Bonneville Co.
Water and Light Bonds.
5s '10 \$80,000...1930
Municipal Bonds.
5s '18 \$35,000...1933
5s '20 \$32,000...1940
Waterworks Bonds.
5 1/2s '17 J-J \$35,000...July 1 1937
Street Bonds.
5 1/2s '17 J-J \$88,500...July 1 1937
5 1/2s '17 J-J \$4,000...July 1 1937
5s '16 \$27,077...1936
5s '19 \$100,000...1939
Electric Light & Power Plant.
5 1/2s '19 J-J \$35,000...1939
BOND. DEBT Jan 5 '22...\$357,577
Total assess. val. 1920...5,000,000
Population in 1910 4,827; 1920, 8,064
* Subject to call after 10 years.
INT. on 5 1/2s of 1919 payable at the National City Bank, N. Y.

IDAHO IRRIGATION DIST.

A district (P. O. Idaho Falls) in Bonneville and Bingham Counties.
Bonds are tax-exempt.
6s '07 J-J \$157,000...July 1 '23-'27
(For maturity see V. 88, p. 1178.)
BOND. DEBT Oct 1 1922...\$275,500
Floating debt...11,000
Sinking fund...26,000
Total assessed val. 1922...4,500,000
(50% actual)...2,500
Population 1921...2,500
INT. at Chase Nat. Bank, N. Y.

INDIAN COVE IRRIG. DIST.

This district (P. O. Hammett) is in Elmore County.
6s J-J \$150,000...
BOND. DEBT Oct 13 '22...\$150,000

JEFFERSON COUNTY.

Rigby is the county seat.
Road and Bridge Bonds.
5s '19 \$20,000...
BOND. DEBT Nov 1922 \$200,000
Assess. val. real est...6,653,476
Assess. val. personal...2,295,759
Total assess. val. 1922...8,949,235
(70% actual)...8,957,235
State & Co. tax (per \$1,000) '22 \$17.90
Population in 1920...9,441

JEROME.

This city is in Jerome County.
6s g '19 J-J \$6,000...July 1 '30-'35
6s '20 J-J \$6,000...July 1 '36-'39
Street Impt. Bonds.
5s \$14,000...
Paving Bonds.
6s '20 J-J \$18,000...Nov 1 1940
(Optional Nov 1 1930.)
Fire Dept. Bonds.
6s '20 J-J \$6,000...Nov 1 1940
(Optional Nov 1 1930.)
Funding Bonds.
5 1/2s '22 J-J \$31,500...July 1 '33-'41
5 1/2s '22 J-J \$4,500...July 1 1942
BOND. DEBT Oct 2 '22 \$90,000
Assessment debt (add'l)...134,500
Assessed value 1921...900,000
Population in 1910, 870; 1920, 1,759
INT. on 5 1/2s of 1922 at the fiscal agency of the State in N. Y. City.

JEROME COUNTY.

Jerome is the county seat.
5s '19 \$48,725...
5s '19 \$40,000...
5 1/2s '22 J-J \$120,000...1942
5s '22 \$11,000...
Road Bonds.
5 1/2s '21 s-a \$80,000...June 1 '31-'40
5 1/2s '21 s-a \$100,000...Nov 1 '31-'40
BOND. DEBT Nov 1922...\$399,725
Assessed value...7,675,877
Population in 1920 (Census)...6,729

JEROME IND. SCH. DIS. NO. 33.

This district is in Jerome County.
5s \$30,000...
6s \$40,000...
6s \$60,000...
12,000...1933-1936
20,000...1937-1941
5 1/2s \$5,000...1942
BOND. DEBT Nov 1 '22 \$253,000
Floating debt (add'l)...47,000
Sinking fund...9,200
Assessed valuation 1921...4,444,178
Sch. tax rate (per \$1,000) '22 \$19.00

JOSEPH HIGHWAY DISTRICT.

This district (P. O. Joseph) is in Idaho County.
6s '18 J-J \$30,000...Jan 1 1938
(Subject to call Jan. 1 1928.)
TOT. BD. DT. Dec 28 '21...\$30,000
Assess. val. 1921...\$1,000,000
Total tax (per \$1,000) 1921...\$30.00
Population 1921 (est.)...15,000
INT. at the Corn Exchange Bank, New York.

KELLOGG.

This city is in Shoshone County.
Incorporated in 1909.
City Hall Bldg. Bonds.
6s '17 J-J \$10,000...July 1937
(Subject to call after July 1 1927.)
5s '18 J-J \$12,000...Jan 1 1938

BOND. DEBT Dec 1922...\$38,000

Assessed valuation 1921...953,000
Actual value (est.)...2,409,000
Population, 1910, 1,273; 1920, 3,017
* INT. payable at the Nat'l Bank of Commerce, N. Y.

KIDDER-HARRIS HIGH. DIST.

This district (P. O. Kosciusko) is in Idaho County.
Highway Bonds.
6s '17 J-J \$31,000...July 1 1937
(Subject to call after July 1 1927.)
GEN. BD. DT. Nov 9 '22...\$31,000
Assess. val. '22 (60% act.)...470,000
Dist. tax rate (per \$1,000) '22...\$9.20
Population in 1920...1,500

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.

Building Bonds.

5s '19 \$10,500...July 1 1939
BOND. DEBT Mar 10 '22 \$80,000
Benewah Co. share (add'l) 45,000
Floating debt...16,774
Cash on hand...73,913
Assess. val. 1922...17,500,000
State & Co. tax (per \$1,000) '22 \$19.20
Popula'n, 1910, 22,747; 1920, 17,878
INT. at Nat. Bk. of Comm., N. Y.

LAPWAI VALLEY HY. DIST.

This district is in Nez Perce Co.
Road Bonds.
6s '17 \$150,000...1927-1936
BOND. DEBT Sept 30 '22 \$150,000
Tot. ass'd val. '22 (40% act.) \$2,040,000
Tax rate (per \$1,000) 1922...\$10.00
Population in 1922 (est.)...5,000

LATAH COUNTY HIGHWAY DIST. NO. 2.

P. O. Moscow.
5s '19 J-J \$100,000...1939
(Subject to call after 1929.)
BONDED DEBT... (?)

LEMHI COUNTY.

Salmon is the county seat.
Court House & Jail Bonds.
6s '10 J-J \$32,000...July 1930
(Subject to call beginning July 1920.)
Road Bonds.
5 1/2s '17 J-J \$150,000...1927-1936
Road and Bridge Bonds.
5 1/2s '22 J-J \$50,000...Jan 1 '32-'41
BOND. DEBT Mar 22 '22 \$223,000
Floating debt (add'l)...35,148
Sinking fund (cash)...30,862
Assessed val. real estate...4,749,729
Assessed val. personal...473,125
Total assessed val. 1921...5,222,854
State & Co. tax (per \$1,000) '21 \$24.20
Population 1910, 4,786; 1920, 5,164
INT. on bonds marked (\$) at A. B. Leach & Co., Inc., New York.

LEWISTON.

County seat of Nez Perce County.
Inc. 1893.
Street (Red. after 10 yrs. from iss.).
5s '12 J-J \$17,500...1932
Refunding Bonds.
4 1/2s '16 J-J \$155,000...1936
(Redeemable beginning in 1926.)
Water Wks. (Red. aft. 10 yrs. fr. iss.)
5s g '08 J-J \$51,300...Jan 1 1928
5s '12 J-J 6,000...1932
Drainage (Red. aft. 10 yrs. from iss.)
5s g '09 J-J \$22,000...Jan 1929
Bridge (Red. aft. 10 yrs. from issue).
5s '13 J-J \$35,000...Jan 1 1933
Park Bonds (Red. beg. in 1922).
5s g '12 J-J \$43,000...1932
BOND. DEBT Oct 1 1922 \$332,800
Water debt (incl.)...153,300
Assessment debt (add'l)...66,300
Floating debt...154
Sinking fund...50,882
Tot. ass'd val. '21 (1/2 act.)...5,463,761
Total tax (per \$1,000) 1922...\$22.00
Population 1910, 6,043; 1920, 5,574
INT. at office of City Treasurer or in New York at Nat. Park Bank, Kountze Bros. and Chemical Nat. Bk.

LEWISTON IND. SCH. D. NO. 1.

All bonds are tax-exempt.
Refunding (Red. beg. in 1919).
5s g '09 J-J \$1,000...Dec 1 1929
Improvement (Red. beg. in 1919).
5s g '09 July \$55,000...July 1 1929
Bldg. (Red. beg. 10 yrs. fr. issue).
5s '12 J-J \$8,000...July 1 1932
5s '14 \$25,000...Apr 1 1934
BOND. DEBT Oct 1 1922 \$91,000
Sinking fund...1,298
Tot. ass'd val. '22 (60% act.) 6,673,245
School tax (per \$1,000) 1922...\$16.50
Population in 1920...8,000
INTEREST payable in Lewiston.

LEWISTON HIGHWAY DIST.

This district is in Nez Perce Co.
5s '16 J-J \$150,000...1926-1935
BOND. DEBT Oct 1 1922 \$130,000
Sinking fund...40,000
Assessed valuation 1922...6,408,571
Total tax (per \$1,000) 1922...\$52.20
Population in 1922 (est.)...10,000
INT. at Chemical Nat. Bank, N. Y.

LEWISTON ORCHARDS HIGHWAY DISTRICT.

5s '15 J-J \$100,000...July 1 '26-'35
BOND. DEBT Oct 2 '22...\$100,000
Ass'd val. '22 (40% act.)...850,118
Dist. tax (per \$1,000) 1922...\$4.10
INT. payable in Chicago.

LEWISTON ORCHARDS IRR. D.

This district is in Nez Perce Co.
7s g '22 J-J \$350,000...May 15 '33-'42
(For amount due each year see V. 114, p. 2627.)
BOND. DEBT July 1922...\$350,000
Assessed valuation...642,160
INT. at the fiscal agency of the city in New York City.

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 \$44,564 and Minidoka County \$26,200. 5s '14 --- \$10,000 --- 1924-1934 5s '15 --- 10,000 --- 1925-1935 5s '17 --- 10,000 --- 1927-1937 Refunding Bonds. 4 1/2s '16 J-J \$10,000 July 1 '26-'33 (Subject to call after 10 years.) *Old county debt. 55,552 TOT. BD. DT. Oct 28 '18 895,592 Assess. val. '21 (equalized) 6,649,152 State & Co. tax (per \$1,000) '18 \$11.90 Pop'n in 1910, 12,678; 1920, 3,446 INT. in N. Y. at Chase Nat. Bank, Kountze Bros., Irving Nat. Bank, Nat. Bank of Commerce, Mechanics & Metals Nat. Bank and E.H. Rollins & Sons.

LINCOLN CO. S. D. NO. 16. P. O. Richfield. Building Bonds. 5s '09 --- \$3,000 --- 1929 (Subject to call after 1919.) 5s '17 --- \$30,000 --- 1937 (Subject to call after 1927.) 6s '19 --- \$10,000 \$1,000 per year BOND. DEBT Nov 26 '22. \$43,000 Assess. val. 1922. 1,450,000 School tax rate (per \$1,000) '22 \$19.60 Population in 1910 (est.). 1,500 INT. is payable at District Treasurer's office.

MADISON COUNTY. Roxburg is the county seat. *Road and Bridge Bonds. 5 1/2s '14 J-J \$48,000 July 1 '24-'33 5s '16 J-J 50,000 July 1 '26-'35 Court-House Bonds. 5 1/2s '19 --- \$100,000 July 1 '29-'38 Road Bonds. 5 1/2s '19 --- \$170,000 July 1 '29-'38 Refunding Bonds. 6s '15 J-J \$34,000 July 1 '25-'34 BOND. DEBT Sept 29 '22. \$404,000 Assess. val'n, real estate. 5,834,316 Assess. val'n, personal. 381,435 Other assessable property. 998,542 Tot. ass'd val. '22 (40% act.) 7,214,293 Total tax (per \$1,000) '22. \$27.50 Population in 1920 (Census). 9,167 *INT. at County Treas. office or at Harriman Nat. Bank, N. Y.

MERIDIAN. This village is in Ada Co. Incorporated Aug. 3, 1903. Improvement Bonds. 5s '22 --- \$10,000 --- 10 years Water Bds. (red. beg. in 1920). 6s '10 J-J \$14,000 --- 1930 Water-Works & Street Bonds. 6s '12 J-J \$10,000 --- Jan. 1 1932 (Subj. to call beginning Jan. 1 1922) BOND. DEBT Oct 1 '22. \$24,000 Water debt (incl.) --- 24,000 Sinking fund. 2,905 Assess. val. '21 (40% act.) 675,000 City tax rate (per \$1,000) 1921 \$15.00 Population in 1910, 619; 1920, 1,000 INT. at Chase Nat. Bank, N. Y.

MINIDOKA COUNTY. Rupert is the county seat. Building Bonds. 5s '19 --- \$1,000 --- July 1 1929 BOND. DEBT Sept 29 '22. \$82,785 Floating debt (add'l) --- 14,510 Sinking fund and interest --- 21,720 Assess. val. real estate. 8,118,481 Assess. val. personal (est.) 416,000 Tot. ass'd val. '22 (70% act.) 8,534,481 State & Co. tax (per \$1,000) '22 \$18.80 Population in 1920. 9,035

MINIDOKA COUNTY INDEP. SCHOOL DISTRICT NO. 1. P. O. Rupert. School Funding Bonds. 6 1/2s M-N \$20,000 --- May 1 '32-'41 Refunding Bonds. 5 1/2s --- \$45,000 --- BOND. DEBT Dec 1 '21. \$137,000 Warrant debt (add'l) --- 46,877 Sch. tax rate (per \$1,000) '21. \$17.00 Population (est.) --- 2,500 INT. at Kountze Bros., New York.

MINIDOKA HIGHWAY DIST. --- \$165,000 BOND. DEBT Nov 1 '22. \$165,000

MOSCOW. This city is the county seat of Latah County. Incorporated 1887. Paving (Red. beg. in 1923). 5 1/2s '13 J-J \$30,000 --- July 1 1933 6s '17 Jan 10,000 --- 1927 6s '18 --- 5,082 --- 1923-1938 Ref. Drain (Red. beg. July 1 1923). 6s J-J 88,000 --- July 1 1933 Ref. Water Bds. (Red. beg. in '21). 5 1/2s '11 J-J \$40,000 --- Nov 1 1931 GEN. DEBT Nov 25 '22. \$78,000 Water debt (incl.) --- 40,000 Floating debt (add'l) --- 25,000 Assessment debt (add'l) --- 103,767 Assess. val. '22 (35% act.) 1,887,431 Tax rate (per \$1,000) '22. \$24.00 Population 1910, 3,670; 1920, 3,956 INT. in N. Y. at Chem. Nat. Bk. or at City Treasurer's office.

MOSCOW IND. SCHOOL DIST. 5s J-J \$18,000 --- 1931 Building (Red. aft. 10 yrs. from iss.) 5s '12 J-J \$65,000 --- Jan 1 1932 5 1/2s '13 M-N \$7,000 --- May 1 1933 BOND. DEBT June 30 '22. \$90,000 Assess. val. '22 (abt. act.) 2,592,618 School tax (per \$1,000) 1922. \$14.00 Population in 1922. 4,000 *Int. in N. Y.; on others at Dist. Treasurer's office.

MOUNTAIN HOME. This village is in Elmore County. Park Bonds. 5s --- \$10,000

Sewer Dist. No. 1 and 2. Bds. 7s J-J \$7,233c --- optional Sewer Dist. No. 3 Bonds. 7s M-S \$2,200c --- optional TOT. BD. DT. Oct 6 '22. \$52,223 Total value 1922 (est.) 1,020,000 City tax rate (per \$1,000) 1922 \$18.00 Population 1910, 1,411; 1920, 1,644 INT. is payable in New York or Mountain Home.

NAMPA. This city is in Canyon County. Inc. May 6 1901. Water (Red. aft. 10 yrs. from issue). 5 1/2s '07 J-J \$5,600c --- 1927 Refunding Bonds. 5s '16 s-a \$34,000 --- 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. 1922). 5 1/2s '12 J-J \$33,000c --- 1932 Sewer (Red. aft. 10 yrs. from issue). --- \$120,000 (These bonds are not optional.) Paving Bonds. 5 1/2s J-J \$27,000c --- 1927 City-Hall (Red. beg. in 1919). 6s '09 J-J \$27,000c --- 1929 Fire-Station (Red. beg. in 1919). 6s '09 F-A \$17,000c --- Aug 2 1929 Street Intersection Bonds. 6s '22 --- \$39,000 --- July 1 1942 (Optional July 1 1932.) GEN. BONDS Oct 6 '22. \$193,000 Water debt (included) --- 80,000 Sinking fund --- 37,000 Assess. val. '22 (40% act.) 3,875,000 City tax rate (per \$1,000) '22 \$20.00 Population 1910, 4,205; 1920, 7,621 INT. at Chase Nat. Bk. New York.

NAMPA HIGHWAY DISTRICT. This district (P. O. Nampa) is in Canyon County. 5 1/2s '19 J-J \$500,000 --- 1939 (Subject to call after 1929.) BOND. DEBT Nov 25 '22. \$500,000 Assessed value 1922. 9,322,263 Tax rate (per \$1,000) 1922. \$4.50

NAMPA IND. SCH. DIST. NO. 37. Building Bonds. 5s '07 J-J \$20,000 --- June 1 1928 5s '07 J-J \$15,000c --- June 1 1927 5s '09 J-D 15,000 --- June 1 1929 5s '16 --- 58,000 --- 6s --- 75,000 --- 6 1/2s '21 --- 100,000 --- BOND. DEBT Oct 10 '22. \$302,000 Sinking fund --- 25,228 Assessed value 1922. 4,500,000 Tax rate (per \$1,000) '21. \$35.00 Population 1920. 7,640

NAMPA MERIDIAN IRE. DIST Canal Bonds. 5s '08 J-D \$10,570c Nov 1 '23-'25 (For maturity see V. 81, p. 1574) 6s '10 J-J \$71,200c --- Jan 1 '23-'30 (For maturity see V. 90, p. 181) Refunding Bonds. 6s '17 J-J \$14,250c --- Jan 1 1927 6s '18 --- 17,100 --- Jan 1 1928 6s '19 J-J 19,950 --- Jan 1 1929 6s '20 J-J 22,800 --- Jan 1 1930 --- 29,650 --- Jan 1 1931 --- 33,300 --- Jan 1 1932 BOND. DEBT Jan 3 '22. \$365,000 Drainage debt (add'l) --- 139,544 *Tax-exempt. INT. at Chase Nat. Bank, N. Y.

NEZ PERCE COUNTY. Lewiston is the county seat. Road and Bridge Bonds. 6s '19 J-J \$400,000 --- Nov 1 '29-'38 BOND. DEBT Oct 1921. \$445,000 Assessed value 1921. 16,735,909 Population in 1920 (Census). 15,253

NEZ PERCE SCH. DIST. NO. 1. A district in Lewis County. Improvement Bonds. 5s J-J \$5,000c --- 1923 5s J-J 55,000c --- 1929 5s J-J 8,000c --- 1932 5s A-O 25,000c --- 1934 Refunding Bonds. 5s J-D \$25,000c --- 1929 BOND. DEBT Oct 13 1921. \$48,600 Sinking fund --- 4,500 Tot. ass'd val. '21 (60% act.) 917,924 Tax rate (per \$1,000) '21 (est.) \$24.00 Population 1920. 1,500 INT. on improvement bonds due 1923 is payable in New York; on other bonds in Lewiston, Idaho.

NORTH FORK HIGHWAY DIST. This district is in Clearwater Co. 5 1/2s '19 --- \$140,000 --- 1930-1939 BOND. DEBT Nov 30 '21. \$140,000 Ass'd val. '21 (est. 30% act.) 1,600,000 Population in 1911 (est.) --- 1,600 INT. at Chase Nat. Bank, N. Y. City, or at Treasurer's office.

ONEIDA COUNTY. Malad City is the county seat. Road Bonds. 5s --- \$250,000 --- 5s '19 J-J \$2,000 --- (For maturity see V. 113, p. 557) BOND. DEBT Nov 1922. \$257,000 Assessed valuation 1921. 6,585,275 Population in 1920 (Census). 6,723 INT. on bonds marked (*) at National Bank of Commerce, N. Y.

OWYHEE COUNTY. Silver City is the county seat. Road and Bridge Bonds. 5s '19 J-J \$200,000 --- 1929-1939 BOND. DEBT Jan 7 '22. \$200,000 Warrant debt. 92,479 Sinking fund. 9,944 Assessed value, real estate. 5,912,914 Assessed value, personal. 629,363 Tot. ass'd val. 1921. 6,542,277 State & co. tax (per \$1,000) '21. \$22.00 Population in 1920. 4,094

PARMA IND. SCH. DIS. NO. 8. This district is in Canyon County. Building Bonds. 5s '03 --- 80,500 --- 5s '17 A-O 25,000c --- Oct 1 1937 5 1/2s '19 --- 12,000 --- BOND. DEBT Oct 1920. \$43,000 Assessed val. 1921. 1,213,266 Tax rate (per \$1,000) 1921. \$13.00 Population in 1920. 583

PAUL. This village is in Minidoka Co. Water Bonds. 6s '19 J-J \$30,000 May 10 '30-'39 BONDED DEBT May 1919. \$41,500 Water debt (incl.) --- 30,000 Assessed value --- 119,864 Population in 1920. 527

PAYETTE. This city is in Payette County. Incorporated July 18 1891. Population in 1910, 1,948; 1920, 2,433. 6s '21 --- 12,100 --- Water-Works Bonds. 5 1/2s '11 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 \$20,000 --- 1934 Funding Bonds. 6s '18 J-J \$51,000 --- Jan 1 1933 (Optional after 1928.) 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) Paving Bonds. --- \$32,000 --- City-Hall Bonds (Red. beg. 1922). 5 1/2s '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 \$18,000c --- Apr 1 1932 (Subject to call after April 1 1922) GEN. BD. DT. Sept 29 '22 \$160,100 Water debt (incl.) --- 62,000 Assessment debt (add'l) --- 35,500 Sinking fund --- 7,500 Assess. val. '21 (10% act.) 1,201,516 Total tax (per \$1,000) '21. \$66.50 INT. payable at City Treasurer's office

PAYETTE COUNTY. Payette is the county seat. Refunding Bonds. 6s '17 s-an \$75,000 --- 1937 (Optional after 1927.) BOND. DEBT Nov 25 '22. \$75,000 Total assess. val. 1922. 5,873,487 Total tax rate (per \$1,000) '22. \$40.00 Population in 1920 (Census). 7,021

PAYETTE IND. SCHOOL DIST. This district is in Payette County. 5s '19 --- \$75,000 --- BOND. DEBT Dec 1 1922. \$149,500 Sinking fund --- 20,000 Ass'd val. 1922. 2,109,218 Tax rate (per \$1,000) 1922. \$18.60 Population 1920 (est.) --- 5,000

PAYETTE CO. HIGH. D. NO. 3. 6s '22 J-J \$150,000c --- Jan 1 1942 (Optional after Jan. 1 1932) BOND. DEBT May 1922. \$150,000 INT. payable at Kountze Bros., New York City.

PAYETTE HIGHWAY DIST. NO. 1 BOND. DEBT Nov 25 '22. \$200,000 Tot. ass'd val. '21 (40% act.) 2,627,837 District tax (per \$1,000) '22. \$7.80

PIONEER IRRIGATION DIST. This district (P. O. Caldwell) is in Canyon County and Ada County. Refunding Bonds. 6s '17 J-J \$30,700 --- BOND. DEBT Oct 1 1922. \$276,700 Assessment debt (add'l) --- 592,381 Total assess. val. 1920. 5,984,916 Population 1922 (est.) --- 7,500

PLEASANT VIEW HIGH. DIST. 6s '22 J-J \$95,000c --- Jan 1 1942 (Optional 1932) BOND. DEBT Jan 1 1922. \$95,000 Tot. ass'd val. '21 (4% act.) 1,306,360 Population 1922 (est.) --- 1,600 INT. payable at the Chase National Bank, New York City.

PLUMMER HIGHWAY DIST. Road Bonds. 6s '13 J-J \$45,000c --- July 1 1933 (Subject to call after July 1 1923.) BOND. DEBT Oct 4 1922. \$45,000 Assessed valuation 1921. 1,450,201 Tot. tax rate (per \$1,000) 1922 \$40.00 Population in 1922 (est.) --- 1,500 INT. at Seaboard Nat. Bank, N. Y.

PLUMMER SCHOOL DISTRICT. BOND. DEBT Sept 30 '22. \$26,000 Floating debt (add'l) --- 8,000 Sinking fund --- 13,750 Total assessed val. 1922 --- 1,300,000 About 40% actual. Tax rate (per \$1,000) '22. \$16.90 Population in 1922. 1,600

POCATELLO. This city is in Bannock County. Incorporated 1889. Municipal Bonds. 7s J-J \$49,659 --- Sewer Bonds (Subject to call). --- \$164,000 --- Redemption bonds. \$49,659 Funding Bonds. 5s '15 J-J \$24,975c --- July 1 1925 Water-Works Bonds. 6s '15 J-J \$409,000c --- Nov 1 1935 (Subject to call after Nov 1 1925) 5s '17 J-J 300,000 --- Apr 1 1937 (Subject to call after 1927.) Street Impt. Bonds. 5s '19 --- \$102,000 --- 1939 (Subject to call after 1929.)

BOND. DEBT Sept 28 '22. \$960,635 Water bonds (included) --- 700,000 Assess. bonds (add'l) --- 514,824 Sinking fund --- 121,724 Assessed valuation 1922. 9,000,000 Total tax rate (per \$1,000) '22. \$27.00 Population 1910, 9,110; 1920, 15,001

POCATELLO IND. S. D. NO. 1. All bonds tax-exempt. Building (Red. aft. 10 yrs. fr. issue). 5s '08 J-D \$15,000c --- Apr 9 1928 5s '10 A-O 7,000c --- Apr 9 1930 5s '14 M-N 85,000c --- 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) 5s '19 --- 180,000 --- 5 1/2s '20 --- 75,000 --- 1940 BOND. DEBT Nov 27 '22. \$437,000 Sinking fund --- 86,376 Total assess. val. 1922. 11,000,000 Tax rate (per \$1,000) '22. \$16.00 Population in 1922 (est.) --- 16,000 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 Road District No. 1 Bonds. 5 1/2s '19 M-S \$150,000 --- 1930-1939 BOND. DEBT Nov 25 '22. \$105,930 Floating debt --- 59,377 Sinking fund --- 6,173 Assessed value, real estate. 9,110,422 Assessed value, personal. 327,185 Total assess. value 1921. 9,437,587 State & Co. tax (per \$1,000) '21. \$17.00 Population in 1920. 5,105 INT. at Nat. Bk. of Comm., N. Y.

PRESTON. This city is in Franklin County. Sewer Bonds. 5s '17 J-J \$30,000 --- Dec 1 1937 (Optional after Dec. 1 1927.) Paving Bonds. 5s '19 --- \$25,000 --- Street Bonds. 5s '19 --- \$18,000 --- 5s '19 --- 9,000 --- Funding Bonds. 5s '14 --- \$10,000 --- May 1 1924 5s '14 --- 10,000 --- July 1 1924 6s '21 J-J 32,000 --- July 1 1941 (Optional July 1 1931.) Park Bonds. 5s '19 --- \$5,000 --- Water Bds. (Red. aft. Jan. 1 1922). 5s '12 J-J \$75,000c --- Jan 1 1932 5s '19 --- 35,000 --- June 1 1940 6s '20 J-J 72,000 --- (Optional June 1 1930.) GEN. BD. DT. Nov 1922. \$140,000 Water debt (incl.) --- 182,000 Floating debt (add'l) --- 30,000 Assess. val. '21 (40% act.) 1,408,916 Population 1910, 2,110; 1920, 3,235 INT. on 6s of 1920 at N. Y. City.

PRINCETON-HARVARD HIGHWAY DISTRICT. This district (P. O. Princeton) is in Latah County. 5 1/2s '19 A-O \$50,000 --- 1939 (Subject to call after 1929.) BOND. DEBT Oct 23 '20. \$50,000 Ass'd val'n 1920 (60% act.) 1,230,000 Tax rate (per \$1,000) 1920. \$7.50 Population in 1919 (est.) --- 1,600

PROGRESSIVE IRRIG. DIST. A district in Bonneville County. Canal-Purchase Bds. (Tax-free). 6s '09 J-J \$245,000c July 1 '23-'29 TOTAL DEBT Oct 4 1922. \$287,000 Assess. val., real estate --- 4,000,000 Assess. val., personal --- 350,000 Other assess. property --- 1,600,000 Total assess. val. 1922 (45-50% actual) --- 5,950,000 Population in 1922 (est.) --- 8,000 INT. payable at N. Y. agency of Bank of Montreal.

REXBURG. This city is in Madison County Sewer Bonds. 5s '19 J-J \$70,000 --- 1939 (Subject to call after 1929.) Fire Dept. Bonds. 6s '19 J-J \$12,000 --- 1939 (Subject to call after 1929.) Water Bonds. 5s --- \$35,000 --- Bridge Bonds. 6s '19 J-J \$10,000 --- 1939 (Subject to call after 1929.) Funding Bonds. 6 1/2s --- \$40,000 --- BOND. DEBT Sept 27 '22. \$157,000 Water debt (incl.) --- 35,000 Assessment debt (add'l) --- 492,021 Sinking fund --- 1,000 Ass'd val. '22 (30% act.) 1,471,277 City tax rate (per \$1,000) '22. \$15.00 Population, 1910, 1,893; 1920, 3,569

REXBURG INDEP. S. D. NO. 1. This district (P. O. Rexburg) is in Madison County. Funding Bonds. 6 1/2s '21 J-D \$13,500 --- (For maturity see V. 113, p. 657.) 6 1/2s '21 --- \$15,000 --- BOND. DEBT Aug 1921. \$178,000 Assessed value 1920. 2,281,449 INT. at Chase Nat. Bank, N. Y.

RIGBY SCHOOL DISTRICT. A district in Jefferson County. 6s '10 M-N \$2,000 --- 1933 BOND. DEBT Sept 29 '22. \$195,000 Tot. ass'd val. '22 (45% act.) 2,500,000 School tax (per \$1,000) 1922. \$15.00 Population 1922. 3,500

RIGBY INDEPENDENT S. D. NO. 5
This district (P. O. Rigby) is in Jefferson County.
6s '19 J-J \$14,000 July 1 1939
6 1/2s '21 M-N 32,000
BOND, DEBT June 1921, \$154,000
Assessed value 1920, 2,578,041
Population (est.) 4,000
INT. at National Bank of Commerce, New York.

ELMROCK HIGHWAY DIST.
This district (P. O. Genesee) is in Nez Perce County.
5 1/2s \$44,000
BOND, DEBT Oct 3 '22 \$44,000
District tax (per \$1,000) 1921, \$10.00
Population 1922 (est.) 230

RUPERT.
This village is in Minidoka County. Inc. in May 1905.
Water Bonds.
6s '13 J-J \$25,000 1933
(Redeemable beginning 1923.)
6s '16 J-J \$4,000 May 1 1936
(Subject to call after May 1 1926.)
Street Imp't. Bonds.
6s '16 J-J \$7,000 May 1 1936
(Subject to call after May 1 1926.)
Paving (Red. beg. Oct. 1 1922.)
6s '12 A-O \$3,500 Oct 1 1932
6s '19 4,000 1939

Sewer Bonds.
5 1/2s '17 J-J \$11,500 Jan 1 1937
(Subject to call after Jan. 1 1927.)
7s '20 J-J 48,000 1923-1930
Elec. Lt. & Pow. Plant Bonds.
6s '19 J-J \$60,000 Dec 1 '30-39
Funding Bonds.
6s '22 J-J \$25,000 Mar 1 1942
(Optional Mar 1 1932.)
TOT. BD. DT. May 1922, \$181,000
Water & light bonds (incl.) 89,000
Total assess. val. 1921 1,112,134
Total tax rate (per \$1,000) '20 \$35.50
Population in 1910, 297; 1920, 2,372

ST. ANTHONY.
This city is the county seat of Fremont County.
City and County Building.
J-J \$15,000 1928
Paving Bonds.
6s '19 J-J \$20,000 July 1 1938
(Subject to call July 1 1928.)
Bridge Bonds.
J-J \$20,000 1932
(Subject to call 1922.)
Park Bonds.
\$10,000
Sewer Bonds.
\$45,000
Sewer Dist. No. 1 Bonds.
\$120,000
BOND, DEBT Sept 30 '22 \$125,000
Assessment debt (add'l) 174,742
Sinking fund 14,488
Assessed value 1921 1,356,455
Tax rate (per \$1,000) 1922 23.00
Population 1910, 1,238; 1920, 2,957
INT. is payable in New York City.

ST. ANTHONY IND. SCH. DIST.
This district is in Fremont County.
s \$22,500 July 1 1927
s '12 J-D 50,000 June 1 1932
BOND, DEBT Nov 23 1921 \$110,000
Sinking fund 14,500
Assess. val. '21 (34 actual) 1,714,211
School tax rate (per \$1,000) '21 \$20.00
Population in 1920 3,250
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 \$37,000 Sept 15 1935
(Subject to call begin. Sept. 15 1925.)
5s '09 J-J \$8,000 July 1 1929
Street Bonds.
6s '14 J-J \$10,000 Oct 1 1934
TOT. DEBT Dec 22 1920 \$142,783
Assessment debt 27,479
Floating debt 8,790
Sinking fund 36,985
Total assess. value 1921 892,044
Total tax rate (per \$1,000) '21 \$10.10
Population in 1910, 869; 1920, 1,962

ST. MARIE'S SCHOOL DIST.
6s & 5 1/2s J-J \$80,000 1935
(Subject to call.)
BOND, DEBT Sept 30 '22 \$80,000
Floating debt (additional) 27,000
Sinking fund 15,500
Ass'd val'n '22 (40% act.) 2,974,000
School tax rate (per \$1,000) '22 \$20.00
INT. at Boise, Ida., or at Nat. Bank of Commerce, N. Y.

SALMON CITY.
This city is in Lemhi County. Incorp. in 1892.
Water (Red. after Jan. 1 1922.)
6s '18 J-J \$60,000 Jan 1 1932
Building and Site Bonds.
6s '12 J-J \$5,000 Jan 1 1932
(Subject to call after Jan 1 1922.)
Refunding Bonds.
6s \$60,000
BOND, DEBT Dec 1919 \$65,000
Floating debt 5,300
Assess. val. '21 (abt. act.) 889,857
Tax rate (per \$1,000) 1921 32.50
Population 1910, 1,434; 1920, 1,311
INT. pay. at Kountze Bros., N. Y.

SANDPOINT.
This city is in Bonner County. Incorporated May 1 1907.
Water-Works Bonds.
6s '18 \$98,000 July 1 1938
(Optional after 1928.)
5 1/2s '17 42,000 May 1927
Refunding Bds. (Red. beg. in '22.)
5 1/2s '09 \$44,000 Jan 1 1932
(Subject to call in 1922.)
Funding Bonds.
5 1/2s \$43,000
Sewer Bonds.
6s '12 J-J \$25,000 July 1929
(Subject to call in 1919)

GEN. BD. DT. May 2 '22. \$252,000
Water debt (incl.) 140,000
Special imp't. debt (add'l) 40,000
Warrant debt 16,238
Sinking fund 52,611
Ass'd val'n '22 1,200,000
City tax rate (per \$1,000) '22 \$39.65
Population 1910, 2,993; 1920, 3,199
INT. on water-works bonds at the Union Trust Co., Spokane; on refunding bonds at Kountze Bros., N. Y., and on sewer bonds at the 1st Nat. Bk., N. Y.

SANDPOINT SCH. DIST. NO. 1.
All bonds are tax-exempt.
6s '08 s-a \$15,000 July 1928
(Subject to call July 1918.)
6s '09 s-a \$10,000 1929
(Subject to call after 1910.)
6s '19 65,000 1939
(Optional 1929.)
6s '21 140,000 July 1 1941
(Optional July 1 1931.)
BOND, DEBT Oct 1922 230,000
Assess. val. 1920 3,227,000
School tax (per \$1,000) 1922 \$20.00
Population 1920 (est.) 5,500
INT. is payable at office of State Land Board, Kleybolte & Co., Spokane & Eastern Trust Co. and Keeler Bros. of Denver.

SHELLEY.
This place is in Bingham County.
Water-Works Bonds.
5 1/2s '19 35,000
Funding Bonds.
6s '22 J-J \$10,000 Jan 1 1942
(Optional Jan 1 1932.)
BOND, DEBT Oct 2 '22 \$68,700
Water debt (incl.) 58,700
Tot. assess. val. '21 (40% act.) 546,251
City tax rate (per \$1,000) '22 \$26.00
Population, 1910, 537; 1920, 1,223

SHOSHONE HIGHWAY DIST.
A district in Lincoln County.
Road Bonds (Red. beg. Jan. 1 '22.)
6s '12 J-J \$80,000 Jan 1 1932
6s '19 120,000 1939
(Subject to call after 1920.)
TOT. DEBT Oct 10 1921 \$200,000
Assess. val. 1920 (abt. act.) 2,406,525
Tax rate (per \$1,000) 1920 \$9.50
Population 1920 1,800
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 \$33,400 Sept 1 1939
5s '11 J-J 16,000 July 1 1931
(Subject to call after July 1 1921.)
BOND, DEBT Nov 25 '22 \$35,212
Assess. val. 1922 (40% act.) 1,781,788
School tax rate (per \$1,000) '22 \$16.00
Population in 1920 1,185
INT. at County Treasurers' office.

SNAKE RIVER VALLEY IRR. D.
A district in Bingham County. Post Office is Shelley.
s '17 \$203,200
BOND, DEBT Sept 28 '22 \$180,000
Floating debt (add'l) 44,500
Total assets of district 1921 990,547
INT. at First Nat. Bank, Shelley.

SODA SPRINGS.
This city is in Carbon County.
Water Bonds.
6s '19 J-J \$80,000 1930-1939
Sewer Bonds.
7s \$40,000
BOND, DEBT Nov 24 '22 \$100,500
Water debt (incl.) 85,500
Assess. val. '22 (40% act.) 584,227
Assessment debt (add'l) 62,327
Sinking fund 1,000
Total tax (per \$1,000) 1922 \$32.00
Population in 1910, 501; 1920, 935

SUGAR IND. SCH. DIST. NO. 4.
This district is in Madison County.
BOND, DEBT Sept 29 '22 \$80,600
Sinking fund 9,000
Ass'd val. '21 (40% act.) 1,365,523
Tax rate (per \$1,000) 1922 \$15.00

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 \$332,500 Jan 1 '23-'30
6s J-J 150,000 July 1 '23-'32
BOND, DEBT Feb 1922 \$335,500
Floating debt (add'l) 40,000
District tax rate (per acre) \$4.43
INT. at First Nat. Bank, Weiser, and Nat. City Bank, N. Y. City.

TETON COUNTY.
Driggs is the county seat.
Funding Bonds.
5.2s s-a \$65,000 1935
Road and Bridge Bonds.
6s '17 s-a \$50,000 Jan 1 1937
(Subject to call after 1927.)
5 1/2s '19 100,000 1929-1938
BOND, DEBT Dec 1921 \$215,000
Sinking fund 3,245
Assess. val. real estate, '21 3,155,150
Population 1920 3,921
INT. is payable in New York.

TWIN FALLS.
This city is in Twin Falls County. Incorporated as a city of the second class April 1 1907.
Sewer (Red. aft. 10 yrs. from issue).
6s '08 J-J \$18,000 Sept 2 1926
6s '09 J-J 4,000 Oct 1 1929
5 1/2s '19 40,000 July 1 1939
(Subject to call July 1 1929.)
Fire Dept. (Red. aft. 10 yrs. fr. issue).
6s '09 J-J \$7,000 Jan 1 1929
5 1/2s '11 J-J 10,000 Jan 1 1931
6s '20 20,000 July 1 1940
Bridge Bonds.
5 1/2s '19 \$50,000 July 1 1939
Funding (Red. beg. in 1922.)
5 1/2s '12 \$15,000 1932

Street (Red. aft. 10 yrs. from issue).
6s '09 J-J \$8,000 Jan 1 1929
5s '09 J-J 28,000 Oct 1 1929
5 1/2s '11 J-J 33,000 Jan 1 1931
5 1/2s '11 J-J 7,000 1931
5 1/2s '19 J-J 115,000 1939
6s '20 75,000 July 1 1940

Water Works Purch. Bonds.
5s '16 J-J \$80,000 Apr 1 1936
(Subject to call beg. Apr 1 1926.)
6s '18 J-J \$375,000 Jan 1 1938
(Subject to call beginning 1928.)
GEN. BD. DT. Nov 1922 \$435,000
Assessment debt (add'l) 557,956
Water works bonds (incl.) 455,000
Assess. val. 1922 (40% act.) 5,600,000
Total tax rate (per \$1,000) '22 \$28.00
Population 1910, 5,258; 1920, 8,324
INT. at the City Treasurer's office or in N. Y. City at First Nat. Bank.
* INT. payable at Kountze Bros., New York, and 6s of 1920 at the First Nat. Bank, N. Y.

TWIN FALLS HIGHWAY DIST.
This district is in Twin Falls Co.
6s '19 J-J \$1,250,000
BOND, DEBT Oct 6 1922 \$1,250,000
Asses. val. '22 (40% act.) 18,306,150
Population in 1922 (est.) 30,000

TWIN FALLS IND. SCHOOL DISTRICT NO. 1.
5s '05 \$7,000 Aug 1 1925
5s '08 50,000 Apr 1 1928
5s '10 49,000 Jan 1 1930
5 1/2s '11 52,000 Apr 1 1931
5s '12 P-A 74,000 Feb 1 1932
(Subject to call Feb 1 1922.)
5s \$40,000 Mar 1 1936
5 1/2s 150,000 Apr 1 1939
5 1/2s '19 60,000 July 1 1939
6s '20 M-S 100,000 Mar 1 1940
(Optional March 1 1930.)
BOND, DEBT Sept 1 '22 \$578,000
Floating debt 47,310
Sinking fund 94,000
Assess. val. '22 (40% act.) 9,150,000
Sch. tax rate (per \$1,000) '22 \$17.50
Population in 1920 (est.) 12,000
INT. payable at Dist. Treas. office.

TWIN FALLS COUNTY.
Twin Falls is the county seat. Incorporated in March 1907.
Court House and Jail Bonds.
5s '09 J-J \$80,000 Feb 1 1929
(Sub. to call 1-10th y'ly aft. 10th yr.)
Road Bonds.
5 1/2s '13 J-J \$50,000 1923-1934
Bridge Bonds.
5 1/2s '13 J-J \$50,000
(Payable 1-10th yearly after 10th yr.)
Hansen Bridge.
6s '19 \$30,000 1930-1939
BOND, DEBT Oct 1922 \$220,000
Sinking fund 20,000
Assess. val. '22 (40% act.) 29,500,000
County tax rate (per \$1,000) '22 \$1.55
Pop'n 1910, 13,543; 1920, 28,398
INT. at Nat. City Bank, N. Y.

TWIN FALLS COUNTY INDEPENDENT SCH. DIST. NO. 7.
School Building Bonds.
6s '20 J-D \$44,000 June 1 '30-'40
Funding Bonds.
7s '21 M-N \$8,000 May 1 '34-'41

BOND, DEBT Dec 31 '21 \$53,000
Assessed value 1920 1,016,076
Tax rate (per \$1,000) \$20.00
Population (est.) 1921 1,200
INT. at National Bank of Commerce, New York.

WALLACE IND. SCH. D. NO. 8.
This district is in Shoshone Co.
BOND, DEBT Dec 1 1922 \$55,000
Sinking fund 37,159
Assessed valuation 1923 3,254,540
Tax rate (per \$1,000) 1922 \$15.00
Population 1922 (est.) 3,500

WASHINGTON COUNTY.
The city of Weiser is the county seat.
Road and Bridge Bonds.
4 1/2s '17 J-J \$100,000 Jan 1 '27-'35
Road Bonds.
6s '20 J-J \$300,000 July 1 '30-'39
(Optional after 10 years.)
BOND, DEBT Sept 29 '22 \$400,000
Assess. val. real estate 9,403,547
Assess. val., personal 700,000
Total assess. val. '22 10,103,547
State & co. tax (per \$1,000) '22 \$21.50
Population in 1920 9,242
INT. on 6s of 1920 at the Chase National Bank, New York.

WEISER.
This city is in Washington County. Incorporated in 1887.
Water (Red. aft. 10 yrs. from issue).
5s '03 J-J \$33,500 1923
5 1/2s '08 J-J 15,500 1928
5 1/2s '12 J-J 77,500 1932
Fire Dept. (Red. beg. in 1913.)
5s '03 J-J \$3,000 1923
Sewer (Red. aft. 10 yrs. from iss.).
5s '04 J-J \$3,200 1924
5 1/2s '12 J-J 15,000 1932
Elec. Lt. (Red. aft. 10 yrs. from iss.).
5s '03 J-J \$3,500 1923
Funding (Red. beg. in 1918).
5 1/2s '08 J-J \$12,300 1928
5 1/2s '12 J-J \$20,500 1932
BOND, DEBT Sept 29 '22 \$184,000
Assess. val., real estate 1,450,797
Assess. val., personal 91,526
Total assess. val. 1922 (about 40% actual) 1,452,323
City tax rate (per \$1,000) '22 \$26.00
Pop'n in 1910, 2,600; 1920, 3,154
INT. at Chemical Nat. Bk., N. Y.

WENDELL IND. SCH. DIS. NO. 35
This district (P. O. Wendell) is in Gooding County.
s \$30,000
BOND, DEBT Dec 1921 \$30,000
Assessed valuation 1921 1,542,942
Tax rate (per \$1,000) 1921 \$19.00
Population (estimated) 2,000

WOOD RIVER VALLEY IRRIG. DISTRICT.
A district in Blaine County.
6s '18 \$25,000 1929-1938
TOT. BD. DT. Oct 1921 \$115,000
Assessed value of land 450,000
Actual value (estimated) 1,600,000
INT. payable at the Chase Nat' Bank, New York.

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. 1925) William E. Sweet
Sec'y of State (term expires Jan. 1925) Carl S. Milliken
Treasurer (term expires Jan. 1925) Harry E. Mulnix
Auditor (term expires Jan. 1925) Arthur M. Strong
Attorney-General (term expires Jan. 1925) Russel W. Fleming
LEGISLATURE meets biennially in odd years on the first Wednesday in January, and sessions are unlimited, according to a constitutional amendment adopted in Nov. 1910. V. 90, p. 1363.

HISTORY OF DEBT.—For early history of State debt see "State and City Supplement" of April 1895, p. 140. The present debt is as follows:

Loans	Interest	Principal
Name and Purpose	% Payable	When Due. Outstand'g.
Insurance bonds	1909 3 J-J	July 1 1929 932,300
do do	1914 4 J-J	July 1 1944 725,700
Funding bonds	1910 3 J-D	Dec. 1 1960 1,972,500
War purpose bonds	1917 4 1/2 M-S	Subject to call after Dec. 1 1920. \$125,000 yearly 461,000
Highway bonds	1921 5 J-D	Subject to call when funds are available. June 1 1951 2,000,000
do do	1922 5 s-a	Subject to call June 1 1931. June 1 1952 3,000,000
INTEREST is payable at the Treasurer's office, Denver.		
TOTAL DEBT, ETC.—The following shows the gross debt of the State and the cash offsets thereto on the dates named:		
Outstanding warrants	Sept. 1 '19	Sept. 1 '20. Sept. 30 '21.
Certificates of indebtedness	\$281,375	\$93,742
Casual deficiency bonds	29,985	None
Funding bonds	None	None
Insurance bonds	1,997,500	1,997,500
Other indebtedness	1,695,300	1,688,300
Defense bonds	8,000	5,000
Highway bonds	None	586,000
Total	\$4,005,160	\$3,784,542
Net assets	1,536,973	2,603,517
Net debt	\$2,448,187	\$1,181,024

*Estimated interest due on certificates of indebtedness and warrants. The total bonded debt of the State on July 1 1922 was \$9,494,500.

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)	
1921	\$1,584,006,487.00	\$3.48	1910	\$414,885,770.00	\$4.00
1920	1,591,307,396.00	\$4.47	1908	375,284,970.00	4.00
1919	1,488,181,211.00	-----	1906	356,244,547.35	4.00
1918	1,422,113,275.06	-----	1904	342,170,703.00	4.00
1917	1,305,280,409.00	3.12	1901	465,874,288.00	4.10
1916	1,249,199,210.00	2.10	1900	216,776,356.00	4.10
1915	1,249,199,210.00	2.10	1890	220,544,064.62	4.00
1914	1,309,559,205.00	1.39	1880	73,698,746.29	6.00
1913	1,306,536,892.00	1.30	1877	43,453,946.36	6.35
1912	422,341,537.00	4.18			

*Under the Revenue Law of 1901 property is required to be assessed at its true value. In 1913 this law was amended to provide for assessment at "true and full cash value." This accounts for the large increase in values of 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. A proposed amendment to the constitution abolishing the Colorado Tax Commission was defeated at the November 1916 election. V. 104, p. 677.

DEBT LIMITATION.—Colorado's constitutional debt limitations are found in Article XI 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 so as to provide for the issuance of bonds for refunding warrants issued by the State in 1887, 1888, 1889, 1892, 1893, 1894 and 1897. In a litigation the Colorado State Supreme Court held this amendment constitutional. The question was brought before the United States Supreme Court, but the appeal was dismissed. V. 95, p. 1420. Another amendment to the section, passed in 1920, provided that a debt not to exceed \$5,000,000 may be created for State highway purposes. An additional \$6,000,000 bonds for highways are provided for by an amendment of 1922. V. 115, p. 2290. The section now reads as follows:

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 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 by registered coupon interest-bearing funding bonds to a total amount not exceeding \$2,115,000.00, or so much thereof as may be necessary to pay said warrants and interest thereon, &c., &c. And provided further, 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 creating a fund to be expended as provided by law, by the State Highway Department, for the construction and improvement of public highways in the State of Colorado; said debt to be evidenced by registered, coupon, interest-bearing bonds to an amount not exceeding six million dollars, &c., &c. For text of this section in detail, see V. 115, p. 1448.

Counties.—Counties are prohibited from contracting debt by loan in any form, except for public buildings, roads and bridges, and such indebtedness is not to exceed in any one year \$1.50 on each \$1,000 in counties where the assessed valuation exceeds \$5,000,000, and \$3 on each \$1,000 in counties the assessed valuation of which is less than \$5,000,000; the aggregate indebtedness of any county for all purposes (exclusive of debts contracted before the adoption of the constitution) may not exceed twice the amount of the above limit, unless the question incurring such indebtedness shall be submitted to the qualified tax-paying electors; "but the bonds if any be issued therefor, shall not run less than ten years, and the aggregate amount of debt so contracted shall not at any time exceed twice the rate upon the valuation as 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.—School districts cannot incur debt without first submitting the proposition to the tax-payers; otherwise there is no limit given in the State constitution in their case. In April 1909 an Act was approved providing that the bonded indebtedness of any school district of the first or second class shall never in the aggregate exceed 5%, or of any school district of the third class 3½%, of the assessed value of the property in such district for the year next preceding the date of said bonds.

Districts containing a school population of 1,000 or more are of the first class, districts of less than 1,000 and more than 350 are second class, and districts having a population of 350 or less are of the third class.

Cities & Towns.—In the contracting of debts by cities and towns, provision must be made for a tax of not exceeding 12 mills on each dollar of valuation in order to pay annual interest and extinguish debt within 15 years and in not less than 10 years. No debt can be created unless the question is first presented to the tax-paying electors, and the aggregate of the debt must never exceed 3% of valuation. Debts contracted for supplying water are excepted from the limit.

The provisions of the law relating to public revenue and limiting the levy of taxes in the several taxing districts of the State are contained in Section 15 to 16, inclusive, of Chapter 137, Laws of 1913, as amended in 1915 and again in 1917. See V. 105, p. 1726, for changes made in 1917. The sections referred to read:

Sec. 1. The power of the board of commissioners of each of the several counties of the State to fix rates of levy annually for the creation of funds out of which to meet and defray the ordinary county expenses, including the support of the poor, and for the purpose of raising a fund to meet any unforeseen contingency expenses of the county is hereby limited as follows:

Sec. 2. In any county which has an assessed valuation for the current tax year of \$1,000,000 or less, the levy shall not exceed 6 mills on the dollar of such valuation.

Sec. 3. In any county which has an assessed valuation for the current tax year of more than \$1,000,000 and not in excess of \$2,000,000, the levy shall not exceed 5 mills on the dollar of such valuation.

Sec. 4. In any county which has an assessed valuation for the current tax year of more than \$2,000,000 and not in excess of \$3,000,000, the levy shall not exceed 4 mills on the dollar of such valuation.

Sec. 5. In any county which has an assessed valuation for the current tax year of more than \$3,000,000 and not in excess of \$4,000,000, the levy shall not exceed 3½ mills on the dollar of such valuation.

In any county which has an assessed valuation in any amount in excess of \$4,000,000, up to and including \$10,000,000, the maximum levy shall be determined by reducing the levy of 3½ mills allowed upon a valuation of \$4,000,000 one-tenth of one mill for each \$1,000,000 in excess of \$4,000,000, and any rate of levy so determined shall be the maximum rate of levy for all assessed valuations which are fractions of the next higher \$1,000,000 of valuation.

Sec. 6. In any county which has an assessed valuation for the current tax year of more than \$10,000,000 and not in excess of \$11,000,000, the levy shall not exceed two and seventy-eight hundredths mills on the dollar of such valuation.

In any county which has an assessed valuation in any amount in excess of \$11,000,000 up to and including \$50,000,000, the maximum levy shall be determined by reducing the levy of two and seventy-eight hundredths mills allowed upon a valuation of \$11,000,000, two hundredths of one mill for each \$1,000,000 dollars in excess of \$11,000,000, and any rate of levy so determined shall be the maximum rate of levy for all assessed valuations which are fractions of the next higher \$1,000,000 of valuation.

Sec. 7. In any county which has an assessed valuation for the current tax year of not more than \$50,000,000 and not in excess of \$51,000,000, the levy shall not exceed one and ninety-one hundredths mills on the dollar of such valuation.

In any county which has an assessed valuation in any amount in excess of \$50,000,000 up to and including \$100,000,000, the maximum levy shall be determined by reducing the levy of one and ninety-one hundredths mills allowed upon a valuation of \$51,000,000, one-hundredth of one mill for each \$1,000,000 in excess of \$51,000,000, and any rate of levy so determined shall be the maximum rate of levy for all assessed valuations which are fractions of the next higher \$1,000,000 of valuation.

Sec. 8. In any county which has an assessed valuation for the current tax year of more than \$100,000,000 and not in excess of \$101,000,000, the levy shall not exceed one and four hundred and ninety-eight thousandths of one mill on the dollar of such valuation.

In any county which has an assessed valuation in any amount in excess of \$101,000,000 up to and including \$300,000,000, the maximum levy shall be determined by reducing the levy of one and four hundred and ninety-eight thousandths of one mill for each one million in excess of \$101,000,000, two one-thousandths of one mill for each one million in excess of the maximum rate of levy for all assessed valuations which are fractions of the next higher \$1,000,000 of valuation.

Sec. 9. In any county which has an assessed valuation for the current tax year of more than \$300,000,000 and not in excess of \$301,000,000, the levy shall not exceed one and ninety-nine one-thousandths mills on the dollar of such valuation.

In any county which has an assessed valuation in any amount in excess of \$301,000,000 up to and including \$400,000,000, the maximum levy shall be determined by reducing the levy of one and ninety-nine one-thousandths mills, allowed upon a valuation of \$301,000,000, one thousandth of one mill for each \$1,000,000 in excess of \$301,000,000, and any rate of levy so determined shall be the maximum rate of levy for all assessed valuations which are fractions of the next higher \$1,000,000 of valuation.

Sec. 10. In any county which has an assessed valuation for the current tax year in excess of \$400,000,000, the levy shall not exceed one mill on the dollar of such valuation.

Sec. 11. All statutory rates making provision for fixing the limits of indebtedness of any school district or incorporated town shall be computed upon seventy per cent (70%) of the assessed valuation of such school district or incorporated town, instead of being computed upon the full assessed valuation as provided in the various statutes fixing such limitations.

Except as herein otherwise provided, all statutory rates, making provision for the general revenues of the State and for State institutions, schools, towns, cities and for all other purposes (except to provide for the payment of bonds and interest thereon), are hereby reduced as to prohibit the levying of a greater amount of revenue for any year hereafter than was levied the preceding year, plus 5%.

Except as herein otherwise provided, the exercise of the taxing power by the General Assembly and by every taxing body to which authority has been delegated by the General Assembly to exercise the power of taxation, is hereby limited (except to provide for the payment of bonds and interest thereon), so as to prohibit the levying of a greater amount of revenue for any year hereafter than was levied the preceding year, plus 5%.

If any board of levy or any officer that is charged with the duty of levying a tax in any taxing district, except the State, shall be of the opinion that the amount of tax limited by this Act will be insufficient for the needs of such taxing district for the current year, the question of an increased levy may be submitted to the Colorado Tax Commission, and it shall be the duty of the Colorado Tax Commission to examine into the needs of such taxing district and ascertain from such examination the financial condition thereof and if, in the opinion of the Colorado Tax Commission, such taxing district is in need of additional funds, the said Commission may recommend an increased levy for such taxing district above the limits hereinbefore applied, and such taxing district is authorized to make such excess levy not exceeding five mills on the dollar of the valuation of such district; provided, that in case the Colorado Tax Commission refuses or fails to recommend such increased levy or that the excess levy not exceeding five mills is insufficient to meet the required needs of such taxing district, the question may be submitted to the voters of such taxing district at a general or at a special election called for the purpose and in the manner provided by law for calling special elections in such taxing district. If any such question of increasing the levy shall be submitted at any election as before set forth, due notice thereof shall be given for at least thirty days in advance of such election by publication in some newspaper published in such taxing district, except school districts, and in school districts, notice shall be given by posting a notice of such election at the school houses in such district. If three-fourths of the votes cast at any such election shall be in favor of the increased levy as named in said election notice, then the officers charged with levying taxes may make such increased levy for the year voted upon and thereafter the limitation of this Act shall apply unless an increased levy for the particular year shall be voted at another election in like manner.

Sec. 13. Any levy which may be certified to the county assessor in excess of the limitations placed by this Act, shall be unlawful and in any such case it shall be unlawful for the county assessor of any county within the State to enter upon the tax roll of the county any such excessive levy and in case of any such excess in any levy it is hereby made the duty of the county assessor and he is hereby required to reduce such levy and to extend upon the tax roll only such a part thereof as will comply with the provisions of this Act.

Sec. 14. This Act shall in no way limit the amount of any levy necessary to be made for the purpose of paying any bonded indebtedness and interest thereon incurred, or any judgment against any county, city, town or school district, or the interest on such judgment, or for special assessments for local improvements, in any town, city or county.

Sec. 15. Any officer of any taxing district or any county assessor who shall violate any provision of this Act, shall be guilty of a misdemeanor and upon conviction thereof shall be fined in any sum not more than \$1,000, and shall also be liable to removal from office as provided by law.

Sec. 16. Each section of this Act and every part of each section are hereby declared to be independent sections and parts of sections, and the holding of any section or part thereof to be void or ineffective for any cause shall not be deemed to affect any other section or any part thereof.

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."

MOFFAT TUNNEL AND CONSERVANCY DISTRICT ACTS QUESTIONED.—A suit in which the validity of the Moffat Tunnel Law, which calls for a bond issue of \$3,720,000 for a tunnel designed to give transport relief to Colorado, is attacked, has been carried to the U. S. Supreme Court. See V. 115, p. 2401, and "Chronicle" of Dec. 30 1922. The validity of the Conservancy Act of the Special Session of 1922, providing for flood prevention, and bond issues by districts, is also being questioned. The case is now in the State Supreme Court. See "Chronicle" Dec. 30 1922.

COLORADO IRRIGATION DISTRICTS.—Bondholders' protective committee waives interest upon irrigation district bonds held by it. See Denver Reservoir Irrigation Co., page 925, "Chronicle" Sept. 18 1915.

SAVINGS BANK INVESTMENTS—LOANS ON REAL ESTATE—INVESTMENT OF SAVINGS DEPOSITS.—Loans on real estate and investments and loans of savings banks are governed by Sections 30 and 31 of the Banking Law of 1913. These sections follow:

Sec. 30. No bank, except savings banks, shall make, or purchase loans secured by mortgage or trust deed on real estate in excess of twenty-five per cent of its total interest-bearing securities; nor, except in the case of savings banks, shall any such loan be for a longer period than three years. Banks may make, purchase and hold loans for not to exceed five years upon first trust deeds or first mortgages on real estate, worth at least double the amount of the loan, to the extent of fifty per cent of their sav-

ings deposits. No bank shall make or purchase loans on real estate unless such loans are secured by first trust deeds or first mortgages, except as additional security to loans previously made by such bank.

Sec. 31. Except as permitted by Sec. 30 hereof, savings deposits shall not be loaned or invested except upon or in the following evidences of indebtedness, to-wit: Securities of the United States, of the several States of the United States, counties, cities, towns, irrigation districts, school districts, first class commercial paper, negotiable paper secured by collateral having an actual cash market value in excess of the loan so secured and first mortgage bonds of steam or street railway, water, light, gas and industrial corporations which have earned at least four per cent net per annum on their capital stock during the five years immediately preceding the date of such loan or loans and have not defaulted in the payment of the principal or interest of any debt during such period.

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."

POPULATION OF STATE.—

Table with 2 columns: Year and Population. Rows for 1920, 1910, 1880.

CITIES, COUNTIES AND TOWNS IN THE STATE OF COLORADO.

ADAMS AND ARAPAHOE COUNTIES JOINT S. D. NO. 29.

Post Office Bennett. 6s '20 \$16,000-----1950 (Optional 1935) 6s '21 M-S 25,000-----Sept 1 1941 (Optional Sept 1 1931) BOND, DEBT Oct 1 1921-----\$61,800 Assessed value 1920-----1,787,890 INT. on 6s of 1921 at Kountze Bros., N. Y.

ADAMS COUNTY S. D. NO. 27.

This district (P. O. Brighton) is in Adams County. 5s '12 \$23,500-----1932 (Subject to call after 1934.) BOND, DEBT Dec. 1922-----\$23,000 Assessed value 1921-----5,343,270

ADAMS COUNTY S. D. NO. 28.

This district (P. O. Aurora) is in Adams County. 5s \$35,000----- BOND, DEBT Nov 29 '22-----\$35,000 Assessed value 1921-----782,160 School tax (per \$1,000) 1922-----\$14.23

AKRON.

This town is in Washington Co. Sewer District No. 1 Bonds. 6s '21 M-N\$40,000----- (Due on or before May 1 1938.) DIST. DEBT May 1921-----\$40,000 Town assessed value 1921-----1,512,632 Town tax (per \$1,000) 1921-----\$12.80 Population 1910, 647; 1920-----1,401

ALAMOSA.

This city is in Alamosa County. Inc. Aug. 20 1878. *Water (Red. beg. in 1921). 5s '11 A-O \$90,000-----1926 5s '19 20,000----- 5s '22 J-J 30,000-----July 1 1947 (Optional July 1 1932.) Funding Bonds. 5s M-S \$5,000-----Jan 1932 Refunding Bonds. 5s \$30,000----- GEN. BD. DT. Jan 1 '22-----\$115,000 Assessed valuation 1921-----2,255,089 Tax rate (per \$1,000) '21-----\$15.00 Population 1910, 3,018; 1920-----3,171 *INT. at Hanover Nat. Bank, N. Y., on others at Kountze Bros., N. Y.

ALAMOSA COUNTY S. D. NO. 3.

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.) BOND, DEBT Sept 29 '22-----\$59,200 Floating debt (add'l)-----11,571 Sinking fund-----1,435 Assessed val. real estate-----3,888,000 Assessed val. personal-----5,571,508 Tot. ass'd val. '21 (3/4 act.)-----9,459,508 Total tax rate (per \$1,000) '21-----\$14.10 Population in 1920-----5,148

ALAMOSA COUNTY S. D. NO. 3.

(P. O. Alamosa.) 4 1/2s '19 \$86,000-----1949 (Subject to call after 1934.) 6s 26,000----- BOND, DEBT Oct 10 '22-----\$119,500 Floating debt (add'l)-----67,171 Tot. ass'd val. '22 (3/4 act.)-----2,680,571 School tax rate (per \$1,000) '21-----\$18.85 Population in 1921 (est.)-----4,000

ANTONITO.

This town is in Conejos County. BOND, DEBT Nov 1922-----\$63,000 Floating debt (add'l)-----4,000 Ass'd val. '22 (abt. 50% act.)-----525,000 City tax rate (per \$1,000) 1922-----\$6.60 Population in 1910, 681; 1920, 946

ARVADA.

This town is in Jefferson County. Water Bonds. 3s '09 M-S \$40,000-----Mar 1 1925 (Subject to call after March 1 1920.) 5s 7,000----- TOTAL DEBT Jan 1 '22-----\$54,000 Assessed valuation 1921-----770,410 Tax rate (per \$1,000) 1921-----\$10.00 Population in 1910, 840; 1920-----915

AUREA.

Court holds that town must pay old water bonds. See V. 97, p. 1058.

BADGER IRRIG. DIST.

This district (P. O. Fort Morgan) is in Morgan County. For suit alleging that character of district had been misrepresented, see V. 95, p. 682.

Municipal Bonds.

6s '09 J-D\$158,900-----June 1 '23-'29 (For maturity see V. 89, p. 869.)

BENT COUNTY HIGH SCH. DIS.

P. O. Las Animas. Building Bonds (Red. beg. 1923). 5s '13 s-a \$35,000-----1933 BOND, DEBT Oct 12 '22-----\$35,000 Total ass'd val'n 1921-----1,943,790 School tax rate (per \$1,000) '21-----\$1.85 Population 1920-----9,705

BLUO IRRIGATION DIST.

This district is in Morgan County. 6s '08 J-D\$225,000-----Nov 1 '23-'25 6s '10 J-D 60,000-----Feb 8 '23-'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. 1 1871 and as a city April 18 1882. Water Bonds (Tax-Exempt). 4 1/2s '08 J-J 30,000-----July 1 1923 5s '10 A-O 100,000-----Oct 1 1925 5s '11 M-S 125,000-----Sept 1 1926 5s '19 50,000-----Aug 1 1934 (Subject to call after Aug. 1 1929.) Fire-Station (Red. beg. in 1914). 5s '08 J-J \$3,000-----July 1 1923 Refunding Water Works Bonds. 4 1/2s '20 35,500-----July 1 '23-'35 6s '21 s-a 192,000-----Apr 1 '22-'46 Bridge Construction Bonds. 6s '21 J-J \$50,000-----July 1 1936 (Optional July 1 1931) Storage Reservoir Bonds. 4 1/2s '22 \$100,000-----Oct 1 1937 (Optional Oct. 1 1932.) GEN. DEBT June 30 '22-----\$617,500 Water debt (included)-----563,500 Assessment debt-----51,500 Assess. val. '21 (60% act.)-----11,379,102 City tax rate (per \$1,000) '22-----\$10.00 Pop'n 1910, 9,539; 1920-----10,989 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; on 4 1/2s due 1921 and 1923 at Chemical National Bank, N. Y., or at Boulder, and on 6s of 1921 at the American Exchange National Bank, N. Y.

BOULDER COUNTY S. D. NO. 3.

4 1/2s '16 \$36,000-----1946 (Subject to call beginning 1931.) School Building & Site Bonds. 5s '22 M-S \$40,000-----Mar 1 1923 5s '22 10,000-----Mar 1 1924 5s '22 70,000----- BOND, DEBT June 30 '22-----\$156,000 Floating debt-----25,469 Ass'd value 1921 (actual)-----12,616,445 Tax rate (per \$1,000) '21-----\$17.05 INT. at County Treasurer's office.

BOWEN DRAINAGE DISTRICT.

This district is in Rio Grande Co. 6s '22 J-D \$50,000-----1932-1941 BOND, DEBT Nov 1 1922-----\$50,000 Cash on hand-----27,000 Assessed valuation 1921-----249,268

BRIGHTON.

This city is in Adams County. Sewer and Improvement Bonds. 6s \$95,000----- Paving Bonds. 6s \$40,000-----Sept 1 1939 Water-Works Bonds. 5s '18 J-D \$25,000-----June 1 1933 5 1/2s (Subject to call after 1929.) TOT. BD. DT. Jan 1 1922-----\$206,700 Ass't debt (add'l) Oct 5 '21-----129,500 Tot. ass'd val. '21 (act.)-----2,237,160 City tax rate (per \$1,000) '21-----\$13.50 Population 1910, 850; 1920-----2,715

BRUSH.

This city is in Morgan County. Incorporated in 1884. Water Works Bonds. 6s '18 \$53,000-----July 1 1933 5 1/2s '20 75,000-----Mar 1 1935 (Optional March 1 1930) Water Works Pump Bonds. 6s A-O \$60,000----- BOND, DEBT Sept 28 '22-----\$200,500 Water debt (included)-----184,000 Assessment debt (add'l)-----137,500 Ass'd val'n 1922 (3/4 act.)-----1,560,900 Town tax rate (per \$1,000) '22-----\$16.00 Popula'n 1910, 997; 1920-----2,103

BURLINGTON.

This city is in Kit Carson County. Sewer Bonds. 5s 65,000-----

Water-Works (Opt. after 10 yrs.).

6s '19 A-O \$60,000-----Oct 1 1934 6s '19 J-J 15,000-----1932 6s '20 J-D 65,000-----Dec 1 1935 6s '21 A-O 30,000-----Oct 1 1936 BOND, DEBT Oct 3 1922-----\$170,000 Assessment debt (add'l)-----65,000 Total assessed val. 1922-----1,400,000 Tax rate (per \$1,000) 1921-----\$16.00 Population in 1910, 368; 1920-----991 INT. payable at Kountze Bros., New York City.

CANON CITY.

This city is the county seat of Fremont Co. Incorp. April 2 1872. Refunding Bonds (Tax-Exempt). 4 1/2s A-O \$34,000-----Oct 1 1923 (Subject to call \$2,000 yrly. beginning 1922.)

Ref. Water Bonds (Tax-Exempt). 5s '11 M-N\$60,000-----May 1 1931 (Subject to call after May 1 1921.) Water-Works Bds. (Tax-Exempt) 5s '08 A-O\$165,000-----Apr 1 1923 (Subject to call beginning in 1918.) 5s '08 A-O\$100,000-----Sept 1 1922 5s '10 A-O 25,000-----Apr 1 1925 GEN. BONDS May 1 '22-----\$384,000 Sidewalk & Imp't dt (add'l)-----89,550 Assess. val. '22 (abt. act.)-----4,280,000 Tax rate (per \$1,000) 1921-----\$11.50 Population 1910, 5,162; 1920, 4,551

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.) 6s '22 5,000-----1937 (Optional 1932.) BOND, DEBT Nov 1922-----\$70,000 Assessed val. 1922-----470,125 Tax rate (per \$1,000) 1922-----\$19.30 Population in 1910, 365; 1920, 224

CASTLEWOOD IRRIG. DIST.

This district is in Arapahoe Co. In a suit instituted in the District Court of Arapahoe County by Fred L. Lucas, receiver of The Denver Suburban Homes & Water Co., the organization of this district was held to have been irregular, null and void. See State & City Section for Dec. 1921, page 74, for particulars regarding bond issue.

CENTER.

This town is in Saguache County. Water-Works Bonds. 6s '21 s-a \$30,000-----Sept 1 1936 (Optional Sept. 1 1931.) BOND, DEBT Sept 28 '22-----\$35,000 Tot. ass'd val. '21 (60% act.)-----459,455 Town tax rate (per \$1,000) 21\$10.50 Population in 1910, 385; 1920-----547 INTEREST payabls in New York.

CHAFFEE COUNTY.

County seat is Buena Vista. Bonds are tax-exempt. Pop'n 1910, 7,623; 1920, 7,753. Ref'ds. Bds. (Red. beg. in 1913). 5s '03 M-S \$221,000-----Mar 1 1935 (Subject to call 1925.) BOND, DEBT Nov 1923-----\$221,000 Assess. val. real estate-----5,942,950 Assess. val. personal-----1,670,310 Other assess. property-----3,990,220 Tot. ass'd val. '22 (act. val) 10,703,480 State & Co. tax (per \$1,000) '22 \$17.18 INT. at Hanover Nat. Bk., N. Y. County Treas. office, and at E. H. Rollins & Sons, N. Y. City.

CHEYENNE CO. S. D. NO. 1.

5 1/2s '22 J-D \$60,000-----1932-1946 BOND, DEBT Apr 4 1922-----\$60,000 Assessed valuation 1921-----3,622,894 School tax rate (per \$1,000) '21-----\$6.00 Population (estimated)-----1,000 INT. at County Treasurer's office or Kountze Bros., New York.

CHEYENNE CO. S. D. NO. 5.

P. O. Arapahoe. School-Building Bonds. 6s \$50,000----- BOND, DEBT June 30 '22-----\$55,000 Warrant debt (additional)-----1,079 Assessed value 1921-----2,943,064 Assessed value 1920-----3,470,371 Population in 1921 (est.)-----1,000

COLORADO SPRINGS.

This city is situated in El Paso Co. Incorp. Sept. 3 1872. Commission government adopted May 11 1909. V. 88, p. 1330. City Manager government adopted April 1921. Bonds are tax-free.

Water-Works Bonds. 4s '09 J-J \$23,000-----Jan 1 1924 4s '11 J-D 175,000-----June 1 1926 Refunding Water Bonds. 4s '09 M-S \$65,000-----Mar 1 1929 4s '00 J-J \$1,000-----Jan 2 1930 4s '01 F-A \$79,000-----Feb 1 1931 4s '01 F-A \$25,000-----Feb 1 1925 4s '05 A-O \$22,000-----Oct 2 1925 4s '05 A-O \$105,000-----Apr 2 1926 4s '05 A-O \$110,000-----Oct 1 1928 4s '14 F-A \$150,000-----Feb 16 1934 4s '16 M-S \$150,000-----Mar 1 1941 4s '16 J-J \$165,000-----July 1 1946 4s '17 M-S 150,000-----July 15 1932 Refunding City-Hall Bonds. 4s '13 A-O \$110,000-----Oct 1 1925 4s '17 4,000-----Aug 15 1936 Refunding Sewer Bonds. 4s '04 M-S \$50,000-----Sept 1 1924 4s '05 A-O \$8,000-----Oct 2 1925 Sewer Bonds. 4s '11 M-N\$22,000-----May 1 1926 Bridge and Viaduct Bonds. 4s '04 M-S \$50,000-----Sept 1 1924 Auditorium Bonds. 5s '22 M-S\$390,000-----Mar 1 1937 BOND, DEBT Jan 1 '22-----\$1,396,000 Spec' assess. bonds (add'l)-----392,100 Floating debt (add'l)-----14,735 Water bonds (incl.)-----1,244,000 Ass'd val'n 1922 (act. val.) 39,595,430 City tax (per \$1,000) 1922-----\$13.00

Total tax levy (per \$1,000) '22-----\$38.40 Popula'n 1910, 29,078; 1920, 30,105 r Red. after 20 yrs. from issue. *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 1922 was \$7,154,458; of this amount \$3,516,329 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.

A district in El Paso County. Bonds are tax-free. 5s '08 J-J \$83,000-----Jan 1 1928 5s '10 J-J \$73,000-----July 1 1930 4 1/2s 100,000----- Former School Dist. No. 1 Bds. 5s '10 J-J \$32,000-----Nov 1 1930 BOND, DEBT Dec 15 '22-----\$287,000 Assessed val. 1922 (est.)-----40,000,000 School tax (per \$1,000) 1922-----\$11.00 *Red. after 10 yrs. from issue. INTEREST on 5s of 1908 payable at Harris, Forbes & Co., N. Y., on other bonds at local banks.

CORTEZ.

This town is County seat of Montezuma Co.

Water Refunding Bonds. 6s \$54,000----- TOTAL DEBT Jan 1 1922-----\$61,000 Assessed valuation 1921-----498,150 Town tax rate (per \$1,000) '21-----\$19.00 Population in 1910, 567; 1920, 541

CRAIG.

This town is county seat of Moffat County. Water-Works Bonds. 6s '15 J-J \$40,000-----July 1 1930 (Subject to call after July 1 1925.) 6s '16 13,500-----1926-1931 BOND, DEBT Jan 1 1922-----\$53,500 Assessed valuation 1921-----990,850 Tax rate (per \$1,000) 1921-----\$20.00 Population in 1920-----1,297

CRIPPLE CREEK.

This city is in Teller County. 6s M-N\$50,000-----Nov 1 1931 (Subject to call 1924-1930.) TOTAL DEBT Jan 1 1922-----\$8,880 Assessed valuation 1921-----803,330 Tax rate (per \$1,000) 1921-----\$50.00 Population in 1920-----2,325 INT. at Kountze Bros., N. Y. City

CROWLEY COUNTY S. D. NO. 1.

Post Office Crowley. 5 1/2s '20 \$77,500-----Apr 1 1950 (Optional April 1 1935) 6s '21 F-A 15,000-----Aug 1 1941 (Optional Aug 1 1931) BOND, DEBT Nov 1922-----\$100,500 Assessed value 1921-----2,460,211 INT. at New York City.

CROWLEY CO. S. D. NO. 12.

P. O. Ordway. School Bonds. 6s '21 A-O \$30,000-----Apr 15 1941 (Optional April 15 1931.) BOND, DEBT June 30 '22-----\$149,000 Assessed value 1921-----3,017,141 Actual value (estimated)-----5,000,000 Population (estimated)-----2,500 INT. at Kountze Bros., N. Y.

DEL NORTE.

This town, incorporated in 1873, is in Rio Grande Co. Funding Bonds. 5s '19 M-S \$8,500-----Sept 1 '24-'31 Refunding Water Bonds. 6s A-O \$31,500-----Apr 1 '23-'43 Water-Works Bonds. 6s '12 F-A \$12,000-----Aug 1 1927 6s '21 J-J 9,000-----Jan 1 1936 (Optional Jan 1 1931) Refunding Bonds. 5 1/2s '22 A-O \$12,000-----Oct 1 '37-'48 BOND, DEBT Sept 28 '22-----\$73,000 Water debt (included)-----52,500 Total assessed val. 1922-----516,250 City tax rate (per \$1,000) '22-----\$16.00 Population 1910, 840; 1920, 1,007

DELTA.

This city is in Delta County. Inc. Sept. 15 1882. Population 1910, 2,338; 1920, 2,623.

Refunding Water Bonds. 5 1/2s J-J \$10,000-----July 1 1932 (Subject to call after July 1 1922.) Refunding. 5s '14 \$83,000-----Oct 1 1934 (Redeemable begin. after Oct 1 '24) 5s '22 A-O 5,000-----Oct 1 1937 110,000-----Oct 1 '35-'57 Water Bonds. 5s A-O \$60,000-----Oct 1 1924 (Subject to call aft. Oct 1 1919.) 5 1/2s A-O \$15,000-----Oct 1 1926 (Subject to call aft. Oct 1 1921.) 6s '14 A-O \$75,900-----Apr 1 1929 (Subject to call after Apr 1 1924.) 5 1/2s '22 40,000-----1937 (Optional 1932) Funding Bonds. 5s G-M-N \$30,000-----May 1 1926 (Subject to call after May 1 1921.) GEN. BD. DT. Sept 30 '22-----\$313,000 Water debt (incl.)-----198,000 Assess. val. '21 (abt. 1/2 act.)-----2,880,550 Tax rate (per \$1,000) 1921-----\$9.25 INT. pay. at Kountze Bros., N. Y.

DELTA COUNTY.

Delta is the county seat. Refunding Bonds. 4 1/2s \$25,000----- BOND, DEBT Nov 25 '22-----\$38,600 Assessed val. real estate-----11,306,825 Assessed val. personal-----3,671,920 Other assessable property-----2,170,220 Tot. ass'd val. '22 (act. val.) 17,348,965 State & Co. tax. (per \$1,000) '22-----\$15.84 Population 1910, 13,688; 1920, 13,668

DELTA COUNTY S. D. NO. 1.
6s '20 M-N\$50,000...Nov 1 1940
(Subject to call 1930.)
Refunding Bonds.
4 1/2s \$25,000
BOND, DEBT June 30 '22 \$182,000
Warrant debt (additional) 29,820
Assessed value 1921 6,076,825
Population in 1920 5,000

DENVER.
Denver is situated in Denver Co. Incorp. Nov. 7 1861. All bonds are taxable. Under Rush Amendment to constitution (Chap. 45, 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. 654. 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 1918 an amendment to the city charter was adopted doing away with commission government and substituting the mayoralty form of government. V. 102, p. 1013.
Water Works.—The \$8,000,000 municipal water plant bonds were upheld by U. S. Supreme Court Oct. 15 1917; V. 105, p. 1726. These bonds will not be issued, however, we are informed, except possibly to amount of \$100,000 for which the city had obligated itself in the building of a new plant. The deal was consummated with the Denver Union Water Company, whereby the city purchased that company's plant and issued in payment the \$10,806,000 bonds below. V. 107, p. 919. A proposed amendment to the charter providing for a change in the form of the management of the water system of the city was defeated on Oct. 30, V. 115, p. 2071.
The \$3,000,000 Moffat Tunnel bonds voted Feb. 17 1914 were declared void by the State Supreme Court on July 8 1914. V. 99, p. 137. Supreme Court on Apr. 3 1916 upheld increase in assessed valuation. See "Chronicle" of Apr. 15 1916, page 1461.
Viaduct Bonds.
5s '13 P-A\$260,000...Aug 15 1928
Canal and Reservoir Bonds.
5s '03 \$374,000...July 1 1923
Water Bonds.
4 1/2s '18 M-N\$13,550,000 Nov 1 1948
(Subject to call after Nov 1 1923)
4 1/2s '14 99,600...Jan 1 1944
4 1/2s 350,000
GEN. BD. DT. Sept. 30 '22 \$14,283,600
Water debt (incl.) \$14,023,600
Sinking fund 131,457
Total assess. val. 1922 307,418,750
Total tax rate (per \$1,000) '22 \$27.50
Pop'n 1910, 213,381; 1920, 256,491
INT. on viaduct bonds payable in Denver or at Bankers Trust Co., N. Y. City; on the water bonds at New York Trust Co., N. Y., or in Denver; other bonds at Mercantile Trust Company, N. Y.

CITY AND COUNTY PROPERTY.—In October 1922 the net worth of city and county property including real estate, parks, sewers paving, curbing, &c., was approximately \$33,030,901.

DENVER (CITY AND COUNTY) SCHOOL DISTRICT NO. 1.
School Bonds.
5s 20M-N \$2,350,000 Nov 1 '31-56
BOND, DEBT Sept 28 '22 \$2,350,000
Assess. val., real estate 114,323,220
Assess. val., personal 140,292,730
Other assess. property 124,803,800
Tot. assess. val. '22 (act.) 379,419,750
School tax rate (per \$1,000) '22 \$11.79
Population 1920 (Census) 256,491
INT. at office of District Treasurer or at Chase Nat. Bank, N. Y. C.

DENVER-GREELEY VALLEY IRRIGATION DISTRICT.
A district in Adams and Weld counties. Interest coupons in default. See item "Denver Reservoir Irr. Co." in "Chronicle" for Sept. 15 1915, page 925.
6s '09 J-D \$711,000 Apr 5 '23-'29
(For maturity see V. 88, p. 958)

DENVER-ST. VRAIN MUNICIPAL IRRIGATION DISTRICT.
Int. coupons in default. See item "Denver Reservoir Irr. Co." in "Chronicle" for Sept. 18 1915, p. 925.
6s '09 J-D \$875,000 1923-1929

DURANGO.
This city is in 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, 4,680; 1920, 4,116.
Ref. Water Bonds.
5s '04 J-D \$95,000...Dec 1924
(Redeemable beginning 1914.)
5s '15 134,900
(Redeemable beginning 1919.)
Sewer Bonds.
s \$11,500
Sidewalk Bonds.
s \$2,500
Ref. Bonds (Red. beg. in 1930)
4 1/2s '06 J-D \$36,000...June 1 1926
GEN. BD. DT. Sept 29 '22 \$265,900
Water debt (incl.) 244,900
Sinking fund 10,100
Assess. val. '21 (abt. act.) 4,398,755
City tax (per \$1,000) 1922 \$12.00
INT. at Kountze Bros., New York, and at E. H. Rollins & Sons, N. Y.

EADES.
This place is in Kiowa County.
Water Bonds.
6s '20 J-J \$50,000...Jan 1 1935
6s '20 20,000
BOND, DEBT Jan 1 '22 \$55,000
Floating debt 10,000
Assessed val. 1921 \$403,794
Tax rate (per \$1,000) 1921 \$20.00
Population in 1920 408

ELBERT CO. CONS. S. D. NO. 2.
P. O. Kiowa.
School Bonds.
6s '21 \$36,000...Jan 1 1941
(Optional Jan. 1 1931.)
BOND, DEBT June 30 '22 \$38,000
Warrant debt (add'l) 6,140
Assessed value 1921 110,121

EL PASO COUNTY S. D. NO. 12.
School-Building Bonds.
4 1/2s '20 \$100,000
5s '22 17,500
BOND, DEBT Dec 1922 \$117,500
Total assessed value 1921 3,367,910
Population in 1921 (est.) 3,100

EL PASO COUNTY S. D. NO. 14.
School Bldg. & Equip. Bonds.
5 1/2s '22 J-J \$130,000...Jan 1 '33-'52
(For amount due each year see V. 113, p. 2638.)
TOT. BD. DEBT Dec '22 \$130,000
Assessed value 1921 3,723,990

EL PASO COUNTY S. D. NO. 54.
High-School Bonds.
6s '21 A-O \$54,000...Oct 1 1941
(Optional Oct. 1 1931.)
6s '21 20,000...Oct 1 1941
(Optional Oct. 1 1931.)
BONDED DEBT 1921 \$247,350

ENGLEWOOD.
This city is in Arapahoe County.
Sewer District Bonds.
6s '32 M-N\$75,000...May 1 '23-'42
BOND, DT. (Dist.) May '22 \$75,000
City debt Jan 1 1922 4,000
Assessed value, city, 1921 2,502,295
Ass'd value, district, 1921 1,750,000
City tax rate (per \$1,000) '22 \$12.00
Population in 1920 4,356
Principal and interest at City Treasurer's office, or New York.

ENGLEWOOD SCHOOL DIST.
This district (P. O. Englewood) is in Arapahoe County.
School Building Bonds.
5s '19 A-O \$80,000...Apr 15 1949
(Optional April 15 1939.)
5s '19 \$25,000
BOND, DEBT Dec 7 1922 \$105,000
Ass'd val. '22 (1/2 act.) 3,388,000
School tax rate (per \$1,000) '22 \$17.35
Population (estimated) 1,683

ERIE.
This town is in Weld County.
BOND, DT. (water) Oct. '22 \$55,000
Assessed value 1922 214,000
Tax rate (per \$1,000) 1921 \$14.00
Population in 1920 697

FLAGLER.
This place is in Kit Carson Co.
Water Bonds.
6s '20 \$40,000...1935
6s '20 30,000...Sept 1 1935
s 8,000
TOTAL DEBT Jan 1 1922 \$131,423
Total assess. val. 1922 652,238
Tax rate (per \$1,000) 1922 \$20.00
Population in 1920 544

FLEMING.
This town is in Logan County.
Water Bonds.
6s '19 J-J \$40,000...Jan 1 1935
6s '20 M-N 40,000...Nov 15 1935
(Optional Nov. 15 1930.)
Electric Plant Bonds.
6s '20 \$12,000
TOTAL DEBT Jan 1 1922 \$91,252
Assessed val. 1921 546,230
Tax rate (per \$1,000) 1921 \$17.50
Population 1920 518

FLORENCE.
This city is in Fremont County. Incorporated Sept. 7 1887. Population 1910, 2,712; 1920, 2,629.
Ref. Water (Red. beg. in 1919)
5s '09 J-J \$48,000...Jan 2 1920
GEN. BD. DT. Oct 3 '22 None
Water debt 44,500
Assessment debt 19,500
Floating debt 61,236
Assess. value '22 (actual) 3,421,417
City tax rate (per \$1,000) '22 \$14.00
INT. at City Treasurer's office and at Harris, Forbes & Co., New York.

FLORIDA MESA IRRIG. DIST.
District declared illegal.
W. E. Buchanan, County Treasurer, advises us under date of Sept. 29 1922 that none of the bonds mentioned below have been paid.
6s '10 J-D \$1,060,000 Aug 1 '21-'30

FORT COLLINS.
This city is in Larimer County. Inc. Feb. 2 1853. Commission government adopted Mar. 18 1913. V. 90, p. 903.
Park Bonds.
5s '13 J-D \$9,000...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 \$144,000 Mar 1 '23-'40
Street Railway Bonds.
5s '19 M-S \$100,000 Mar 1 1934
(Subject to call Mar. 1 1924.)
Improvement Bonds.
5s-3 1/2s '05 \$425,960 \$8 Optional
TOT. DEBT Nov 1922 \$753,961
(General) 45,000
Sinking fund Water 72,000
Imp't 33,000
Assess. val. '22 (70% act.) 8,975,170
Total tax rate (per \$1,000) '22 \$11.24
Population 1910, 8,210; 1920 8,758

INT. on bonds marked (z) at Kountze Bros., N. Y.; (*) at City Treas. office or at Nat. City Bank, N. Y.; or others at City Treas. office

FORT LUPTON.
This town is in Weld County.
Water Extension Bonds.
6s '20 \$25,000...1940
(Optional 1920.)
5 1/2s 5,000
Refunding Bonds.
5 1/2s \$20,000
Total tax rate (per \$1,000) '22 \$11.34
TOTAL DEBT Jan 1 1922 \$51,000
Assessed value 1921 955,700
Tax rate (per \$1,000) 1921 \$16.00
Population in 1910, 614; 1920, 1,014

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.
Refunding Bonds.
5 1/2s '18 M-S \$44,000 (3,000 - 1923-35 4,000 - 1936 after 10 years from issue.)
4 1/2s '22 M-N \$25,000...Nov 15 1932
5 1/2s '20 M-N \$5,000...May 1 1935
(Optional May 1 1930.)
Water Bonds.
4 1/2s '22 M-N \$158,125,000 Nov 15 1937
GEN. BONDS Oct 13 '22 \$104,000
Assess. debt (add'l) 284,231
Assessed valuation 1922 3,270,309
Tax rate (per \$1,000) '22 \$12.00
Population 1910, 2,800; 1920, 3,818

INT. at Kountze Bros., N. Y., or at City Treas. office.
FORT MORGAN IRRIG. DIST.
Reservoir Bonds (Tax free)
6s '04-07 A-O \$137,500
BOND, DEBT Sept 28 '22 \$54,000
Total assess. val. 1922 (act.) 1,500,000 (estimated)
Tax rate (per \$1,000) per acre 1922 \$3.45
INT. at County Treasurer's office.

FOUNTAIN.
This town is in El Paso County.
Water-Works Bonds.
6s s-a \$55,000...1924
(Subject to call after 1918.)
BOND, DEBT Oct 6 1922 \$70,000
Water debt (incl.) 55,000
Floating debt (add'l) 2,000
Ass'd val'n (actual) 1922 320,187
Population (per \$1,000) '21 \$24.00
Population in 1910, 431; 1920, 595
INT. at First Nat. Bank, Fountain.

FWLER.
This town is in Otero County.
Funding Bonds.
5 1/2s '20 A-O \$10,000
Town-Hall Bonds.
5 1/2s '20 A-O \$15,000
GEN. BD. DT. Dec 1920 \$51,000
Assessment debt (add'l) 2,500
(General) 12,000
Sinking fund Water 600
Assessed value 1921 1,038,090
Town tax (per \$1,000) 1921 \$11.00
Pop'n 1910, 925; 1920, 1,062
INT. on 5 1/2s of 1920 at N. Y. City.

FREMONT CO. CON. S. D. NO. 1.
Post Office Canon City.
District No. 8 was recently consolidated with District No. 1, the bonded debt of No. 8 being automatically assumed by No. 1.
Funding Bonds.
5 1/2s '20 J-D \$40,000...June 1 1940
(Optional June 1 1930.)
BOND, DEBT Oct 1 '22 \$59,500
Warrant debt June 30 '22 24,990
Tot. assess. val. (2-3act.) '22 5,437,884
Total tax rate (per \$1,000) '22 \$13.00
Population 1921 8,000
INTEREST at Canon City.

FRUITA.
This city is in Mesa County. Inc. in 1894. Pop'n '20, 1,193; '10, 881.
Water Bonds.
6s '09 M-S \$20,000...Sept 1 1924
(Redem. after 10 years from issue.)
Refunding Bonds.
6s '16 M-S \$76,000...1923-1941
6s '17 A-O 25,000
Refunding Water Bonds.
6s '22 M-S \$11,000...serially
GEN. BD. DT. Nov 25 '22 \$109,000
Assessment debt (add'l) 17,600
Assess. val. 1922 (actual) 656,000
Tax rate (per \$1,000) 1922 \$17.00
INT. payable at Town Treas. office and in New York City.

FRUITA SCHOOL DIST. NO. 2.
Ref. Bonds (Red. beg. in 1922)
5s '12 M-N \$11,500...1932
Building Bds. (Red. beg. in 1932)
5s '12 J-D \$25,600...1942
BOND, DEBT June 30 '22 \$37,000
Assessed value 1921 2,170,813
School tax (per \$1,000) 1920 \$9.90
INT. at Kountze Bros., N. Y.

GARFIELD COUNTY.
County seat is Glenwood Springs.
Refunding Bonds.
5s '13 s-a \$168,300...1933
5s \$166,000
Funding (Red. aft. 10 yrs. fr. iss.)
6s '14 A-O \$52,500...Oct 1 1934
BOND, DEBT Nov 1 '22 \$218,000
Warrant debt June 30 1922 80,807
Assess. val. '21 (act. val.) 17,701,365
Total tax rate (per \$1,000) '21 \$16.60
Population 1910, 10,144; 1920, 9,304
INT. at Chemical Nat. Bk., N. Y.
* Redeemable after 10 years.

GARFIELD CO. S. D. NO. 1.
P. O. Glenwood Springs.
5 1/2s \$84,000...1935-1941
91,000...1942-1948
15,000...1949

BOND, DEBT Oct 1922 \$204,000
Warrant debt June 30 1922 8,986
Assessed value 1921 4,128,598
School tax rate (per \$1,000) '21 \$6.60

GARFIELD CO. CONSOL. S. D. NO. 2.
P. O. Rifle.
School Bonds.
6s '20 M-N \$100,000...Nov 1 1940
(Optional after Nov. 1 1930.)
BOND, DEBT Oct 1922 \$112,500
Assessed value 1921 2,013,274
School tax (per \$1,000) 1921 \$5.50

GLENWOOD SPRINGS.
This city is in Garfield County.
Refunding Bonds.
4 1/2s '17 M-N \$30,500...\$500 yearly
Water (Red. after 10 yrs. from iss.)
6s '14 J-J \$110,000...July 1 1929
4 1/2s 70,000
Funding Bonds.
s \$30,000...July 1 1929
BOND, DEBT Dec 1922 \$245,500
Assessed value 1921 2,015,343
Tax rate (per \$1,000) 1921 \$15.50
Population 1910, 2,019; 1920, 2,078

GOLDEN.
This city is in Jefferson County. Incorporated in 1871.
Water Refunding Bonds.
s '18 \$100,000...Mar 1 1943
Water-Works Bonds.
5s A-O \$29,000...Apr 1 1929
6s BOND, DEBT Oct 1 1922 \$37,500
Sinking fund 8,000
Ass'd val'n 1922 (actual) 1,701,820
Total tax rate (per \$1,000) '23 \$14.50
Population 1910, 2,477; 1920, 2,484
INT. at Kountze Bros., N. Y., and at Woods-Ruby Nat. Bk., Golden.

GOLDFIELD.
This city is in Teller County.
BOND, DEBT Oct 1 1922 \$37,500
Assess. debt (add'l) 20,000
Floating debt 2,000
Assessed valuation 1921 292,050
Tax rate (per \$1,000) 1922 \$52.50
Popula. 1910, 1,112; '20 633

GRANADA.
This town is in Prowers County.
Water-Works Bonds.
5s '17 J-J \$25,000...Jan 1 1932
(Subject to call after Jan. 1 1927.)
6s '22 M-S 25,000...Sept 1 1937
(Optional Sept. 1 1932.)
TOT. BD. DT. Sept 1922 \$50,000
Assessed valuation 1921 231,591
Tax rate (per \$1,000) 1921 \$20.00
Population 1910, 359; 1920 308
INT. on bonds of 1917 payable in New York.

GRAND JUNCTION.
This district is the county seat of Mesa County. Incorp. Aug. 30 1882. Commission government adopted. City manager form of government adopted 1922.
Water Bonds.
6s '11 J-J \$39,000...Apr 1 1923
6s '11 J-J \$39,000...July 1 1924
(Subject to call be. July 1 1921.)
Ref. Water (Red. beg. in 1919)
5s '09 J-J \$45,000...1929
Funding Bonds.
5 1/2s '16 J-J \$8,000...\$2,000 y'y
General Bonds.
5 1/2s \$20,000...Jan 1 1933
(Opt. after Jan. 1 1928.)
GEN. BD. DT. Sept 28 '22 \$28,000
Water debt (incl.) 523,000
Assessment debt (add'l) 81,500
Assess. value 1922 8,186,826
Tax rate (per \$1,000) 1922 \$15.09
Population 1910, 7,754; 1920 8,665
INT. on water bonds of 1911 at Kountze Bros., N. Y. City.

GRAND VALLEY.
This town is in Garfield County.
Refunding Water Bonds.
5s \$30,000
s \$14,000
BOND, DEBT Dec 8 1922 \$44,000
Tot. assess. val. (act.) 1922 197,911
Town tax rate (per \$1,000) '21 \$12.00
Population 1910, 268; 1920 229

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. Reorganization plan still pending.
Irrigation Bonds.
6s '10 J-D \$342,000...1922-1930
BOND, DEBT Oct 1922 \$342,000
INT. at County Treas. office in Glenwood Spgs., or at Chase Nat. Bank, N. Y. City.

GREELEY.
This city is in Weld County. Incorp. as a town May 29 1871 and as a city of the second class Mech. 1 1886. All bonds are tax-exempt.
Refunding Water Bonds.
4 1/2s '09 M-S \$12,000...1929
4 1/2s '16 s-a \$23,000...1923-1941
Water-Works-Extension Bonds.
5s '17 M-S \$150,000...Sept 1 1932
(Subject to call after Sept 1 1927.)
GEN. BD. DT. Sept 28 '22 \$405,000
Ass'd val. '22 (act. value) 12,249,560
City tax rate (per \$1,000) 1922 (est.) \$12.00
Population 1910, 8,179; 1920, 10,883
INT. on refunding bonds at New York Trust Co., N. Y.; water-works bonds at Hanover Nat. Bank, N. Y. city-hall bonds at Greeley Nat. Bank, Greeley; and on water-works-extension bonds of 1917 at City Treasurer's office or at National Bank of Commerce, N. Y.

GROVER SCHOOL DIST. NO. 89.
This district (P. O. Grover) is in Weld County.
School Bonds.
6s '21 M-N \$20,000
-s 28,000
Funding Bonds.
6s '21 M-N \$20,000
BOND. DEBT Nov 1922 368,000
Total assess. val. 1922 2,750,000

GUNNISON.
This town is in Gunnison County. Incorporated Feb. 28 1880.
Water (Red. act. 1915).
6s '22 M-N \$43,000 Dec 1 1928
6s '22 M-N \$45,000 May 1 1937 (Optional May 1 1932.)
Refunding (Red. beg. in 1918).
5s 25,000 1926
TOT. DEBT Apr 1922 \$110,000
Water debt (incl.) 85,000
Sinking funds on hand 5,000
Assessed value 1921 1,491,055
Town tax rate (per \$1,000) '21 \$12.00
Population 1910, 1,028; 1920, 1,329
INT. on water bonds marked (*) payable at Nat. Bank of Commerce; others at Kountze Bros., N. Y.

GUNNISON COUNTY.
Gunnison is the county seat.
Refunding Bonds (Tax-exempt).
5s '17 J-J \$240,000 July 1 '22-42
BOND. DEBT Dec 1 '22 \$240,000
Tot. ass'd val. '22 (90% act.) 15,863,355
State and county tax rate (per \$1,000) 1922 \$11.35
Population 1910, 5,897; 1920, 5,590
INT. at Nat. Bank of Commerce, New York.

HAXTUN.
This town (P. O. Haxtun) is in Phillips County.
Water Bonds.
6s '18 320,000 Mar 1 1928
6s 10,000 1936 (Optional 1931.)
Water-Extension Bonds.
6s '17 15,000 Mar 1 1932
5 1/2s '19 8,000 Aug 1 1934
6s '21 J-J 27,500 Jan 1 1936 (Optional Jan. 1 1931.)

Electric-Light Bonds.
6s '20 19,500 May 1 1935
Sewer Bonds.
6s '21 5,500 Jan 1 1936
BOND. DEBT Oct 7 '22 899,000
Water debt (included) 20,000
Assessment debt (add'l) 73,500
Tot. assess. val. 1921 1,074,635
Town tax rate (per \$1,000) '21 \$15.50
Population 1910, 341; 1920 1,118
INT. on bonds marked (*) at the Bankers Trust Co., New York.

HENBYLYN IRRIG. DISTRICT.
A district in Weld County.
Irrigation Bonds.
6s '09 33,615,000 Dec 1 1929
BOND. DEBT Nov 1915 \$3,615,000

HIGHLANDS.—See Denver.

HINSDALE COUNTY.
County seat is Lake City. See "State and City Section" for Nov. 29 1909 for remarks concerning waiving of interest on old bonds. \$144,700 of the old issues have been refunded.
Population 1910, 648; 1920, 538
BOND. DEBT June 30 '22 \$145,000
Warrant debt 14,444
Assessed val'n 1921 (actual) 989,434
State & Co. tax (per \$1,000) '21 \$16.97
INT. at office of County Treas.

HOLBROOK IRRIG. DIST.
This district is in Otero County.
Irrigation Bonds (Tax-exempt).
6s '09 J-D \$455,000 Dec 1 '23-29
BOND. DEBT Dec 9 '22 521,000
INT. at County Treas. office or at Chase Nat. Bank, N. Y. City.

HOLLY.
This town is in Prowers County.
Water Bonds.
6s '21 J-J \$20,000 Jan 1 1936 (Optional Jan. 1 1931.)
6s 25,000
BOND. DEBT Sept 28 '22 888,000
Sinking fund 2,500
Total assess. value 1921 \$691,636
Total tax rate (per \$1,000) '21 \$21.25
Pop'n 1910, 724; 1920 940

HOLYOKE.
This town is in Phillips County. Incorporated 1888.
Water Extension Bonds.
5 1/2s J-J \$10,000 1943
6s M-N 9,000 1936
6s J-J 3,000 1933
6s J-J 5,000 1923
6s '10 M-S 60,000 Mar 1 1931
6s '19 M-N 30,000 May 1 1934
6s '20 J-J 5,000 1933
6s A-O 33,000 1936
Refund. Water-Works Bonds.
6s '20 M-S \$140,000 Mar 1 1935
Sewer Bonds.
6s '18 M-N \$40,000 g. May 1 1938 (Optional before said date.)
Refunding Bonds.
5 1/2s 88,000
BOND. DEBT Sept 28 '22 \$177,000
Ass'd val. '21 (60% act.) 1,327,380
Tax rate (per \$1,000) 1921 \$14.60
Population in 1910, 659; 1920, 1,205
INT. on 6s of 1920 at the office of Town Treasurer or at Kountze Bros., N. Y., at option of holder; on others at Kountze Bros., New York.

HOTCHKISS.
This town is in Delta County.
BOND. DEBT Nov 25 '22 369,000
Assessed valuation 1922 448,315
Tax rate (per \$1,000) 1922 \$14.44
Population 1910, 600; 1920 572

HUEFANO CO. HIGH S. D.
(P. O. Walsenburg.)
5s '19 A-O \$90,000 1949
(Subject to call after 1929.)
BOND. DEBT Oct 5 1922 890,000
Assessed value 1922 (ac. 1) 13,500,000
Tax rate (per \$1,000) 1922 \$3.50
Population in 1920 (Census) 16,879

HUGO.
This city is in Lincoln County.
Water Bonds.
6s 45,000
Electric Plant Bonds.
6s '10 M-N \$15,000
BOND. DEBT Sept 27 '22 395,000
Assessment debt (add'l) 6,000
Water sinking fund 2,000
Assess. val. 1921 711,955
Total tax rate (per \$1,000) '22 \$41.53
Population 1910, 343; 1920 838

IITFF MUNIC. IRRIG. DIST.
This district is in Logan County.
6s '11 J-D \$209,000
BOND. DEBT July 1922 209,000
Assessed value 565,425
Population 2,000
INT. at the Chase National Bank, New York, or through the offices of Freeman, Smith & Camp Co., San Francisco, Los Angeles, Oakland or Portland.

JEFFERSON CO. S. D. NO. 1.
P. O. Golden.
5s 100,000
4 1/2s 30,000
BOND. DEBT Jan 1 '22 100,000
Assessed value 1921 2,773,400

JEFFERSON CO. S. D. NO. 2.
P. O. Arvada.
5s 45,000
BOND. DEBT Nov 29 '22 105,000
Total assessed value 1922 2,482,290
Sch. tax rate (per \$1,000) '22 \$12.00

JULESBURG.
This town is in Sedgewick County.
6s M-S \$18,000 1923
5 1/2s '20 40,000 1935 (Optional 1930.)
TOT. DEBT Jan 1 '22 188,250
Assessed valuation 1921 1,397,247
Tax rate (per \$1,000) 1921 \$15.60
Population in 1910, 962; 1920, 1,320
INT. on 5 1/2s of 1920 at N. Y. City.

JULESBURG IRRIGATION DIST.
A district in Sedgewick County.
6s '04 A-O \$172,100 Oct 1 '23-24
-s 13,000
(Part due May 1 each year.)
6s '10 J-D 120,000 June 1 '23-30
BOND. DEBT Sept 13 '19 \$532,000
Assess. val. '18 (3/4 act.) 788,848
Total tax rate (per \$1,000) '18 \$12.05
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.

KERSY.
This town is in Weld County.
Water Works and Sewer Bonds.
6s '20 56,000
Old Water Irrig. System Bonds.
-s 83,000
Sewer Bonds.
-s 832,253
BOND. DEBT Oct 1921 559,000
Assessment debt (add'l) 32,253
Total assessed val. 1921 268,520
Total tax rate (per \$1,000) '21 \$26.70
Population 1910, 304; 1920 319

KIOWA CO. S. D. NO. 9.
P. O. Brandon.
6s '21 32,000 Aug 15 1951 (Optional Aug. 15 1936.)
6s '21 15,000 1951 (Optional 1936.)
BOND. DEBT June 30 '22 \$44,800
Warrant debt 2,409
Assess. val. 1921 1,199,285
Population 1910 (estimated) 800

KIT CARSON COUNTY CONSOL. SCHOOL DISTRICT NO. 1.
P. O. Burlington.
6s '20 M-N \$54,000 May 15 1950 (Optional May 15 1935.)
6s '21 M-N 34,000 May 1 1951 (Optional May 1 1936.)
BOND. DEBT Nov 1922 899,000
Floating debt (add'l) 39,000
Total assess. val. 1921 2,640,000
School tax (per \$1,000) 1920 \$11.00
Population 2,000

KIT CARSON CO. S. D. NO. 35.
P. O. Flagler.
6s '21 J-J \$20,000 July 1 1951 (Optional July 1 1936.)
BOND. DEBT Oct 1 '22 844,000
Assessed value 1922 2,500,000

KIT CARSON CO. S. D. NO. 37.
P. O. Seibert.
School Bldg. Addition Bonds.
6s '21 J-D \$25,000 July 15 1951 (Optional July 15 1936.)
BOND. DEBT Nov 24 '22 82,000
Assess. value 1922 (act.) 1,730,000

KIT CARSON CO. CONS. S. D. NO. 2.
P. O. Arapahoe.
School Bldg. & Funding Bonds.
6s '21 J-J \$30,900 July 1 1951 (Optional July 1 1936.)
BOND. DEBT Dec 1922 30,900
Assessed value 1922 888,993

LAFAYETTE.
This town is in Boulder County.
Refunding Water Bonds.
5s '22 J-D \$65,000 Dec 1 '28-40
BONDED DEBT Dec 1922 \$76,599
Sinking fund 14,000
Assessed value 1922 686,421
Tax rate (per \$1,000) 1921 \$39.00
Population in 1920 1,815

LA JUNTA.
This city is in Otero County.
Refunding Bonds.
5s '15 334,000 1935 (Redeemable begin. in 1920.)
Sewer and Paving Bonds.
5 1/2s '19 210,000 1939
Water Extension Bonds.
6s 120,000
Water Refunding Bonds.
5s 30,000
TOT. DEBT Jan 1 '22 306,000
Assessed valuation 1921 4,888,018
Tax rate (per \$1,000) 1921 \$14.00
Popula'n 1910, 4,154; 1920 4,964

LA JUNTA SCH. DIST. NO. 11.
This district is in Otero County.
Building Bonds.
5s '11 A-O 30,000 1931
5s '13 M-N 20,000 1943
5s '19 75,000 1939 (Optional 1929.)
BOND. DEBT Dec 1922 260,000
Warrant debt 39,987
Total assess. val. 1921 6,779,845
Population in 1922 (est.) 8,000
INT. at New York City, N. Y.

LAMAR.
This town is in Prowers County. Incorporated in 1886.
Sewer Bonds.
6s 48,000
-s 18,000
Sidewalk Bonds.
6s 11,000
Water-Works Bonds.
5s & 6s 216,000
5 1/2s 200,000
Town-Hall Bonds.
5s 55,000
City Light Bonds.
5 1/2s 45,000
BOND. DEBT Dec 1921 891,500
Assessed valuation 1921 2,327,018
Town tax rate (per \$1,000) '21 \$23.60
Population 1910, 2,977; 1920, 2,512
INT. at office of Town Treas. or at Chemical Nat. Bank, N. Y. City.

LAMAR SCH. DIST. NO. 14.
6s '11 M-S \$28,500 Mar 1 1951 (Subject to call after Mar. 1 1931.)
5 1/2s '20 s-a 53,000 1923-1932
BOND. DEBT Sept 28 '22 881,500
Warrant debt June 30 '22 3,508
Assess. val. '21 (70% act.) 3,611,850
School tax (per \$1,000) 1922 \$11.00
Population in 1920 (est.) 5,000
INT. on 5 1/2s at N. Y. City, N. Y.

LA PLATA COUNTY.
County seat is Durango. All bonds are tax-exempt.
Refunding Bonds.
4 1/2s '16 A-O \$318,000 1941 (Red. \$6,000 yrly, beginning 1921)
BOND. DEBT Sept 29 '22 \$108,000
Tot. ass'd val. '21 (act. val.) 15,612,070
State & Co. tax (per \$1,000) '21 \$17.18
Population in 1920 11,218
INT. at E. H. Rollins & Sons, N. Y.

LA PLATA CO. SCH. DIST. NO. 9.
P. O. Durango.
Building Bonds (Tax-exempt).
5s '16 P-A \$175,000 Feb 1 1946 (Subject to call Feb 1 1931.)
BOND. DEBT June 30 '22 \$173,200
Warrant debt 79,110
Assessed valuation 1921 6,001,000
Tax rate (per \$1,000) 1921 \$40.34
Population in 1920 4,116
INT. payable in New York.

LA PLATA COUNTY CONSOL. SCHOOL DISTRICT NO. 26.
P. O. Griffith.
5 1/2s 840,500
BONDED DEBT 1921 840,500
Assess. val. 1921 837,995

LARIMER COUNTY SCHOOL DISTRICT NO. 2.
P. O. Loveland.
Building Bonds.
5s 85,000 1923
5s '15 J-D 90,000 Dec 1 1935 (Subject to call after Dec 1 1925.)
BOND. DEBT Oct 10 '22 892,000
Assess. val. '22 (actual) 11,128,650
Tax rate (per \$1,000) 1922 \$9.42
Population in 1922 (est.) 7,000
INT. payable at Loveland and New York.

LARIMER CO. SCH. DIST. NO. 6.
P. O. Fort Collins.
Building Bonds.
5s '15 J-J \$36,000 July 1 1935 (Subject to call after July 1 1925.)
5s '17 J-J \$65,000 July 1 1937 (Subject to call after July 1 1927.)
5s '18 J-J 20,000 Feb 1 1938 (Subject to call after Feb 1 1928.)
5 1/2s '21 s-a 110,000 Apr 1 1951 (Subject to call April 1 1931.)
5 1/2s '21 s-a 18,000 Nov 15 1941 (Optional Nov. 15 1931.)
BOND. DEBT Oct 10 '22 239,000
Assess. val. 1922 (2-3 act.) 14,444,370
Tax rate (per \$1,000) 1922 \$11.42
Population 1922 (est.) 12,000

LARIMER COUNTY S. D. NO. 62.
P. O. Trough.
6s 819,500
BOND. DEBT June 30 '22 876,500
Warrant debt 11,478
Assessed value 1921 2,233,770
Population in 1921 (est.) 1,250

LA SALLE.
This town is in Weld County.
Water-Works Bonds.
-s '17 25,000 1932 (Subject to call after 1927.)
TOTAL DEBT Nov 1922 225,000
Floating debt 5,000
Assessed value 1922 388,908
Tax rate (per \$1,000) 1922 \$16.30
Population in 1920 450

LAS ANIMAS.
This city is in Bent County.
Water Bonds (Red. beg. in 1918).
6s '08 J-J \$35,000 July 1 1928
GEN. B.D. DT. Nov 24 '22 335,000
Assess. val. '22 (abt. act.) 1,701,800
Tax rate (per \$1,000) 1922 \$17.75
Population 1910, 2,008; 1920 2,252
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 27 '22 \$128,000
Tot. ass'd val. '22 (act. val.) 43,670,355
County tax rate (per \$1,000) '21 \$8.42
Population 1910, 33,643; 1920 38,975
INT. at the First Nat. Bank, N. Y.

LINCOLN COUNTY.
Hugo is the county seat.
County Bonds (opt. 10 yrs.).
4 1/2s 300,000 20 years
BOND. DEBT Dec 1922 300,000
Total assess. value 1921 24,488,575
State & Co. tax (per \$1,000) '22 \$8.97
Population 1910, 5,317; 1920, 8,273

LINCOLN COUNTY S. D. NO. 31.
P. O. Arriba.
6s '21 A-O \$4,500 Apr 15 1951 (Optional April 15 1936.)
BOND. DEBT Dec 1922 332,100
Warrant debt June 30 '22 19,887
Assessed value 1921 1,256,855

LOGAN COUNTY S. D. NO. 1.
6 1/2s 15,000
BOND. DEBT 1922 346,700
Assessed value 1921 1,132,704
Population in 1922 500

LOGAN COUNTY S. D. NO. 54.
P. O. Iliff.
6s '21 J-J \$40,000 Feb 15 1951 (Optional Feb. 15 1936.)
BOND. DEBT Sept 28 '22 49,000
Assess. val. '21 (abt. 1/4 act.) 1,292,961

LOGAN COUNTY S. D. NO. 69.
P. O. Fleming.
6s J-J \$15,000 Jan 15 1948 (Optional Jan 15 1933.)
5 1/2s '19 J-D 15,000 Dec 1 1949 (Optional Dec 1 1934.)
-s 85,500
BONDED DEBT 1922 335,500
Assess. val. 1921 1,970,508
Tax rate (per \$1,000) 1920 \$9.81

LOGAN IRRIGATION DIST.
A district in Logan County.
Irrigation Constr. Bds. (Tax-free)
6s '11 J-D \$480,000 (Due 11 and before 20 years)
BOND. DEBT Oct 1922 451,200
Total assessed val'n 1922 4,945,810
Population at present (est.) 10,000
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, 4,258; 1920, 5,848.
Water Bonds.
4 1/2s '10 J-J \$145,000 Jan 1 1925 (Subject to call after Jan 1 1920.)
5 1/2s '10F-A \$35,000 Aug 1 1925
Park Bonds.
5s '19 (Subject to call 1924.)
City-Hall Bonds.
5s '19 855,000 1934 (Subject to call 1924.)
BOND. DEBT Nov 1 '22 300,000
Assessment debt (add'l) 78,200 (General) 24,000
Sinking (Electric light) 75,000 fund (Water) 30,000
Assessed val'n 1922 (act.) 6,185,000
Total tax rate (per \$1,000) '22 \$11.50
INT. payable at Hanover National Bank, N. Y.; Kountze Bros., N. Y.; and City Treasurer's office.

LONGMONT SCH. DIST. NO. 17.
5s '11 M-S \$25,000 Mar 1 '26-41
5s '16 J-D 18,000 June 1 '26-46
BOND. DEBT Sept 29 '22 843,000
Assessed val. '21 (act.) 11,248,593
School tax (per \$1,000) 1922 \$6.70
Population in 1920 6,864
INT. in Boulder or at E. H. Rollins & Sons, Boston, Mass.

LOVELAND.
This city is in Larimer County. Incorp. 1879. Bonds are tax-exempt.
BOND. DEBT Nov 9 1922 588,000
Ass'd val'n '22 (actual) 4,660,490
City tax (per \$1,000) 1922 \$13.50
Population 1910, 3,561; 1920, 5,279
INT. at Irving Nat. Bank, N. Y., or at City Treasurer's office.

MANitou.
This town is in El Paso County. Incorporated July 1876. All bonds are tax-exempt.
-s '09-09 \$39,000 May 1929
5s '09 14,000 May 1 1929

Park Bonds.
5s '17 M-N \$20,000 May 1 1932 (Subject to call after May 1 1927.)
5 1/2s '18 M-N \$12,000 May 1 '28-31 (4,000 May 1 1932)
Refunding Water Bonds.
5s '14 J-D \$39,000 June 1 1934 (Subject to call after June 1 1924.)
5s '17 M-N \$12,000 May 1 '23-27
Water (Red. act. 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 Sept 28 '22 174,000
Sinking fund 2,500
Assessed valuation 1921 3,095,430
Total tax (per \$1,000) 1921 \$14.50
Population 1910, 1,357; 1920, 1,129
INT. at Town Treas. office or at Chemical Nat. Bank, N. Y.

MEEKER.

This town is in Rio Blanco County
Water Bonds.
6s s-a \$45,000c. \$2,500 yrlr.
Electric Light Bonds.
6s \$24,200
BOND, DEBT Sept 30 '22 \$59,000
Assessed val'n 1921 (actual) \$25,037
Town tax rate (per \$1,000) '21 \$6.91
Population in 1910, 807; 1920, 935
INT. payable in Meeker or N. Y.

MERINO.

This city is in Logan County.
Water Bonds.
6s '19 \$20,000-----1934
(Subject to call after 1924.)
Water Bonds.
6s '19 \$20,000-----1939
(Subject to call after 1924.)
TOTAL DEBT Jan 1 '22 \$41,200
Ass'd val. 1921 (act. val.) \$25,314
Tax rate (per \$1,000) 1921 \$24.00
Population in 1920-----263

MESA COUNTY.

Grand Junction is the County seat.
Court House Bonds.
5 1/2s '22 \$150,000-----
(Optional Jan. 1 1932.)
BOND, DEBT-----
Assess. value 1921-----\$29,903,290
State & Co. tax (per \$1,000) '21 \$11.23
Population 1910, 23,197; 1920, 23,281

MESA COUNTY IRR. DIST.

Irrigation Bonds.
6s-----\$70,000
(Redeemable beginning in 1917)
6s '10 J-D 80,000c-----1930
BOND, DEBT Oct 1 1922 \$150,000
Assessed valuation 1921-----253,445
INT. at Nat. Park Bank and
Kountze Bros., both of N. Y. City

MESA CO. SCH. DIST. NO. 1.

P. O. Grand Junction.
6s '09 J-J \$42,500-----July 1 1939
(Subject to call July 1 1924.)
6s '20 s-a 85,000-----Feb 1 1960
(Optional Feb 1 1940)
Building.
6s '11 M-N \$24,500-----May 1 1941
(Optional May 1 1931.)
6s '17 M-N 85,000c-----May 1 1947
(Subject to call after Apr 1 1937.)
Refdg. (Red. beg. 10 yrs. fr. issue)
6s '11 J-J \$15,500-----June 1 1931
BOND, DEBT Oct 1 1922 \$215,000
Ass'd val'n 1921 (actual) 10,123,739
Tax rate (per \$1,000) 1921-----13.20
Population in 1922 (est.)-----13,000
INT. on bonds of 1917 is payable
at Hanover Nat. Bank, New York,
on 5s of 1920 at N. Y. City; on others
at Kountze Bros., N. Y.

MESA COUNTY S. D. NO. 6.

P. O. Colbran.
6s '21 J-D \$26,000-----June 15 1941
(Optional June 15 1931.)
BOND, DEBT Nov 1922 \$26,000
Assessed value 1921-----682,930

MOFFAT COUNTY.

Craig is the county seat.
Court House Bonds.
6s g '17 A-O \$40,000c-----Apr 1 1937
(Subject to call after Apr 1 1927.)
BOND, DEBT June 30 '22 \$40,000
Warrant debt-----27,927
Ass'd val'n 1921 (act. val.) 6,798,080
State & Co. tax (per \$1,000) '21 \$16.19
Population in 1920-----5,129
INT. is payable in New York City

MOFFAT COUNTY S. D. NO. 6.

P. O. Craig.
6s '19-----\$5,000-----1959
(Subject to call after 1939.)
6s '19-----\$50,000-----1959
(Subject to call after 1939.)
BOND, DEBT Jan 1 1922 \$75,000
Floating debt (additional) 22,763
Assess. val. 1921 (act. val.) 1,794,190
Tax rate (per \$1,000) 1921-----\$19.80
Population in 1920-----1,800

MONTEZUMA VALLEY IRR. D.

We are advised by Mr. Chas. R. Smith, Treas. of Montezuma County, that this district was formally dissolved by decree of the district local court in November 1920 and the bonds of the district were retired at that time.

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; 1920, 3,581.
Water Bonds.
6s M-S \$9,000c-----Mar 1 1925
6s '15 A-O 90,000c-----Apr 1 1930
(Subject to call begin. April 1 1925.)
6s '22-----\$35,000-----Feb 1 1937
(Optional Feb 1 1932.)
Refunding Water Bonds.
4 1/2s '17 A-O \$70,000-----
(Part yearly beginning April 1922.)
Refunding Bonds.
4s J-J \$17,100c-----July 1 1930
Paving Bonds.
6s \$44,738
GEN. BD. DT. Oct 4 1922 \$17,100
Water debt (add'l)-----210,000
Judgment warrants (add'l) 5,925
Ass'd val'n 1922 (act. val.) 3,563,799
City tax rate (per \$1,000) '22 \$11.40
INT. in N. Y. Co. at Kountze Bros

MONTEOSE COUNTY.

County seat is Montrose.
Refunding Bonds.
6s '13 F-A \$118,000c-----Feb 2 1933
(Subject to call Feb 2 1923.)
6s '13 J-D \$15,000c-----Dec 1 1923
4 1/2s \$18,000-----Semi-annually
BOND, DEBT Oct 6 1922 \$122,000
Assessed val'n, real estate 11,123,600
Assessed val'n, personal, 3,832,915
Other assessable property, 17,148,800
Tot. ass'd val. '22 (80% act.) 16,671,215

State & Co. tax (per \$1,000) '22 \$13.27
Pop'n 1910, 10,291; 1920, 11,852
INT. payable at Co. Treas. office
or at Kountze Bros., New York.
* These bonds were issued to take care
of the 5s of 1913 which are optional
March Feb. 2 1923, as shown above.

MORGAN COUNTY S. D. NO. 3.

6s '08 A-O \$3,500c-----Apr 1 1928
(Subject to call after April 1 1918)
6s '09 M-N \$15,000c-----May 1 1949
(Subject to call May 1 1929)
6s '15 J-D \$30,000c-----June 1 1945
(Subject to call beg. June 1 1930)
6s '16 J-J \$15,000c-----July 15 1946
(Subject to call beg. July 15 1931.)
Ref. (Red. aft. 10 yrs. fr. issue)
6s '14 J-J \$40,000c-----Jan 1 1934
6s '18 J-D 20,000-----June 1 1948
(Optional after June 1 1933.)
6s '20-----30,000-----1950
(Optional 1935)

BOND, DEBT June 30 '23 \$153,500

Assessed valuation 1922-----11,966,392
Tax rate (per \$1,000) 1922-----\$10.92
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.

MORGAN AND WELD COUNTIES

JOINT S. D. NO. 124.
P. O. Wiggins.
Funding Bonds.
6s '21 s-a \$10,000-----1923-1927
-----3,000-----1928-1930
BOND, DEBT Aug 2 1922 \$53,000
Floating debt (additional)-----4,000
Ass'd value 1922 (actual)-----1,800,000

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 \$280,000c. Oct 1 '23-'29

NORTHERN DELTA IRR. DIST.

This district (P. O. Delta) is in
Delta County. The two mortgages
formerly outstanding, aggregating
\$28,000, have been foreclosed and
the ditch and water rights after ac-
quisition at foreclosure sale, conveyed
to an organized mutual irrigation
company called the North Delta
Irrigation Co. The farmers owning
land under this ditch (nearly all within
the Northern Delta Irrigation District)
have purchased water rights for
1,800 acres of land and from time to
time the remaining 600 acres of water
rights are being acquired.
Canal & Water Rights Pur. Bds.
6s '10 J-D \$23,200-----1923-1930
BOND, DEBT Sept 30 '22 \$143,000
Floating debt-----3,000
District tax rate (per acre)-----\$8.05
Population in 1922 (est.)-----150
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.
9, 99, p. 1846.
Ditch and Reservoir Bonds.
6s '09 J-D \$1,456,000c. June 1 '23-'29
BOND, DEBT Oct 1918 \$2,080,000
Warrant debt-----135,000
INT. payable at County Treasurer's
office in Sterling or at office of
Farson, Son & Co., New York City

NUNN.

This town is in Weld County.
Water Bonds.
6s \$40,000-----
TOTAL DEBT Jan 1 '22-----\$40,500
Assessed value 1921-----231,350
Town tax (per \$1,000) 1921 \$20.00
Population in 1910, 143; 1920, 149

OAK CREEK.

This town is in Routt Co. Incorp.
in 1907.
Water-Plant Bds. (Red. beg. in '22)
6s '12 J-J \$30,000-----July 1 1927
Water Bonds.
6s '12 M-S \$1,000-----
BOND, DEBT July 1 1918 \$40,700
Floating debt-----14,000
Assessed valuation 1921-----391,275
Total tax rate (per \$1,000) '21 \$37.35
Population in 1910, 222; 1920, 907
INT. on water bonds at Chase
Nat. Bank, N. Y.; others at Kountze
Bros., N. Y.

OLATHE.

This city is in Montrose Co. In-
corporated in 1907.
Water Bonds (Red. beg. in 1921.)
6s '11 J-J \$65,000c-----July 1 1926
6s-----25,000-----
Sewer Bonds.
6s-----\$79,000-----
Refunding Water Bonds.
5 1/2s-----\$58,000-----
TOTAL DEBT Jan 1 '22-----\$93,500
Assess. val. 1921-----625,225
Tax rate (per \$1,000) 1921-----\$9.30
Population 1910, 800; 1920-----491
INT. payable at City Treasurer's
office or at Kountze Bros., N. Y.

OLNEY SPRINGS DRAIN. DIST.

This district (P. O. Olney) is in
Crowley County.
6s '21-----\$40,000-----July 1 '27-'36
BONDED DEBT 1922-----\$40,000

ORCHARD MESA IRRIG. DIST.

A district in Mesa County.
District is in litigation.
County Treasurer has been en-

joined from paying interest coupons
on bonds below. A compromise is
being considered.
6s '08 A-O \$40,800c. Dec 1923-'28
6s '09 J-D 111,300c. Dec 1 '23-'29

ORDWAY DRAIN. DIST. NO. 1.

This district (P. O. Ordway) is in
Crowley County.
6s '22-----\$70,000-----Dec. 1 1937
BOND, DEBT Aug. 1922-----\$70,000
Assessed benefits (est.)-----150,000

OTERO IRRIGATION DIST.

This district is in Otero County.
6s-----\$75,440c-----1923-1926
6s-----25,000c-----1923-1928
6s '10 F-A 270,000c-----1923-1930
BOND, DEBT Nov 1918-----\$770,500
Floating debt-----19,000
Tax rate (per acre) 1918-----\$4.86
INT. payable at County Treas-
urer's office or in New York.

OTERO CO. SCH. DIST. NO. 4.

P. O. Rocky Ford.
Building Bonds.
4 1/2s '15 M-S \$19,000-----Sept 1 1945
(Subject to call after Sept. 1 1930)
4 1/2s '17-----\$100,000-----May 15 1957
(Subject to call after May 15 1937.)
BOND, DEBT Nov 30 '22 \$120,000
Floating debt (additional)-----25,000
Tot. ass'd val. '22 (act. val.) \$8,420,420
Total tax rate (per \$1,000) '22 \$22.00
Prop. owned by Dist. (est.) 390,000
Population in 1920 (est.)-----10,000

OTERO COUNTY S. D. NO. 31.

P. O. Cheraw.
6s-----\$110,000-----
BOND, DEBT Nov 24 '22 \$116,500
Warrant debt (add'l)-----30,000
Total ass'd val. '21 (act.) 2,287,179
School tax rate (per \$1,000) '22 \$18.00

OURAY COUNTY.

P. O. Ouray.
BOND, DEBT June 30 '22 \$140,000
Warrant debt-----11,736
Assessed value 1921-----4,679,130
Population, 1920-----2,620

PRETZ.

This town is in Logan County.
Water Extension Bonds.
6s '22 M-S \$25,000c. Mar. 15 1937
Total debt April 1922-----\$92,500
Sinking funds (cash)-----5,000
Assessed value 1921-----405,155
Town tax rate (per \$1,000) '21 20.65
Population, 1920-----322
INT. at the National Bank of
Commerce, N. Y.

PHILLIPS COUNTY.

Holyoke in the county seat.
Refunding Bonds.
6s A-O \$42,800c-----Apr 1 1929
(Subject to call after Apr 1 1919,
upon 30 days' notice.)
6s '19 A-O 42,000c-----1924-1944
BOND, DEBT June 30 '22 \$102,000
Warrant debt-----13,000
Assess. val. real estate-----13,598,154
Assess. val. real estate-----13,598,154
Assess. val. personal prop.-----2,542,715
Other assessable property-----1,756,050
Tot. assess'd val. (100% act.) 17,896,920
Total tax rate (per \$1,000) '21 \$13.30
Population 1910, 3,179; 1920, 5,499
INT. is payable in New York City.

PITKIN COUNTY.

County seat is Aspen. All bonds
are tax-exempt.
Refunding Bonds.
5s '16 A-O \$171,200c. Oct 1 '23-'38
BOND, DEBT Nov 28 '22 \$140,000
Floating debt-----3,800
Assessed val'n, real estate-----3,213,140
Assessed val'n, personal-----1,518,970
Tot. ass'd val. '22 (100% act.) 4,732,110
State & Co. tax (per \$1,000) '22 \$23.48
Population 1910, 4,566; 1920, 2,707
INT. payable in N. Y. at Kountze
Bros. and at office of County Treas.

PROWERS CO. SCH. DIS. NO. 6.

Post office is Holly.
5s-----75,000-----
Bldg. (Red. beg. 15 yrs. from issue).
6s '15 F-A \$30,000c-----Feb 1 1935
6s-----17,000-----
BOND, DEBT Sept 27 '22 \$122,000
Ass'd val. '22 (50% act.) 4,418,454
School tax rate (per \$1,000) '22 \$7.50
Population in 1922 (est.)-----3,000

PROWERS CO. CONS. S. D. NO. 8.

P. O. Granada.
6s '21 M-N \$38,000c. May 1 1946
(Optional May 1 1936.)
6s '21 M-N 17,500c-----1937
(Optional 1927.)
BOND, DEBT Oct 7 '22 \$55,500
Ass'd val'n 1922 (actual) 1,482,000
School tax rate (per \$1,000) '22 \$6.85
Population in 1922 (est.)-----650

PROWERS CO. CONS. SCH. D. NO. 41.

P. O. Hartman.
6s-----\$45,000-----
BOND, DEBT Nov 27 '22 \$33,000
Total assessed value 1922-----1,150,000

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. Population 1910, 44,395;
1920, 42,908. Area of city, 7,278.86
acres.
Park Bonds.
5s '19-----\$173,000-----Nov 1 1939
(Optional Nov. 1 1929.)
5s '18-----\$161,000-----June 1 1938
(Optional June 1 1928.)
Public Way Impt. Bonds.
5s '21-----\$75,000-----Nov 1 1936
(Optional Nov. 1 1931.)

Water-Works Dist. Bonds.

5s '14 J-J \$203,000c. Jan 2 1929
(Subject to call after Jan. 2 1924.)
4 1/2s '06 J-J 884,000c. Jan 2 1931
(Subject to call after Jan 2 1918)
4 1/2s '19-----130,000c. Dec 1 1934

Funding Bonds.

5s '14 M-S \$385,000c. Mar 1 1929
City Hall & Auditorium Bonds.
4 1/2s '16M-S \$300,000c. Mar 1 1931
(Subject to call after Mar 1 1926)
Statement of Debt Jan. 1 1923.
General bonded debt-----\$860,000
Water debt (special add'l) 1,216,000
Park debt (special add'l) 354,000
Paving district debt (spe-
cial add'l)-----1,719,100
TOT. BD. DT. Jan 1 '23 \$4,129,100
Value of city prop'y, 1922 2,887,000
Assessed valuation, real-----23,904,270
Assessed val., personal-----9,896,024
Total val. 1921 (actual)-----33,800,294
City tax (per \$1,000) 1921-----\$21.30

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 COUNTY S. D. NO. 29.

P. O. Boone.
6s-----\$35,000-----
BOND, DEBT Nov 28 '22 \$39,500
Sinking fund-----500
Tot. ass'd val. '22 (actual) 1,181,095
School tax (per \$1,000) '22-'23 \$16.75

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 \$100,000c. Aug 1 1931
4 1/2s '11 F-A 30,000c. Aug 1 1931
(Subject to call Aug 1 1921.)
Refunding (Red. beg. in 1912).
4 1/2s '11-----\$107,000c. Aug 1 1931
6s '14 J-J \$23,000c. Sept 29 '22 \$237,000
Sinking fund-----50,000
Sinking fund-----1,200
Assess. val. '21 (act.)-----21,729,062
School tax (per \$1,000) 1922-----\$11.05
Population in 1922 (est.)-----30,000
INT. at County Treasurer's office
or at First National Bank, N. Y.

PUEBLO CO. SCH. DIST. NO. 30.

Building Bonds.
4 1/2s J-D \$190,000c.-----1931
(Subject to call 1921.)
Funding Bonds.
4 1/2s '11 F-A \$315,000c. Subj to call '21
BOND, DEBT Dec 15 '22 \$210,000
Assessed value 1921-----30,880,069
INT. at First Nat. Bank, N. Y.

PUEBLO COUNTY.

County seat is Pueblo.
Refund. Bds. (Red. beg. in 1921).
4 1/2s '11 J-J \$290,000-----Feb 1 1929
BOND, DEBT Oct 1 1922 \$290,000
Floating debt-----210,000
Tot. ass'd val. '22 (act. val.) 71,850,170
State & Co. tax (per \$1,000) '22 \$14.48
Popul'n 1910, 52,223; 1920, 57,638
INT. at First Nat. Bank, N. Y.,
or at County Treasurer's office.

RIEFL.

This town is in Garfield County.
Water Bonds.
5 1/2s '16 J-J \$38,000c. \$2,000 yearly
TOTAL DEBT Nov 25 '22 \$50,000
Sinking fund (water)-----2,000
Ass'd val'n '21 (actual)-----722,100
Total tax rate (per \$1,000) '21 \$11.50
Population 1910, 698; 1920-----885
INT. payable in New York City.

RIO GRANDE COUNTY.

Del Norte is the county seat.
Bonds are tax-free. Pop. '10, 6,503;
1920, 7,855.
Refunding Bonds.
4 1/2s '16-----\$72,000-----Serial
BOND, DEBT Nov 1 '22 \$72,000
Sinking fund-----6,916
Tot. ass'd val. '22 (act. val.) 11,570,910
State & Co. tax (per \$1,000) '22 \$12.93
INT. at Kountze Bros., N. Y. C.

RIO GRANDE CO. HIGH S. D.

P. O. Monte Vista.
School Building Bonds.
5s s-a \$95,000c-----1950
TOT. BD. DT. Sept 29 '22 \$111,464
Floating debt (incl.)-----16,464
Assess. val. 21 (80% act.) 4,598,680
School tax rate (per \$1,000) '21 \$4.00
Population in 1920 (est.)-----3,500

RIO GRANDE COUNTY CONSOL. SCHOOL DISTRICT NO. 8.

P. O. Monte Vista.
School Bonds.
5s-----\$100,000-----
BONDED DEBT 1921-----\$90,000
Assessed val. 1921-----3,712,340

RIO GRANDE DRAIN. DIST.

This district (P. O. Monte Vista) is
in Rio Grande County.
5 1/2s '16 J-D \$124,000c. Dec 1 '23-'35
BOND, DEBT Sept 28 '22 \$132,500
Floating debt (additional)-----6,000

RIVERSIDE IRRIG. DIST.

A district (P. O. Fort Morgan) in
Morgan and Weld counties. Of all
the bonds issued by this district
92 1/2% are held by landowners in the
district or, in other words, the River-
side Landowners Association.
6s '07 J-D \$420,312c. July 1 '23-'27
6s '10 J-D 180,000c-----1923-1929
Bonds outstanding (other
than those held by the
above association) on
Nov. 1 1922 amounted
to about-----78,000
Assessed val'n, real estate-----1,300,000
Assessed val'n, personal-----150,000
Total assessed val'n 1920-----1,450,000
Population at present (est.)-----1,000
INT. payable at Nat. Bk. of Com-
merce, N. Y. City, or at Co. Treas-
urer's office in Ft. Morgan.

ROCKY MOUNTAIN.
This city is in Otero Co. Incorp.
Aug. 10 1887.
Water Bonds.
6s '10 J-J \$50,000...Jan 1 1925
(Subject to call after Jan 1 1920).
Refund. (Res. aff. 10 yrs. from issue)
6s '14 --- \$10,000...1934
Refunding Water Bonds.
5s '16 J-D \$90,000...\$5,000 yearly
G.B.N. B.D. Apr 1921...\$320,500
Water debt (incl.)...162,000
Assess. val. 1921...3,100,546
Town tax rate (per \$1,000) '21 \$19.20
Pop'n 1910, 3,230; 1920, 3,746.
INT. payable at Kountze Bros.,
N. Y., or at City Treasurer's office.

ROUTT COUNTY.
Steamboat Springs is the County
seat.
Court House & Jail Bonds.
5 1/2s '22 --- \$94,000...June 1 1942
(Optional June 1 1932).
Tot. B.D. D.T. Apr. 1922...\$94,000
Assessed value, 1921...15,799,180
St. & Co. tax rate (per \$1,000) '21 \$15.35
Population, 1910, 7,561; 1920, 8,948.

ROUTT COUNTY S. D. NO. 2.
P. O. Hayden.
5 1/2s '19 J-J \$50,000...Dec 15 1934
(Optional Dec. 15 1929).
BOND. DEBT Dec 1922...\$64,000
Warrant debt June 30 '22...42,992
Assessed value 1922...1,748,220
Tax rate (per \$1,000) 1921...\$10.50

**SAGUACHE & ALAMOSA CO. JT.
CONSOL. SCH. DIST. NO. 23.**
Post Office Hooper.
Building Bonds.
5 1/2s '17 J-J \$50,000...July 1 1937
(Subject to call after July 1 1927).
BOND. DEBT Sept 28 '22 \$49,000
Assess. val. 1921 (act.)...1,649,705
School tax (per \$1,000) 1921...\$10.00
Population in 1921 (est.)...1,200
INT. payable at the County Treas-
urer's office, Alamosa, or at Bank-
ers Trust Co., New York City.

SALIDA SCH. DIST. NO. 7.
District organized in 1882.
Building Bonds.
6s '10 J-J \$25,000...Mar 1 1930
(Subject to call after March 1 1920).
5s '22 J-J 110,000...July 1 1952
(Optional July 1 1932).
BOND. DEBT Nov 28 '22 \$135,000
Sinking fund...1,000
Total assess. val. '22 (act.)...3,642,396
School tax rate (per \$1,000) '22 \$13.60
Population in 1920...4,684
INT. on 5s of 1922 at the National
Bank of Commerce, New York.

SAN ARROYA IRRIG. DIST.
This district (P. O. Fort Morgan)
is in Morgan Co. Bonds in default.
In the latter part of October 1921,
Mr. Arlington Taylor, attorney-at-
law, of Fort Morgan, advised us that
there has been "no board of directors
in existence for years" and that "no
levies have been made." Efforts,
he said, "have fruitlessly been made
to get all bonds marketed and settled
for a few cents on a dollar, but no
success has been made along this
line." He seems to think that the
bonds are a "total loss."
6s '08 J-D \$192,000...Sept 1 '21-'28

SAN JUAN COUNTY.
County seat is Silverton.
Refunding Bonds.
5s '16 J-J \$70,000...July 1 '23-'41
School Bldg. Bonds.
5s '11 s-a \$55,000...July 1 1931
(Subject to call July 1 1921).
CO. BOND. DEBT Oct '22 \$76,000
Sch. dist. bonds (add'l)...55,000
Assess. val. 1922...3,847,064
Tax rate (per \$1,000) 1922...\$24.00
Population 1910, 3,063; 1920, 1,700
INT. at Nat. Bank of Commerce
and Nat. Park Bank, New York.

SAN JUAN S. D. NO. 1.
(P. O. Silverton.)
Population 1910, 2,300.
5s '11 J-D \$60,000...June 1 1931
(Subject to call after June 1 1921).
BOND. DEBT Dec 1 '21...\$55,000
Assess. val. '21 (act. val.)...3,421,701
School tax (per \$1,000) 1921...\$6.50
INT. at First Nat. Bank, Silver-
ton, and at Nat. Park Bank, N.Y.C.

SAN LUIS VALLEY IRRIG. DIST.
A district in Saguache County.
Irrigation Bonds.
6s '09 J-D \$431,600c...1923-1929
6s '12 J-D 170,000c...1923-1933
6s '13 J-D 35,000...1933-1942
BOND. DEBT Oct 3 1922 \$694,600
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. Population 1910, 4,700;
1920, 6,281.
Refunding Bonds.
5s '16 M-N \$45,300...Nov 1 '23-'29
BOND. DEBT Sept 29 '22 \$48,300
Assess. val. '21 (act. act.)...3,097,130
State & Co. tax (per \$1,000) '21 \$21.50
INT. at Kountze Bros., N. Y. C.

SAN MIGUEL CO. S. D. NO. 5.
Post Office Norwood.
School Building Bonds
6s '20 J-J \$34,000...July 1 1950
(Optional July 1 1935).
BOND. DEBT Oct 8 1922 \$34,000
Floating debt (add'l)...4,000
Assessed value 1922 (est.)...1,000,000
Sch. tax rate (per \$1,000) '22 \$13.10
Population in 1922 (est.)...1,200
INT. at office of County Treas.

SARGENT CONSOL. S. D. NO. 3.
This district (P. O. Monte Vista) is
in Rio Grande County.

6s --- \$125,000...
BOND. DEBT Oct 2 '22...\$183,000
Total assess. value 1921...3,587,920
Sch. tax rate (per \$1,000) '22 \$17.20
Population in 1922 (est.)...1,000

SEDGWICK.
This place is in Sedgwick County.
Water Bonds
6s '21 J-J \$11,000...
5s --- 60,000...
BOND. DEBT Sept 27 '22 \$71,000
Assessed val 1921 (50% act.)...345,236
Tax rate (per \$1,000) 1922...\$47.47
Population in 1920...380

**SEDGWICK COUNTY CONSOL.
SCHOOL DISTRICT NO. 35.**
Post Office Ovid.
6s '20 J-D \$35,500...
BOND. DEBT Oct 2 1922...\$38,600
Total assess. value 1921...1,203,265
(about 65% act.)...
Sch. tax rate (per \$1,000) '22...\$6.95
Population in 1922 (est.)...400

SEIBERT.
This town is in Kit Carson County.
Water-Works Bonds.
6s '21 J-J \$50,000...June 1 1936
Electric Light Bonds.
6s '22 A-O \$8,000...Apr 15 1937
(Optional Apr. 15 1932).
BOND. DEBT Sept 28 '22 \$58,000
Water debt (incl.)...50,000
Floating debt (add'l)...1,000
Assess. value 1922 (act.)...331,012
Town tax rate (per \$1,000) '22 \$17.50
Population in 1920 (Census)...311
INT. at Kountze Bros., N. Y.

STEAMBOAT SPRINGS.
This town is in Routt County.
Building Bonds.
6s '19 --- \$85,000...1944
(Subject to call after 1924).
Water Refunding Bonds.
6s '20 --- \$2,000...Mar 1 '23-'24
16,000...Mar 1 '25-'32
24,000...Mar 1 '33-'40
20,000...Mar 1 '41-'45

Water Bonds.
5 1/2s --- \$20,000...Serially
TOTAL DEBT Jan 1 '22...\$140,726
Asses'd val. '21 (act. val.)...1,290,965
Tax rate (per \$1,000) 1910...\$10.50
Tot. tax rate (per \$1,000) '21...\$27.85
Population 1910, 1,237; 1920, 1,249
INT. on 6s of 1920 at office of
Kountze Bros., New York.

STERLING.
This city is in Logan County. In-
corporated Sept. 1 1884.
Water Bonds.
5s '08 --- \$4,000...Aug 1 1923
5s '18 --- 25,000...Apr 1 1933
5s '19 --- 250,000...Aug 1 1934
6s '20 --- 650,000...Aug 1 1935
6s '20 --- 50,000...Dec 1 1935
6s '22 --- 25,000...Mar 1 1937

Refunding Bonds.
5s '14 --- \$56,500...Mar 15 1934
5s '16 --- 45,000...Jan 1 1924
5s '19 --- 22,000...Apr 1 1944
*Storm Sewer Dist. No. 1 Bonds.
6s '21 --- \$114,000...Apr 15 1931
*Central Paving Dist. Bonds.
6s '21 --- \$347,500...Apr 15 1941
6s '21 --- \$140,000...July 1 1941
6s '22 --- \$140,000...May 1 1942
GEN. B.D. D.T. Sept 29 '22 \$527,500
Assessment debt...601,500
Total tax (per \$1,000) 1921...6,095.877
(70% actual)...
City tax (per \$1,000) 1922...\$14.00
Pop'n in 1910, 3,044; 1920...6,415
INT. on bonds marked (y) at
Bankers Trust Co., Denver, or at
City Treasurer's office; (*) at Na-
tional Bank of Commerce or City
Treas. office; all others at Kountze
Bros., N. Y., or City Treas. office.

STORM LAKE DR. DIST. NO. 1.
This district (P. O. Windsor) is in
Weld County.
7s J-D \$44,000...
6s --- 7,000...
BOND. DEBT Dec 1922...\$51,000

STRATTON.
This town is in Kit Carson County.
Water Bonds.
6 1/2s '21 A-O \$50,000...Oct 15 1936
(Optional Oct. 15 1931).
6s '22 M-N 25,000...Nov 1 1937
BOND. DEBT Dec 1922...\$75,000
Assess. value 1922 (act.)...657,467
Town tax rate (per \$1,000) '21 \$6.00
Population in 1920 (Census)...421

TRINCHERA IRRIG. DIST.
This district is in Costilla County.
6s '11 J-D \$525,300c...Apr 1 '23-'31
BOND. DEBT Oct 1922...\$617,000
Assess. val. '21 (40% act.)...1,120,000
Total tax rate (per \$1,000) '21...\$15.00
INT. at County Treasurer's office
or at Guaranty Trust Co., N. Y.

TRINIDAD.
This city is in Las Animas County
Incorp. Dec. 20 1879. Pop'n 1910
10,204; 1920, 10,906.
Water-Works Bonds.
5s '13 J-J \$45,000c...Jan 1 1928
4 1/2s '16 M-S 185,000c...Mar 1 1931
(Subject to call after March 1 1928).
4 1/2s '17 J-J 28,000...Jan 1 1932
(Subject to call after Jan 1 1927).
4 1/2s '23 J-J 338,000c...1938
(Optional 1933).

Refunding Water Bonds.
5s '12 A-O \$365,000c...Apr 1 1932
(Subject to call after Apr 1 1922).
4 1/2s '16 M-S \$190,000c...Mar 1 '23-'41
4 1/2s '22 s-a (221,000...Oct 1 '37-'40
(144,000...Oct 1 '30-'37
Street and Bridge Bonds.
4 1/2s '16 M-S \$3,800c...May 1 '23-'40
(Refunding Bldg. & Bridge Bds.
Sewer Bonds.
4 1/2s '17 F-A \$30,000c...Aug 1 1932
(Subject to call Aug 1 1927).
BOND. DEBT July 1 '22...\$916,800
Water debt (included)...\$13,000

Float. dt. (water) (add'l)...37,077
Tot. assess. val. '21 (act.)...10,993,960
City tax rate (per \$1,000) '21 \$17.80
INT. on refunding water bonds of
1912 and sewer bonds of 1917, pay-
able at First Nat. Bank, N. Y.; on
4 1/2s of 1922 at City Treasurer's office
or in N. Y. City; on bonds of 1923,
unknown; on all other bonds at E.
H. Rollins & Sons, New York.

TRINIDAD SCHOOL DIST. NO. 1.
Bonds are tax-exempt.
4 1/2s '10 J-J \$100,000c...July 1 1940
4 1/2s '15 J-J 36,000c...1923-1932
5s '19 J-D 60,000...
5 1/2s --- 140,000...
B.D. DEBT June 30 '22...\$345,000
Warrant debt...229,329
Assess. val. 1921...11,290,130
School tax (per \$1,000) 1920...\$12.27
Population in 1920 (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 1894; city of
second class March 3 1898.
Water Bonds.
5s '20 --- \$34,000...May 1 1923
BOND. DEBT Oct 1920...\$510,900
Assessed value 1921...548,900
City tax (per \$1,000) 1921...\$45.00
Population 1910, 3,162; 1920, 1,777
INT. at Kountze Bros., N. Y.

VISTA DEL RIO DRAIN. DIST.
This district is in Prowers County.
7 1/2s '21 J-D \$71,500...
(For maturity see V. 113, p. 107).
BOND. DEBT Nov 30 '22...\$71,500
INT. payable at County Treas.
office or at Kountze Bros., N. Y.

WASHINGTON CO. DIST. NO. 1.
School Building Bonds.
5s '22 J-J \$50,000c...1952
(Optional 1937).
BOND. DEBT Nov 1 '22...\$84,500
Assessed valuation, 1921...2,421,471
Population (est.)...1,800

WAVERLY DRAIN DIST. NO. 1.
This district (P. O. Alamosa) is
in Alamosa County.
6s '19 J-D \$155,800...1939
BONDED DEBT...7)

WELD CO. CONS. S. D. NO. 2.
P. O. Windsor.
6s --- \$75,000...
BONDED DEBT...7)

WELD COUNTY S. D. NO. 6.
P. O. Greeley.
5s --- \$56,000...1931
5s --- 41,500...1942
4 1/2s '16 J-J \$50,000...1936
(Subject to call beg. in 1926).
5s '19 --- 85,000...July 1 1949
Subject to call beginning in 1934).
BOND. DEBT Nov 3 '22 \$212,500
Assess. val. 21 (80% act.)...15,934,060
Total tax rate (per \$1,000) '21 \$12.00
Population in 1922 (est.)...14,000

WELD COUNTY S. D. NO. 8.
P. O. Fort Lupton.
6s '21 J-J \$40,000...July 1 1941
6s '21 J-J (Optional July 1 1931).
BOND. DEBT Nov 1922...\$88,300
Floating debt (add'l)...12,838
Assessed value 1922...3,147,360
Sch. tax rate (per \$1,000) '21 \$11.34

WELD COUNTY S. D. NO. 34.
Post Office Ault.
6s --- \$30,000...
6s '21 A-O 98,000...Apr 1 1951
(Optional April 1 1936).
B.D. DEBT June 30 '22...\$160,000
Assess. value 1921...1,336,530

WELD COUNTY S. D. NO. 43.
P. O. Johnstown.
School-Building Bonds.
6s --- \$75,000...
BOND. DEBT Sept 29 '22 \$178,500

WELD COUNTY S. D. NO. 75.
P. O. Frederick.
School-Bldg. & Funding Bonds.
6s --- \$25,000...
5s '18 --- 13,500...
B.D. DEBT June 30 '22...\$56,500
Assess. value 1921...1,184,740

Total assessed value 1922
(about 50% actual)...3,854,080
School tax rate (per \$1,000) '21 \$11.42
Population in 1922 (est.)...2,000

WELD COUNTY S. D. NO. 80
(P. O. Hudson.)
5 1/2s '19 --- \$40,000...1949
(Subject to call after 1934).
B.D. DEBT June 30 '22...\$49,000
Assessed valuation 1921...1,426,600
Population in 1919 (est.)...1,800

WELD COUNTY S. D. NO. 118.
Post Office Platteville.
School Building Bonds
5 1/2s --- \$40,000c...1940
(Optional 1934).
6s '20 --- 4,000...1940
--- \$25,000c...1940
(Optional 1934)

BOND. DEBT Dec 1922...\$69,000
Total ass'd val. 1921...1,185,650
Population (est.) 1921...1,800
INT. at New York City.

**WELD COUNTY CONSOLIDAT-
ED SCHOOL DIST. NO. 4.**
Post Office Windsor.
6s '20 F-A \$98,000...Aug 15 1940
(Optional Aug 15 1930).
BOND. DEBT Dec 15 '22...\$273,500
Assessed value 1921...5,906,400
Population (est.) 1921...3,000
INT. at New York City.

WELLINGTON.
This town is in Larimer County.
Water Extension Bonds.
6s --- \$5,000...
BOND. DEBT Oct. 1922...\$62,000
Assessed value 1921...476,020
Town tax rate (per \$1,000) '21 \$11.00
Population, 1910, 459; 1920, 439.

WINDSOR.
This town is in Weld County.
Water Bonds.
6s '21 --- \$10,000...1936
(Optional 1931).
TOTAL DEBT Jan 2 '22...\$47,800
Assessed value 1921...1,242,090
Town tax rate (per \$1,000) '21 \$13.00
Population in 1910, 935; 1920, 1,290

WRAY.
This town is in Yuma County.
Electric-Light-Plant Bonds.
6s --- \$30,000...
Water Extension Bonds.
6s --- \$50,000...
6s '21 J-J 10,000...July 15 1936
(Optional June 15 1931).

Refunding Water-Works Bds.
5 1/2s '22 J-D \$25,000...June 1 '28-'47
(For maturity see V. 115, p. 679).
BOND. DEBT Sept 28 '22 \$162,000
Water debt (incl.)...135,000
Assessment debt (add'l)...68,200
Water sinking fund...5,000
Total assess. val. 1921...1,778,600
Tax rate (per \$1,000) 1922...\$18.60
Population 1910, 1,000; 1920, 1,538

YUMA.
This town is in Yuma County.
Water Bonds
6s '20 s-a \$60,000...1935
6s '20 J-D 10,000...1936
6s '21 J-D 15,000...June 15 1936
(Optional June 15 1931).
BOND. DEBT Sept 27 '22 \$143,900
Assess. debt (add'l)...85,000
Ass'd value 1922 (1-3 act.)...1,431,600
Tax rate (per \$1,000) 1922...\$13.00
Pop'n 1910 (Census), 333; 1920, 863
INT. on bonds marked (*) at
Kountze Bros., New York.

YUMA COUNTY S. D. NO. 1.
School Bldg. Bonds (Tax-free).
6s '20 M-N \$88,000...May 1 1950
(Optional May 1 1935).
BOND. DEBT Sept 27 '22 \$125,500
Assessed value 1922...3,342,443
Population (est.)...2,590
INT. at office of County Treas-
urer or at Kountze Bros., N. Y.

YUMA CO. S. D. NO. 2.
P. O. Wray.
School Building Bonds.
5 1/2s '22 J-J \$85,000...Jan. 15 1952
BOND. DEBT Jan. 1922...\$115,000
Assessed value 1921...2,337,876
INT. at Kountze Bros., N. Y.

State of Utah.

ITS DEBT, RESOURCES &c

Organized as a Territory (Act Sept. 9 1850)....Sept. 9 1850
Admitted as a State.....Jan. 4 1896
Total area of State (square miles).....84,844
State Capital.....Salt Lake City
Governor (term exp. 1st Mon. Jan. '25)....Charles R. Mabey
Secretary (term. exp. 1st Mon. Jan. 1925)....H. E. Crockett
Treasurer (term. exp. 1st Mon. Jan. 1925)....W. D. Sutton
Auditor (term exp. 1st Monday Jan. 1925)....Mark Tuttle
Atty-Gen. (term exp. 1st Mon. Jan. 1925)....Harvey H. Cluff
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:

Name and Purpose	%	Interest		When Due	Outstand'g.
		Payable	Principal		
Road and bridge bonds	c. 1911	4	J & J	July 1 1931	\$260,000
University building bonds	c. 1911	4	J & J	July 1 1931	300,000
General fund bonds	1921	5 1/2s	J & J	July 1 1941	500,000
Capital building bonds	c. 1914	5	J & J	Jan. 1 1934	200,000
do do do	c. 1914	4	J & J	Jan. 1 1934	750,000
do do do	c. 1914	4	J & J	Jan. 1 1924	250,000
do do do	c. 1915	4 1/2s	J & J	April 1 1935	650,000
Read bonds	c. 1917	4 1/2s	J & J	July 1 1937	2,000,000
do do	c. 1918	4 1/2s	J & J	July 1 1939	500,000
do do	c. 1919	4 1/2s	J & J	July 1 1939	2,000,000
do do	c. 1919	4 1/2s	J & J	July 1 1939	1,500,000
do do	1921	5 1/2s	J & J	July 1 1941	1,000,000

All bonds are non-taxable.

INTEREST on all bonds payable at the First National Bank, New York City; National Copper Bank, Salt Lake City; or at State Treasurer's office, at option of holder.

BONDED DEBT October 1922 was \$9,910,000. Sinking fund October 1922, \$790,000.

The temporary loan debt October 1922 amounted to \$569,000.

TAX VALUATION.—Beginning with 1916, property has been assessed on a full cash basis. The assessed value for 1922 was \$636,000,000; in 1921, \$688,000,000; in 1920, \$716,937,465; in 1919 it was \$696,587,544; in 1917 it was estimated at \$590,000,000; in 1916 it was \$531,000,000; in 1915 the final figure on the old basis was \$228,096,737; in 1914, \$231,611,412; 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) for 1921 was \$6.09.

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. An amendment to Section 1 proposing to increase from 1 1/2% to 2% the amount of debt to which the State may obligate itself was defeated at the 1922 general election. V. 115, p. 2401. 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 was obtained.

SECTION 5. All moneys borrowed by, or on behalf of the State or any legal subdivision thereof, shall be used solely for the purpose specified in the law authorizing the loan.

SECTION 6. The State shall not assume the debt, or any part thereof, of any county, city, town or school district.

Title 47, Revised Statutes of Utah, provides further for a State Board of Loan Commissioners who are authorized to refund all outstanding Territorial bonds. These bonds are not to be taxed within the State of Utah for any purpose. Under the provisions of this Act several Territorial bond issues have been refunded.

Counties, Cities, Towns, &c.—The constitutional provisions relating to the debt of counties, cities, towns, school districts and other municipal corporations will be found in Sections 3, 4, 5 and 7 of Article XIV. Section 5 is quoted above. We give Sections 3, 4 and 7 below.

SECTION 3. No debt in excess of the taxes for the current year shall be created by any county or subdivision thereof, or by any school district therein, or by any city, town or village, or any subdivision thereof in this State; unless the proposition to create such debt shall have been submitted to a vote of such qualified electors as shall have paid a property tax therein. In the year preceding such election, and a majority of those voting thereon, shall have voted in favor of incurring such debt.

SECTION 4. When authorized to create indebtedness as provided in Section 3 of this Article, no county shall become indebted to an amount including existing indebtedness, exceeding 3%. 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 308 of the Compiled Laws of Utah, 1907, carries into effect Sec. 4 of Article XIV as far as cities and towns are concerned. This section was amended in 1917 and provides that any city or town may incur indebtedness not exceeding in the aggregate, with all other indebtedness, 8% of the value of the taxable property for the purpose of supplying the city or town with water, artificial light or sewers when the works for supplying such water, light and sewers shall be owned and controlled by the municipality, provided that cities of the third class, and towns may become, indebted to an amount not exceeding in the aggregate, with all other indebtedness, 12% of the value of the taxable property for these purposes, when authorized by a majority of the qualified electors.

TAXATION OF MUNICIPAL BONDS.—The Secretary of State advised us under date of December 11 1911, that he could find no statute which expressly exempts from taxation bonds, notes or other evidences of indebtedness issued by the State, counties, school districts and municipalities. The constitution, however, exempts all property owned by such political divisions and also exempts mortgages from taxation, and it has been construed that the bonds of the State and its municipalities are mortgages, and therefore not taxable. The Legislature of 1911 passed two Acts providing for bond issues (\$260,000 road and bridge and \$300,000 university) and in both of these Acts it was expressly stipulated that the bonds should be exempt from taxation for any purpose within the State. In 1921 the Legislature passed an Act providing for the issuance of \$1,000,000 bonds for road construction and another for \$500,000 for general fund deficit. Both these Acts carry clauses exempting the bonds from taxes within the State. Title 47 of the Revised Statutes, which provides for the creation of a State Board of Loan Commissioners to refund outstanding territorial bonds also provides that these bonds are not to be taxed within the State for any purpose.

SAVINGS BANK INVESTMENTS.—There are no stipulated securities for investments by Utah savings banks. Section 429 of Chapter 9, Title 14, Compiled Laws of Utah, 1907, prescribes the bonds which are legal investments for loan, trust and guaranty associations.

POPULATION OF STATE.—

Table with 5 columns: Year, Population, Year, Population, Year, Population. Rows for 1920, 1910, 1880, 1850.

CITIES, COUNTIES AND TOWNS IN THE STATE OF UTAH.

Table listing municipalities in the Alpine School District, including American Fork, J-J, and J-JJ, with their respective bond issues and dates.

Table listing municipalities in the American Fork Dist. Bds., including American Fork, Lehi, Pleasant Grove, and Box Elder, with their respective bond issues and dates.

INT. on 5s of 1921 at Hanover National Bank, N. Y.; on others at Bank of American Fork.

Table for Beaver County Road Bonds, listing various bond issues (6s '20, 6s '17, 6s '16) with their terms and amounts.

Table for Beaver County School District, listing consolidated school district bonds (5s '08, 5s '11, 5s '12, 5s '14, 5s '18, 5s '19, 5s '20) with their terms and amounts.

Table for Benjamin Irrigation District, listing bonds for the district (6s '20, 6s '14) with their terms and amounts.

Table for Bingham Canyon, listing bonds for the town (6s '14, 6s '14) with their terms and amounts.

Table for Blue Bench Irrig. Dist. No. 1, listing bonds for the district (6s '18, 6s '20, 6s '20) with their terms and amounts.

Table for Bonnevillville Irrig. Dist., listing bonds for the district (6s '20, 6s '21) with their terms and amounts.

Table for Bountiful City, listing bonds for the city (6s '10, 6s '20, 6s '21) with their terms and amounts.

Table for Box Elder County, listing bonds for the county (4 1/2s '12, 6s '20) with their terms and amounts.

Table for Box Elder Co. Sch. Dist., listing bonds for the school district (4 1/2s '12, 5s '20) with their terms and amounts.

Table for Brigham City, listing bonds for the city (5s '12, 5s '20) with their terms and amounts.

Table for Brighton Drainage District, listing bonds for the district (6s '20, 6s '12) with their terms and amounts.

Table for Cache County, listing bonds for the county (6s '20, 6s '21, 6s '20) with their terms and amounts.

Table for Cache County Sch. Dist., listing bonds for the school district (4 1/2s '11, 5s '20) with their terms and amounts.

Table for Cache Co. Cons. Dist. No. 1, listing bonds for the district (6s '21, 6s '20) with their terms and amounts.

Table for Carbon County, listing bonds for the county (5s '08, 5s '08, 5s '15, 5s '17, 5s '17, 5s '20, 5s '20) with their terms and amounts.

Table for Cedar City, listing bonds for the city (6s '10, 6s '10, 6s '10, 6s '10, 6s '10, 6s '10) with their terms and amounts.

Table for Corinne Drainage District, listing bonds for the district (6s '12, 6s '13) with their terms and amounts.

Table for Davis County Drainage District No. 1, listing bonds for the district (6s '20, 6s '20) with their terms and amounts.

Table for Davis Co. Sch. Dist., listing bonds for the school district (5s '05, 5s '05, 5s '11, 5s '11, 5s '11, 5s '11) with their terms and amounts.

Table for Delta, listing bonds for the city (6s '20, 6s '20) with their terms and amounts.

Table for Electric Light Bonds, listing bonds for the city (6s '20, 6s '20) with their terms and amounts.

Table for Electric Light Bonds, listing bonds for the city (6s '20, 6s '20) with their terms and amounts.

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EMERY COUNTY.
Castle Dale is county seat. Bonds are tax-free. Pop'n 1910, 6,750; 1920, 7,411.
Road and Bridge Bonds.
5s '10 M-S \$35,000. Feb 7 1930 (Subject to call after Feb 7 1920.)
BOND. DEBT Jan 1 1920. \$35,000
Assess. val., real estate. 2,554,402
Assess. val., personal. 2,052,752
Other assess. property. 3,636,689
Total assess. val. 1920. 8,243,843
State & Co. tax (per \$1,000) '17-\$19.50
INT. payable at Co. Treas. office.

EMERY COUNTY SCH. DIST.
5s --- \$27,300
5s --- 3,000
5s --- 25,000
3s --- 5,000
5s --- 65,000
5s '22 J-J 225,000
BOND. DEBT Jan 1922. \$249,000
Sinking fund. 13,651
Assessed value 1920. 8,500,000

FILLMORE CITY.
This city is in Millard County.
BOND. DEBT Oct 1922. \$44,750
Assessed valuation. 562,789
Actual valuation (est.). 550,000
Sinking fund (cash). 6,100
Population 1910, 1,191; 1920, 1,490

GRAND COUNTY.
Moab is the county seat.
s '20 J-J (\$70,000. July 1 '30-'39 8,500. July 1 1940
BOND. DEBT Sept 30 '22. \$97,500
Floating debt (add'l) 12,000
Sinking fund. 9,008
Assess. val., real estate. 633,426
Assess. val., personal. 1,325,895
Other assess. property. 2,671,325
Total assess. val. 1922 (75 to 90% actual). 4,533,646
Population, 1910, 1,595; 1920, 1,808
INT. at the National Bank of Commerce, New York.

GRANITE SCHOOL DISTRICT.
A district (P. O. Salt Lake City) in Salt Lake County. Bonds are tax-exempt. Pop'n 1920 (est.), 22,000.
5s '04 F-A \$3,000. Aug 1 1924
5s '04 J-D \$13,000. June 1 1924
5s '05 J-D \$10,000. June 15 1925
4 1/2s '06 J-D \$2,000. June 1 1926
4 1/2s '07 J-D \$36,000. June 1 1927
4 1/2s '09 A-O \$97,000. Apr 1 1929 (Subject to call after April 1 1919.)
4 1/2s '12 M-N \$75,000. May 1 1932
4 1/2s '19 --- 250,000. July 1 1939 (Subject to call after July 1 1929.)
5s '21 F-A 150,000. Feb 1 '31-'40 (Optional Feb 1 1931.)
Building Bonds.
4 1/2s '15 J-J \$5,000. July 1 1935
BOND. DEBT Sept 25 '22. \$772,000
Sinking fund. 91,799
Ass'd val. '22 (abt. 50% act.) 37,265,726
Tax rate (per \$1,000) 1922. \$21.20
*Red. after 5 years from issue.
INT. on bonds of 1904 and 1906 payable at Nat. Copper Bank, Salt Lake City; on bonds of 1905-'09 and 1912 at E. H. Rollins & Sons; on bonds of 1915 at Harris Trust & Savings Bank, Chicago; on bonds of 1919 at Nat. City Bank, and on bonds of 1921 at Mechanics & Metals Bank, New York.

HELPER.
This town is in Carbon County.
Sewer Bonds.
5s '22 --- \$25,000
BOND. DEBT Nov 1921. \$37,000
Sinking (General) 8,000
Fund (Water) 4,000
Tax rate (per \$1,000) 1920. \$27.20
Assessed valuation 1920. 1,152,000
Population 1910, 816; 1920, 1,606

IRON COUNTY.
Parowan is the county seat.
Road Bonds
5s '20 s-a \$80,000. May 1 '26-'35 45,000. May 1 '36-'40
County Hospital Bonds
5s '20 s-a \$5,000. May 1 '26-'30 20,000. May 1 '31-'40
Refunding Bonds.
5s --- \$13,500
BOND. DEBT May 1920. \$150,000
Assess. val., real estate. 3,585,704
Assess. val., personal. 2,201,179
Other assess. property. 2,646,739
Total assess. val. 1920. 8,433,622
Population, 1910, 3,933; 1920, 5,787
INTEREST at New York.

IRON CO. SCH. DIST. NO. 4.
Post office is Cedar City.
School Bonds.
5s '14 --- \$50,000. Nov 1 1924
5s '16 --- 50,000. May 1 1936
5s '18 --- 50,000. May 1938
5s '20 --- 25,000. \$7,000 ann
5s '21 --- 20,000. 10,000 ann
Summit Sch. Dist. No. 3 Bds.
5s '14 --- \$2,000. Jan 1934
5s '22 A-O 6,000. Apr 1 1925
BOND. DEBT Oct 3 '22. \$292,500
Assess. val. '22 (60% act.) 7,500,000
School tax (per \$1,000) 1922. \$9.20
INT. at Nat. Bank of Commerce, N. Y. City.

JORDAN SCHOOL DISTRICT.
This district (P. O. Sandy) is in Salt Lake County. All bonds are tax-exempt.
Building Bonds.
4 1/2s '06 J-J \$14,000. July 1 1926
4 1/2s '07 M-N \$30,000. May 1 1927
4 1/2s '08 J-J 33,000. July 1 1928
5s '10 A-O 60,000. Apr 1 1930
5s '13 s-a 100,000. 1933
5s '14 A-O 25,000. Oct 15 1934
BOND. DEBT Oct 10 '22. \$262,000
Ass. val. '22 (actual val.) 23,275,014
School tax (per \$1,000) 1922. \$7.50
Population in 1920 (Census) 16,649
*Red. after 5 years from issue.

INT. at Sandy City Bank and E. H. Rollins & Sons, Boston, Mass.
JUAB COUNTY.
Nephi is the county seat.
Road Bonds.
5s --- \$225,000
BOND. DEBT Sept 29 '22. \$225,000
Floating debt (add'l) 20,000
Assessed value, real estate 4,000,000
Assessed value, personal. 2,000,000
Other assessable property. 7,700,000
Tot. ass'd val. '22 (80% act.) 13,700,000
State & Co. tax (per \$1,000) '22 \$14.40
Popula'n 1910, 10,762; 1920, 9,871

JUAB CO. SCH. DISTRICT.
5s '22 M-S \$175,000. 1923-1942
BONDED DEBT. (7)

KAYSVILLE.
This city is in Davis Co. Incorp. Feb. 1868. All bonds tax-exempt.
Water-Works Bonds.
5s '09 M-S \$25,000. Sept 1 1929 (Subject to call after Sept. 1 1919.)
BOND. DEBT Sep 19 1920. \$25,000
Assess. val., real estate. 200,300
Assess. val., personal prop. 27,005
Oth. assess. prop. 182,510
Tot. assess. val. 19 (75% act.) 659,905
Total tax rate (per \$1,000) '19 \$17.80
Population in 1910, 887; 1920, 809
INT. is payable at National Copper Bank, Salt Lake City.

LOGAN.
This city is in Cache Co. Inc. 1866
Electric-Light Bonds.
5s '03 M-N \$85,000. May 1 1923
5s --- 15,000. 1923-1936
Refunding Bonds.
5s '13 J-J \$40,000. Jan 1 1933
Liquidation Bonds.
4 1/2s '07 F-A \$45,000. Aug 15 1927
Water Works Ext. Bonds.
5s --- \$70,000. 1936
GEN. BD. DT. Sept 28 '22 \$235,000
Water debt (included) 110,000
Assessment debt (add'l) 213,822
Floating debt. 65,000
Sinking fund. 869
Assess. val., real estate. 2,186,440
Assess. val., personal. 2,416,373
Other assess. property. 2,138,825
Tot. ass. val. (70% act.) '22. 6,741,638
Total tax rate (per \$1,000) '22 \$12.00
INT. on electric light bonds payable at Utah Nat. Bank, Salt Lake City, and N. Y. City; on liquidation bond at Utah State Nat. Bank, and refunding bonds at City Treas. office.

LOGAN SCHOOL DISTRICT.
Refunding Bonds.
5s '11 J-J \$35,000. July 1 1931 (Subject to call after July 1 1921.)
Building Bonds.
4 1/2s '16 M-S \$80,000. Sept 1 1936 (Subject to call beg. Sept 1 1926.)
BOND. DEBT Sept 29 '22. \$115,000
Sinking fund. 20,500
Assess. val. '22 (75% act. value) 6,700,000
School tax (per \$1,000) 1922. \$11.20
Population in 1922 (est.) 12,000
INT. on bonds marked (z) at Dist. Treas. office or Kountze Bros., N. Y. on bonds marked (j) at Utah Nat. Bank, Salt Lake City; others at First Nat. Bank, Logan.

MILLARD COUNTY.
Fillmore is the county seat.
R'd, Bridge & Court House Bds.
5 1/2s --- \$360,000
CO. DEBT May 1920. \$360,000
Drainage debt Oct 1 1920. 2,400,000
Irrig'n debt Oct 1 '20. 360,000
Assess. val., real estate. 7,100,000
Assess. val., personal. 6,900,000
Other assessable property. 5,600,000
Tot. ass'd val. '20 (90% act.) 19,600,000
Tax rate (per \$1,000) 1920. \$17.50
Population, 1910, 6,118; 1920, 9,659

MILLARD COUNTY DR. D. NO. 2.
P. O. Oasis.
Drainage Bonds (Tax-Free).
5s '18 F-A \$450,000 & Aug 1 '28-'38
BOND. DEBT Oct 1 1922. \$560,000
Value of taxable prop. (est.) 1,850,000
Population of district (est.) 2,000
INT. payable at the Continental & Commercial Nat. Bk. of Chicago.

MILLARD COUNTY DR. D. NO. 3.
6 1/2s '18 F-A \$1,000,000 Aug 1 '28-'38
BOND. DEBT Sept 1919. \$1,000,000
Val. of tax. prop (est.) 4,250,000
Population of Dist. (est.) 3,000
INT. payable at the Continental & Commercial Nat. Bk. of Chicago.

MILLARD CO. DRAIN. DIST. 4.
5s '19 J-D \$310,000. 1929-1938
6s '19 s-a (25,000. Sept 1 '26-'30 50,000. Sept 1 '31-'35 75,000. Sept 1 '36-'40
BONDED DEBT. (7)

MILLARD COUNTY S. D.
Fillmore is the post office.
Central Sch. Dist. No. 5 Bonds.
-a --- \$11,500
-a Holden Sch. Dist. No. 6 Bonds. (Serially beginning 1925)
-a Malone Sch. Dist. No. 20 Bonds. \$1,700
-a Board of Education Bonds (Redeem. beg. 10 yrs. from issue.)
5s '16 M-N \$100,000. May 1 1936
5s '16 M-N \$10,000. May 1 1936
BOND. DEBT Sept 29 '22. \$131,200
Sinking fund. 50,000
Tot. ass'd val. '22 (80% act.) 16,548,282
School tax rate (per \$1,000) '22 \$7.20
Population in 1920. 14,500

MURRAY.
This city is in Salt Lake County. Incorporated in 1902. Population in 1910, 4,057; in 1920, 14,500.
Electric-Light-Plant Bonds.
5s '12 J-D \$60,000. 1932 (Subject to call beginning 1922.)
Water-Works Bonds.
s '19 M-S \$20,000. 1930
5s '19 --- \$125,000
BOND. DEBT Nov 1921. \$265,000
Water debt (incl.) 155,000
Assessed val. 1920 (about actual value). 4,964,659
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 29 '22. \$62,000
Sinking fund. 17,298
Assessed value 1922 (act'l) 4,783,328
Sch. tax rate (per \$1,000) '22 \$11.10
Population in 1919 (est.) 5,490
*INT. in N. Y. C., others at First Nat. Bank, Murray.

NEBO HIGH SCH. DIST. NO. 2.
A district in Utah County.
Building Bonds.
5s '11 A-O \$140,000. Oct 1 1931 (Subject to call after Oct 1 1921.)
School Bonds.
5s '12 J-D \$56,000. 1922-1930
BOND. DEBT Nov 1922. \$190,000
Floating debt (add'l) 150,000
Assessed valuation 1922. 26,289,259
Tax rate (per \$1,000) 1922. \$8.50
Population in 1921 (est.) 5,200
INTEREST payable in Payson or at E. H. Rollins & Sons, N. Y.

NORTH SANPETE SCH. DIST.
This district (P. O. Mount Pleasant) is in Sanpete County.
Building Bonds.
5s '16 A-O \$30,000. Apr 1 1936 (Subject to call begin. Apr 1 1926.)
5s '21 M-S 75,000. 1926
BOND. DEBT Oct 2 1922. \$226,200
Floating debt (add'l) 60,000
Assess. val. '22 (50% act.) 7,883,220
Total tax rate (per \$1,000) '22 \$11.20
Population in 1922 (est.) 8,500

NORTH SUMMIT SCH. DIST.
This district (P. O. Coalville) is in Summit County.
5s '20 J-D \$60,000. June 1 1940
BOND. DEBT Oct 2 1922. \$125,000
Assessed value 1922 (act.) 6,000,000
School tax rate (per \$1,000) '22 \$11.00

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 '09 J-J \$100,000. Jan 2 1929
4 1/2s '11 J-D \$40,000. June 1 1931
4 1/2s '12 F-A \$50,000. Feb 1 1932
4 1/2s '12 A-O \$50,000. Apr 1 1932
4 1/2s '12 J-D \$50,000. Dec 1 1932
4 1/2s '13 M-N \$100,000. May 1 1933
5s '21 J-D 30,000. June 1 1941 (Optional June 1 1931.)
Funding Bonds.
5s '19 A-O \$100,000. Oct 1924
5s '20 --- \$27,000. 1925
Refunding Improvement Bonds
4 1/2s '06 J-D \$30,000. June 1 1926
Water Bonds.
4 1/2s '09 --- \$450,000. Jan 2 1929
5 1/2s '21 --- 50,000. 1941
Sewer Bonds.
5s '19 J-D \$200,000. 1938
Street Paving Bonds.
5s '19 --- \$95,000. June 1 1938
Storm Sewer Bonds.
5s '19 --- \$12,000. 1938
5 1/2s '21 --- 150,000. 1941
Water Bonds.
5 1/2s '21 --- \$100,000. 1941
Comfort Station Bonds.
5s '19 --- \$12,000. 1937
Swimming Pool Bonds.
5s '19 --- \$5,000. 1936
Curb and Gutter Bonds.
5s '19 --- \$3,000. 1935
Sidewalk Bonds.
5s '19 --- \$2,000. 1934
Municipal Impt. Bonds.
5s '21 J-J \$242,000. July 1 1941 (Optional July 1 1931.)
GEN. BONDS Nov 1922. \$1,948,000
Water debt (included) 650,000
Assess. val. '21 (70% act.) 39,294,599
Total tax (per \$1,000) '21. \$29.80
Pop'n 1910, 25,589; 1920. 32,804
*Red. art. 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. and at Guaranty Trust Co., N. Y.

OGDEN SCHOOL DISTRICT.
5s '20 s-a \$100,000. July 1 1940 (Optional July 1 1930.)
5s '20 --- 75,000. 1940 (Optional 1930.)
5s '21 --- 125,000. 1941 (Optional 1931.)
5s '21 F-A 75,000. Aug 1 1941 (Optional Aug. 1 1931.)
5s '21 A-O 75,000. Oct 1 1941 (Optional Oct. 1 1931.)
Building Bonds.
4s '08 M-S \$50,000. 1928 (Subject to call after 1918.)

4 1/2s '17 J-D 188,000. June 1 1937 (Subject to call after June 1 1927.)
Refunding Bonds (Tax-exempt).
4 1/2s '12 J-D \$20,000. Dec 1 1932 (Subject to call after Dec 1 1922.)
4 1/2s '19 --- \$200,000. July 1 1939 (Subject to call July 1 1929.)
School Redemption Bonds.
4 1/2s '22 J-J \$45,000. July 1 1942
BOND. DEBT Oct 2 1922. \$968,000
Sinking fund. 1,500
Assess. val. '21 (act. val.) 39,294,599
Total tax rate (per \$1,000) '21. \$9.45
Val. of school property (est) 1,700,000
Population in 1922 (est.) 33,000

INTEREST on \$100,000 issue payable at Nat. Park Bank, N. Y.; \$60,000 issue at Halsey, Stuart & Co., Chicago; on \$20,000 bonds at Kountze Bros., N. Y. City; on bonds of 1917 at Hanover Nat. Bank, New York, or Pingree Nat. Bank, Ogden; on \$200,000 issue at Mechanics & Metals Nat. Bank, N. Y. and on \$100,000 issue of 1920 at the Central Union Trust Co., N. Y., and on the 5s of 1921 and 4 1/2s of 1922 at Mechanics & Metals Nat. Bank, New York City.

PAROWAN.
This city is in Iron County.
Water-Works (Redeemable 1921).
5s '12 --- \$25,000. July 1 1932
BOND. DEBT Oct 2 1922. \$26,380
Sinking funds. 12,000
Assess. val. real est. 327,019
Assess. val. personal. 241,176
Other assess. prop. 260,237
Tot. ass'd val. '22 (abt. 50% act.) 719,397
Tax rate (per \$1,000) 1922. \$10.50
Population, 1910, 1,150; 1920, 1,640

PAYSON CITY.
This city is in Utah County.
Electric-Light Bonds.
5s --- \$5,000
Water Bonds.
5 1/2s --- \$43,000
5s --- 30,000
Funding Bonds.
s --- \$18,000
BOND. DEBT Nov 25 '22. \$73,000
Floating debt. 5,000
Sinking funds. 11,240
Tot. ass'd val. '22 (60% act.) 1,353,810
Total tax (per \$1,000) 1922. \$1.50
Pop'n 1910, 2,397; 1920. 3,031

PIUTE COUNTY.
Junction is the county seat.
Road Bonds
5s '20 A-O \$20,000. Apr 1 1940
Court House Bonds
5s '20 A-O \$15,000. Apr 1 1940
BOND. DEBT Nov 27 '22. \$39,000
Floating debt (add'l) 7,500
Sinking fund. 1,000
Total assessed value 1922 (about 80% actual) 2,514,404
Pop'n '10 (Census), 1,734; '20, 2,770
INT. at Hanover Nat. Bank, N.Y.

PIUTE COUNTY SCHOOL DIST.
School-Building Bonds.
5s '21 J-J \$5,000. Jan 1 1925
5s '21 J-J \$105,000. Jan 1 '27-'41
BOND. DEBT Nov 27 '22. \$110,000
Floating debt (add'l) 4,959
Ass'd value 1922 (65% act.) 2,527,404
School tax rate (per \$1,000) '22. \$5.00
Population in 1922 (est.) 2,500
INT. at Nat. Bank of Commerce, New York.

PRICE.
This city is in Carbon County.
Water-Stock-Purchase Bonds.
5s '15 A-O \$10,000. Apr 15 1935 (Subject to call after April 15 1925.)
5s '19 J-D 170,000. 1939 (Subject to call after 1934.)
Elec. Lt., Water & Sewer Bonds.
5s '13 J-J \$12,000. Apr 1933 (Subject to call after 1923.)
Water Bonds.
5s --- \$30,000/\$10,000 yearly Nov 1
BOND. DEBT Nov 24 '22. \$222,000
Water debt (included) 212,000
Assessment debt (add'l) 1,715
Floating debt (add'l) 25,000
Sinking fund. 5,268
Assessed value 1922 (about 60% actual) 2,557,840
City tax rate (per \$1,000) '22 \$21.00
Pop'n 1910, 1,021; 1920. 2,377

PROVO.
This city (now governed under the commission form) is the county seat of Utah Co. Inc. Feb. 6 1851.
City Hall Bonds.
5s '20 M-N 10,000. May 1 1940 (Optional May 1 1930.)
Water. (Red. aft. 10 yrs. fr. iss.)
4 1/2s '06 J-D \$35,000. June 1 1926
5s '10 --- 90,000. July 1 1930
5s '19 A-O 150,000. 1930-1939
5s '21 M-S 100,000. Sept 1 1941 (Optional Sept 1 1931.)
TOTAL DEBT Sept 29 '22. \$500,000
Water debt (incl.) 325,000
Sinking fund. 12,500
Assess. val. '22 (90% act.) 8,325,000
Total tax (per \$1,000) '22. \$12.50
Pop'n 1910, 8,925; 1920. 10,303
INT. at Chemical Nat. Bank, N. Y., or at office of City Treasurer, and on 5s of 1920 at New York and on 6s of 1921 at National Park Bank, New York.

PROVO CITY SCHOOL DIST.
5s '20 s-a \$150,000
BOND. DEBT July 1 1922. \$184,000
Floating debt (add'l) 20,000
Sinking fund. 28,000
Assessed value 1922. 8,438,371
Population 1920. 10,309

RICHFIELD.
This city is in Sevier County.
Water Works Bonds.
-s \$14,000.
Sewer Bonds.
5s '15 A-O \$25,000. Oct 1 1935
Paving Bonds.
6s \$30,000.
BOND. DEBT Oct 15 1920 \$99,000.
Assess. debt add'l. 16,045
Sinking fund. 4,818
Assess. val. '20 (90% act.) 1,938,835
Tax rate (per \$1,000) 1920. \$19.00
Pop'n 1910, 2,559; 1920. 3,262

ROOSEVELT.
This city is in Duchesne County.
Water-System Bonds.
5s '18 J-J \$25,000. July 1 1938
(Optional after July 1 1928.)
BOND. DEBT Oct 4 1921. \$37,500
Floating debt (add'l). 2,000
Assessed value real estate. 130,851
Assessed value personal. 191,993
Assess. value other prop. 144,225
Tot. ass'd val. '21 (4% act.) 467,069
Tax rate (per \$1,000) 1922. \$20.00
Population in 1920. 1,054

SALT LAKE CITY.
This city is situated in Salt Lake County and was incorporated in 1851 and Jan. 29 1860. Commission government adopted Nov. 7 1911.
Refunding Bonds. (Tax Exempt.)
4 1/2s '04 J-J \$500,000. Jan 1 1924
4 1/2s '14 M-N \$775,000. May 1 1934
5s '18 s-a \$210,000. Sept 1 '23-'28
5s '21 s-a \$500,000. Jan 1 1941
Water Bonds. (Tax Exempt.)
4 1/2s '08 A-O \$475,000. Oct 1 1928
(Subject to call after Oct. 1 1918.)
4 1/2s '14 J-J \$25,000. July 1 1934
5s '19 (Subject to call after 1929.)
5s '19 A-O \$14,000. Apr 1 1939
5s '20 s-a \$235,000. Feb 1 1940
5s '20 s-a \$100,000. Feb 1 1940
Water Imp't. (Tax Exempt.)
4s '05 A-O \$850,000. Apr 1 1925
(Subject to call April 1 1915.)
Water Bonds. (Tax Exempt.)
4s '05 A-O \$160,000. 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 \$75,000. July 1 1934
Sewer Bonds.
5s '19 \$195,000. 1939
(Subject to call 1929.)
5s '20 s-a \$50,000. Feb 1 1940
Paving Bonds.
5s '16 \$85,000. 1923-1939
5s '19 s-a \$90,000. Feb 1 '23-'40
Park Bonds.
5s '20 \$42,500. 1925-39
5s '20 s-a \$65,000. Feb 1 '23-'39
5s '20 s-a \$6,000. Feb 1 1940
Bath-House Bonds.
5s '19 \$35,000. 1923-1939
5s '20 s-a \$90,000. Feb 1 '23-'40
Bridge Bonds.
5s '20 s-a \$35,000. Feb 1 1940
Curb and Gutter Bonds.
5s '20 s-a \$8,000. Feb 1 '23-'39
(9,000. Feb 1 1940)
Sidewalk Bonds.
5s '20 s-a \$18,000. Feb 1 '23-'40
Cemetery Bonds.
5s '20 s-a \$1,000. Feb 1 '23-'39
(8,500. Feb 1 1940)
Fire Alarm Bonds.
5s '20 s-a \$22,000. Feb 1 1940
GEN. BD. DT. Oct 1922 \$6,283,000
Water debt (incl. in gen. debt) 2,741,000
Floating debt. 201,732
Assess. value/Real estate/72,751,492
1922 (act.). Personal. 15,431,715
Total valuation. 188,183,207
City tax rate (per \$1,000) 1922 \$11.40
Total tax (per \$1,000) 1923. \$31.20
Pop'n 1910, 92,777; 1920. 118,770
INT. on bonds due 1925 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 McCornick & Co., Salt Lake City; other bonds in Salt Lake City or New York.

SALT LAKE CITY SCH. DIST.
Bonds are taxable.
4s '08 J-J \$207,000. July 1 1928
4s '10 J-J \$15,000. July 1 1930
4 1/2s '12 F-A \$23,000. Feb 1 1932
Refunding Bonds.
4 1/2s '13 F-A \$55,000. Aug 1 1933
Building Bonds.
4 1/2s '13 F-A \$198,000. Aug 1 1933
4 1/2s '16 A-O \$178,000. Apr 1 1936
5s '19 2,040,000. July 1 1939
BOND. DEBT July 1 '22 \$3,616,000
Sinking fund. 87,000
Ass'd val. '22 (90% act.) 188,163,000
Total tax (per \$1,000) 1922. \$8.50
Population in 1922 (est.). 145,000
INT. on bonds due 1925 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 McCornick & 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 (Red. in 1916).
5s '19 \$960,000. 1938
Road Bonds.
\$100,000. April 1 '25-'29
5s '19 A-O 202,000. April 1 '23-'24
(400,000. April 1 '35-'39)
BOND. DEBT Oct 7 '22 \$1,640,000
Floating debt (add'l). 1,150,000
Sinking fund. 35,000
Assess. val., real. 168,387,608
Assess. val., personal. 85,119,841
Total assess. val. '22 (70% actual). 253,487,449
Co. tax rate (per \$1,000) '22. \$11.82
Pop'n in 1910 (U. S. Census). 131,426
Pop'n in 1920. 159,282

INT. on refunding bonds payable at Co. Treas. office and on road bonds at the National Bank of Commerce, N. Y.

SAN JUAN COUNTY.
Monticello is the county seat.
Court House Bonds
5 1/2s '20 \$50,000. 1940
(Optional after 10 years)
BOND. DEBT Jan 1 1929. \$52,500
Total assess. val. 1920. 2,504,159
Population 1910, 2,377; 1920. 3,379

SANPETE COUNTY.
Mantle is the county seat.
Road Bonds
6s '20 s-a \$140,000. May 1 '31-'40
5s '22 F-A 35,000. 1928-1942
BOND. DEBT Nov 28 '22 \$175,000
Assess. val. real estate. 7,186,495
Assess. val. personal. 3,567,063
Other assessable property. 4,519,142
Tot. ass'd val. '21 (3/4 act.) 15,268,667
Co. tax rate (per \$1,000) '22. \$18.00
Pop. (Census) '10, 18,704; '20, 17,505
INTEREST at New York City.

SANPETE COUNTY DRAINAGE DISTRICT NO. 1.
Drainage Bonds (Tax-Free).
6s \$95,000. 1920
18,000.
BOND. DEBT Oct 2 '22. \$113,000
Total assess. benefits 1921. 144,000
Dist. tax rate (per \$1,000) '22. \$21.00
INT. at Hanover Nat. Bank, N. Y.

SEVIER CO. DRAIN DIS. NO. 1.
P. O. Richfield.
Drainage Bonds.
7s '16 J-J \$68,000. July 1 1936
(Subject to call after July 1 1920.)
BOND. DEBT Nov 21 1917. \$68,000
Assessed valuation 1916. 210,240

SOUTH SANPETE SCH. DIST.
This district (P. O. Mantle) is in Sanpete County.
School Bonds.
5s '08 J-J \$25,500. 1928
6s '05 F-A 12,000. 1925
6s '10 8,000. 1930
5s '11 F-A 1,500. 1926
5s '09 J-J 18,000. 1929
5s '11 F-A 2,500. 1931
5s '21 J-J \$67,000. Jan 1 1941
(Optional Jan. 1 1931.)
5s '21 J-J \$33,000. Jan 1 1941
BOND. DEBT Nov 25 '22. \$267,500
Sinking fund. 19,000
Assess. val. '22 (60-70% act.) 7,350,000
Tax rate (per \$1,000) 1922. \$14.10
Population 1920. 8,363
* Optional 1920.
INT. on bonds of 1905 and 1911 payable in Salt Lake City on bonds of 1908 in Emporium; on bonds of 1909 and 1921 in N. Y. City, and bonds of 1910 in Denver.

SPANISH FORK.
This place is in Utah County.
Water Works Bonds.
4s '04 \$18,750. 1924
6s '18 40,000. 1938
(Subject to call 1928.)
6s '19 9,700. 1938
Street-Paving Bonds.
6s '19 \$15,000. 1939
BOND. DEBT Oct 1921. \$81,250
Assessment debt. 4,000
Floating debt. 22,000
Sinking fund. 28,300
Assess. val. real estate. 48,540
Assess. val. personal. 397,860
Tot. ass'd val. '21 (40% act.) 1,377,590
Total tax rate (per \$1,000) '21 \$16.00
Population 1910, 3,464; 1920. 4,036

SPRINGVILLE.
This city is in Utah County.
Water Bonds (Red. beg. in 1920).
5s '10 A-O \$30,000. Apr 1 1930
Electric-Light Bonds.
5s \$12,000. Oct 1 1923
(5,400. Apr 1 1924)
Library Bonds.
6s \$15,000.
Paving Bonds.
BOND. DEBT Oct 1 1921. \$55,000
Sinking fund. 500
Assessed value 1921. 1,647,383
Total tax (per \$1,000) 1921. \$14.25
Pop'n 1910, 3,308; 1920. 3,610

TINTIC SCHOOL DISTRICT.
This district (P. O. Tintic) is in Juab County.
School Building Bonds
5s '20 M-S \$50,000. Sept 1 '23-'32
BOND. DEBT Nov 25 '22. \$100,000
Sinking fund. 26,000
Assess. val. '22 (actual). 6,000,000
Total tax rate (per \$1,000) '22. \$14.00
Population (est.) 1922. 6,000
INT. at Hanover Nat. Bank, N. Y.

TOOELE.
This city is in Tooele County, Inc. Sept. 1853. Pop'n 1910, 2,753; 1920, 3,602.
Water Apparatus Bonds.
6s '21 J-J \$15,000. Jan 1 1927
Water-Works Plant.
6s '15 J-D \$35,000. June 1 '23-'29
TOTAL DEBT Dec 1921. \$55,000
Total assess. value 1921. 1,786,000
Tot. tax rate (per \$1,000) '21. \$11.00
INT. on 6s of 1921 at National Bank of Commerce, N. Y.

TOOELE SCH. DIST.
This district is in Tooele County.
BOND. DEBT Sept 29 '22 \$69,500
Floating debt. 10,000
Total assess. val. '22 (60% actual). 18,089,550
School tax rate (per \$1,000) '22. \$6.80
Pop'n 1919, 7,500; 1920. 7,965

UTAH COUNTY.
Provo is the county seat.
Road and Bridge Bonds
5s '19 M-N \$300,000. 1926-1940
5s '20 M-N 300,000. May 1 '26-'40
Court House Bonds
5s '19 M-N \$30,000. 1926-1930
(70,000. 1931-1940)
5s '20 M-N 100,000.
BOND. DEBT Sept 30 '22 \$800,000
Floating debt (add'l). 200,000
Assess. val. real estate. 25,801,000
Assess. val. personal. 8,729,078
Other assess. property. 16,637,909
Tot. ass'd val. '22 (75% act.) 51,257,987
Total tax rate (per \$1,000) '22. \$28.90
Pop. '10 (Census) 37,442; '20, 40,792
INT. on 5s of 1919 in N. Y. City; on 5s of 1920 at Harris Tr. & Savs. Bank, Chicago.

VERNAL.
This city is in Uinta County.
Water Works Bonds.
5 1/2s '17 J-J \$35,000. June 1 1937
-s '19 4,900. 1923-1929
-s '19 10,000. 1932
(Subject to call after June 1 1927.)
BOND. DEBT Dec. 6 '22. \$52,000
Sinking fund. 6,300
Ass'd val. real & pers. '22. 1,101,058
Total tax rate (per \$1,000) '22. \$17.90
Population 1910, 836; 1920. 1,809

WASATCH CO. HIGH S. D.
Heber School Dist. Bonds.
-s \$5,000.
-s 15,000.
High School Bonds.
5s '12 M-S \$15,000. Mar 1 1932
(Subject to call Mar 1 1917.)
BOND. DEBT Sept 29 '22. \$105,000
Sinking fund. 10,000
Assessed val'n, real estate 3,508,093
Assessed val'n, personal. 1,984,361
Other assessable property. 2,325,382
Tot. assess. val. '22 (abt. 80% actual). 6,217,837

Tax rate (per \$1,000) 1922. \$39.00
Pop in 1922. 4,500
INT. on the \$15,000 issue is payable Kountze Bros., New York; on the bonds of 1912 at E. H. Rollins & Sons, Denver; on all others at National Copper Bank, Salt Lake City.

WASHINGTON COUNTY.
St. George is the county seat.
Road Bonds.
5 1/2s '22 s-a \$56,000. Mar 1 1942
(Optional March 1 1932.)
BONDED DEBT
Population 1910, 6,123; 1920, 6,764

WASHINGTON CO. (BOARD OF EDUCATION).
P. O. St. George.
School-Building Bonds.
5s '16 A-O \$32,600. Apr 1 1936
(Subject to call after April 1 1928.)
5s 8,000. 1939
(Subject to call 1929.)
5s 71,500. 1939
5s 12,000. 1923-1926
6s 2,000. 1927
BOND. DEBT Oct 3 '22. \$120,000
Tot. ass'd val. '22 (50% act.) 3,126,000
Sch. tax rate (per \$1,000) '22. \$15.00
Population in 1920. 6,764
INT. at Hanover Nat. Bank, N. Y., or at Kountze Bros., N. Y.

WEBER COUNTY.
County seat is Ogden. All bonds are tax-exempt.
BOND. DEBT Sept 29 '22 None
Floating debt. \$143,221
Assessed val'n, real estate. 19,944,615
Assessed val'n, personal. 19,185,828
Other assess. property. 20,480,771
Total assess. val. 1922 (70 to 75% actual). 57,611,264
State & Co. tax (per \$1,000) '22. \$11.40
Population 1910, 35,179; 1920. 43,463
INT. payable at County Treasury.

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 1924) James F. Hinkle
Lieut.-Governor (term expires Dec. 31 1924) Jose A. Baca
Secretary (term expires Dec. 31 1924) Solidad C. Chacon
Treasurer (term expires Dec. 31 1924) John W. Corbin
Auditor (term expires Dec. 31 1924) Juan N. Virgil
Att'y-Gen. (term expires Dec. 31 1924) Milton J. Helmick
Supt. of Public Instruction (term expires Dec. 31 1924) Isabel L. Eckleg

LEGISLATURE.—Sessions begin on the second Tuesday of January next after each general election. No regular session may exceed 60 days, except the first, and no special session may exceed 30 days. The general elections are held on the Tuesday after the first Monday in November in even years.

REFUNDING BILL.—In 1929 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.	Interest—P. C. Payable.	Principal—When Due.	Outstanding
Agricultural Coll. bonds. 1901	5	J-J July 10 1931	25,000
Armory Bldg. bonds. cou. 1904	4	A-O Subject to call begin'g July 10 1921.	15,000
do do cou. 1908	4	A-O Subject to call after April 1 1924.	40,000
do do cou. 1915	5	A-O Subject to call after April 1 1928.	35,000
Capitol building bonds. cou. 1899	4	M-N Subject to call beginning April 1 1935.	35,000
do do cou. 1907	4	J-D Subject to call May 1 1919.	25,000
do do cou. 1907	4	J-D Subject to call after June 1 1927.	25,000
Highway bonds. gold cou. 1913	4	J-J Subject to call after Dec. 1 1927.	420,000
do do 1922	5	J-J Jan. 1 '28-'42	1,000,000
Highway debentures. 1921	6	F-A (Optional Jan. 1 1932.) Aug 1 '23-'24	65,000
do do 1921	6	F-A (For maturity see V. 113, p. 2563.) Aug 1 '25-'26	30,000
do do 1921	6	J-J July 1 1923	400,000
Refunding bonds. cou. 1903	4	M-S Subject to call after June 1 1923.	101,000
do do 1909	4	M-S Subject to call after June 1 1923.	128,000
Territorial Inst. bonds. cou. 1907	4	J-J Subject to call after Mar. 1 1929.	125,000
do do gold cou. 1912	4 1/2	J-J Subject to call after July 1 1927.	1,103,000
do do gold cou. 1913	5	M-S Subject to call begin'g Dec. 16 1922.	179,000
do do gold cou. 1913	4 1/2	M-S Subject to call begin'g July 1 1933.	529,500
do do 1915	5	M-S Subject to call begin'g July 1 1933.	163,000
do do 1916	4 1/2	M-S Subject to call after Dec. 1 1935.	72,000
do do 1916	4 1/2	M-S Subject to call after Dec. 16 1926	

INTEREST on the bonds of 1901, 1903, 1904, 1907, 1908 and armory bonds of 1915 is payable at the National Bank of Commerce, New York; on the bonds of 1909 at Harris, Forbes & Co., New York; on bonds of 1912, 1913, 1921 and 1922 at Seaboard National Bank, New York, or at State Treasurer's office in Santa Fe.

TOTAL DEBT.—The total bonded debt Nov. 1 1922, was \$3,420,500. Sinking fund on same date, \$105,775.

ASSESSED VALUATION.—The assessed valuation for 1918 was \$367,652,508.94; in 1920 it was \$403,046,852; in 1921 \$367,828,374 and in 1922 \$330,000,000.

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 the constitution contains the sections which regulate the debt of State, county, city, &c. The State may

borrow money not exceeding the sum of \$200,000 in the aggregate, to meet casual deficits or failure in revenue or for necessary expenses. The State may also contract debts to suppress insurrection and to provide for the public defense. No other debt shall be contracted unless authorized by law for some specified work or object, which law shall provide for an annual tax levy sufficient to pay the interest and to provide a sinking fund to pay the principal within 50 years. Such laws are to be approved by the voters before a bond issue can be made. In section 8 it is provided that the limit of State indebtedness, exclusive of debts of the territory and the counties assumed by the State, be 1% of the assessed valuation of taxable property. A new section (Sec. 16) was added to Art. IX, in 1921, which allows the laws of the Fifth Legislature, authorizing the issuance of not more than \$2,000,000 debentures for road purposes in anticipation of the collection of revenues from motor vehicle licenses and other revenues provided by law for the State Road Fund to take effect without being submitted to a vote of the people notwithstanding that the limit of indebtedness may be temporarily exceeded by the issue.

Section 11 provides that 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.

Section 13, giving the limitations as regards counties, cities, &c., contains the following provisions: That counties, cities, towns and villages are allowed to create indebtedness up to 4% of the taxable property; but for water and sewer purposes cities, towns and villages may issue bonds in excess of this limit.

It is provided in Section 10 that counties may issue bonds (to mature within 50 years) for no other purposes than erecting necessary buildings or constructing or repairing roads and bridges, and in Section 12 that cities may issue bonds (to mature within 50 years) only by irrevocable ordinances, which shall specify the purpose of the issue and levy a tax of not more than 12 mills on the dollar.

Refunding bonds may be issued by the State and its subdivisions in the provision contained in Section 15.

In no case, except for refunding, are bonds to be issued unless voted by the people.

This article as adopted in 1911 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.

SAVINGS BANK INVESTMENTS.—Section 56 of the Banking Laws of New Mexico, 1917, contains the provisions regulating the investments of the deposits of savings banks in this State. Below we publish Section 56 in full:

Sec. 56. Except as permitted by Section 34 hereof, savings deposits shall not be loaned or invested except upon or in the following evidences of indebtedness to wit: Securities of the United States, of the several States of the United States, counties, cities, towns, irrigation districts, school districts, first-class commercial paper, negotiable paper secured by collateral having an actual cash market value in excess of the loan so secured, and first mortgage bonds of steam or street railways, water, gas, light and industrial corporations which have paid at least 4% net per annum on their capital stock during each of the five years immediately preceding the date of such loan or loans and have not defaulted in the payment of the principal or interest of any debt during such period.

Section 34, referred to above, among its other provisions, allows banks to hold loans for not exceeding 5 years on first mortgages on real estate to the extent of 30% of their savings and general deposits. This section reads:

Sec. 34. No bank, except savings banks, shall make, or purchase loans secured by first mortgages on real estate in excess of 30% of its total deposits; nor shall any such loan be for a longer period than five years. Banks may make, purchase and hold loans for not to exceed five years upon first mortgages on real estate, to the extent of 75% of their general deposits. No bank shall accept real estate as security for a greater amount than 50% of its value, as appraised by at least three of its directors. Provided: That nothing herein contained shall prevent any bank from taking additional security upon previous existing loans made in good faith.

POPULATION.—The population of New Mexico has been as follows in the years named. The totals for 1900, 1910 and 1920 include Indians and whites on Indian reservations not previously taken into account. Such persons in 1890 aggregated 6,689 and in 1880 23,452.

1920	386,350	1900	195,310	1880	119,595	1860	87,034
1910	327,391	1890	163,593	1870	91,874	1850	61,647

*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.

ALBUQUERQUE.

This city is the county seat of Bernalillo County.

Funding (Red. aft. 20 yrs. fr. issue)

48 '99	M-S	\$33,000	July 1 1929
58 '09	J-J	65,000	July 1 1929
68 '01	M-S	50,000	Sept 1 1931

Refunding Bonds.

58 '19		\$65,000	1949
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(Subject to call 1929.)

Water-Works Bonds.

58 '17		\$400,000	1952
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Sewer Bonds.

43 1/2 '09	M-S	\$290,000	Mar 1 1929
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Viaduct.

5 1/4 '22	M-S	16,000	Sept 1 1932
		10,000	Sept 1 '33-'48
		20,000	Sept 1 '40-'52

(Optional Sept 1 1942)

Water Main Bonds.

5 1/4 '22	M-S	28,000	Sept 1 '33-'46
		18,000	Sept 1 '47-'52

(Optional after Sept 1 1942)

Reservoir Bonds.

58 '09	J-J	\$15,000	Sept 1 1930
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Sewerage Disposal Bonds.

5 1/4 '22	M-S	31,000	Sept 1 1932
		64,000	Sept 1 '33-'48
		20,000	Sept 1 '40-'52

(Optional after Sept 1 1942)

Water Main Bonds.

68 '22	M-S	5,000	Sept 1 '33-'47
		10,000	Sept 1 '38-'42

BOND. DEBT Oct 19 '22 \$1,145,000

Assessment debt (add'l)..... 310,000

Water debt (incl. above)..... 475,000

Sinking fund (General)..... 121,000

Water..... 8,000

Tot. ass'd val. '21 (act. val.) 1,620,443

Total tax (per \$1,000) 1921..... \$43.38

Population 1910, 11,020; 1920, 15,157

INT. on bonds of 1922 at the City Treasurer's office or at Harris, Forbes & Co., N. Y.; on others at Seaboard Nat. Bank, N. Y.

ALBUQUERQUE SCH. DIST.

Bonds are tax-exempt.

School (Red. aft. 10 yrs. from iss.).

58 '13 A-O \$100,000.....Apr 1 1943

58 '17 A-O 40,000.....Apr 1 1937

5 3/4 '20 A-O 425,000.....Feb 1 1940

(Optional Feb. 1 1930.)

BOND. DEBT Sept 28 '22 \$599,000

Sinking fund..... 11,525

Tot. ass'd val. '21 (act. val.) 1,695,418

School tax (per \$1,000) 1921..... \$19.78

Population in 1921 (est.)..... 25,000

INT. payable in N. Y. City.

ARTESIA.

This city is in Eddy County.

Improvement Bonds.

38 '18 J-J \$15,000.....1948

Sanitary Sewer Bonds.

68 '22 J-J \$50,000.....June 1 1932

(Optional June 1 1942)

BOND. DEBT June 15 '22 \$115,000

Water debt (incl.)..... 65,000

Sinking fund..... 13,910

Assessed valuation 1922..... 900,000

Tax rate (per \$1,000) 1922..... \$40.00

Population 1910, 1,883; 1920, 1,115

INT. on bonds of 1922 at the Nat. Bank of Commerce, N. Y.

ARTESIA SCH. DIST. NO. 16.

This district (P. O. Artesia) is in Eddy County.

School Bonds

88 '20 F-A \$50,000.....Aug 1 1940

(Optional Aug. 1 1930.)

BONDED DEBT Oct 1921 \$74,000

Assessed value..... 1,750,000

Population (estimated)..... 4,000

INT. at the Chicago Title & Trust Co., Chicago.

BERNALILLO COUNTY.

County seat is Albuquerque.

Bridge (Red. after Jan. 1 1920).

4 1/2 '09 J-J \$100,000.....Jan 1 1940

Refund. (Red. aft. 10 yrs. fr. iss.).

58 '01 F-S \$80,000.....July 1 1931

58 '03 M-S 61,000.....Sept 1 1931

4 3/4 '05 J-J 70,400.....July 1 1935

School Bonds.

58 '17 A-O \$40,000.....Apr 1 1937

(Subject to call beg. April 1 1927.)

68 '18 A-O \$4,000.....Apr 1 1938

68 '18 A-O \$7,000.....Apr 1 1938

BOND. DEBT Nov 1922..... \$362,400

Assessed value 1922..... 22,280,045

State & Co. tax (per \$1,000) '22 \$34.68

Pop'n 1910, 23,606; 1920, 29,855

*Optional after 10 years.

BERNALILLO CO. S. D. NO. 13.

P. O. Albuquerque.

68 '19.....\$30,000.....1939

(Subject to call after 1929.)

BOND. DEBT Nov 28 '21..... \$32,000

Sinking fund..... 1,800

Assessed valuation 1921..... 1,412,770

Total tax rate (per \$1,000) '21..... \$5.25

Population in 1921 (est.)..... 6,000

CARLSBAD.

This city is in Eddy County.

City Hall Bonds.

58.....\$27,000

BOND. DEBT July 1922..... \$56,000

Assessed value 1921..... 2,050,225

Population 1910, 1,736; 1920, 2,205

CHAVES COUNTY.

Roswell is the county seat. The county was formed from part of Lincoln County in 1891.

58 '01.....\$11,000.....July 1 1931

(Optional July 1 1921)

Refund. (Red. Mch. 1 1921).

58 '01 M-S \$30,000.....Mar 1 1931

Court-House & Jail Bonds.

58 '09 M-S \$125,000.....1939

(Subject to call after 1929)

Road and Bridge Bonds.

58 '19 A-O \$85,000.....Oct 1 '23-'29

Bridge Bonds.

68.....\$14,000

BOND. DEBT June 22 '22..... \$266,000

Assessed valuation..... 20,933,095

State & Co. tax (per \$1,000) '18 \$14.60

Pop'n 1910, 16,850; 1920, 12,104

INT. on refunding bonds due 1921 payable at Harris, Forbes & Co., N. Y.; on all others at New York or at County Treasurer's office.

CHAVES COUNTY S. D. NO. 3.

P. O. Dexter.

School Bonds

68 '20 A-O \$82,000.....Apr 1 1950

(Optional April 1 1930.)

BOND. DEBT Nov 23 '21..... \$88,300

Floating debt (add'l)..... 8,000

Sinking fund..... 2,000

Assessed value, real estate, 948,565

Assessed value, personal..... 368,595

Other assessable property..... 263,920

Tot. ass'd val. 1921 (act.)..... 1,581,080

INT. at Kountze Bros., N. Y.

CIMARRON SCHOOL DIST.

This district (P. O. Cimarron) is in Colfax County.

68 '22 J-J \$75,000.....July 1 1952

(Optional July 1 1932.)

BOND. DEBT July 1922..... \$78,000

Assessed valuation 1922..... 1,575,892

Population 1922 (est.)..... 1,000

INT. at Cimarron or at Kountze Bros., New York.

CLAYTON.

This village is in Union County.

Water Works Bonds.

5 1/2 '15 M-N \$55,000.....May 15 1936

(Subject to call after May 15 1926)

68 '18.....\$75,000.....May 1 1948

(Optional after May 1 1935.)

68 '20.....60,000.....1950

(Optional 1940.)

BOND. DEBT Oct 4 1922..... \$240,000

Sinking fund (water)..... 5,833

Assessed valuation 1921..... 1,700,000

Tax rate (per \$1,000) 1921..... \$18.00

Population 1910, 970; 1920..... 2,157

CLAYTON SCHOOL DISTRICT.

This district (P. O. Clayton) is in Union County.

School-Building Bonds.

68 '18.....\$25,000.....1938

(Subject to call 1928.)

68 '21.....88,000.....1951

(Optional 1931.)

BOND. DEBT June 1921..... \$167,000

Sinking fund..... 3,000

Assessed value 1920..... 2,786,833

GLOVIS.

This city is in Curry Co. Incorp. as city of first class April 6 1909.

Water and Sewer Bonds.

68 '09 M-S \$125,000.....Mch 1 1939

68 '18 M-N 75,000.....May 1 1948

(Optional after May 1 1938.)

68 '20.....33,000.....May 1 1950

(Optional May 1 1940.)

68 '20.....115,000.....May 1 1950

(Optional May 1 1940.)

BOND. DEBT Nov 1922..... \$248,000

Water debt (included)..... 240,000

Sinking fund..... 5,000

Ass'd val. 19 (abt. 40% act.) 2,726,000

Population 1910, 3,255; 1920, 4,904

INT. at Chase Nat. Bank, N. Y.

COLFAX COUNTY.

Raton is the county seat.

Refund. (Red. aft. 20 yrs. fr. issue)

58 '02 J-J \$5,000.....Sept 1 1932

58 '09 M-S 54,000.....Sept 1 1939

BOND. DEBT Sept 28 '22 \$59,000

Sinking fund..... 1,138

Ass'd val. '21 (80% act.) 29,000,000

Total tax rate (per \$1,000) '21 \$22.69

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GALLUP (Concluded).
Total tax rate (per \$1,000) '22...\$8.45
Population 1910, 2,204; 1920...3,920
* Tax-free.
INT. at City Treasury or at Nat. Bank of Commerce, N. Y.

GALLUP SCHOOL DISTRICT.
A district (P. O. Gallup) in McKinley County.
School-Building Bonds.
5s '13 s-a \$25,000
6s '20 P-A 150,000...Aug 1 1944
(Optional \$15,000 yearly on Aug. 1, 1935 to 1944, inclusive.)
BOND, DEBT Sept 29 '22 \$175,000
Assessed valuation 1921...3,900,000

GRANT COUNTY.
County seat is Silver City. This county was divided under Chapter 38, Laws of 1901, a portion being taken to form part of Luna County. A commission appointed to adjust the indebtedness of the two counties has apportioned \$160,814.28 to Grant County and \$51,654.83 to Luna Co.
Refunding Bonds (Tax-exempt).
5s 8 M-S \$228,000...Jan 1 1932
(Subject to call Jan 1 1922)
BOND, DEBT Nov 1922...\$225,000
Assessed value 1922...28,200,000
State & Co. tax (per \$1,000) '22...\$17.12
Pop'n 1910, 14,813; 1920, 21,239
INT. at Hanover Nat. Bank, N. Y.

LAKE ARTHUR DRAIN DIST.
This district (P. O. Lake Arthur) is in Chaves County.
Drainage Bonds.
6s '17 M-S \$175,000...Dec 1 '23-'48
6s '20 M-S 29,400...Sept 1 '23-'36
BOND, DEBT Nov 1919...\$175,000
INTEREST at Chicago.

LAS CRUCES.
This place is in Dona Ana County.
Street Improvement Bonds.
6s '08 \$10,000...May 1 1938
(Subject to call after 1928.)
6s '09 \$10,000...July 1 1939
(Subject to call after 1929.)
Sewer Bonds.
5 1/2s '16 \$7,000...July 1 1946
(Subject to call after 1936.)
5s '11 \$35,000...July 1 1941
(Subject to call after 1931.)
Water-Works Bonds.
5s '11 \$40,000...July 1 1941
(Subject to call after 1931.)
5 1/2s '16 s-a \$13,000...1946
(Subject to call after 1936.)
BOND, DEBT Nov 1922...\$115,000
Sinking fund...6,675
Assessed valuation 1922...2,778,131
Tax rate (per \$1,000) 1922...\$10.10
Population 1910, 3,836; 1920...3,969

LAS VEGAS.
This town is in San Miguel Co.
Sewer Bonds.
6s '22 J-J \$50,000...July 1 1952
(Optional July 1 1942.)
TOTAL DEBT July 1922...\$50,000
Assessed valuation 1921...1,481,000
Population 1910, 3,179; 1920, 3,902

LAS VEGAS BD. OF EDUCATION SCHOOL DISTRICT NO. 12.
This district (P. O. Las Vegas) is in Clark County.
6s '22 J-J \$75,000...Apr 1 '23-'42
BONDED DEBT (7)
INT. payable in New York City.

LINCOLN COUNTY.
Lincoln is the county seat.
BOND, DEBT Nov 1 1917 \$149,900
Assessed valuation 1916...\$8,461,567
Tax rate (per \$1,000) 1916...\$13.38
Population 1910, 7,822; 1920...7,823

LORDSBURG.
This village is in Hidalgo County.
Water Bonds.
6s '22 \$7,000...June 1 1952
(Optional June 1 1942.)
Sewer Bonds.
6s '22 \$35,000...June 1 1952
(Optional June 1 1942.)
NET B. D. T. Sept 1922...\$35,000
Assessed value 1921...927,000
Population 1920...1,325

LOVINGTON SCH. DIST. NO. 28.
This district (P. O. Lovington) is in Lea County.
6s '19 J-D \$20,000...1929-1948
42,000
BONDED DEBT July 1921 \$27,000
Assessed value 1920...1,177,065

LUNA COUNTY.
Deming is the county seat.
Jail Bonds.
5s '17 \$25,000
Road and Bridge Bonds.
5s '15 J-J \$30,000...Nov 1 1945
(Subject to call begin. Nov. 1 1935.)
BOND, DEBT Jan 1918...\$190,000
Sinking fund...7,000
Assessed valuation 1916...13,049,000
Population 1910, 3,913; 1920, 12,270
INT. at County Treas. office or in New York City.

MELROSE SCH. DIS. NO. 12.
This district is in Curry County.
Building Bonds.
5s '17 A-O \$26,000...Apr 1 1927
(Subject to call after Apr. 1 1927.)
TOTAL DEBT Dec 9 '22...\$30,000
Sinking fund...4,000
Total assessed value 1922...1,225,000
School tax (per \$1,000) 1922...\$18.00
INT. payable at the First Nat. Bank, Melrose.

MOEA COUNTY.
County seat is Mora. Part of this county was taken in 1921 to form a new county called "Harding County" which county will assume part of the general bonded debt of Mora County.

Refund. Bonds (Tax-exempt).
5s M-S \$81,000...1925
(Subject to call)
BOND, DEBT Nov 25 '22 \$81,000
School bonds...39,000
Tot. ass'd val. '21 (1-3 act.) 6,028,214
Total tax rate (per \$1,000) '22...\$23.96
Pop. 10 (Census), 12,611; 1920, 13,915
INT. at Harris Trust & Sav. Bank, Chicago.

OTERO COUNTY.
Alamogordo is the county seat.
Refunding Bonds.
4 1/2s '10 \$18,000...1940
(Optional 1930.)
Refunding Court-House Bonds.
4 1/2s '11 \$15,000...1941
(Optional 1931.)
Road and Bridge Bonds.
5s '17 J-J \$70,000...July 2 1947
(Subject to call after 1937)
BOND, DEBT Jan 1922...\$103,000
Assess. val., real estate...3,236,240
Assess. val., personal...3,359,412
Other assessable property...5,300,051
Total assessed val. (act.) '20...11,895,704
Less exemptions...327,248
Net assessed value 1920...11,568,456
Net assessed value 1922...8,413,677
Total tax rate (per \$1,000) '22...\$17.34
Population 1910, 7,069; 1920, 7,902

OTERO CO. SCH. DIST. NO. 1.
BOND, DEBT Jan 1922...\$90,500
Assess. val., real estate...772,595
Assess. val., personal...395,927
Other assessable property...586,207
Total assessed val. 1920...1,754,729
Net assessed value 1922...1,481,291
Total tax rate (per \$1,000) '22...\$42.49
Population 1910, 7,069; 1920, 2,450

OTERO CO. SCH. DIST. NO. 4.
P. O. Alamogordo.
Building Bonds.
6s '08 \$2,500...1948
(Optional 1938.)
5s '11 \$2,500...1941
(Optional 1931.)
5s '16 \$10,000...1946
(Optional 1926.)
5s '18 M-S \$30,000...Mar 1 1948
(Subject to call after Mar 1 1926.)
BOND, DEBT Jan 1922...\$45,000
Assess. val., real estate...438,375
Assess. val., personal...205,354
Other assessable property...649,550
Total assessed val. 1920...1,291,282
Total tax rate (per \$1,000) '22...\$20.94

PORTALES.
County seat of Roosevelt County, incorporated in 1909. Bonds are tax-free.
Water, Light & Sewer Bonds.
6s '09 M-N \$75,000...May 1 1939
(Subject to call after May 1 1929)
Waterworks Bonds.
6s '18 J-J \$25,000...July 1 1948
(Opt. after July 1 1938.)
6s '20 J-D \$35,000...June 1 1950
(S...2,000)
BOND, DEBT Dec 1922...\$110,000
Total assessed val. 1920...753,728
Tax rate (per \$1,000) 1910...\$18.00
Population 1910, 1,292; 1920, 1,154
INT. at Chase Nat. Bank, N. Y.

PORTALES CONS. S. D. NO. 1.
This district (P. O. Portales) is in Roosevelt County.
High-School Bldg. & Equip. Bonds
6s '21 \$80,000...1951
(Optional 1931.)
TOTAL DEBT Oct 1921...\$124,300
Cash on hand...3,319
Ass'd value, equal'd 1921...1,907,833

QUAY COUNTY S. D. NO. 33.
P. O. Nora Vilsa.
School-Building Bonds
6s '20 M-S \$45,000...Sept 1 '31-'40
BOND, DEBT Dec 1921...\$49,500
Assessed value 1920...\$43,800
Population (estimated)...1,000
INT. at the National Bank of Commerce, N. Y.

QUAY COUNTY S. D. NO. 34.
P. O. San Jon.
School-Building Bonds
6s '20 M-S \$35,000
BONDED DEBT Nov 1920 \$37,185
Assessed value 1920...625,000
INT. at the National Bank of Commerce, N. Y.

RATON.
This city is in Colfax Co. Incorporated in 1889.
City-Hall Bonds.
6s \$24,000...1944
Water Bonds (Tax-free).
5s '13 A-O \$300,000...1943
5s '15 M-N 75,000...May 1 1945
(Subject to call begin. May 1 1925)
5s '15 M-S 25,000...Sept 1 1945
(Subject to call after Sept. 1 1925.)
Court-House Bonds (Tax-free).
5s '27 J-J \$9,500...1927
Refunding Water (Tax-free).
4s '01 M-S \$6,500...1931
Gold Refunding (Tax-free).
5s '03 M-S \$5,697,800...1933
TOTAL DEBT Nov 30 '21 \$619,698
Assessment debt (incl.)...175,000
Sinking funds...41,000
Assessed val. real estate...2,158,922
Assessed val. personal...1,692,802
Total Assessed value 1921 (40-50% actual)...3,581,724
City tax (per \$1,000) 1921...\$4.153
Population 1910, 4,539; 1920, 5,544
INT. on 6s due 1927 at Treasurer's office or Chemical Nat. Bank, N. Y.; 4s due 1931 and 5s due 1935 at Hanover Nat. Bank, N. Y.; 5s due 1943, 6s due 1944 and bonds of 1915 at Kountze Bros., New York.

RATON SCH. DIST. NO. 11.
This district is in Colfax County.
BOND, DEBT Dec 1 1921...\$85,000
Assessed valuation 1921...5,645,042

ROSSELL.
This city is the county seat of Chaves Co. Incorporated in 1903.
Fire Department (Tax Free).
5 1/2s '08 M-S \$5,000...Mar 1 1928
5 1/2s '22 s-a 15,000...May 1 1952
(Optional May 1 1942.)
Sewer Bonds (Tax Free).
5 1/2s '08 M-S \$35,000...Mar 1 1928
5 1/2s '22 s-a 10,000...May 1 1952
(Optional May 1 1942.)
Water Works (Tax Free).
5 1/2s '08 M-S 120,000...Mar 1 1928
Street Bonds (Tax Free).
5 1/2s '08 M-S \$10,000...Mar 1 1928
5 1/2s '22 s-a 20,000...May 1 1952
(Optional May 1 1942.)
BOND, DEBT Oct 10 '22...\$215,000
Water debt (incl.)...120,000
Assessed val. 1922 (act.)...7,074,470
City tax rate (per \$1,000) '22...\$8.50
Population 1910, 6,172; 1920, 7,062
INT. on bonds of 1922 at the National Bank of Commerce, N. Y.

ROSSELL SCHOOL DISTRICT.
This district not only includes the City of Roswell, but also adjacent territory.
6s '00 J-D \$13,000...June 1 1930
6s '03 M-S \$10,000...Sept 1 1933
5s '10 \$25,500...1940
5s '12 \$35,000...1942
5s '17 J-D 100,000...June 1 1947
(Subject to call after 1927)
6s '19 \$50,000...1949
(Subject to call after 1929.)
BOND, DEBT Nov 20 '22...\$230,500
Sinking fund...1,837
Tot. ass'd val. '22 (actual)...8,500,000
School tax (per \$1,000) 1922...\$12.60
Population in 1920...7,063
* Red. after 20 years from issue.

ROY.
This village is in Mora County.
6s '18 \$45,000...1948
(Subject to call to 1938.)
BD, DT. (water) Oct 2 '22...\$45,000
Total assessed value 1921...569,000
Total tax rate (per \$1,000) '21...\$35.00
Population 1920, 564; 1921...850
INT. payable at a banking house in New York City, or at the office of the Village Treasurer, at the option of the holders.

SAN JUAN CO. S. D. NO. 2.
P. O. Aztec.
5 1/2s '22 M-N \$60,000
BOND, DEBT May 1922...\$66,000
Assessed value 1921...1,142,860
Population (est.)...2,500

SAN MIGUEL COUNTY.
County seat is Las Vegas. General county refunding 5% gold bonds have been exchanged for all of the 6% bonds of 1889 and 1892.

Refunding Bonds.
4s M-S \$37,700...Mar 1 1930
(Subject to call after Mar 1 1920.)
5 1/2s J-D \$15,000...July 1 1926
(Subject to call after July 1 1911.)
5 1/2s M-N \$95,800...Nov 1 1925
(Subject to call after Nov 1 1910.)
6s M-S \$172,200...July 1 1932
(Subject to call after July 1 1922.)
6s M-S \$158,000...Mar 1 1934
(Subject to call after Mar 1 1924.)
Smallpox '07 (Red. aft. July 1 '17).
6s '07 J-J \$4,600...July 1 1927
BOND, DEBT Nov 20 '19 \$485,200
Cash on hand...38,070
Assessed val. '18 (M act.)...21,211,832
State & Co. tax (per \$1,000) '18 \$15.00
Pop. 10 (Census), 22,930; '20, 22,867
INT. at County Treas. office and at Hanover Nat. Bank, N. Y.

SANTA FE.
This city is in Santa Fe County.
TOT. BD, DT. Aug 1922...\$40,000
Assessed valuation 1921...4,100,000
Population 1910, 5,072; 1920, 7,236

SANTA FE COUNTY.
County seat is Santa Fe.
The present debt is \$479,000, consisting of what are known as Refunding Bonds of the State of New Mexico, Series "B." Santa Fe County. While these bonds are bonds issued by the State and are primarily its obligation, Santa Fe County is responsible for the interest, which is at 4 1/2%, payable semi-annually (M. & S.), and is also responsible for the principal. But in case of default upon the part of the county, the State would have to take care of them, having recourse then to the county. In addition to these bonds there are, we are advised, probably a few outstanding bonds of older issues, and probably some past due and unpaid coupons, and possibly a judgment or so. The amount of these latter is estimated at \$21,000. Over \$1,000,000 of the old debt represented by bonds issued in aid of railroad construction, the coupons from, and judgments based on such bonds, were absolutely assumed by the State of New Mexico, which issued its bonds in payment thereof without any recourse to the county, the U. S. Congress having made a large land donation to the State for the ultimate payment of these bonds. The assess. val. in 1913 was \$3,110,797; the total State and county tax (per \$1,000), in 1913, was about \$70. Pop. 10 (Census), 14,770; '20, 15,030

SANTA FE SCHOOL DISTRICT.
This district (P. O. Santa Fe) is in Santa Fe County.

Building Bonds.
6s '18 F-A 28,000...1943
6s '03 Oct. \$28,000...Nov 1 1948
(Optional after Nov. 1 1927.)
BOND, DEBT Sept 30 '22...\$56,000
Sinking fund...11,784
School tax rate (per \$1,000) '22...\$11.00
Population at present (est.)...7,000
INT. on bonds of '03 is payable in N. Y., while on bonds of '18 in Santa Fe.

SIERRA COUNTY.
Hillsboro is the county seat.
Refunding Bonds.
5s M-S \$55,000...1931
(Subject to call after Sept 1921.)
BOND, DEBT Nov 25 '22...\$55,000
Floating debt (additional)...2,000
Sinking fund...9,570
Ass'd value 1922 (actual)...4,473,727
Total tax rate (per \$1,000) '22...\$21.85
Population 1910, 3,536; 1920, 4,620
INT. is payable in New York.

SILVER CITY.
This city is in Grant County. Incorporated in Feb. 1878.
Refunding Railroad-Aid.
5s s-a \$50,000...1930
Dam Construction.
6s s-a \$6,000...1925
Sewer Bonds.
5 1/2s s-a \$59,000...1930
BOND, DEBT Oct 1922...\$115,000
Assess. val. 1921 (about)
75% actual...2,507,476
Total tax rate (per \$1,000) '21 \$15.625
Population 1910, 3,177; 1920...2,662
INT. at Hanover Nat. Bank, N. Y.

SOCORRO COUNTY.
County seat is Socorro
Refunding Bonds.
5s '01 M-S \$149,000...June 1 1931
5s '02 M-S \$39,000...Sept 2 1932
5s '11 A-O \$6,000...Oct 2 1941
(Subject to call after Oct. 2 1921)
School Dist. No. 7 Bonds.
6s '02 J-J \$1,000...July 1 1932
(Subject to call begin. in 1912)
School Dist. No. 12 Bonds.
6s '11 M-N \$4,000...Nov 2 1941
(Subject to call after Nov. 2 1921)
6s '16 J-J \$22,000...July 1 1946
(Subject to call begin. July 1 1926.)
School Dist. No. 13 Bonds.
6s '07 P-A \$2,500...1907
(Subject to call beginning in 1907.)
School District No. 15 Bonds.
6s '20 \$8,000...1940
(Optional 1930)
School District No. 16 Bonds.
6s '20 \$15,000...1940
(Optional 1930)
School Dist. No. 47 Bonds.
6s '15 J-J \$10,000...Jan 1 1945
(Subject to call begin. Jan 1 1925)
School District 51 Bonds.
6s '19 J-D \$15,000...Dec 1 1939
(Optional Dec 1 1929)
TOTAL DEBT Oct 1915...\$191,100
School bonds (included)...17,500
Assessed valuation 1915...18,931,538
State & Co. tax (per \$1,000) '15 \$13.63
Pop. 10 (Census), 14,761; '20 14,036
* Red. after 20 years from issue.
INT. on school district bonds at Co. Treas. office on 6s of 1919 at New York, on refunding bonds of 1901 and 1902 at First Nat. Bank, N. Y.; others at First Trust & Sav. Bank, Chicago.

SPRINGER.
This village is in Colfax County. Incorporated in 1910.
Water Works Bonds.
5 1/2s '10 J-D \$32,000...June 15 1946
(Subject to call after June 15 1936)
Sewer System Bonds.
5 1/2s '16 J-D \$5,000...June 15 1926
(Subject to call after June 15 1936.)
BOND, DEBT Sept 30 '22...\$37,000
Water debt (included)...3,200
Sewer debt (included)...5,000
Sinking fund...2,000
Total val. 1922 (M act.)...507,353
Total tax rate (per \$1,000) '22...\$37.40
Population 1910, 550; 1920...915
INT. is payable in New York.

TUCUMCARI.
This city is in Quay County. Inc. Aug. 5 1908. Population 1910, 2,526; 1920 3,117.
Sewer Bonds.
5 1/2s '09 M-N \$78,800...Nov 15 1939
Water-Works (red. beg. in 1931)
5 1/2s '11 M-N \$75,000...May 1 1941
6s '18 P-A 5,000...1949
(Subject to call 1939.)
BOND, DEBT Sept 1919...\$153,800
Sinking fund (time deposits)...1,111
Total tax rate (per \$1,000) '15 \$21.45
INT. on the sewer bonds at Chase Nat. Bank, N. Y.; other bonds at Nat. Park Bank, N. Y.

TUCUMCARI SCH. DIST. NO. 1.
Building Bonds.
5s '17 \$50,000...1947
(Subject to call after 1937)
BOND, DEBT Oct 5 1922...\$35,000
Tot. ass'd val. '22 (1/2 act.)...1,999,810
Total tax (per \$1,000) 1921...\$39.95
Population in 1920 (est.)...3,500

UNION COUNTY.
Clayton is the county seat.
BOND, DEBT Oct 19 '20 \$44,000
Sinking fund...19,511
Tot. assess. val. '20 (1/2 act.)...21,342,560
Total tax rate (per \$1,000) '20...\$25.00
Population 1910, 11,404; 1920, 16,680

VAUGHN SCHOOL DISTRICT.
This district is in Guadalupe Co. *
TOT. BD, DT. Jan 1922...\$94,000
Assessed value 1919...2,976,771

State of Arizona.

ITS
DEBT, RESOURCES, &c.

Organized as a Territory (Act Feb. 24 1863).....Feb. 24 1863
 Total area of Territory (square miles).....113,020
 Admitted as a State (Act June 20 1910).....Feb. 14 1912
 State Capital.....Phoenix
 Governor (term expires Jan. 1 1925).....Geo. W. P. Hunt
 Secretary (term expires Jan. 1 1925).....James H. Kerby
 Treasurer (term expires Jan. 1 1925).....Wayne Hubbs
 Auditor (term expires Jan. 1 1925).....Richard H. Ramsey
 Attorney-Gen. (term expires Jan. 1 1925).....John W. Murphy

LEGISLATURE meets biennially in odd years on the second Monday in January.

Name and Purpose.	Interest		Principal
	%	Payable.	
Capitol Building bonds...cou. 1898	5	J-D	June 1 1945 \$42,000
Experiment Sta. bonds...cou. 1905	5 1/2	J-J	Jan. 15 1925 11,000
do docou. 1904	5	J-J	July 15 1924 63,000
Territorial refund bonds...cou. 1913	4 1/2	J-J	Apr. 15 1938 378,972
Insane Asylum bonds...cou. 1904	5 1/2	J-J	Jan. 15 1954 20,000
Refunding bonds.....1916	4 1/2	J-J	July 15 1941 268,000
St. Louis Expos. bds...cou. 1903	5	J-J	Jan. 1 1923 30,000

County	Year	Interest	Principal
Apache County	1913	4 1/2%	25-year bonds \$43,473.50
Cocconino County	1913	4 1/2%	25-year bonds 159,000.00
Gila County	1913	4 1/2%	25-year bonds 44,781.36
Graham County	1913	4 1/2%	25-year bonds 147,364.70
Maricopa County	1913	4 1/2%	25-year bonds 267,636.43
Maricopa County	1903	5 1/2%	50-year bonds 14,000.00
Mohave County	1913	4 1/2%	25-year bonds 105,363.29
Navajo County	1903	5 1/2%	50-year bonds 38,000.00
Pima County	1913	4 1/2%	25-year bonds 210,240.05
Pima County	1903	3 1/2%	50-year bonds 318,275.29
Pima County	1906	4 1/2%	50-year bonds 25,000.00
Pinal County	1913	4 1/2%	25-year bonds 136,138.08
Santa Cruz County	1904	5 1/2%	50-year bonds 31,000.00
Yavapai County	1913	4 1/2%	25-year bonds 310,163.78
Yavapai County	1903	5 1/2%	50-year bonds 28,576.29
Yuma County	1913	4 1/2%	25-year bonds 88,791.11

City	Year	Interest	Principal
Prescott City	1913	4 1/2%	25-year bonds \$91,261.90
Tombstone City	1913	4 1/2%	25-year bonds 11,812.38
Tucson City	1913	4 1/2%	25-year bonds 16,000.00
Tucson City	1903	5 1/2%	50-year bonds 11,423.71

INTEREST is payable in gold at the office of the State Treasurer and at Guaranty Trust Co., N. Y. City.

TOTAL DEBT, &c.—The State debt June 30 1922 was \$3,312,972 (including \$2,516,000 short term notes) plus amount of county and city funded indebtedness, \$2,100,363; total debt, \$5,413,335. Cash in general fund June 30 1922, \$1,620,942. On June 30 1922 there was in the sinking fund for the redemption of Territorial indebtedness \$2,988,948.

ASSESSED VALUATION.—The total assessed valuation in 1922 was \$72,021,286; in 1921 it was \$830,536,582; in 1920 it was \$884,455,682.50; in 1919 it was \$855,224,720; in 1918 it was \$834,020,532; in 1917 it was \$897,526,619; in 1916, \$*486,406,519; in 1915, \$420,532,412; in 1914, \$407,267,393; in 1913, \$375,862,415; in 1912, \$140,333,191; in 1911, \$98,032,709; in 1910, \$86,126,226; in 1908, \$8,068,754; in 1906, \$62,227,634.

*We are advised by the Secretary State Tax Commission that that body ordered the assessors to assess all property at its "full cash value," which has always been the law, but was never carried out prior to 1913.

TAX RATE.—The tax rate (per \$1,000) for 1921 it was \$5.10.

STATEHOOD.—The President on Aug. 21 1911 signed the joint resolution passed by Congress admitting the Territories of Arizona and New Mexico into the Union. This resolution provided that the voters of Arizona must elect judicial officers from the recall provision of their constitution before Statehood would be granted. V. 93, p. 516. On Dec. 12 1911 an amendment to this effect was favorably voted. V. 93, p. 1736. At the session of the first State Legislature, however, a resolution was passed providing for an amendment to the constitution extending the recall to all public officers of the State, either by appointment or election. This amendment was favorably voted at the general election Nov. 5 1912. This State was admitted by proclamation of the President on Feb. 14 1912.

DEBT LIMITATION—BONDS TAX-FREE.—The power of the State and its subdivisions to incur debt is limited by Sections 3, 5, 6, 7 and 8 of Article IX, and by Section 2 of this article. Such debt, when evidenced by bonds, will be exempt from taxation. The five sections referred to are given below in full:

Section 3. There shall be exempted from taxation all Federal, State county and municipal property. Property of educational, charitable and religious associations or institutions not used or held for profit may be exempted from taxation by law. Public debts, as evidenced by the bonds of Arizona, its counties, municipalities, or other subdivisions, shall also be exempt from taxation. There shall further be exempt from taxation the property of widows, residents of this State, not exceeding the amount of one thousand dollars, where the total assessment of such widow does not exceed two thousand dollars. All property in the State not exempt under the laws of the United States or under this constitution, or exempted by law under the provisions of this section, shall be subject to taxation to be ascertained as provided by law.

Sec. 5. The Legislature shall provide by law for an annual tax sufficient, with other sources of revenue, to defray the necessary ordinary expenses of the State for each fiscal year. And for the purpose of paying the State debt, if there be any, the Legislature shall provide for levying an annual tax sufficient to pay the annual interest and the principal of such debt within 25 years from the final passage of the law creating the debt. No tax shall be levied except in pursuance of law, and every law imposing a tax shall state distinctly the object of the tax, to which object only it shall be applied. All taxes levied and collected for State purposes shall be paid into the State treasury in money only.

Sec. 6. The State may contract debts to supply the casual deficits or failures in revenues, or to meet expenses not otherwise provided for; but the aggregate amount of such debts, direct and contingent, whether contracted by virtue of one or more laws, or at different periods of time, shall never exceed the sum of three hundred and fifty thousand dollars; and the money arising from the creation of such debts shall be applied to the purpose for which it was obtained or to repay the debts so contracted, and to no other purpose.

In addition to the above limited power to contract debts the State may borrow money to repel invasion, suppress insurrection, or defend the State in time of war; but the money thus raised shall be applied exclusively to the object for which the loan shall have been authorized or to the payment of the debt thereby created. No money shall be paid out of the State Treasury, except in the manner provided by law.

Sec. 6. Incorporated cities, towns and villages may be vested by law with power to make local improvements by special assessments, or by special taxation of property benefited. For all corporate purposes, all municipal corporations may be vested with authority to assess and collect taxes.

Sec. 7. Neither the State, nor any county, city, town, municipality or other subdivision of the State, shall ever give or loan its credit in the aid of, or make any donation or grant, by subsidy or otherwise, to any individual, association or corporation, or become a subscriber to, or a shareholder in, any company or corporation, or become a joint owner with any person, company or corporation, except as to such ownerships as may accrue to the State by operation or provision of law.

Sec. 8. No county, city, town, school district, or other municipal corporation shall for any purpose become indebted in any manner to an

amount exceeding four per centum of the taxable property in such county, city, town, school district, or other municipal corporation, without the assent of a majority of the property taxpayers, who must also in all respects be qualified electors therein, voting at an election provided by law to be held for that purpose, the value of the taxable property therein to be ascertained by the last assessment for State and county purposes, previous to incurring such indebtedness; except, that in incorporated cities and towns assessments shall be taken from the last assessment for city or town purposes; Provided, that under no circumstances shall any county or school district become indebted to an amount exceeding ten per centum of such taxable property, as shown by the last assessment roll thereof; and provided, further, that any incorporated city or town, with such assent, may be allowed to become indebted to a larger amount, but not exceeding fifteen per centum additional, for supplying such city or town with water, artificial light or sewers, when the works for supplying such water, light or sewers are or shall be owned and controlled by the municipality.

In Nov. 1912 an amendment to this section was adopted so as to limit the amount of debt which may be incurred under any circumstances by a county or school district to 10% of the taxable value. The limit which may be incurred by a city or town without the assent of the voters for municipal water, light or sewer works was increased from 5% to 15% of the taxable value.

BORROWING IN ANTICIPATION OF TAXES.—The 1921 Legislature enacted a law (Chapter 68, Laws of 1921) authorizing the State Loan Commissioners to anticipate the collection of taxes levied for State purposes by issuing bonds payable sole from the proceeds of such taxes. The bonds may not exceed 90% of the amount of taxes for the fiscal year and must be payable within one year at a rate of interest not in excess of 8%. The Act is exempted from the operation of the referendum provisions of the State Constitution by Section 10, which declares that an emergency exists and that an early operation of the Act is required to preserve the public peace, health and safety. Joseph S. Jencks, Judge of the Superior Court, refused to sustain a suit brought by the Bankers Trust Co. of Denver to stop the State Loan Commission from selling \$1,000,000 of these bonds on Sept. 10 1921. The company gave notice of appeal to the State Supreme Court, but up to time of going to press we have not been advised of any further action. (V. 113, p. 1270.)

TERRITORIAL AND MUNICIPAL BONDS EXEMPT FROM TAXATION.—For opinions, see V. 85, p. 1534; V. 86, p. 340; V. 87, p. 111.

SAVINGS BANK INVESTMENTS.—Up to 1922 the investment of savings bank funds was regulated by Subdivision 6 of Section 2123 of the Civil Code of 1913. Under this law savings banks with a capital stock or reserve fund paid in of no less than \$100,000 were allowed to invest only in bonds of the United States, the Arizona Territory, the State of Arizona, and of the counties and cities therein. In 1922 a new law was passed, covering the subject more thoroughly. It follows:

Sec. 26. SAVINGS BANKS LOANS.—A savings bank may invest the capital and deposits and the income derived therefrom:

Subdivision 1. Upon mortgages upon real estate, which mortgages shall be a first lien on the real estate mortgaged. No such loan shall exceed at the date it is made 60% of the market value of the real estate mortgaged. At least 50% of such loans by the bank shall at all times be secured by first mortgage liens upon real estate situated in this state. Provided, that liens of the Federal Government on any United States Reclamation project or liens of the State Government on any project organized under the laws of the State of Arizona shall not be considered a first lien under the provisions of this Act. This exception shall not apply to any Federal or State farm loans.

Subdivision 2. In the interest bearing bonds of, or other securities issued by this State, or of any county, city, town, school or road district therein, or any securities issued by authority of law for local improvements, that may have been lawfully issued.

Subdivision 3. In the stocks, bonds or interest bearing notes of the United States for the payment of which and the interest thereon, the faith of the United States is pledged.

Subdivision 4. In the bonds of any State of the United States upon which there is no default and upon which there has been no default at any time within ten years last before such investment.

Subdivision 5. In loans upon promissory notes secured by pledge or mortgage of personal property worth at least 40% more than the amount of the loan; or upon promissory notes or other negotiable instruments with at least two sureties or endorsers, or upon notes where the borrower is worth over and above all his other liabilities at least five times the amount of the note.

Subdivision 6. In all bonds of irrigation districts of the State of Arizona, certified in accordance with the terms of Chapter 149, of the Session Laws of Arizona, Regular Session of the Fifth Legislature, as provided in Section 44 of said Chapter, or any law amendatory thereof or supplemental thereto.

Subdivision 7. In real estate as follows:

(a) A plot whereon there is or may be erected a building or buildings suitable for the convenient transaction of the business of the savings bank, and, or, from portions of which not required for its own use a revenue may be derived.

(b) Such as shall be conveyed to it in satisfaction of debts previously contracted in the course of its business.

(c) Such as it shall purchase at sales under judgments, decrees or mortgages held by it.

Subdivision 8. It shall be unlawful for any savings bank to invest or loan any of its capital, or any of the money of its depositors in the shares, stocks or bonds of any mine or mining company or oil company.

POPULATION.—Population of Arizona has been as follows in the years mentioned. The total for 1900 and since includes Indians and whites on Indian reservations not previously taken into account. Such persons in 1890 aggregated 28,623 and in 1880 18,706.

1920	334,102	1900	122,931	1870	9,658
1910	204,354	1890	59,620	1860	6,482
		1880	40,440		

*This was population when Arizona was simply a county of New Mexico.

CITIES, COUNTIES AND TOWNS IN THE STATE OF ARIZONA

City/Town	Year	Interest	Principal
AJO SCHOOL DISTRICT.			
This district (P. O. Ajo) is in Pima County.			
5s '18	—	—	\$135,000
BONDED DEBT			(7)
APACHE COUNTY.			
Saint Johns is the county seat.			
Court House Bonds.			
10 J-D	\$45,000	Dec 15 1948	
(Subject to call after Dec 15 1931)			
Road Bonds.			
5s '13 J-J	\$15,000	July 1 1943	
(Redeemable beginning July 1 1928)			
5s '14 A-O	\$125,000	Oct 1 1944	
(Subject to call, all or any part, Oct. 1 1924.)			
Road Bonds.			
6s '22 F-A	\$175,000	Feb 1 1957	
(Optional Feb. 1 1937.)			
BOND. DEBT	Sept 30 '22		\$396,332
Bonds for which State is responsible, see debt of State (incl.)	June 30 '22		43,473.50
Sinking fund			26,311
Total assess. val 1922			8,775,205
Tax rate (per \$1,000) 1922			\$20.00
Pop'n 1910, 9,196; '20 (est.)			13,190
INT. on bonds of 1922 at County Treasurer's office or Kountze Bros., N. Y., at option of holder; on others at County Treasurer's office or at Cont. & Comm. Nat. Bank, Chicago.			
BISBEE.			
This city is in Cochise County. Incorporated Mar. 11 1902.			
Street Bonds (Tax-exempt).			
6s J-J	\$81,250	1934	
(\$6,250 yearly in December)			
Water-Wks. Bds. (Tax-exempt).			
J-J	\$51,250	1934	
(\$5,250 yearly in December)			
Sewer Bonds (Tax-exempt).			
5s '08 J-D	\$14,000	Sept 21 1932	
(\$4,000 yearly in November)			
Street Impt. Bonds.			
5 1/2s '19	\$180,000	1939	
BOND. DEBT	Sept 30 '22		\$360,000
Water debt (incl.)			75,000
Tot. assess. val. '22 (act.)			6,104,193
Tax rate (per \$1,000) '22			\$19.80
Pop'n 1910, 9,019; '20			9,205
INT. payable in N. Y. City.			
BISBEE SCHOOL DIST. NO. 2.			
This district not only includes city of Bisbee, but also adjacent territory.			
5 1/2s '15 J-J	22,000	July 31 '23-'25	
5s '16 A-O	75,000	Oct 2 '24-'30	
			1930
\$10,000			1931-34
5s '17 M-N	80,000	1935	
40,000	Apr 15 '23-'30		
5s '18 A-O	130,000	Sept 6 '23-'35	
20,000	Sept 6 1936		
5 1/2s '19M-S	35,000	Sept 6 1937	
40,000	Sept 6 1938		
45,000	Sept 6 1939		
BOND. DEBT	Oct 17 '22		\$517,000
Sinking fund			78,939
Assess. val. (est.)			6,500,000
Sch. tax rate (per \$1,000) '22			\$17.70
Population in 1920 (est.)			16,000
INT. at County Treas. office.			
AUX. EAST. CANAL IRRIG. D.			
This district is in Maricopa Co.			
5s '22 J-F	\$2,000,000	Apr 15 '33-'52	
BONDED DEBT			(7)

CASA GRANDE.
This town is in Pinal County.
Water-Extension Bonds.
6s '21 J-J \$90,000...Jan 2 1941
(Optional Jan. 2 1931)
Light System Extension Bonds.
6s '21 J-J \$50,000...Jan 2 1941
(Optional Jan. 2 1931)
TOT. BOND. DT. Dec 1 '22. \$149,000
Water debt (incl.).....101,000
Sinking fund.....6,500
Assessed value 1922.....\$34,934
Tax rate (per \$1,000) 1922.....\$15.50
Population in 1920 (Census).....948

CHANDLER.
A city in Maricopa County.
BOND. DEBT Nov 1 '22. \$91,000
Assessed valuation 1922.....1,117,000
Tax rate (per \$1,000) 1922.....
City.....\$10.30
Total.....41.30
Population 1922 (est.).....1,200

CHANDLER HIGH SCH. DIST.
This district is in Maricopa Co.
High-School Bonds.
6s '19 J-J \$121,800...July 1 1939
6s '21 J-J 170,000...Jan 15 1941
BOND. DEBT Oct 18 '22. \$291,800
Total assess. val. equal '22.....5,591,015
Sch. tax rate (per \$1,000) '22.....\$12.40
Population in 1920 (est.).....6,000

CLEFTON.
This city is the county seat of Greenlee County.
Bridge and Road Bonds.
6s '17 F-A \$104,000...Feb 1 '23-'35
16,000...Feb 1 1936
6s '19 \$5,000
Sewer Bonds.
6s '19 \$150,000
Park Bonds.
6s '19 \$9,000
City Hall Bonds.
6s '19 \$15,000
TOT. DEBT Sept 30 '22. \$271,000
Total assess. val. equal '22.....4,955,457
City tax rate (per \$1,000) '22.....\$13.50
Population 1910, 4,874; 1920, 4,163
INT. payable at Town Treas. office or at the Hanover Nat. Bank, N. Y. City.

COCHISE COUNTY.
Tombstone is the county seat.
Highway Bonds.
5 1/2s '18 J-J \$3 0,000...Jan 1 '23-'28
5 1/2s '18 J-J \$500,000...Jan 1 '29-'38
TOT. BOND. DT. Oct 7 '22. \$800,000
Assessed valuation 1922.....1,423,333.115
Tax rate (per \$1,000) 1922.....\$4.591
Population 1910 (Census).....34,591
Population in 1920.....46,455
INT. payable in New York City.

COCHISE CO. S. D. NO. 1.
Building and Equip. Bonds.
5 1/2s G-A \$75,000...1924-1930
BOND. DEBT Oct 1916. \$175,000
Assessed valuation.....75,531,490

COCHISE COUNTY SCHOOL DIST. NO. 2.
6s \$60,000.....1930
BONDED DEBT.....(7)

COCHISE CO. S. D. NO. 14.
High School Building Bonds.
6s '22 A-O \$50,000...Apr 1 '23-'42
(For amount due each year see V. 114, p. 192)
BOND. DEBT April 1922. \$60,500
Assessed value 1921.....1,770,894
Population.....800
INT. at County Treasurer's office or Kountze Bros.

COCHISE CO. S. D. NO. 21.
School Building Bonds.
6s \$60,000.....(7)
BONDED DEBT.....(7)

COCHISE COUNTY SCHOOL DIST. NO. 27.
6s \$30,000.....1936
BONDED DEBT.....(7)

COCONINO COUNTY.
Flagstaff is the county seat.
Road Bonds
5 1/2s '19 J-D \$150,000...Dec 1 '25-'39
BOND. DEBT Feb 1920. \$309,000
Bonds for which State is responsible, see debt of State June 30 1922.....59,000.99
Assess. val. (equal) 1921.....21,007,121
Population in 1920.....9,982
INT. at New York City.

COCONINO CO. S. D. NO. 1.
(P. O. Flagstaff)
6s '20 \$275,000...1931-1940
BOND. DEBT Dec 1921. \$275,000
Assessed value.....13,407,735

DOUGLAS.
This city is in Cochise County. Incorporated May 15 1915.
Sewer Bonds.
6s '17 J-J \$18,000...July 1 '25-'32
6s '19 J-J 45,000...1923-1936
6s '19 J-J 1,000...July 1 1923
City Hall & Jail Bonds.
6s '17 J-J \$15,000...July 1 '23-'37
Fire Dept. Bonds.
6s '17 J-J \$4,000...July 1 '23-'24
Water Bonds.
6s '15 \$237,000...Oct 1923-1939
Property Bonds.
6s '19 J-J \$2,000...July 1 1923
BOND. DEBT July 1 '22. \$326,000
Water debt (included).....237,000
Sinking fund (water).....23,550
Assess. val. '22 (60% act.).....7,467,295
Personal.....198,347
Total.....7,665,242
City tax (per \$1,000) 1922.....\$12.60
Population 1910, 6,437; 1920, 9,916

DOUGLAS SCH. DIST. NO. 27.
5s '18 M-N 7,500...May 15 '23-'37
6s '18 A-O 24,000...Apr 1 '23-'38
Building Bonds.
6s '04 Apr \$20,000...Apr 1 1924
6s '05 Mar 15,000...Mar 1 1925
6s '06 May 40,000...May 1 1926
6s '08 20,000...May 25 1928
School Bonds.
5s G '09 July \$1,000...July 15 '23-'29
5 1/2s '14 Aug 55,000...Aug 3 '23-'34
High-School Bonds.
6s '19 J-D 85,000...June 1 '23-'39
TOT. BOND. DT. Dec 9 1922. \$286,000
Sinking funds.....123,956
Assessed value 1922 (act.).....1,579,548
Tax rate (per \$1,000) 1922.....\$32.00
Population in 1919 (est.).....20,000
INT. on 6s at Cont. & Comm. Nat. Bank, Chic.; 5s of 1909 at Chase Nat. Bank, N. Y.; 5 1/2s at Guaranty Trust Co., N. Y.; others at County Treas. office in Tombstone.

DUNCAN UN. H. S. D. NO. 2.
This district (P. O. Duncan) is in Greenlee County.
BONDED DEBT.....\$70,000
Sinking fund.....13,380
Assessed valuation.....2,939,132
Population (est.).....1,500

FLAGSTAFF.
This town is in Coconino County. Incorporated May 1894.
Water-Works Bds. (Tax-exempt).
6s J-J \$22,000...1928
(Subject to call.)
Sewer Bonds.
5 1/2s '17 J-J \$60,000...Jan 1 '28-'37
6s '18 65,000...Jan 1 '38-'47
Park Bonds.
6s F-A \$30,000...1938-1949
BOND. DEBT Oct 19 '22. \$147,000
Floating debt (incl.).....8,353
Water debt (incl.).....23,000
Total assess. val. 1922.....3,534,029
City tax rate (per \$1,000) '22.....\$7.885
Population 1910, 1,833; '20.....3,186
INT. at Hanover Nat. Bank, N. Y.

FLORENCE.
This town is in Pinal County.
Light and Water Bonds.
6s '19 F-A \$80,000
Funding Bonds.
6s F-A \$37,000...1952
Electric Light Bonds.
6s F-A \$20,000...1952
BOND. DEBT Nov 1922. \$137,000
Sinking fund.....1,090
Total assess. val. '21 (act.).....781,910
Town tax rate (per \$1,000) 1922.....\$18.96 +
Population 1910, 807; 1920.....1,161
INT. at the Continental & Commercial National Bank, Chicago.

GILA COUNTY.
Globe is the county seat.
Court-house & jail 5s.....\$65,000 00
Road and Highway Bonds.
5 1/2s G '16 J-\$283,000...Jan 1 '23-'36
(Part every 5 years.)
BOND. DEBT Oct 14 '22. \$3,727.81
Bonds for which State is responsible, see debt of State (incl.) June 30 '22 44,781.36
Sinking fund.....102,795
Assess. val. 1922.....123,000,000
State & co. tax rate (per \$10,000) 1922.....\$1.409
Population 1910, 16,348; 1920.....25,678

GILA CO. SCH. DIST. NO. 1.
5s '07 \$10,000...July 1 1927
5s '13 J-J 75,000...Apr 1 1938
(Subject to call beginning in 1918.)
6s '16 M-S \$38,000...Sept 5 1936
(Subject to call beg. Sept 5 1924.)
5 1/2s '19 80,000...1938
5 1/2s '19 100,000...1938
(Subject to call beginning Aug. 1928.)
5 1/2s '20 M-S 50,000...Mar 1 1940
(Optional May 1 1930)
BOND. DEBT Oct 14 '22. \$280,000
Ass'd val'n 1922 (act. val.) 13,528,796
Total tax rate (per \$1,000) '22.....\$18.07
Population in 1921 (est.).....10,000
INT. at County Treas. office.

GILA CO. SCH. DIST. NO. 17.
Post Office Hayden.
Building
6s '15 F-A \$25,000...Aug 2 1935
(Subject to call after Aug. 2 1925)
6s '17 J-J \$25,000...July 2 1937
(Subject to call after July 2 1927)
BOND. DEBT Oct 14 '22. \$50,000
Ass'd val. '22 (act. val.).....7,320,714
Total tax rate (per \$1,000) '22.....\$10.83 +
Population 1919, 4,500; '21 (est.) 3,000
INT. at County Treas. office.

GILA CO. SCH. DIST. NO. 19.
Building Bonds.
6s '17 J-J \$16,000...July 2 1937
6s '19 83,000...1925-1938
6s '20 M-S 8,61,000...Sept 8 1940
(Optional Sept. 8 1930.)
TOTAL DEBT Oct 14 '22. \$133,800
Ass'd val'n 1922 (act. val.) 4,744,968
Tot. tax rate (per \$1,000) '22.....\$24.21
Population '19, 4,500; '21 (est.) 4,000
INT. at County Treas. office.

GILA CO. SCH. DIST. NO. 26.
Bonds are tax free. P. O. Miami
7s '10 37,000...Nov 1 1930
6s '12 7,500...Dec 2 1932
6s '13 10,000...Aug 1 1933
6s '13 15,000...Dec 30 1933
6s '15 F-A 5,000...Feb 1 1935
6s '15 M-N 75,000...May 3 1935
6s '16 M-S 34,000...Sept 5 1933
(Subject to call \$2,000 yearly.)
6s '19 100,000...May 1935
(Subject to call beginning in 1928.)
6s '22 s-a \$285,000...Jan 1 '24-'42
BOND. DEBT Oct 14 '22. \$203,300
Ass'd val'n '22 (act. val.) 27,062,734
Tot. tax rate (per \$1,000) '22.....\$16.42
Population in 1921 (est.).....9,000
INT. at County Treas. office.

GLENDALE.
This town is in Maricopa County. Incorporated July 18 1910.
Electric Light Bonds.
5s \$9,000...1932
6s '20 s-an 20,000...Apr 1 1940
Water Bonds.
6s '20 \$50,000...1934
6s '20 s-an 35,000...Mar 1 1940
Sewer Bonds.
6s \$50,000...1937
6s 35,000...1938
Street Impt. Bonds.
6s '20 s-an \$25,000...May 1 1930
BOND. DEBT Oct 5 '22. \$224,000
Water debt (included).....85,000
Assess. val. 1922.....1,870,000
Tot. tax rate (per \$1,000) '21.....\$36.525
Population 1920.....2,737
INT. is payable at New York or Glendale.

GLENDALE UN. HIGH S. D.
6s '12 \$30,000...Apr 15 1932
6s '12 s-a 75,000...1923-1940
BOND. DEBT Dec 1922. \$105,000
Total assess'd val'n 1921.....2,236,580
Total tax rate (per \$1,000) '21.....\$5.50
Population in 1919 (est.).....2,000

GLOBE.
This city is in Gila County. Incorporated Feb. 1907.
Water-Works Bonds.
5 1/2s A-O \$120,000...1923-1928
Sewer System.
6s '18 J-D \$184,000...June 1 '23-'43
BOND. DEBT Nov 27 '22. \$456,231
Water debt (incl.).....170,000
Tot. assess. val. '22 (50% act.) 4,334,233
Tax rate (per \$1,000) 1922.....\$23.00
Population 1910, 7,083; 1920, 7,044
INT. at First Nat. Bank, Globe.

GRAHAM COUNTY.
Safford is the county seat.
Road Bonds.
6s '22 M-S \$500,000...Mar 1 '23-'42
BOND. DT. Mar 16 '22. \$538,000
Debt for which State is responsible (June 30 1922) 44,781
Sinking fund.....129
Assessed value 1921.....13,487,203
State and County tax rate (per \$1,000) 1910, 23,999; 1920, 10,148
The reason for the decrease in the 1920 census figures from those of 1910 is that the eastern part of this county was taken to organize Greenlee County (see Greenlee County below).
INT. at the County Treasurer's office or at the National Park Bank, N. Y., at option of holder.

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.
6s '92 \$117,364.70...1942
Court-House and Jail Bonds.
6s '12 \$30,000...1937
Road and Bridge Bonds.
6s '15 A-O \$5,000...Apr 1 '23-'26
Road Construction Bonds.
6s G '17 J-J \$200,000...July 1 1935
(Subject to call \$20,000 yearly after July 1 1927)
6s '19 200,000...June 1 1939
School District No. 3 Bonds.
6s '12 \$30,000...May 1 1932
6s '16 M-N 25,000...May 1 1931
(Subject to call beg. May 1 1921.)
6s '17 20,000...June 1 1937
Duncan Un. H. S. Dist. No. 2.
6s '14 \$40,000...1934
6s '20 A-O 30,000...Apr 1 '31-'40
School District No. 18.
5 1/2s \$120,000...\$10,000 ann
School District No. 19 Bonds.
6s '12 \$36,500...1927
Consol. S. D. No. 19 Bonds.
6s '14 \$30,000...1929
6s '17 J-D 20,000...June 1 1937
6s '15 A-O \$5,000...Sept 1 1935
CO. BD. DT. Oct 10 '22.....\$592,365
School bonds (add'l).....329,900
County sink. fd.....6,792
School Dist. sinking fund.....39,997
Assessed valuation 1922.....24,910,511
State & Co. tax (per \$1,000) '22.....\$15.00
Population in 1920 (Census).....15,302
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.

HOLBROOK.
This town is in Navajo County.
Water Bonds.
6s '20 \$135,000...July 1 1950
(Optional July 1 1940.)
BOND. DEBT July 1922. \$135,000
Assessed value 1920.....1,330,427
Population in 1920 (Census).....1,208

JEROME.
This town is in Yavapai County.
Sewer Bonds.
6s '18 \$40,000...1939
(Due \$5,000 bi-annually.)
6s '19 M-N \$100,000...1939
BOND. DEBT Nov 27 '22. \$115,000
Assessed valuation 1922.....23,343,091
Town tax (per \$1,000) '22.....\$23.170
Population in 1920.....139
* INT. at Bank of Arizona, Jerome

MARICOPA COUNTY.
County seat is Phoenix. On Sept. 1 1913 Maricopa County owned property valued at \$2,478,965, including \$1,937,555 of school property.
5 1/2s '19 J-D \$3,000,000...Jan 15 '31-'51
(For amount due each year see p. 274.)

Road District No. 1 Bonds.
6s G '09 June \$21,000...June 1 '23-'29
6s '13 F-A 30,000...Feb 15 1933
(Subject to call Feb. 1 1923.)
Road Dis. No. 2 (Red. Reg. in 1922)
6s '12 \$30,000...Dec 16 1932
6s '13 10,000...Sept 10 1933
TOTAL DEBT Dec 1921. \$3,771,636
Bonds for which State is responsible—see debt of State (incl.) June 30 '22.....281,633.43
Cash in treasury.....425,465
Tot. ass'd val. equal '22.....118,826,456
State & Co. tax (per \$1,000) '22.....\$18.50
Population 1920, 89,576.
INT. on funding bonds due 1953 payable at Guaranty Tr. Co., N. Y. City; on 6s 1921 highway at Bankers Trust Co., N. Y.; on others at County Treasury.

MARICOPA CO. SCH. DIST. NO. 1.
5s G '09 M-N \$125,000...Nov 15 1929
6s '11 Apr 70,000...Apr 17 1931
6s '13 Nov 200,000...Mar 1 1933
6s '14 J-D 30,000...Dec 1 1934
6s '15 July \$35,000...July 1 1935
6s '19 M-N 100,000...May 15 1939
6s '20 M-S 350,000...Sept 15 1940
BOND. DEBT Oct 14 1922. \$910,000
Assessed valuation of school district '22 (equalized) 42,651,540
Tot. tax rate (per \$1,000) '22.....\$26.59
Population in 1910.....33,488
* INT. at County Treas. office.

MARICOPA CO. SCH. DIS. NO. 3.
6s '12 \$7,000...Apr 15 1932
6s '10 6,000...Aug 1 1930
6s '14 30,000...July 1 1934
6s '19 10,000...Dec 1 1939
BOND. DEBT Oct 1922. \$53,000
Ass'd val. 1922.....2,514,775
Tot. tax rate (per \$1,000) '22.....\$26.30

MARICOPA CO. SCH. DIS. NO. 4.
6s '10 \$19,000...June 7 1930
6s '12 6,000...Apr 15 1932
5 1/2s '14 90,000...Feb 1 1934
6s '20 125,000...Apr 1 1940
BOND. DEBT Oct 1922. \$240,000
Assess. val. 1922 (act. val.) 5,769,459
Tot. tax rate (per \$1,000) '22.....\$29.10

MARICOPA COUNTY S. D. NO. 6.
6s '12 \$10,000...May 15 1932
6s '20 M-S 50,000...Sept 15 1940
BOND. DEBT Oct 15 '22. \$60,000
Assess. val. '22 (act. val.) 1,854,970
Tax rate (per \$1,000) 1922.....\$29.30

MARICOPA CO. SCH. D. NO. 8.
6s '10 \$17,000...May 2 1930
6s '14 20,000...July 1 1934
6s '18 10,000...Apr 1 1938
BOND. DEBT Oct 14 1922. \$47,000
Ass'd val. 1922 (act. val.) 2,865,685
Tot. tax rate (per \$1,000) '22.....\$26.90

MARICOPA CO. SCH. D. NO. 11.
Building Bonds.
6s '10 \$3,000...July 18 1930
6s G '17 J-D 34,000...Aug 1 1937
6s '20 25,000...May 15 1940
BOND. DEBT Oct 14 1922. \$66,000
Ass'd val'n (equalized) '22 3,485,720
Total tax rate (per \$1,000) '22.....\$30.50

MARICOPA CO. SCH. D. NO. 40.
6s '13 \$25,000...Aug 15 1933
6s '17 50,000...1937
6s '20 40,000...1939
6s '20 75,000...1941-1940
BOND. DEBT Oct 14 1922. \$190,000
Ass'd val. 1922 (act. val.) 3,774,080
Tot. tax rate (per \$1,000) '22.....\$33.39

MARICOPA CO. S. D. NO. 41.
6s '19 M-N \$65,000...1939
BOND. DEBT Oct 14 1922. \$118,000
Tot. ass'd val. '22 (act. val.) 3,341,355
Total tax rate (per \$1,000) '22.....\$29.80

MARICOPA COUNTY S. D. NO. 66.
Roosevelt School Bonds.
6s \$28,000...1927
BOND. DEBT Oct 1 1922. \$76,000
Tot. assess. val. '22 (act. val.) 2,154,355
Tax rate (per \$1,000) 1922.....\$34.10

MARICOPA COUNTY S. D. NO. 68.
Alhambra School Bonds
6s '19 J-D \$30,000...June 15 1940
6s '19 17,000...July 1 1933
BOND. DEBT Oct 1922. \$47,000
Assess. val. '22 (act. val.) 1,752,590
Tax rate (per \$1,000) 1922.....\$27.30

MARICOPA CO. SCH. D. NO. 80.
6s '11 \$9,000...Dec 4 1931
6s '13 8,000...Jan 2 1933
5 1/2s '14 12,000...June 1 1934
6s G '16 J-D 12,000...Dec 1 1936
6s '19 3,200...July 15 1939
6s G '21 J-J 50,000...Jan 15 1941
BOND. DEBT Oct 14 1922. \$94,200
Ass'd val'n 1922 (equalized) 5,591,015
Tot. tax rate (per \$1,000) '22.....\$31.20

MARICOPA CO. DR. DIS. NO. 1.
P. O. Tempe.
6s '15 J-J \$75,000...Jan 1 1938
(Part yearly)
BOND. DEBT Sept 30 '22. \$75,000
Assess. val. real est. '22 (abt. 50% actual value).....805,000
Population in 1919 (est.).....350
INT. is payable at County Treasurer's office in Phoenix.

MARICOPA IREIG. DISTRICT.
A district in Pinal County.
6s '22 \$1,375,000...1933-1952
BONDED DEBT.....(?)

MESA CITY.
This city is in Maricopa County. Incorporated in 1882.
Gas & Elec. Light Plant Bonds.
5 1/2s '17 J-J \$125,000...July 15 1937
(Subject to call after July 15 1937)
Road Bonds.
6s '04 J-J \$3,500...Aug 1 1924
Water-Works Bonds.
6s '08 F-A \$50,000...Aug 1 1928
(\$10,000 optional after Aug. 1 1918)
5 1/2s '19 F-A \$33,000...1939

MESA CITY (Concluded).
Sewer Bonds.
 6s '15 P-A \$75,000... Aug 1 1955
 (Subject to call beg. Aug. 1 1935.)
Improvement Bonds.
 5 1/2s '19 P-A \$34,000... 1939
Light and Power Plant Bonds.
 5 1/2s '10 P-A \$33,000... 1939
 TOT. B.D. DT. Oct 5 '22... \$353,500
 Water debt (incl.)... 50,000
 Assessment debt (add'l)... 376,175
 Ass'd val. '21-'23 (act.)... 3,033,350
 Tax rate (per \$1,000) 1922... \$9.10
 Population 1910, 1,692; 1920, 3,036
INT. on road bonds at Chicago Title & Trust Co.; on water bonds at John Nuveen & Co., Chicago; on sewer bonds at Hanover Nat. Bank, New York; on gas and electric bonds at Town Treasurer's office or Hanover Nat. Bank, N. Y.

MESA UN. HIGH SCH. DIST.
 6s '08... \$45,000... May 18 1928
 5s '19... 100,000... June 1 1939
BOND. DEBT Dec 1 1921 \$145,000
 Assessed valuation 1920... 1,301,614
 Tot. tax rate (per \$1,000) 1922... \$9.10
 Population 1921 (est.)... 12,000

MIAMI.
 This town is in Gila County.
Sewer Bonds.
 6s '21 J-J \$125,000... Jan 1 '25-'49
 6s '19 J-J \$50,000... 1924-1948
Gas Plant Bonds.
 6s '21 J-J \$150,000... Jan 1 '25-'49
Funding Bonds.
 6s J-J \$26,000... 1924-1949
Fire Protection Bonds.
 6s J-J \$17,000... 1922-1939
Street Improvement Bonds.
 6s J-J \$24,000... 1921-1947
 TOT. B.D. DT. Nov '22... \$467,000
 Sinking fund... 15,515
 Assessed value 1922... 3,532,508
 City tax rate (per \$1,000) '22... \$25.00
 Population, 1920... 6,689
INT. at Kountze Bros., N. Y.

MOHAVE COUNTY.
 County seat is Kingman.
Road and Bridge Bonds.
 5s '13 S-A \$79,000... 1954
 (Subject to call beg. in 1933)
 5s '15 J-J \$100,000... Sept 15 1955
 (Subject to call after Sept. 15 1935)
Court-House (Red. aft. Jan. 1 1932).
 5s '12 A-O \$30,000... Oct 14 1952
Union High School Bonds.
 5s '15... \$60,000... 1935
Highway Bonds.
 6s '20 J-D \$50,000... June 1 '31-'35
 6s '20 J-D \$50,000... June 1 '36-'45
 100,000... June 1 '46-'50
Hospital Bonds.
 6s '20 J-D \$30,000... June 1 '31-'40
 50,000... June 1 '41-'50
BOND. DEBT Dec 15 1922 \$821,363
 School bonds (add'l)... 15,000
 Bonds for which State is responsible—see debt of State (incl.) June 30 '22... 105,363.29
 Sinking fund... 65,174
 Tot. ass'd val. '22 (act.)... 2,302,254
 State & Co. tax (per \$1,000) '21... \$22.50
 Population 1910, 3,773; 1920, 5,259
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.
 6s '16 A-O \$60,000... Apr 3 1941
 (Subject to call beg. in 1926.)
 5s '17 J-D \$60,000... June 8 '30-'57
 (Subject to call after June 8 1935)
Road Bonds.
 6s... \$150,000... 1931-1940
BOND. DEBT Nov 9 '18 \$223,000
 Bonds for which State is responsible (add'l)—see debt of State June 30 1922... 38,000
 Floating debt (add'l)... 28,000
 Assessed valuation 1921... 12,145,669
 County tax (per \$1,000) '20... \$15.11
 Pop'n 1910, 11,471; 1920, 16,677

NAVAJO COUNTY S. D. NO. 1.
 Post Office Winslow.
 6s '10... \$7,000... 1925
 6s '11... 17,000... 1931
 6s '16... 40,000... 1936
 6s '20... 25,000... 1940
 (Optional 1930)
BOND. DEBT Sept 28 '22 \$89,000
 Sinking fund... 21,206
 Assess. val. (about 80% actual) 1922... 3,827,877
 School tax (per \$1,000) 1922... \$6.80
 Population (est.)... 4,000

NOGALES.
 This town is in Santa Cruz County.
 Inc. July 22 1893. Pop'n '10, 3,514.
 1920, 5,199.
Water Bonds.
 5s '11 M-S \$120,000... Sept 1 1941
 35,000... Feb 15 '26-'30
 50,000... Feb 15 '31-'35
 5 1/2s '20 P-A... 65,000... Feb 15 '36-'40
 75,000... Feb 15 '41-'45
 100,000... Feb 15 '46-'50
Sewer Bonds.
 5s '11 M-S \$50,000... Sept 1 1941
City Hall & Fire Dept. Bonds.
 5 1/2s '20 P-A \$28,000... Feb 15 '23-'50
 TOT. B.D. DT. May 31 '22 \$523,000
 Water debt (incl.)... 445,000
 Assessment debt (add'l)... 6,629
 Floating debt (add'l)... 7,393
 Ass'd val. '22 (abt. 70% act.)... 6,505,854
 Tot. tax rate (per \$1,000) 1922... \$12.21
INT. on bonds of 1920 at the Continental & Commercial National Bank, Chicago; on others at Hanover National Bank, New York.

PHOENIX.
 Phoenix is the capital of Arizona and county seat of Maricopa County. Incorp. Feb. 25 1881. Commission manager form of government adopted Oct. 11 1913. V. 97, p. 1151. Bill to legalize the purchase of plant of Phoenix Water Co. was passed by Congress in 1907, and agreement approved by voters Mar. 7 1907.
Water-Works Bonds.
 5s '06 J-J \$300,000... June 1 1931
 (Subject to call \$30,000 annually after June 1 1921)
 5 1/2s '18 J-J 100,000... July 1 1938
 5s '19 J-J 1,255,173... 1923-1950
 6s '21 J-J 450,000... Jan 1 1946
 6s '21 J-J 175,000... July 1 1941
 6s '21 J-J 100,000... July 1 1941
Funding Bonds.
 5s '09 J-J \$195,000... July 1 1934
 (Payment of these bonds optional 15 years after their date in numerical order, amounts of \$25,000 yearly).
 5s '14 J-J \$120,500... Jan 1 1954
 (Subject to call after Jan. 1 1934.)
Road Bonds.
 5s J-J \$67,500... May 1 1924
 (Subject to call \$13,500 yearly after May 1 1919.)
Sewer Bonds.
 4 1/2s '10 J-J \$400,000... 1950
 (Subject to call \$20,000 yearly, beginning in 1930.)
 6s '21 J-J 140,000... Jan 1 1946
 Street (Red. after Jan. 1 1934).
 5s '14 J-J \$75,000... Jan 1 1954
 6s '21 J-J 60,000... July 1 1941
Fire-Dept. (Red. aft. Jan. 1 1934).
 5s '14 J-J \$75,000... Jan 1 1954
 6s '21 J-J 65,000... Jan 1 1946
Police Signal Bonds.
 6s '21 J-J \$20,000... July 1 1941
City Park Bonds.
 6s '21 J-J \$40,000... July 1 1941
BOND. DEBT Oct 1 '22 \$3,843,000
 Water debt (included)... 2,150,000
 Sinking fund... 275,500
 Assessed val'n, real estate... 19,324,220
 Assessed val'n, personal... 12,884,845
 Other assessable property... 14,080,820
 Total assessed val. 1922-23... 46,289,885
 Tax rate (per \$1,000) '22-'23... \$15.70
 Pop'n 1910, 11,134; 1920, 29,053
INT. at City Treasurer's office and Amer. Exch. Nat. Bank, N. Y.

PHOENIX UNION HIGH S. D.
 4 1/2s '10 Nov \$150,000... Nov 1 1930
 5 1/2s '20... 500,000... 1950
BOND. DEBT Oct 14 '22 \$650,000
 Ass'd val'n 1922 (act. val.) \$4,691,262

PIMA COUNTY.
 County seat is Tucson. In 1901 Color & Co. of New York were given judgment against the county for \$300,000 on R.R. aid bonds, V. 72, p. 637. In 1903 \$318,275.33 3% R.R. 7% G.O. 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.
Court House Refunding Bonds.
 4s '01... \$22,000... 1932
 4s '02... 25,000... 1935
Road Bonds.
 5s '16 J-J \$240,000... Jan 3 1946
 5 1/2s '19 A-O \$500,000... 1925-1944
 6s '18... 107,000... 1930
 TOT. B.D. DT. Nov 1922... \$1,857,000
 Bonds for which State is responsible (add'l)—see debt of State June 30 '22... 553,515.34
 Tot. ass'd val. '22 (70% act.)... 56,278,272
 State & Co. tax (per \$1,000) '22... \$16.40
 Pop'n 1910, 22,818; 1920, 34,689
INT. at County Treasurer's office or Kountze Bros., N. Y.

PINAL COUNTY.
 Florence is the county seat.
Funding Bonds.
 6s '21 M-S \$70,000... Sept 1 1931
Road & Bridge Bonds.
 5s '15 J-J \$300,000... July 1 1935
 5s '19 M-N \$1,000,000... 1925-1944
 Bonds for which State is responsible (incl.)—see debt of State June 30 '22... 136,108.00
 School bonds (add'l)... 424,100
 Warrant debt (add'l)... 14,979
 Net valuation 1921-22... 65,408,019
 County tax rate (per \$1,000) '20... \$6.19
 Population 1910, 9,615; 1920, 16,130
INT. at Kountze Bros., N. Y. C.

PINAL CO. UN. H. S. D. NO. 2.
 BONDED DEBT... \$155,000
 Assessed value 1921... 6,502,556
 Actual value (est.)... 12,000,000
 Population (est.)... 4,000

PRESCOTT.
 This city is in Yavapai County. Inc. Feb. 27 1883.
Water Bonds.
 6s '20 J-J \$350,000... 1950
Water & Sewer (Red. 20 yrs. fr. ass.).
 5s '98... \$150,000... Dec 15 1948
 5s '00 J-D 95,000... Dec 15 1950
 5s '05 J-D 100,000... June 15 1955
BOND. DEBT Sept 27 '22 \$745,000
 Water debt (incl.)... 700,000
 Bonds for which State is responsible (see debt of State) June 30 1922... 91,261.90
 Floating debt (additional)... 91,261
 Assess. val. '22... 6,600,000
 Total tax (per \$1,000) 1922... \$13.00
 Population 1910, 5,092; 1920, 5,010
INT. at Union Tr. Co., Detroit; U. S. Mize & Tr. Co., N. Y.; at Kountze Bros., N. Y., and at Commercial Tr. & Savs. Bk., Prescott.

PRESCOTT SCH. DIST. NO. 1.
 5s '08 Sept \$15,000... Sept 15 '23-'28
High School Building.
 5 1/2s '14 J-J \$95,000... Jan 1 '24-'34
BOND. DEBT Nov 1920... \$137,000
 Ass'd val. '19 (80% act.)... 5,084,278
 Tax rate (per \$1,000) 1922... \$20.48
 Population in 1919 (est.)... 7,500
INT. at County Treasurer's office, Prescott, and at Kountze Bros., N. Y.

ROOSEVELT ELEC. DISTRICT.
 This district is in Maricopa Co.
 6s '22 P-A \$75,000... Aug 1 1942
BOND. DEBT Dec 1922... \$75,000
 Assessed value 1921... 2,594,829
INT. at County Treasurer's office in New York exchange.

SANTA CRUZ COUNTY.
 Nogales is the county seat.
Road Bonds.
 5s '15 J-D \$188,000... Dec 14 1955
 (Subject to call after Dec. 14 1935.)
 6s '20 S-A \$100,000... 1950
Court-House Bonds.
 5s '02... \$35,000... 1932
 Calabas Gr. Sch. No. 3 Bonds.
 7s '10... \$2,000... 1925
 Patagonia Gr. Sch. No. 6 Bds.
 6s '13... \$6,000... 1933
 Patero School No. 21 Bonds.
 6s '21... \$10,000... 1941
 Santa Cruz School No. 28.
 6s '21... \$5,000... 1940
 Nogales High Sch. No. 1 Bds.
 5s '16... \$20,000... 1936
 (Subject to call \$6,000 yearly after 10 years from issue.)
 5 1/2s '14 J-D \$60,000... June 16 1933
Nogales Grade School Bonds.
 6s '19... \$85,000... 1399
 6s '21 J-J 60,000... 1931-1940
Funding Bonds.
 5s '19... \$88,000... 1929-1944
 5s '18... \$175,000... 1957
TOP. B.D. DT. Oct 1922... \$567,000
 Bonds for which State is responsible (see debt of State) June 30 1922... 31,000
 School debt (add'l)... 250,000
 Sinking fund... 37,732
 Total assessed val. 1922... 12,389,702
 Total tax rate (per \$1,000) '22... \$20.96
 Population in 1920... 12,689
INT. at office of County Treas.

SCOTTSDALE HIGH S. D.
 This district is in Maricopa Co.
 6s '22 M-N \$73,000... May 15 1942
BOND. DEBT Nov 21 '22... \$73,000
 Total assessed val. 1922... 1,041,000
 School tax rate (per \$1,000)... \$13.70
INT. payable at County Treasurer's office or at Bankers Trust Co.

TEMPE.
 This town is in Maricopa County.
Electricity & Gas Supply Bds.
 6s '21 J-D \$75,000... June 1 '26-'40
 60,000... June 1 '41-'50
 TOT. B.D. DT. Feb 1922... \$269,000
 Sinking fund... 9,000
 Assessed value 1920... 1,712,218
 Population 1910, 1,473; 1920, 1,963
INT. at Chase National Bank, New York.

TEMPE UN. HIGH SCH. DIST.
 This district is in Maricopa Co.
 5s '08... \$50,000... Oct 5 1928
 6s '19... 14,000... 1939
 6s '20... 50,000... Sept 15 1940
BOND. DEBT Dec 1922... \$114,000
 Assessed valuation 1922... 6,347,645

TOMBSTONE UN. H. S. DIST.
 This district (P. O. Tombstone) is in Cochise County.
 6s '22 J-17 \$60,000... July 1 '23-'37
 6s '22 J-17 \$60,000... July 1 '28-'41
BOND. DEBT Nov 1 1922 \$89,500
 Assessed valuation 1922... 3,059,542
 School tax (per \$1,000) 1922... \$6.50
 Population 1922 (est.)... 1,500

TUCSON.
 County seat of Pima County. Inc. May 7 1883. Population 1910, 13,193; 1920, 20,292.
State Refunding Bonds.
 4 1/2s... \$16,000... 1930
Water-Works Bonds.
 5s '00 J-J \$109,000... July 1 1950
 4 1/2s '08 M-S \$260,000... Mar 10 1938
 (Subject to call before maturity).
 5s '14 J-J 165,000... Jan 2 1944
 6s '20 J-J 140,000... July 1 1952
Emergency Water Impt. Bonds.
 5 1/2s '22 J-J \$65,000... July 2 1942
Street-Improvement Bonds.
 6s '20 J-J \$75,000... July 1 1952
City Hall Bonds.
 5s '15 J-J \$50,000... Jan 2 1945
 (Redeemable beginning Jan 2 1935)
Fire Department Bonds.
 4 1/2s '08... \$25,000... 1938
 5s '15 J-J 20,000... Jan 2 1945
 (Redeemable beg. Jan 2 1935)
 5 1/2s '22 J-J 75,000... July 2 1942
Bridge (Red. beg. Jan. 2 1935).
 5s '15 J-J \$45,000... Jan 2 1945
Park (Red. beg. Jan. 2 1935).
 5s '15 J-J \$25,000... Jan 2 1945
Light (Red. beg. Jan. 2 1935).
 6s '15 J-J \$35,000... Jan 2 1945
Sewer (Red. beg. Jan. 2 1935).
 5s '15 J-J \$50,000... Jan 2 1945
Funding Bonds.
 5s J-J \$200,000... 1934-1940
Isolation Hospital Bonds.
 5 1/2s '22 J-J \$18,000... July 2 1942
 GEN. BONDS Sept 30 '22 \$1,354,242
 Assess. debt (add'l)... 567,721
 Bonds for which State is responsible (see debt of State) June 30 1922... 27,423.71
 Water debt (included)... 739,000
 Sinking fund... 249,465
 Assess. val. 1922... 22,197,855
 Total tax rate (per \$1,000) '22... \$34.70
 The city of Tucson owns and operates a water system in its own name, valued at around \$800,000; also is the owner of unencumbered real estate valued at around \$500,000
INT. on bonds of 1915 at City Treasurer's office or in N. Y. City or Chicago; on water 5s due 1944 at Consolidated Nat. Bank, Tucson.

TUCSON SCH. DIST. NO. 1.
 Grammar School Bonds.
 4 1/2s '07 Apr \$50,000... Apr 15 1927
 5s '07... 50,000... Sept 1 1927
 5s '01... 6,000... Apr 15 1927
 5 1/2s '14... 45,000... Apr 15 1927
 (Part of 1927 year.)
 5s '17 A-O \$129,000... Apr 12 1937
 (Subject to call \$7,000 yearly for first 10 years and \$8,000 yearly for next 10 years.)
 6s '17 J-J 50,000... 1937
 6s '20 M-S \$320,000... Sept 10 '25-'39
 20,000... Sept 10 1940
High School Bonds.
 6s '21... \$750,000... June 1 '32-'41
BOND. DEBT Dec 2 '22 \$1,427,000
 Assess. val. '22 (abt. 80% actual)... 22,910,479
 School tax rate (per \$1,000) '22... \$5.50
 Population in 1918... 33,500
INTEREST on bonds of 1907 at E. H. Rollins & Sons of Boston and First Nat. Bank of N. Y.; on bonds of 1914 and 1915 at Tucson; on bonds of 1917 at the Cont. & Comm. Nat. Bank, Chicago, and the Harris Trust & Sav. Bank, Chicago; on bonds of 1915 at the Cont. & Comm. Nat. Bank, Chicago; and on bonds of 1920 at the County Treasurer's office or at the Cont. & Comm. Nat. Bk., Chic.

WICKENBURG.
 This town is in Maricopa County.
Water-Works Bonds.
 6s '17 J-J \$5,000... Jan 1 23-'37
BOND. DEBT Sept 29 '22 \$34,400
 Assessed valuation 1922... 241,025
 Total tax rate (per \$1,000) '21... \$11.00
 Population 1910, 570; 1920, 527

WILCOX UNION H. S. D. NO. 13.
 This district (P. O. Wilcox) is in Cochise County.
 6s '21 J-D \$90,000... Dec 1 '23-'40
BOND. DEBT July 1921... \$114,500
 Sinking fund... 5,309
 Assessed value... 2,681,445

WILLIAMS.
 This town is in Coconino County.
Water and Light Bonds.
 6s '17 M-N \$20,000... Nov 15 1947
 (Subject to call Nov. 15 1932.)
BOND. DEBT Oct 1921... \$90,000
 Tot. ass'd val'n 1920-21... 1,073,203
 Tax rate (per \$1,000) 1920-21... \$10.00
 Population 1910, 1,267; 1920, 1,350

YAVAPAI COUNTY.
 Prescott is the county seat.
Court House Bonds (Part yearly)
 5s '14 J-J \$168,000... Jan 1 '23-'31
Road Bonds.
 6s '20 J-D \$1,350,000... June 1 '23-'40
 C.O. B.D. DT. Dec 1 '22... \$1,516,000
 Bonds for which State is responsible (add'l)—see debt of State June 30 '22... 338,740.07
 Ass'd val. 1922 (75% act.)... 1,082,870.04
 Tax rate (per \$1,000) 1922... \$10.00
 Population 1910, 15,998; 1920, 24,227
INT. at County Treasurer's office.
 Total bonded debt includes \$338,740 P. & A. O. R.R. bonds funded by State but not shown in above statement.

YAVAPAI CO. SCH. DIST. NO. 1.
 P. O. Prescott.
 6s '19... \$60,000... 1939
 (Subject to call 1929.)
BOND. DEBT Nov 1920... \$60,000

YAVAPAI CO. SCH. DIS. NO. 9.
 5 1/2s '14... \$25,000... Jan 1 1934
 6s '20 S-A \$50,000... Dec 1 1940
BOND. DEBT Nov 1920... \$25,000
 Assessed valuation 19... \$5,919,000
 Total tax rate (per \$1,000) 1922... \$2.90

YAVAPAI CO. SCH. DIST. NO. 29.
 6s '15 M-S \$45,000... Sept 1 1935
 (Subject to call beg. Sept. 1 1925.)
 6s '17 J-D \$18,000... 1940
 6s '20... 45,000... 1940
 (Optional 1930.)
BOND. DEBT Feb 1920... \$108,000
 Assess. val. '19 (80% act.)... 6,557,508
 Tax rate (per \$1,000) 1910... \$15.60
 Population in 1919 (est.)... 7,000

YUMA.
 This city is in Yuma County.
Funding Bonds.
 6s '10 J-J \$18,000... Jan 1 1931
City-Hall Bonds.
 6s '20 J-J \$45,000... 1940
Levee Bonds.
 5s '10... \$13,000... 1941
 6s '21 J-J 47,000... Jan 1 1941
BOND. DEBT Sept 30 '22 \$121,000
 Assessment debt (add'l)... 8,500
 Sinking fund... 7,851
 Assess. val., real estate... 3,646,669
 Assess. val., personal... 267,540
 Tot. assess. val. (60% act.) '22... 3,914,209
 City tax rate (per \$1,000) '22... \$18.40
 Population 1910, 2,914; 1920, 4,237

YUMA COUNTY.
 County seat is Yuma.
Highway Bonds.
 5s '13 J-J \$50,000... Dec 31 '33-'52
 J-D 250,000... 1950
 J-D 500,000... 1950
Court-House & Jail (Tax-exempt)
 5s '09... \$50,000... 1942
 (Subj. to call \$5,000 y'ly aft. 1929)
Funding Bonds.
 6s '20 J-J \$100,000... July 1 1930
 6s '21... 140,000... 1930
 6s... 7,000... 1930
 Bonds for which State is responsible (incl.)—see debt of State June 30 '22... 88,791.11
BOND. DEBT Dec 1919... \$1,938,791
 Floating debt Oct 9 1918... 56,094
 Sinking funds... 18,892
 Total assess. val. 1921... 22,156,807
 County tax rate (per \$1,000) 20811.27
 Population 1910, 7,733; 1920, 4,965
INT. at County Treas. office.

YUMA CO. SCH. DIS. NO. 1.	YUMA UN. HIGH SCH. DIST.
6s '06 May \$35,000.....1926	6s '12 J-D \$48,000 Dec 31 '23 31
6s '08 Nov 10,000.....1928	6s '1412,000.....1934
6s125,000.....May 23 1939	6s9,000.....
6s100,000.....	BOND. DEBT Sept 1919 \$72,000
6s7,000.....	Total assess. val. 1919.....15,588,307
BOND. DEBT Jan 1920.....\$270,000	Total tax rate (per \$1,000) '19-\$21.50
Assessed valuation 1919.....8,706,620	
Total tax rate (per \$1,000) '19-\$3.28	

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 2d Mon. in Jan. 1927) J. C. Walton
 Secretary of State (term expires 2d Mon. Jan. '27) R. A. Sneed
 Treasurer (term expires 2d Mon. Jan. '27) A. J. S. Shaw
 Auditor (term expires 2d Mon. in Jan. '27) C. C. Childers
 Attorney-General (term expires 2d Mon. Jan. '27) G. F. Short

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. Members 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 March 1904. The entire direct obligations of the State at the present time are represented by the \$2,688,400 funding bonds described below. The money on hand in the State Treasury June 30 1922 amounted to \$6,916,846.82. 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 \$5,146,110.28. Cash on hand, public school funds, amounted to \$1,187,537.06. Receipts from gross production of gas and oil at 3% for the fiscal year July 1921 to June 1922 amounted to \$3,492,487.31.

Name and Purpose.	P.C.	Payable.	When Due.	Outstanding.
Funding bonds, coupon.....	1908	4	F-A Aug. 1 1923-27	\$695,500
do do coupon.....	1913	4 1/2	A-O Oct. 1 1923-33	1,932,900

(All or any of the 1913 bonds subject to call after Oct. 1923.)

INTEREST is payable at the Mechanics' & Metals Nat. Bank in New York City or at the State Treasurer's office.

DEFEAT OF SOLDIER BONUS.—By a close vote the people on Nov. 7 1922 defeated a Soldier Bonus measure, which provided for a \$4,500,000 bond issue.—V. 115, p. 2818.

ASSESSED VALUATION for the State of Oklahoma in 1921 is \$1,739,835,008; in 1919-20 it was \$1,664,448,745; in 1918-19 it was \$1,695,797,187; in 1916-17 it was \$1,248,811,724; in 1915 it was \$1,194,350,832; in 1914 it was \$1,184,948,176; in 1913 it was \$1,177,079,420; in 1912, \$1,103,655,846; in 1911, \$1,326,840,833; in 1910, \$916,343,830. In 1921 the valuation of real estate and personal property is \$1,435,019,409, and public service corporations \$304,815,599. Tax rate (per \$1,000) in 1921-22 was \$0.50. Property is assessed at full value.

The 1922-23 valuation cannot be given at this time, we were advised by G. A. Smith, Assistant State Treasurer, in his reply to our letter of Nov. 20 1922, on account of litigation pending wherein railroad valuation on the Chicago, Rock Island & Pacific RR. and Frisco RR., who are enjoined the Board from levying an valuation fixed by the State Board is in question. Case is now in Federal Court.

STATEHOOD.—Under an Act of the United States Congress approved June 16 1906 provision was made for the union of the Territory of Oklahoma and of Indian Territory, the two to form the State of Oklahoma. The State was admitted by proclamation of the President Nov. 16 1907 after the adoption of a constitution by the people on Sept. 17 1907. See V. 85, p. 745 and 1289.

DEBT LIMITATION.—Article X. of the constitution contains the following regarding public indebtedness:

SECTION 23. The State may, to meet casual deficits or failure in revenues, or for expenses not provided for, contract debts, but such debts, direct and contingent, singly or in the aggregate, shall not, at any time exceed \$400,000, and the moneys arising from the loans creating such debts shall be applied to the purpose for which they were obtained or to repay the debts so contracted, and to no other purpose whatever.

SECTION 24. In addition to the above limited power to contract debts, the State may contract debts to repel invasion, suppress insurrection or to defend the State in war; but the money arising from the contracting of such debts shall be applied to the purpose for which it was raised, or to repay such debts, and to no other purpose whatever.

SECTION 25. Except the debts specified in sections 23 and 24 of this Article, no debts shall hereafter be contracted by or on behalf of this State, unless such debt shall be authorized by law for some work or object, to be distinctly specified therein; and such law shall impose and provide for the collection of a direct annual tax to pay, and sufficient to pay, the interest on such debt as it falls due and also to pay and discharge the principal of such debt within 25 years from the time of the contracting thereof. No such law shall take effect until it shall, at a general election, have been submitted to the people and have received a majority of all the votes cast for and against it at such election. On the final passage of such bill in either House of the Legislature, the question shall be taken by yeas and nays, to be duly entered on the journals thereof, and shall be: "Shall this bill pass and ought the same to receive the sanction of the people?"

SECTION 26. No county, city, town, township, school district, or other political corporation, or subdivision of the State, shall be allowed to become indebted, in any manner, for any purpose, to an amount exceeding, in any year, the income and revenue provided for such year, without the assent of three-fifths of the voters thereof, voting at an election, to be held for that purpose, nor in cases requiring such assent, shall any indebtedness be allowed to be incurred to an amount including existing indebtedness, in the aggregate exceeding 5% of the valuation of the taxable property therein, to be ascertained from the last assessment for State and county purposes previous to the incurring of such indebtedness; provided, that any county, city, town, township, school district or other political corporation, or subdivision of the State, incurring any indebtedness, requiring the assent of the voters as aforesaid, shall, before or at the time of doing so, provide for the collection of an annual tax sufficient to pay the interest on such indebtedness as it falls due, and also to constitute a sinking fund for the payment of the principal thereof within 25 years from the time of contracting the same.

SECTION 27. Public Utilities.—Any incorporated city or town in this State may, by a majority of the qualified property tax-paying voters of such city or town, voting at an election to be held for that purpose, be allowed to become indebted in a larger amount than that specified in section 26, for the purpose of purchasing or constructing public utilities, or for repairing the same, to be owned exclusively by such city. Provided, That any such city or town incurring any such indebtedness requiring the assent of the voters as aforesaid, shall have the power to provide for, and before or at the time of incurring such indebtedness, shall provide for the collection of an annual tax in addition to the other taxes provided for by the 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 bond or evidence of indebtedness of this State shall be valid unless the same shall have endorsed thereon a certificate, signed by the Auditor and Attorney-General of the State, showing that the bond or

evidence of debt is issued pursuant to law and is within the debt limit. No bond or evidence of debt of any county, or bond of any township or any other political subdivision of any county, shall be valid unless the same have endorsed thereon a certificate signed by the County Clerk, or other officer authorized by law to sign such certificate, and the County Attorney of the county, stating that said bond, or evidence of debt, is issued pursuant to law, and that said issue is within the debt limit.

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.—The Legislature on March 24 1910 enacted a law providing that thereafter all bond issues must be approved by the Attorney-General.

SAVINGS BANK INVESTMENTS.—Under date of Sept. 24 1917 the State Bank Commissioner wrote us that "our law does not direct how savings shall be invested. This is a new State and we have no exclusive savings banks. Some of our commercial banks have savings departments. We also have building and loan associations which are mutual companies."

POPULATION.—Population of State in 1920 (Census) 2,628,283. In 1910 (Census) 1,657,155; in 1907 (Census) 1,414,177. The population of the Territory in 1890 was 61,834; in 1900, 395,331.

CITIES, COUNTIES AND TOWNS IN THE STATE OF OKLAHOMA.

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), Oklahoma Commission Govt., adopted April 28 1912. V. 94, p. 1336. Pop'n 1910, 4,349; 1920 (Census) 8,012.

Paying Bonds.
 6s '18 Ann. \$15,000.....1922-1928

Water Bonds.
 5s '04 J-J \$30,000.....Jan 15 1924

5s '06 A-O 40,000.....Oct 1 1926

5s '09 183,000.....1912-1922

5s '17 J-D 75,000.....June 1 1922

5 1/2s 250,000.....

Street bonds, 5s '09.....\$10,000

Sewer Bonds.
 6s '09 40,000.....

5s '17 J-D 25,000.....June 1 1922

5 1/2s 75,000.....

School Bonds.
 5s '19 50,000.....

Funding Bonds.
 5s '19 517,000.....

Park Bonds.
 5 1/2s \$10,000.....

Park bonds, 5s '09.....\$3,500

Building bonds, 5s '09.....15,000

Funding bonds, 5s '09.....20,500

BOND. DEBT Oct 4 1921.....\$749,000

Water debt (incl.).....533,000

Assessment debt (add'l).....60,000

Sinking fund.....155,000

Assess. val., real estate.....3,484,565

Assess. val., personal.....1,578,407

Other assessable property.....443,277

Total assess. val. '21 (60% act.).....75,506,249

Total tax rate (per \$1,000) '21 \$18.00

INT. at fiscal agency in New York.

ALPHA CO. SCH. DIS. NO. 46.
 P. O. Cherokee, Pop'n 1920 (est.) 3,000.

Building Bonds.
 6s '08 J-J \$35,000.....1933

5s '19 60,000.....1944

Refunding Bonds.
 6s '10 J-J \$21,764.30e.....1935

BOND. DEBT Nov 24 '22.....\$128,784

Assessed val. '22 (50% act.) 1,907,000

Sinking fund.....52,136

Total tax rate (per \$1,000) '23 \$19.10

INT. payable in New York City.

ALPUS.
 This city is in Jackson County.

Waterworks Bonds.
 6s '17 80,000.....1952

(Opt. after 1932.)

6s '10 345,000.....1944

Convention Hall Bonds.
 6s '10 50,000.....1944

Hospital Bonds.
 6s '19 50,000.....1944

BOND. DEBT Sept 1 '22.....\$806,500

Water & light debt (incl.).....544,000

Sinking fund.....160,000

Total ass'd val. '22 (45% act.) 3,841,000

Total tax rate (per \$1,000) '24 \$34.90

Pop'n 1910, 4,821; 1920.....4,498

ALVA.
 This city is in Woods County. Incorporated April 29 1901. Bonds are tax-exempt.

City-Hall Bonds.
 5s J-D \$30,000.....1931

Water-Works Bonds.
 5s J-D \$22,000e.....1931

Water-Works Extension Bonds.
 6s '10 M-S \$35,000e.....1937

Reservoir Bonds.
 5s J-J \$8,000e.....1937

Water-Works & Sewerage Bds.
 5s 20s 0A-O \$101,000.....1938

GEN. BD. DT. Nov. 1931 \$216,000

Assessment debt.....125,000

Total assess. val. 1918 (about actual) 1,977,985

Total tax (per \$1,000) 1918.....\$28.42

Pop'n 1910, 3,888; 1920.....3,912

INT. at fiscal agency, New York.

ALVA SCHOOL DISTRICT.

High School Building Bonds.
 5s '16 J-J \$61,000.....1923-1938

BOND. DEBT Nov 27 '22 \$93,000

Floating debt (add'l).....9,500

Sinking fund.....9,924

Assess. val. real est.....1,853,174

Assess. val. personal.....635,783

Other assess. prop.....410,553

Total assess. val. '21 (25% act.) 2,909,510

Tax rate (per \$1,000) 1921.....\$20.00

Population in 1920.....3,912

INT. payable in New York.

ANADARKO.
 This city is in Caddo County, Inc. in 1901. Population 1910, 3,439

1920, 3,116.

Water Bonds.
 5 1/2s 117,000e.....1929

Water and Light Bonds.
 5s 75,000.....Serially

Sewer Bonds.
 5 1/2s 71,000e.....1929

City-Hall Bonds.
 5 1/2s J-J \$15,000.....Jan 1 1929

Light Bonds.
 5 1/2s 09 J-J \$22,000.....Jan 1 1929

Refunding Bonds.
 6s 119,000e.....1928

BOND. DEBT Dec 9 1922.....\$376,000

Assessed valuation (actual)

Real estate.....1,494,175

Personal.....333,230

Other property.....150,466

Total valuation 1921.....2,027,871

Total tax (per \$1,000) 1922.....\$13.30

INT. at fiscal agency in New York.

ANTLEES TOWNSHIP.
 A place in Pushmataha County.

6s '19 P-A \$100,000.....Feb 15 1944

BOND. DEBT Oct 1921.....\$100,000

Assess. val. '18 (75% act.) 2,031,954

Population in 1920.....3,483

ARDMORE.
 Formerly a city in the Chickasaw Nation (now in Carter County) in the Indian Territory. Incorp. 1898.

5s '18 J-J { \$24,000.....July 1 1923

{ 123,000e.....July 1 1928

{ 123,000e.....July 1 1935

{ 121,000e.....July 1 1938

Incinerating Plant.
 5s 115,000.....

Storage Bonds.
 5s 20,000.....

Water Bonds (Tax-exempt).
 5s '02 M-N \$115,000e.....Nov 1923

5s '08 M-N 35,000e.....May 1 1926

(Subject to call.)

5s 293,000.....

5s 100,000.....

5s '09 J-D 75,000e.....June 1 1934

5s '12 F-A 50,000e.....Feb 1 1937

5s 16 45,000.....1941

5s '22 300,000.....Feb 1 1942

Fire Department Bonds.
 5s '17 40,000e.....Jan 30 1942

Sewer Bonds (Tax-exempt).
 5s '06 M-N \$50,000e.....May 1 1926

(Subject to call.)

5s '09 J-D \$80,000e.....June 1 1934

5s 16 20,000.....1941

5s 59,000.....

5s 75,000.....

Funding Bonds.
 6s '15 321,500.....Nov 2 1940

6s '19 A-O 80,000.....Oct 15 1944

Refunding Bonds (Tax-exempt).
 5s '08 F-A \$71,000e.....1933

Park Bonds (Tax-exempt).
 5s J-J \$15,000e.....1934

5s '17 15,000e.....Jan 30 1942

5s 20,000.....

Warrant-Funding (Tax-exempt).
 5s '10 A-O \$47,100e.....1930

Convention-Hall Bonds.
 5s 16 80,000.....1941

Street and Alley Bonds.
 5s 16 45,000.....1941

BOND. DEBT Oct. 1922 \$1,573,600

Waterworks bonds (incl.).....1,015,000

Sinking fund.....254,709

Total assess. val. n 1922 (1/2 act.).....12,355,626

Tax rate (per \$1,000) 1921.....\$17.90

Pop. '10 (Gen.)

ARDMORE S. D. NO. 19 (Cont.).
 Building Bonds.
 \$5 '16 A-O \$40,000.....Apr 3 1941
 TOTAL DEBT Oct 5 1922 \$562,000
 Sinking fund.....22,480
 Total assessed value 1922
 (50% actual).....12,417,867
 School tax (per \$1,000) 1922.....245.30
 Population 1921 (est.).....26,000
 INT. at fiscal agency, New York.

ATOKA.
 This city is in Atoka County.
 Water Works Bonds.
 \$5 '18 \$30,000.....1922-1930
 BOND, DEBT Nov 1 '22.....\$80,000
 Water debt (incl.).....70,000
 Asses. val. real est.....644,890
 Asses. val. personal.....381,923
 Other assess. prop.....279,552
 Tot. assess. val. '22 (3% act.) 1,306,365
 Tax rate (per \$1,000) 1920.....\$24.53
 Population 1910, 1,963; 1920, 2,038

ATOKA COUNTY.
 Atoka is the county seat.
 Bridge Bonds.
 \$5 '19 P-A \$86,573.....1923-1943
 BOND, DEBT Nov 23 1921 \$320,350
 Sinking fund.....100,945
 Assessed val. real estate.....5,238,595
 Asses. val. pers'l property 2,163,915
 Asses. val. corporations.....3,745,910
 Total assessed val. 1921.....11,148,420
 (about 60% actual).....11,148,420
 Tax rate (per \$1,000) '21 (est.) \$30.00
 Population 1920, 20,862; 1910, 13,808

ATOKA SCHOOL DISTRICT.
 Building Bonds.
 \$5 '18 \$12,000.....1924
 \$5 '19 \$25,000.....1924
 \$5 '20 \$10,000.....1928
 GEN. BD. DT. Sept 27 '22 \$46,000
 Floating debt.....3,000
 Sinking fund.....10,000
 Total assess. val. 1922
 (90% act.).....1,900,000
 School tax rate (per \$1,000) '22 \$15.00
 Population in 1920 (est.).....2,200

BARNARD TOWNSHIP.
 This township is in Hughes County
 Road Bonds.
 \$5 '17 S-A \$53,000.....1921-1930
 BOND, DEBT June 1921.....\$53,000
 Sinking fund.....5,000
 Tot. ass'd val. '20 (75% act.) 1,041,540
 Population in 1920.....3,802

BARTLESVILLE.
 This city is in Washington County
 (formerly in Cherokee Nation.)
 School Bonds.
 \$5 '13 J-D \$20,000.....Jan 1 1924
 Sewer Bonds.
 \$5 '07 M-N \$50,000.....Nov 1 1927
 \$5 '10 M-S 17,000.....Sept 1 1926
 \$5 '11 J-D 14,000.....June 1 1925
 Convention Hall Bonds.
 \$5 '21 M-N \$300,000.....May 15 1936
 Funding Bonds.
 \$5 '08 \$54,000.....Mar 2 1933
 \$5 '15 J-J 25,863.....July 30 1940
 \$5 '21 51,952.....Sept 15 1936
 City-Hall Bonds.
 \$5 '09 J-D \$35,000.....Dec 1 1929
 Fire-Equipment Bonds.
 \$5 '09 J-D \$20,000.....Dec 1 1929
 Park Bonds.
 \$5 1/2 '15 M-S \$42,600.....Sept 15 1940
 (Subject to call after Sept 15 1925)
 Street Improvement Bonds.
 \$5 '18 89,380.....Serially
 Garbage-Incinerator Bonds.
 \$5 1/2 '15 M-S \$9,500.....Sept 15 1940
 (Subject to call after Sept 15 1925)
 Hospital Bonds.
 \$5 '18 \$50,000.....July 2 1942
 (Subject to call 1928.)
 Fire and Street Bonds.
 \$5 1/2 '19 M-N \$45,000.....May 1 1944
 BOND, DEBT Sept 30 '21 \$741,295
 Assessment debt (add'l).....18,862
 Sinking fund.....170,778
 Assessed val. 1921.....11,591,548
 Total tax (per \$1,000) 1920.....\$36.80
 Pop'n 1910, 6,181; 1920.....14,471
 INT. at Hanover Nat. Bk., N. Y.

BARTLESVILLE SCH. DIST.
 \$5 '08 J-J \$100,000.....July 1 1928
 \$5 '09 J-J 67,000.....1929
 \$5 '14 J-J 25,000.....July 1 1924
 High School Bonds.
 \$5 '17 J-J \$100,000.....Jan 2 1942
 BOND, DEBT Nov 24 '22.....\$369,000
 Sinking fund.....109,233
 Tot. ass'd val. '22 (60% act.) 13,124,104
 Tax rate (per \$1,000) '22 \$13.50
 \$1,000 '22 Sinking fund 3.30
 Population in 1922.....20,000
 INT. at Seaboard Nat. Bk., N. Y.
 and Hanover Nat. Bk., N. Y.

BEAVER COUNTY.
 Beaver is the county seat.
 Refunding Bonds.
 \$5 '11 J-J \$43,184.....Mar 31 1931
 BOND, DEBT Oct 1920.....\$74,184
 Assessed val. of real estate
 and personal property.....15,386,214
 Other assess. property.....668,430
 Total assessed val. 1921.....16,034,644
 State & Co. tax (per \$1,000) '20 \$10.00
 Popul'n 1910, 13,631; 1920, 14,048
 INT. at fiscal agency, New York.

BECKHAM COUNTY.
 Sayre is the county seat.
 Funding Bonds.
 \$5 '17 P-A \$19,655.....Aug 1 1942
 \$5 '18 13,481.....1928
 Court-House and Jail Bonds.
 \$5 '10 J-J \$55,000.....1923-1930
 BOND, DEBT Oct 1920.....\$109,137
 Assessed val. real estate
 and personal property.....12,567,155
 Other assess. prop.....2,146,981
 Total assess. val. 1921.....14,714,136
 State & co. tax (per \$1,000) '20 \$8.00
 Pop'n 1910, 19,099; 1920.....18,989

BECKHAM CO. SCH. D. NO. 31
 BOND, DEBT Oct 1920.....\$33,000
 Asses. val. real est.....308,913
 Asses. val. personal.....671,913
 Other assess. prop.....172,616
 Tot. assess. val. 1920.....1,153,442

BIGHEART TOWNSHIP.
 This township is in Osage County.
 Road Improvement Bonds.
 \$5 '16 J-J \$45,000.....Nov 25 1941
 TOT. DEBT Nov. 1920.....\$116,556
 Sinking fund.....36,000
 Asses. val., real estate.....1,147,895
 Asses. val., personal.....2,951,779
 Other assess. property.....1,454,737
 Total assessed value 1920
 (34% act.).....737,554,411
 Total tax rate (per \$1,000) '19 \$31.18
 Population in 1920.....2,520

BIXBY.
 This city is in Tulsa County.
 Sewer Bonds.
 \$5 '18 J-J \$40,000.....Jan 31 1944
 Water Bonds.
 \$5 '18 J-J \$45,000.....Jan 31 1944
 BOND, DEBT Nov 24 '22 \$115,000
 Asses. debt (add'l) (est.).....70,000
 Sinking fund.....13,732
 Assessed val. real estate.....261,270
 Assessed val. personal.....199,400
 Other assess. property.....27,546
 Tot. assess. val. '21 (3% act.) 488,216
 City tax rate (per \$1,000) '21 \$36.80
 Population in 1910, 384; 1920, 1,249

BLACKWELL.
 This city is in Kay County.
 Water-Works Bonds.
 \$5 '09 Mar \$11,000.....1929
 (Subject to call)
 \$5 1/2 '02 40,000.....1932
 \$5 '05-'09 42,500.....1929 & 1935
 \$5 '10 12,500.....1930
 \$5 '16 A-O 32,000.....Apr 20 1941
 \$5 '18 77,500.....1943
 Sewer Bonds.
 \$5 '05-'09 \$10,000.....1925 & 1929
 \$5 '16 A-O 18,000.....Apr 20 1941
 Paving Bonds.
 \$5 '19 \$84,000.....1922-1929
 Funding Bonds.
 \$5 '19 M-S \$48,000.....Sept 1 1944
 Electric Light Bonds.
 \$5 '09 \$20,000.....1929
 \$5 '16 A-O 10,000.....Apr 20 1941
 \$5 '18 82,500.....1943
 City-Building Bonds.
 \$5 '09 \$10,000.....1929
 Street Bonds.
 \$5 '09-'10 \$7,500.....1929 & 1930
 \$5 '10 25,000.....1930
 Park Bonds.
 \$5 '12 \$15,000.....1937
 Pipe-Line Bonds.
 \$5 '12 \$100,000.....1937
 Fire-Dept. Bonds.
 \$5 '10 \$5,000.....1930
 \$5 '18 15,000.....1943
 BOND, DEBT Nov 26 '21 \$536,000
 Tot. ass'd val. '21 (3% act.) 3,793,191
 Total tax rate (per \$1,000) '21 \$46.00
 Population 1910, 3,266; 1920, 7,174
 INT. at fiscal agency, New York.

BLACKWELL SCH. DIS. NO. 45.
 Building Bonds.
 \$5 '11 \$25,000.....1926
 \$5 '11 15,000.....1931
 \$5 '11 25,000.....1936
 \$5 '17 50,000.....1942
 \$5 '17 5,000.....1927
 \$5 '19 10,000.....1944
 BOND, DEBT Oct 1 1921 \$140,000
 Sinking fund.....21,611
 Assessed val., real estate.....3,136,500
 Assessed val., personal.....883,017
 Other assessable property.....550,854
 Total assessed val. 1921.....4,570,491
 (30% actual).....1,467,049
 Total tax rate (per \$1,000) '21 \$19.00
 Population 1919 (est.).....10,000

BLAINE COUNTY.
 Watonga is the county seat.
 Refunding Bonds.
 \$5 '02 J-D \$20,000.....Dec 3 1932
 Court House Bonds.
 \$5 '06 A-O \$45,000.....Apr 1 1936
 Funding Bonds.
 \$5 '09 J-D \$25,500.....Dec 1 1941
 \$5 '22 A-O 10,250.....Apr 15 1942
 BOND, DEBT Dec 1 '22.....\$100,750
 Sinking fund.....81,000
 Assessed val. real estate.....10,899,536
 Asses. val. personal prop. 1,941,317
 Other assessable property.....3,409,145
 Total assessed val. 1922.....16,250,000
 State & co. tax (per \$1,000) '20 \$7.50
 Popul'n 1910, 17,960; 1920, 15,875
 INT. at fiscal agency in N. Y.

BOSWELL.
 This town is in Choctaw County.
 BOND, DEBT Nov 24 '22.....\$50,000
 Sinking fund.....5,500
 Assessed valuation 1921.....486,128
 Total tax rate (per \$1,000) '21 \$15.50
 Population 1910, 828; 1920.....1,212

BRISTOW.
 This town is in Creek County.
 Water-Works Bonds.
 \$5 '17 P-A \$6,000.....Aug 23 1942
 Sewer Bonds.
 \$5 '17 P-A \$5,000.....Aug 22 1942
 City-Hall Bonds.
 \$5 '17 P-A \$20,000.....Aug 22 1942
 Improvement Bonds.
 \$5 '17 8130,000.....1939
 BOND, DEBT Jan 1920.....\$173,000
 Assessment debt (add'l).....8,000
 Floating debt.....4,000
 Assessed valuation 1918
 (about 25% actual).....1,096,667
 Population 1910, 1,667; 1920, 3,460

BRISTOW SCHOOL DISTRICT.
 \$5 '18 \$35,000.....1938
 BOND, DEBT Sept 27 '22 \$187,950
 Floating debt (add'l).....15,000
 Sinking fund.....23,000
 Total assessed val. 1922.....4,000,000
 Tax rate (per \$1,000) 1921.....\$24.00
 Population in 1920.....3,600

BROKEN ARROW.
 This city is in Tulsa County.
 Bonds are tax-free.
 School Building Bonds.
 \$5 M-S \$7,500.....1925
 Water-Works Bonds.
 \$5 A-O \$70,000.....1935
 Sewer Bonds.
 \$5 '17 M-S \$30,000.....Mar 1 1942
 (Subject to call after Mar. 1 1922.)
 BOND, DEBT Sept 27 '22 \$113,500
 Water debt (incl.).....70,000
 Assessment debt (add'l).....55,000
 Sinking fund (General).....10,500
 Water.....40,000
 Total assessed val. 1921
 (60% actual).....1,200,000
 Total tax rate (per \$1,000) '21 \$37.84
 Population 1910, 1,576; 1920, 2,086
 INT. at fiscal agency, New York.

BRYAN COUNTY.
 Durant is the county seat.
 Bennington Dist. Road Bonds.
 \$5 '16 J-J \$16,000.....Jan 15 '26 & '31
 \$5 '17 9,000.....Jan 15 1936
 Court-House and Jail Bonds.
 \$5 '17 P-A \$100,000.....Feb 1 1942
 Road Bonds.
 \$5 '20 \$828,000.....July 1 '23-'45
 Funding Bonds.
 \$5 1/2 '22 M-S \$1,800.....Sept 1 1942
 BOND, DEBT Nov 24 '22 \$944,800
 Sinking fund.....28,000
 Asses. val. real est. & pers'l 16,838,256
 Other assess. val. 4,688,974
 Total assess. val. 1921.....21,527,230
 Total tax rate (per \$1,000) '21 \$12.05
 Popul'n 1910, 29,854; 1920, 40,700

BRYAN TOWNSHIP.
 This township is in Coal County.
 \$5 '19 \$50,000.....Sept 1 1944
 BOND, DEBT Nov 1920.....\$50,000
 Sinking fund.....2,000
 Assessed val. real estate.....1,283,410
 Assessed val. personal.....401,384
 Tot. ass'd val. '20 (70% act.) 1,604,794
 Total tax rate (per \$1,000) '20 (est.) \$2.40
 Population 1920.....2,440

BUFFALO.
 This town is in Harper County.
 Water Works Bonds.
 \$5 \$260,000.....1922-1929
 BOND, DEBT Dec 31 '20 \$280,000
 Asses. val., real estate.....\$309,000
 Asses. val., personal.....150,000
 Tot. assess. val. 20 (1-3 act.) 450,000
 Total tax rate (per \$1,000) '20 \$30.00
 Population 1910, 282; 1920.....479

CADDO.
 This town is in Bryan County.
 Sewer Bonds.
 \$5 '13 A-O \$30,000.....Apr 1 1938
 Water-Works Bonds.
 \$5 '15 M-S \$20,000.....1929
 (Due part in 5, 10, 15 & 20 years)
 BOND, DEBT Nov 1 1913 \$85,000
 Sinking fund and interest.....5,000
 Assessed val. 1912 (est.).....800,000
 Tax rate (per \$1,000) 1912.....\$29.50
 Population 1910, 1,143; 1920, 1,421

CANADIAN COUNTY.
 El Reno is the county seat.
 Court-House Bonds.
 \$5 Feb \$45,000.....Feb 1 '23-'31
 Funding Bonds.
 \$5 J-D \$18,058.....1923-1925
 BOND, DEBT Nov 19 '21 \$50,000
 Assessed val. real estate.....17,654,775
 Assessed val. personal.....4,738,620
 Other assess. property.....4,991,530
 Tot. ass'd val. 21 (50% act.) 27,384,925
 Co. tax rate (per \$1,000) '21.....\$7.30
 Population 1910, 23,501; 1920, 22,288
 INT. at fiscal agency, N. Y.

CARMEN.
 This city is in Alfalfa County.
 Electric-Light Bonds.
 \$5 '17 A-O \$18,000.....Apr 2 '23-'31
 1,000.....Apr 2 1932
 BOND, DEBT Sept 29 '22 \$79,000
 Water debt (incl.).....41,000
 Sinking fund.....4,000
 Asses. val. '21 (60% act.).....374,914
 Real.....379,120
 Personal.....375,000
 Other property.....83,053
 Total.....671,397
 Total tax rate (per \$1,000) '21 \$35.00
 Population 1910, 883; 1920.....792

CARMEN INDEP. S. D. NO. 77.
 This district (P. O. Carmen) is in
 Alfalfa County.
 Funding Bonds.
 \$5 \$13,500.....1939
 \$5 1/2 \$72,000.....1922-1935
 BOND, DEBT Sept 27 '22 \$85,500
 Assessed valuation 1921.....1,435,280
 School tax (per \$1,000) 1922.....\$21.60
 Population 1922 (est.).....1,000

CARNEGIE SCHOOL DISTRICT.
 This district (P. O. Carnegie) is in
 Caddo County.
 \$5 \$38,000.....1930
 \$5 1/2 19,500.....1939
 BOND, DEBT Oct 1922.....\$58,500
 Tot. ass'd val. 21 (60% act.) 1,028,000
 Population.....1,600

CARTER COUNTY.
 County seat is Ardmore.
 \$5 '18 J-J \$102,858.....1923-1942
 \$5 70,000.....1942
 Road Bonds.
 \$5 \$70,000.....1942
 \$5 500,000.....1942
 Funding Bonds.
 \$5 \$9,000.....1939
 BOND, DEBT July 14 '21 \$940,000
 Floating debt (add'l).....312,889
 Sinking fund.....283,251
 Asses. val. real est. & pers'l 27,314,423
 Other assess. property.....5,767,136
 Total assess. val. 1921.....33,081,559
 Tax rate (per \$1,000) 1921.....\$12.20
 Popul'n 1910, 25,358; 1920, 40,247

CHANDLER.
 This city is in Lincoln County.
 Sewer Bonds.
 \$5 '09 A-O \$25,000.....Apr 1 1934
 Improvement Bonds.
 \$5 '19 \$25,000.....1944
 Water-Works Bonds.
 \$5 '19 \$10,000.....1944
 BOND, DEBT Sept 22 '16 \$94,000
 Total assessed val. 1916.....1,033,619
 Tax rate (per \$1,000) 1916.....\$14.00
 Population 1910, 2,024; 1920, 2,226

CHECOTAH.
 This city is in McIntosh County.
 Incorporated April 18 1898.
 Water Bonds (Tax-exempt).
 \$5 \$85,000.....July 1 1937
 \$5 15,000.....Jan 1 1926
 \$5 '17 125,000.....Feb 1 1942
 Sewer Bonds (Tax-exempt).
 \$5 \$40,000.....July 1 1935
 School Bonds (Tax-exempt).
 \$5 \$15,000.....Oct 1 1924
 City-Hall, Fire Station and Jail.
 \$5 '15 P-A \$20,000.....Aug 10 1940
 Gas-Pipe Line Bonds.
 \$5 '16 P-A \$33,000.....Feb 17 1941
 BOND, DEBT Sept 28 '22 \$313,000
 Sinking fund.....65,238
 Assessed val. real estate.....653,976
 Assessed val. personal.....425,750
 Assessed val. other property 145,929
 Total assessed val. 1922.....1,225,746
 City tax rate (per \$1,000) '22 \$7.40
 Population 1910, 1,683; 1920, 2,390
 INT. at fiscal agency, New York.

CHECOTAH SCHOOL DIST.
 Building Bonds.
 \$5 '17 M-N \$25,000.....May 1 1942
 BOND, DEBT Sept 1922.....\$87,300

CHEROKEE.
 This city is the county seat of
 Alfalfa County. Pop'n 1910, 2,016;
 1920, 2,017.
 Sewer Bonds.
 \$5 '8 \$40,000.....Dec 1 1933
 \$5 '09 15,000.....June 1 1934
 \$5 '11 12,000.....Feb 1 1936
 Water Bonds.
 \$5 '08-'09 \$30,000.....Dec 1 '33 & '34
 \$5 '09 20,000.....June 1 1932
 \$5 '11 13,000.....Feb 1 1932
 Electric-Light Plant Bonds.
 \$5 '09 \$25,000.....Dec 15 1934
 Funding Bonds.
 \$5 '10 P-A \$9,900.....1939
 TOT. BD. DT. Jan 14 '20 \$164,900
 Water debt (incl.).....63,000
 Asses. val., real estate.....920,625
 Asses. val., personal.....377,275
 Other assess. prop.....92,955
 Sinking fund.....\$83,000
 Tot. assess. val. '15 (2-3 act.) 1,390,855
 Total assessed value 1920.....1,421,000
 Total tax (per \$1,000) 1919.....\$17.50
 INT. at fiscal agency in N. Y. O.

CHECOTAH SCHOOL DISTRICT.
 This district (P. O. Cherokee) is in
 Alfalfa County.
 High School Building Bonds.
 \$5 \$8,000.....1936
 BONDED DEBT.....(7)

CHELSEA.
 This city is in Rogers County.
 Water-Works Extension.
 \$5 \$8,000.....1924
 Water Bonds.
 \$5 \$58,000.....1924
 Light Bonds.
 \$5 \$10,000.....1924
 \$5 30,000.....1924
 Sewer Bonds.
 \$5 '14 P-A \$30,000.....1924
 (Due \$6,000 every 5 years.)
 BOND, DEBT Nov 1920.....\$106,000
 Sinking fund (estimated).....24,000
 Assessed valuation.....751,526
 Pop'n 1910, 1,350; 1920.....1,692

CHICKASHA.
 This city is in Grady County, Inc.
 Nov. 6 1899. Pop'n 1910, 10,320;
 1920, 10,179.
 Sewer Bonds.
 \$5 '04 J-J \$15,000.....1924
 \$5 '08 J-D 25,000.....1928
 \$5 '08 M-N 25,000.....1928
 \$5 '09 A-O 90,000.....1934
 \$5 '22 J-J 5,000.....1932
 \$5 '22 P-J 5,000.....1937
 Park Bonds.
 \$5 25,000.....1929
 \$5 25,000.....1934
 \$5 25,000.....1939
 \$5 25,000.....1944
 Water Bonds.
 \$5 '04 J-J \$75,000.....1924
 \$5 '08 J-D 35,000.....1926
 \$5 '09 A-O 100,000.....1934
 \$5 '22 J-J 20,000.....1932
 20,000.....1937
 Refunding Bonds.
 \$5 '08 M-S \$50,000.....1928
 City-Hall Bonds.
 \$5 '08 M-N \$15,000.....1928
 Bridge Bonds.
 \$5 '22 J-J \$15,000.....1932
 15,000.....1937
 Fire Department Bonds.
 \$5 1/2 '22 J-D \$16,000.....1932-1937
 BOND, DEBT Nov 24 '22 \$646,000
 Assessment debt (add'l).....99,879
 Floating debt.....154,508
 Sinking fund (General).....314,732
 (Water).....185,500
 Assessed value, real.....4,312,730
 Asses. val., personal.....2,691,130
 Other assessable property.....808,676
 Tot. ass'd val. '22 (1-3 act.) 7,812,536
 Total tax (per \$1,000) 1922.....\$39.70
 INT. on sewer and water bonds
 due 1924, payable at A. B. Leach &
 Co., Inc., N. Y., on water and sewer
 bonds due 1928 at Importers & Trad-
 ers Nat. Bank, N. Y.; sewer & 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, 15,000; 1918 (est.), 15,000.

Building Bonds. 5s '08 A-O \$90,000... Oct 1 1928 5s '16 F-A 70,000... Feb 1 1936

Funding Bonds. 6s '11 J-D \$3,654c Dec 18 1931 BOND. DEBT Oct 1918. \$233,654 Sinking fund 102,912 Total assess. val. 1918. 11,064,947 Total tax rate (per \$1,000) '18 \$6.00 INT. at fiscal agency, New York.

CHOCTAW COUNTY.

Hugo is the county seat. Bridge Bonds. 5s '11 J-J \$120,000... July 1 1936

Funding Bonds. 6s '11 M-S \$12,575... Mar 20 1936 5s '12 A-O 22,000... Oct 1 1932 6s '13 J-D 15,900c... Dec 1 1938

Road and Bridge Bonds. 5s '19 44,500... June 3 1944 5s '20 A-O \$315,000

BD. DEBT Sept 1919. \$339,975 Assess. val., real & pers'l. 10,484,060 Other assess. property. 2,546,701 Total assess. property. 13,030,761 Population 1910, 21,862; 1920, 32,144

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 \$35,000... 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 33,500c... 1928 6s '12 20,000... Jan 1 1937

Park Bonds. 6s '15 15,000... 1937

Sewer Bonds. 5s '19 40,000... 1924-1939

Light Plant Impt. Bonds. 6s '20 A-O \$75,000... Apr 1 1945

BOND. DEBT Oct 11 '22. \$144,515 Water debt (included). 180,000 Assessment debt (add'l). 353,037 Assessed value, real estate \$1,520,244 Assessed value, personal. 527,401 Total assessed value 1922. 2,047,645 City tax rate (per \$1,000) '21. \$6.80 Population 1910, 2,866; 1920, 3,435 INT. at fiscal agency, New York.

CLAREMORE SCHOOL DIST.

This district (P. O. Claremore) is in Rogers County.

BOND. DEBT Nov 28 '22. \$156,000 Sinking fund 15,000

CLEVELAND.

This city is in Pawnee County. Sewer Bonds (Tax-free). 6s '19 40,000c... 1922

BOND. DEBT June 30 '22. \$215,000 Water debt (included). 5,000 Floating debt (add'l). 20,000 Tot. ass'd val. '22 (act. val.) 1,750,000 Population 1910, 1,301; 1920, 2,717

CLEVELAND COUNTY.

Norman is the county seat. Funding Bonds. 6s '05-'08-a \$55,050c... Serial BOND. DEBT Dec 9 '22. \$98,500

Sinking fund. 7,718 Assess. val., real & pers'l. 11,314,070 Other assessable property. 1,945,430 Total assess. val. 1922. 13,259,500 State & Co. tax (per \$1,000) '22. \$7.90 Popula'n 1910, 18,843; 1920, 19,389 INT. payable at fiscal agency, N. Y.

CLINTON.

This city is in Custer County. Water Bonds. 5s '07 20,000... Mar 1927

6s '08 20,000... Sept 1 1933 6s '09 20,000... Nov 1 1934

6s '11 A-O 30,000... Dec 1 1936 6s '17 100,000... 1942

6s '22 A-O 30,000c... Apr 25 1942

City-Hospital Bonds. 6s '13 F-A \$25,000c... 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

6s '17 19,268... 1942

6s '20 35,150

Park Bonds. 6s '11 J-D \$10,000... Dec 1 1936

City-Hall Bonds. 6s '11 J-D \$25,000... Dec 1 1936

Convention Hall Bonds. 6s '20 25,000

BOND. DEBT Sept 28 '22 \$435,418 Water debt (included). 186,000 Assessment debt (add'l). 29,673 Sinking fund. 120,854

Tot. ass'd val. '21 (50% act.) 2,271,515 City tax rate (per \$1,000) '21. \$3.20 Population 1910, 2,781; 1920, 2,596 INT. at fiscal agency, New York

CLINTON SCHOOL DISTRICT

This district is in Custer County. Building Bonds. 5s '15 M-N \$20,000... May 20 1935

5s '17 M-S 5,000... 1927

5s '19 5,000... 1932

BOND. DEBT Oct 1920. \$86,897 Assess. val., real estate. 1,498,594 Assess. val., personal. 686,000

Other assess. property. 717,925 Total assess. val. 1920. 2,902,519 Total tax rate (per \$1,000) '20 \$18.50 Population in 1919 (est.). 5,000

COAL COUNTY.

Coalgate is the county seat. Jail Bonds. 5s '10 J-J \$10,000... Jan 1 1930

Bridge Bonds. 5s '10 J-J \$35,000... Jan 1 1930

Funding Bonds. 6s '10 J-D \$36,000... Dec 26 1930

6s '12 M-S 14,000... Sept 1 1932

6s '14 14,850... 1939

6s '15 24,770... 1940

6s '15 25,000... 1942

6s '17 38,000... 1942

6s '19 J-J 41,100... June 9 1944

6s '20 J-J 15,750... 1940

Court-House Bonds. 6s '11 M-N \$80,000... May 1 1931

BOND. DEBT Nov 17 '21 \$348,270 Sinking fund. 89,890

Assess. val., real estate. 4,411,395 Assess. val., personal. 1,907,765

Other assess. property. 2,546,260 Tot. assess. val. '21 (55% act.) 8,865,420

Tax rate (per \$1,000) 1921. \$11.60 Popula'n 1910, 15,817; 1920, 18,400

INT. at fiscal agency in New York

COALGATE.

This city is in Coal County. City-Hall Bonds. 5s '15 s-a \$8,000c... May 1 1934

Water-Works Bonds. 5s '15 s-a \$44,000c... Sept 2 1936

5s '15 s-a 27,000c... May 1 1934

6s '15 s-a 30,000c... Jan 15 1935

Sewer Bonds. 5s '15 s-a \$15,000c... May 1 1934

6s '15 s-a 35,000c... Sept 1 1938

Funding Bonds. 6s '15 s-a \$30,000c... Mar 4 1937

6s '15 s-a 32,750c... Jan 2 1934

Park Bonds. 6s '15 s-a \$5,000c... Sept 1 1938

Fire Department Bonds. 6s '15 s-a \$5,000c... Jan 15 1935

BOND. DEBT Oct 1921. \$231,750 Sinking fund. 88,510

Ass'd val. 1920 (65% act.) 1,095,734 Tax rate (per \$1,000) 1920. \$60.00

Population 1910, 3,255; 1920, 3,009 INT. at fiscal agency, New York.

COLLINSVILLE.

This city is in Osage and Tulsa counties, Incorp. May 22 1901. Commission gov't adopted Jan. 15 1914.

6s '19 40,000

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 F-A \$29,000c... Feb 1 1938

Light & Power Bonds. 6s '01 M-S \$45,000c... Sept 1 1936

Sewer Bonds. 6s '10 J-J \$7,500c... Jan 1 1935

6s '13 F-A 5,000c... Feb 1 1938

City-Hall Bonds. 6s '13 F-A \$11,500c... Feb 1 1938

City-Hall Extension & Impt. 6s '14 M-N \$4,000c... May 1 1939

Funding Bonds. 6s '13 17,332.42c... June 10 '38

Fire-Department Bonds. 6s '13 F-A \$3,500c... Feb 1 1938

GEN. BD. DT. Nov 27 '22. \$235,832

Assess. val., real. 909,240 Assess. val., personal. 393,335

Other assessable property. 183,597 Total ass'd val. (act.) 1,386,142

Total tax rate (per \$1,000) '22 \$25.00 Population 1910, 1,324; 1920, 3,801

INT. at fiscal agency, New York

COLLINSVILLE SCH. DIST.

BOND. DEBT Dec 20 '22. \$97,000 Sinking fund. 31,717

Tot. ass'd val. '21 (1/2 act.) 2,133,074

Total tax rate (per \$1,000) '22. \$22.10

INT. at fiscal agency, New York

COLLINSVILLE TOWNSHIP.

This township is in Rogers County. BONDED DEBT. \$50,000

Assessed valuation. 1,562,964 Population 1920. 632

COMANCHE.

This city is in Stephens County. Water and Light Bonds. 5s '19 35,000

TOT. BD. DT. Dec 1921. \$354,000

Sinking fund. 33,400 Total assessed value 1921. 1,562,781

Total tax rate (per \$1,000) '21. \$9.60 Population 1910, 1,301; 1920, 1,427

COMANCHE COUNTY.

Lawton is the county seat. A portion of this county was taken to form Cotton Co. Pop. in 1910 41,489

1920, 26,629.

Funding Bonds. 5s '11 J-J \$90,000c... Dec 9 1931

TOTAL DEBT Nov 25 '22. \$117,500

Sinking fund. June 30 '21. 52,762

Assess. val. real & personal. 15,453,295

Other assessable property. 3,693,108

Tot. ass'd val. '21 (act.) 19,146,404

Total tax rate (per \$1,000) '21. \$9.40

INT. pay. at fiscal agency, N. Y.

COMMERCE.

This place is in Ottawa County. Sewerage-System Bonds. 6s '17 J-J \$25,000... July 1 1942

Water-Works Bonds. 6s '16 J-J \$30,000

(Due \$10,000 every 5 years) beginning Jan. 1 1921.)

6s '17 J-J \$5,000... July 1 1942

BOND. DEBT Oct 9 1920. \$105,000

Sinking fund. 15,000

Assessed val'n, real estate. 331,035

Assessed val'n, personal. 236,960

Other assessable property. 28,484

Tot. ass'd val. '20 (1/2 act.) 646,479

Tax rate per \$1,000 1920. \$31.00

Population in 1920. 2,555

COTTON CO. SCH. DIST. NO. 1.

BOND. DEBT Oct. 1 1921 \$78,500

Sinking fund. 29,284

Assessed val'n, real estate. 1,249,245

Assessed val'n, personal. \$706,012

Other assessable property. 184,234

Tot. ass'd val. '21 (60% act.) 2,139,491

Tax rate (per \$1,000) 1921. \$19.45

Population in 1920 (est.) 4,000

COWETA.

This city is in Wagoner County. BOND. DEBT Nov 25 '22. \$72,000

Assessed valuation 1919. 5,650,000

Tax rate (per \$1,000) 1922. \$25.50

Population 1910, 1,187; 1920, 1,318

CREEK COUNTY.

Sapulpa is the county seat. Court-House and Jail. 5 1/2 s A-O \$145,000c... 1934

Bridge Bonds. 6s '08 150,000

Refunding Bonds. 6s '17 29,000

Funding Bonds. 6s '11 M-S \$120,000... Mar 4 1936

6s '12 36,884.36

6s '15 154,000

6s '16 79,360

6s '17 80,000

6s '19 179,000

CUSHING.

This town is in Payne County. City-Hall Bonds. 6s '19 40,000

Fire Equipment Bonds. 6s '19 10,000

Funding Bonds. 6s '17 J-J \$88,129.85 May 16 1942

Hospital Bonds. \$5,000... 1925

15,000... 1930

15,000... 1935

15,000... 1940

15,000... 1945

BOND. DEBT Nov 1922. \$586,630

Sewer bonds (included). 51,500

Hospital bonds (included). 65,000

Water debt (included). 333,000

Sinking fund. 94,375

Judgment debt (add'l). 5,540

Assessed value, real estate. 1,932,326

Assessed value, personal. 1,365,642

Other assessable property. 299,664

Tot. ass'd val. '21 (1/2 act.) 3,597,632

Population 1910, 1,072; 1920, 6,326

CUSTER CITY CON. SCH. DIST.

(P. O. Custer City.) This district is in Custer County.

6s '10 25,000... 1930

BOND. DEBT Nov 21 '21. \$28,000

Sinking fund. 20,000

Total assess. val. 1921. 1,870,000

Total tax rate (per \$1,000) '21 \$13.90

Population 1920 (est.) 800

DEEP FORK DRAIN. DIST. NO. 1.

A district in Lincoln County. Drainage Bonds. 6s '11 J-J \$140,000c... Part yearly

TOTAL DEBT Oct 1, '22. \$140,000

Sinking fund. 3,645

Assessed valuation 1922. 3,000,000

INT. at fiscal agency, New York.

DELAWARE COUNTY.

Jay is the county seat. \$150,000

BOND. DEBT Oct 1921. \$150,000

Assess. val., real estate. 3,534,143

Assess. val., personal. 1,257,107

Other assess. property. 372,250

Tot. assess. val. '21 (50% act.) 5,163,500

Total tax rate (per \$1,000) '21. \$29.10

Popula'n 1910, 11,469; 1920, 13,868

DEWEY.

This city is in Washington County. Park Bonds. 6s '16 A-O \$15,000c... Apr 1 1926

BOND. DEBT Nov 30 '20. \$108,000

Paving debt (add'l). 69,000

Sinking fund. 25,599

Assess. val. (equalized). 959,856

ELK CITY SCHOOL DISTRICT. This district (P. O. Elk City) is in Beckham County.

EL RENO.

This city is in Canadian County Incorporated in 1893. Population 1910, 7,872; 1920, 7,737.

Sewer Bonds. 6s '07 \$25,000...1927 5s '19 95,000...1944 City-Hall Bonds. 5s '10 \$50,000...1930 Refunding Bonds. 5s '09 \$18,000...\$2,000 yearly

EL RENO SCHOOL DISTRICT.

6s '06 s-a \$6,900...1923-1926 4s '03 s-a \$20,000...1923-1926 5s '06 s-a 5,600...1923-1926 5s '10 s-a 75,000...1935 5s '11 s-a 15,000...1936

ENID.

This city is in Garfield County. Convention Hall Bonds. 5 1/2s '19 ann \$250,000...Sept 1 1944

6s '21 M-N \$15,000...1944 Sewage-Disposal Bonds. 5 1/2s '19 ann \$180,000...Sept 1 1944 Park Bonds. 5 1/2s '19 ann \$150,000...Sept 1 1944

ENID SCHOOL DISTRICT.

Building Bonds. 5s '05 M-S \$8,000...Sept 1 '23-'26 5s '10 J-J \$185,000...July 1 1935 5s '19 250,000...Mar 1 1944

EUFULA.

This town is in McIntosh County Water-Works Bonds. \$25,000 BOND, DEBT June 30 '20, \$180,887

FAIRFAX.

This town is in Osage Co. Inc. Sept. 7 1909. Water-Works Bonds. 6s '10 J-D \$38,000...Dec 1 1935 City-Hall Bonds. 6s '10 ann \$35,000...Sept 15 1934

FAIRVIEW.

This city is in Major County, Incorporated Sept. 7 1909. Water and Light Bonds. 5s '07 \$20,000...Oct 1 1937 5s '08 15,000...Oct 1 1933

FAIRVIEW SCH. DIST.

6s --- \$2,000...\$500 yearly 5 1/2s --- 7,000...\$500 yearly

High School Bonds.

\$7,000...Apr 1 1927 8,000...Apr 1 1932 7,000...Apr 1 1937 9,000...Apr 1 1942 BOND, DEBT Dec 8 '22...\$39,500

FRANCIS.

This town is in Pontotoc County. Water-Works Bonds. 6s '11 J-J \$50,000...Jan 1 1931 (Subject to call.)

FREDERICK.

This city is in Tillman County. Water-Works Bonds. 6s '09 M-N \$20,000...1937 6s '17 25,000...1937 6s '17 35,000...1942

FREDERICK SCHOOL DIST.

This district is in Tillman County. 5s --- \$5,000...Jan 1 1929 6s --- 17,000...Jan 1 1932

GARBER.

This town is in Garfield County. Water Works Bonds. 6s '19 M-S \$20,000...May 12 1939 6s '19 M-S 30,000...May 12 1944

GARFIELD COUNTY.

Enid is the county seat. Funding Bonds. 6s '05 \$12,000...Apr 25 1925 6s '06 18,800...Mar 2 1926

GARVIN COUNTY.

Paula Valley is the county seat. Court-House & Jail Bonds. 5s '17 \$150,000...1942 BOND, DEBT Oct 3 '22...\$305,250

GEARY.

This city is in Blaine County, Inc. as a first-class city Feb. 1902. School Bldg. Bonds (Tax free). 6s \$27,000...1927

GOOD TOWNSHIP.

This township is in Harper Co. Bridge Bonds. 5s '16 F-A \$10,000...Oct 14 1926 3,800...Oct 14 1931

GRANDFIELD.

This town is in Tillman County. Water-Works Bonds. 6s '19 s-a \$85,000...1941 (Due \$17,000 in 1924, 1929, 1934, 1939 and 1944.)

Sewer Bonds.

6s '19 s-a \$10,000...1944 BOND, DEBT Oct 1922...\$221,500 Water debt (incl.)...184,000

GRANITE.

This city is in Greer County. BOND, DEBT Nov 24 '22...\$75,000 Ass'd val'n 1920 (est.)...488,907

GRANT CO. CONS. S. D. NO. 3.

(P. O. Medford.) 6s --- \$45,000... BOND, DEBT Sept 27 '22...\$45,000

GUTHRIE.

Guthrie is in Logan County, Inc. 1890. Declared a city of first class by proclamation of the Governor March 30 1891.

GUTHRIE SCH. DIST. NO. 60.

Building Bonds. 6s '11 J-D \$25,000...June 1 1936 5s '11 J-D \$25,000...June 1 1936

GUYPON IND. SCHOOL DIST.

This district (P. O. Guyton) is in Texas County. High School Bonds. 6s '17 \$57,000 (Due part in 5, 10, 15 and 20 years from date of issue.)

HAILEYVILLE.

This city is in Pittsburgh County. City Hall Bonds. 6s '07 \$10,000...1932 Water Works Bonds. 6s '10 s-a \$25,000...1936

HARTSHORNE.

This city is in Pittsburgh County. Water Works Bonds. 6s '19 M-S \$25,000...1944 BOND, DEBT Dec 1921...\$75,000

HASKELL.

This town is in Muskogee County. Water-Works Bonds. 6s '20 A-O \$15,000...1932 Sewer Bonds. 6s '20 A-O \$10,000...1936

HASKELL COUNTY.

Stigler is the county seat. Funding Bonds. 6s '17 J-J \$31,000...July 16 1942 7,000...May 7 1942

HASTINGS.

This place is in Jefferson County. Bonds are tax-exempt. Water Works Bonds. 6s '10 M-S \$30,000...Sept 1 1935

HEALDTON IND. SCH. DIST. NO. 65.

This district is in Carter County. Building Bonds. 6s '17 s-a \$40,000 (Due part in 5, 10, 15 and 20 years.)

HENRYETTA.

This city is in Okmulgee County. Water Works Extension Bonds. 5s '19 M-S \$200,000...Nov 15 1939

HENRYETTA SCHOOL DIST.

This district is in Okmulgee Co. Building Bonds. 5s '14 F-A 25,000...1939 5s '16 M-S 40,000...Mar 15 1941

HEWITT TOWNSHIP.

This township is in Carter County. BOND, DEBT...Jan 1 1945 BOND, DEBT...7

HINTON.

This town is in Caddo County. BOND, DEBT Sept 16 '19...\$30,000 Sinking fund...7,000

HOBERT.

This city is in Kiowa County. Water-Works Bonds. 6s '03 \$17,500...5s '06 25,000...5s '07 25,000...5s '10 15,000...5s '15 2,500...7s 10,000

HOBERT SCHOOL DISTRICT.

This district is in Kiowa County. School Bldg. Site & Equip Bds. 6s \$84,000 BOND, DEBT Nov 1922...\$193,854

HOLDENVILLE.

This city is in Hughes County, Inc. June 29 1908. Bonds are all taxable. Population 1910, 2,296; 1920, 2,932. Water Bonds. 6s '09 M-S \$31,957...Mar 1 '23-'34 6s '12 50,000...1937

MARIETTA SCHOOL DIST.
 Building Bonds.
 5s '17 M-N \$40,000..... May 1 1912
 TOT. DEBT Sept 28 '22..... \$123,328
 Sinking fund..... 23,449
 Tot. ass'd val. '22 (60% act.) 1,871,055
 School tax rate (per \$1,000) 1922..... \$23.10
 Population in 1919..... 3,589
 INT. payable at the State fiscal agency in New York City.

MARLOW.
 This city is in Stephens County.
 Water-Works Bonds.
 5s '17..... \$17,500..... Jan 1 1922
 6s '18..... 8,000..... Mar 1 1922
 6s '18..... 15,000..... Aug 1 1931
 6s '18 A-O 20,000.....
 (Due part Oct 1 1926, 1931, 1936 and 1941.)
 Sewer Bonds.
 6s '16 A-O \$20,000.....
 (Due part Oct 1 1926, 1931, 1936 and 1941.)
 City-Hall Bonds.
 6s '17..... \$7,000..... Aug 1 1931
 Water and Sewer Bonds.
 8..... \$80,000.....
 BOND. DEBT Sept 28 '22..... \$167,500
 Sinking fund..... 27,158
 Total assessed value 1922 (50-60% actual)..... 1,372,247
 Total tax rate (per \$1,000) '20..... \$14.46
 Pop'n 1910, 1,965; 1920..... 2,276

MARLOW SCH. DIST. NO. 3.
 A district in Stephens County.
 Building Bonds.
 8 '08..... \$37,000..... 1928
 8 '09..... 5,500..... 1929
 BOND. DEBT Dec 11 '22..... \$116,120
 Assess. val., real estate..... 993,360
 Assess. val., personal..... 403,750
 Assess. val. public service..... 230,096
 Tot. ass'd val. 1922..... 1,627,206
 Total tax rate (per \$1,000) '22..... \$26.50
 Population 1917 (est.)..... 3,200

MARSHALL COUNTY.
 Madill in the county seat.
 Court-House Bonds.
 8..... \$75,000.....
 Road Bonds.
 5s '22..... \$350,000.....
 Funding Bonds.
 8..... \$13,502.....
 TOTAL DEBT Nov 18 '22 \$438,602
 Sinking fund..... 4,896
 Tot. ass'd val. '22 (abt. 1/2 act.) 1,978,966
 State & Co. tax (per \$1,000) '20..... \$10.00
 Population 1910, 11,619; 1920, 14,674

MARSHALL CO. S. D. NO. 2.
 BOND. DEBT Nov 21 '21 \$99,000
 Ass'd val. '21 (1/2 act.)..... 2,075,754
 Tax rate (per \$1,000) '21..... \$15.50
 Population in 1921 (est.)..... 3,000

MEDFORD.
 This city is in Grant County. Inc. in 1895. Population 1910, 1,110
 1920, 1,050.
 Water Bonds.
 6s '10 J-J \$25,000..... 1932
 6s '10 M-S 12,000..... Mar 1 1931
 Water Works Extension Bonds.
 8..... \$17,000..... Serially
 Funding Bonds.
 6s M-S \$3,300.....
 (Part due each year bet. Mar. 7 '25 and Mar. 7 '31.)
 Electric-Light Bonds.
 6s '10 M-S \$18,000..... Mar 1 1935
 BOND. DEBT Oct 14 '20..... \$71,619
 Assessed val. '20 (1/2 act.)..... 607,875
 Total tax rate (per \$1,000) '20..... \$22.86
 INT. at fiscal agency, N. Y.

MIAMI.
 This city is in Ottawa County
 Water-Works Bonds.
 6s '17 A-O \$45,000..... Oct 20 1942
 8..... 260,000.....
 Electric-Light Bonds.
 6s '17 A-O \$45,000..... Oct 20 1942
 Storm Sewer System Bonds.
 6s '17 A-O \$80,000..... Oct 20 1942
 8..... 9,000.....
 Sanitary Sewer Bonds.
 6s '17 A-O \$20,000..... Oct 20 1942
 Sewage Disposal and Ext. Bds.
 6s..... \$151,000.....
 Fire Dept. Bonds.
 6s '17 A-O \$10,000..... Oct 20 1942
 BOND. DEBT Oct 1921..... \$856,535
 Water debt included..... 455,000
 Assess. debt (incl.)..... 800,000
 Sinking fund..... 90,000
 Assess. val. real estate..... 2,983,032
 Assess. val. personal..... \$1,097,423
 Other assess. prop..... 276,823
 Total assess. val. 1921..... 4,357,255
 Total tax rate (per \$1,000) '21..... \$19.67
 Population 1910, 2,907; 1920..... 6,802

MIAMI SCHOOL DISTRICT.
 BOND. DEBT Dec 1 '19..... \$143,000
 Sinking fund (est.)..... 45,000
 Assess. val., real..... 3,320,305
 Assess. val., personal..... 1,351,770
 Other assess. val. property..... 274,514
 Tot. assess. val. '19 (abt. net) 4,946,589
 School tax rate (per \$1,000) '19..... \$13.07
 Population in 1919 (est.)..... 10,000

MOORE TOWNSHIP.
 This township is in Pottawatomie County.
 6s..... \$40,000..... 1944
 BONDED DEBT..... (?)
 Population in 1920..... 1,544
MORRIS.
 This city is in Okmulgee County.
 Water Bonds.
 6s '18 M-S \$18,000..... Sept 1 1943
 Sewer Bonds.
 6s '19 s-a \$60,000..... June 30 1944
 BONDED DEBT..... (?)
 Population in 1920..... 1,926

MORRIS CONSOL. SCH. DIST.
 This district (P. O. Morris) is in Okmulgee County.
 6s '18..... \$90,000..... 1948

BOND. DEBT Nov 24 '22..... \$71,000
 Sinking fund..... 14,135
 Assess. val. 1921 (act.)..... 1,922,737
 Tax rate 1921..... \$6.00
 Population in 1922 (est.)..... 5,000

MULDROW.
 This city is in Sequoyah County. Inc. Dec. 1 1896. Pop'n 1910, 671; 1920, 693.
 Water Bonds.
 6s '11 A-O \$20,000..... 1936
 Electric-Light Bonds.
 6s '11 A-O \$7,000..... 1936
 BOND. DEBT Nov 25 '22..... \$33,000
 Water debt (incl.)..... 26,000
 Sinking fund..... 14,000
 Assess. val., real estate..... 131,174
 Assess. val., personal..... 80,136
 Other assessable property..... 42,990
 Tot. ass'd val. '22 (abt. 2/3 act.) 254,300
 INT. at State fiscal agency in N. Y.

MUSKOGEE.
 Formerly a city in the Creek Nation (now in Muskogee County) in the Indian Territory. Incorp. in 1898.
 Water, Sewer and School Bds.
 4 1/2 s '05 M-N \$100,000..... Nov 1 1925
 Water Bonds.
 5s '02 M-S \$150,000..... Mar 1 1932
 5s '08 F-A 250,000..... Dec 1 1933
 5s '11 M-S 330,000..... Mar 1 1936
 5s '19 M-S 130,000..... Mar 1 1944
 Sewer Bonds.
 5s '02 M-S \$25,000..... Mar 1 1932
 5s '08 F-A 300,000..... Dec 1 1933
 5s '11 M-S 225,000..... Mar 1 1936
 5s '16 J-J 25,000..... Jan 1 1941
 (Subject to call.)
 Hospital Bonds.
 5s '19..... 12,500..... Mar 1 1944
 5s '20..... 150,000..... May 1 1945
 Water and Sewer Bonds.
 5s '13 M-N \$100,000..... Nov 1 1924
 1 3/4 s '05 M-N 100,000..... Nov 1 1925
 Garbage-Disposal Bonds.
 5s '11 M-S \$35,000..... Mar 1 1926
 Funding Bonds.
 5s '09 M-S \$74,000..... Mar 1 1929
 5s '13 A-O \$52,061.38..... Oct 1 1928
 5s '17 J-J 115,593..... Jan 1 1942
 Fire-Protection Bonds.
 5s '09 M-S \$60,000..... Sept 1 1929
 5s '19 M-S 75,000..... Mar 1 1944
 Park Bonds.
 5s '13 P-A \$50,000..... Sept 1 1935
 5s '18 P-A 150,000..... Feb 1 1938
 5s '20 M-S 80,000..... Mar 15 1941
 5s '20..... 25,000..... May 1 1945
 5s '19..... 100,000..... May 1 1944
 5s '20..... 100,000..... May 1 1945
 Fair Grounds & Park Bonds.
 5s '18..... 100,000..... Mar 1 1938
 5s '19 M-S \$100,000..... 1944
 Gas-Pipe Bonds.
 5s '18 J-J \$100,000..... Jan 1 1941
 BOND. DEBT Sept 27 '22 \$574,154
 Assessment debt (add'l)..... 273,872
 Floating debt (add'l)..... 715,384
 Sinking fund..... 1,113,820
 Total assess. val. 1921-22 (60% actual)..... 29,644,340
 City tax rate (per \$1,000) '21-22..... \$17.74
 Pop'n 1910, 25,278; 1920..... 30,277
 INT. at fiscal agency, N. Y.

MUSKOGEE SCHOOL DISTRICT NO. 20.
 5s '03 M-S \$80,000..... Sept 1 1923
 4 1/4 s '05 M-N 75,000..... Nov 1 1925
 4 1/4 s '09 F-A 300,000..... Feb 1 1929
 5s '11 M-N 175,000..... May 1 1936
 5s '12 M-N 130,000..... May 1 1937
 5s '19 J-J 400,000..... July 1 1944
 BOND. DEBT June 30 '22 \$1,410,000
 Sinking fund June 30 '22..... 522,550
 Tot. ass'd val. '21 (act. val.) 30,911,183
 Total tax rate (per \$1,000) '21..... \$18.02
 Pop'n 1910, 25,278; 1920..... 30,277
 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.
 Funding Bonds.
 5s '09 J-J \$31,000..... July 1 1934
 5s '10 A-O 80,000..... Oct 1 1930
 Bridge Bonds.
 5s '10 J-DS \$140,000..... Dec 5 1930
 8..... 400,000.....
 NET BD. DEBT 1921..... \$439,828
 Assess. val., real & pers. 1,49,077,287
 Other assessable property..... 7,467,811
 Total assess. val. 1921..... 56,545,098
 Co. tax rate (per \$1,000) '17..... \$6.30
 Pop'n 1910, 52,743; 1920..... 61,710
 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; 1920, 1,855.
 Electric-Light Bonds.
 6s '09 F-A \$10,000..... Aug 1 1934
 (Subject to call after Aug. 1 1919).
 Water Bonds.
 6s '09 F-A \$27,500..... Aug 1 1934
 (Subject to call after Aug. 1 1919).
 Water-Extension Bonds.
 6s '15 J-J..... \$20,000..... Jan 1 1925
 15,000..... Jan 1 1930
 15,000..... Jan 1 1935
 25,000..... Jan 1 1940
 4,000..... Dec 1 1933
 10,000..... Aug 16 1931
 15,000..... Aug 16 1931
 15,000..... Aug 16 1941
 10,000..... Aug 16 1946
 Sewer Bonds.
 6s '16 F-A \$25,000..... Aug 1 1941
 BOND. DEBT Nov 1922..... \$231,500
 Water debt (incl.)..... 129,000
 Judgment debt (add'l)..... 3,148
 Sinking fund..... 20,721
 Assess. val. '21 (1/2 act.) 1,016,951
 Total tax rate (per \$1,000) '21..... \$37.80
 INT. at fiscal agency, N. Y.

NEWKIRK.
 This city is in Kay County.
 Water-Works Bonds.
 6s '01..... \$24,000..... 1931
 (Subject to call beginning in 1921.)
 6s '02..... \$26,000..... 1932
 (Subject to call beginning in 1922.)
 5s '10..... \$30,000..... Dec 1 1935
 (Subject to call betin. Dec. 1 1920.)
 Sewer Bonds.
 5s '10..... \$29,000..... Feb 1 1935
 Funding Bonds.
 6s '12..... \$9,000..... June 1 1937
 BOND. DEBT Oct 12 '20 \$208,000
 Paving bonds..... 120,000
 Sinking fund..... 58,000
 Total assess. val. 1920..... 1,187,673
 Tax rate (per \$1,000) '20..... \$30.00
 Pop'n 1910, 1,922; 1920..... 2,533

NEW WILSON.
 This city (P. O. Wilson) is in Carter County.
 Water & Electric Light Bonds.
 6s '16 F-A \$25,000..... Feb 9 1936
 6s '17 J-D 6,500..... June 20 1942
 Water Works Bonds.
 6s '17 J-D \$10,000..... June 20 1942
 Sewer Bonds.
 6s '17 J-D \$5,000..... June 20 1942
 Town Hall Bonds.
 6s '17 J-D \$3,500..... June 20 1942
 BOND. DEBT Oct 28 1918..... \$97,500
 Cash on hand..... 4,200
 Assessed val'n '18 (1/2 act.)..... 597,361
 Tax rate (per \$1,000) 1918..... \$4.00
 Population in 1920..... 2,286

NOBLE COUNTY.
 Perry is the county seat.
 Court-House Bonds (Tax-Free).
 5s '15 J-J \$100,000..... July 1 '26-'35
 BOND. DEBT Oct 1918..... \$100,000
 Sinking fund..... 79,000
 Assess. val., real & pers. 15,479,693
 Other assess. property..... 3,460,435
 Total assess. val. 1921..... 18,940,128
 Tax rate (per \$1,000) 1918..... \$5.50
 Population 1910, 14,945; 1920, 13,560
 INT. at fiscal agency, New York.

NORMAN.
 County seat of Cleveland Co. First Incorp. 1889; city of first class 1902.
 6s '08 Mar \$18,000..... Subject to call
 Sewer and Water Bonds.
 6s '08 M-S \$80,000..... Mar 1 1933
 Funding Bonds.
 6s '17..... \$10,150..... Nov 15 1937
 6s '17..... 54,160..... Nov '27, '32, '37, '42
 Water Works Bonds.
 6s '17..... \$10,000..... Aug 1 1927
 6s..... 18,000.....
 Refunding Bonds.
 6s '13 June \$20,000..... June 15 1933
 Electric Light Plant Bonds.
 5 1/4 s..... \$125,000.....
 Sewer Bonds.
 6s..... \$18,750.....
 6s..... 15,000.....
 Street Impt. Bonds.
 6s..... \$6,500.....
 Fire Equipment Bonds.
 6s..... \$14,250.....
 GEN. BD. DT. Dec 1917..... \$289,850
 Floating debt (est.)..... 7,000
 Sinking funds..... 19,500
 Assessed valuation 1915..... 1,970,588
 Pop'n 1910, 3,724; 1920..... 5,004
 INT. at Chatham & Phenix Nat. Bank, New York.

NORMAN SCHOOL DISTRICT.
 5s..... \$40,000..... Jan 1 1929
 5s..... 10,000..... July 1 1934
 5s..... 6,000..... 1923
 Funding Bonds.
 5s..... \$15,000..... Mar 10 1934
 Site-Purchase and Building.
 5s '16 A-O \$40,000..... 1928-1941
 (\$10,000 every 5 years.)
 5s '21..... 15,000..... 1923-1926
 BOND. DEBT Nov 22 '21 \$132,000
 Sinking funds..... 37,304
 Assess. val. '21 (abt. 1/2 act.) 3,892,000
 Total tax rate (per \$1,000) '21..... \$4.97
 Population in 1921 (est.)..... 10,000
 INT. at fiscal agency, New York.

NOWATA.
 This city is in Nowata County. Incorp. as village about 1892; first class Aug. 1908. Adopted commission form of government 1913; commission-manager form 1920, under new charter. All bonds are tax exempt. Population 1910, 3,672; 1920, 4,471.
 Water-Works Bonds.
 5s '08 M-S \$65,000..... Sept 1 1928
 5s '09 M-S 15,000..... Sept 1 1934
 5 1/2 s '11 J-D 75,000..... June 1 1931
 Sewer Bonds.
 5s '09 M-S \$30,000..... Sept 1 1934
 Storm Sewer Bonds.
 6s '16 A-O \$3,500..... Oct 1 1936
 Fire Dept. Bonds.
 6s '16 A-O \$3,500..... Oct 1 1936
 City-Hall Bonds.
 5 1/2 s '11 J-J \$20,000..... Nov 7 1931
 Funding Bonds.
 6s '13 Dec \$4,284.05..... Dec 10 1923
 6s '13 Dec \$4,284.05..... Dec 10 1923
 GEN. BD. DT. Oct 13 '22..... \$216,284
 Water debt (incl.)..... 155,000
 Paving (assess.) debt (add'l) 335,000
 Sinking fund..... 133,309
 Assess. val., real estate..... 1,605,900
 Assess. val., personal..... 922,256
 Other assess. prop..... 205,710
 Tot. assess. val. '22 (1/2 act.) 2,733,866
 Total tax rate (per \$1,000) '22..... \$46.50
 INT. in N. Y. at Nat. City Bank and State fiscal agency.

NOWATA SCH. DIST. NO. 40.
 All bonds are tax-exempt.
 Building Bonds.
 5 1/4 s '09 s-a \$21,000 & \$25,000..... 1923-1929
 5s '17..... 50,000..... 1930-1942
 Funding Bonds.
 5 1/4 s..... \$5,500..... 1934
 5s '10 M-S 8,000..... 1935

BOND. DEBT Oct 9 '17..... \$124,500
 Sinking fund..... 12,000
 Assess. val., real estate..... 1,482,278
 Assess. val., personal..... 823,758
 Other assessable property..... 384,227
 Total assess. val. '17..... 2,690,290
 School tax rate (per \$1,000) '17..... \$10.00
 INT. at fiscal agency, N. Y.

NOWATA COUNTY.
 Nowata is the county seat.
 Court House & Jail Bonds.
 5s '10 F-A \$27,000..... 1923-1931
 Bridge Bonds.
 5s '10 J-J \$100,000..... July 1 1935
 BOND. DEBT Oct 3 '22..... \$137,500
 Floating debt (add'l)..... 41,000
 Sinking fund..... 90,000
 Assess. val., real & pers. 1,119,287,771
 Other assess. property..... 3,011,884
 Total assess. val. 1921..... 14,940,155
 State & Co. tax (per \$1,000) '22..... \$9.50
 Pop'n 10 (Census) 14,223; '20, 15,935
 INT. at fiscal agency in New York.

OKENE.
 This town is in Blaine County.
 Water-Works Bonds.
 6s '09 J-D \$30,000..... 1934
 BOND. DEBT June 30 '18..... \$45,000
 Sinking/Light plant..... 1,527
 fund Water plant..... 3,005
 Assessed val'n, real estate..... 169,100
 Assessed valuation, personal..... 78,802
 Other assessable property..... 182,585
 Total assessed val'n 1918..... 430,487
 Total tax rate (per \$1,000) '17..... \$38.00
 Pop'n 1910, 920; 1920..... 1,084

OKEMAH.
 This city is in Okfuskee County.
 Water Bonds.
 6s..... \$49,500..... 1934
 6s '14..... 25,000..... 1939
 6s '21 F-A \$60,000..... Aug 1 1946
 Gas Plant Bonds.
 8..... \$90,000.....
 Electric-Light Bonds.
 6s..... \$5,500..... 1934
 School Bonds..... 1928
 4s..... \$12,500.....
 BOND. DEBT July 1 '21..... \$267,500
 Judgments (add'l)..... 19,054
 Sinking fund..... 86,289
 Assess. val. '21 (2-5 act.)..... 1,625,732
 City tax rate (per \$1,000) '21..... \$18.40
 Population 1910, 1,389; 1920, 2,182
 INT. on bonds marked (*) at N. Y.

OKFUSKEE COUNTY.
 Okemah is the county seat.
 Bridge Bonds.
 6s '10 M-S \$100,000..... Mar 1 1930
 Refunding Bonds.
 6s '10 J-D \$31,450..... Dec 12 1930
 Okfuskee Township Bonds.
 6s '19..... \$40,000..... Nov 3 1944
 Road Bonds.
 8..... \$300,000.....
 GEN. BD. DT. Oct 1920..... \$131,455
 County sinking fund..... 60,000
 Assess. val., real & pers. 1,119,287,771
 Other assess. val..... 1,155,630
 Total assess. val. 1921..... 12,453,680
 State & Co. tax (per \$1,000) '19..... \$8.00
 Pop. '10, 19,995; '20 (Census) 25,051
 INT. at fiscal agency, N. Y.

OKLAHOMA CITY.
 This city, the capital of the State, is the county seat of Oklahoma Co. Incorp. March 10 1891. Commission government adopted Feb. 9 1911 (V. 92, p. 747) and upheld by State Supreme Court on June 8 1911. V. 92, p. 1652. Plan to recall city officials and abolish present charter fails. V. 99, p. 1691. Population 1910, 64,205; 1920, 91,258.
 Funding Bonds.
 6s '06 J-D \$12,400..... June 24 '23-'26
 4 1/4 s '06 M-S 45,000..... Sept 1 1925
 5s '05 F-A 72,500..... Feb 15 1928
 5s '11 A-O 200,000..... Oct 9 1936
 5s '19..... 62,000..... 1923-1928
 8..... 71,000.....
 Hospital Bonds.
 5s '08 M-N \$15,000..... Nov 16 1933
 5s '11 M-S 25,000..... Mar 1 1936
 Detention Hospital Bonds.
 5s '08..... \$10,000..... Nov 16 1933
 Stable-Site Bonds.
 5s '10 J-J \$10,000..... Jan 1 1935
 Sewer Bonds.
 5s '00 A-O \$20,000..... Nov 15 1920
 4 1/4 s '06 F-A 225,000..... Feb 1 1936
 5s '07 A-O 50,000..... Oct 1 1937
 5s '09 M-N 15,000..... May 1 1934
 5s '09 A-O 185,000..... Oct 1 1934
 5s '09 J-D 200,000..... June 1 1934
 5s '11 M-S 125,000..... Mar 1 1936
 4 1/4 s '16 J-J 200,000..... July 1 1941
 Fire Department Bonds.
 5s '09 J-D \$100,000..... June 1 1934
 5s '10 A-O 160,000..... Aug 1 1935
 Refunding Bonds.
 1 1/4 s '06 F-A \$5,000..... Aug 15 1926
 5s '07-08 F-A 10,000..... Aug 15 27 & 28
 5s '09-10 F-A 10,000..... Aug 15 29 & 30
 Garbage-Disposal Bonds.
 5s '10 J-J \$50,000..... Jan 1 1935
 Park Bonds.
 5s '09 J-D \$400,000..... June 1 1934
 5s '10 A-O 200,000..... Aug 1 1935
 5s '12 F-A 250,000..... Feb 15 1937
 (Subject to call Feb. 15 1922.)
 4 1/4 s '17..... \$300,000..... June 1 1942
 Water Bonds.
 6s '00 A-O \$80,000..... Oct 1 1920
 6s '00 M-N 20,000..... Nov 1 1930
 4 1/4 s '06 F-A 225,000..... Feb 1 1936
 5s '07 A-O 200,000..... Oct 1 1937
 5s '09 M-N 35,000..... May 1 1934
 5s '09 J-J 150,000..... June 1 1934
 5s '10 J-J 150,000..... Jan 1 1935
 5s '11 M-S 250,000..... Mar 1 1936
 5s '12 F-A 100,000..... Feb 15 1937
 4 1/4 s '18 J-J 500,000..... July 1 1941
 City-Hall Bonds.
 5s '09 J-D \$35,000..... June 1 1934
 Police Equipment Bonds.
 5s '10 A-O \$10,000..... Aug 1 1935
 Street Bonds.
 5s '10 A-O \$15,000..... Aug 1 1935
 City-Hall Bonds.
 5s '01 M-S \$30,000..... Mar 1 1931

OKLAHOMA CITY (Continued).
Building Bonds.
 4 1/2% '16 \$15,000.....1927-1941
Public Improvement Bonds.
 5 1/2% '22 M-S \$2,709,000 Mar 1 '33-47
 (For amount due each year see V. 114, p. 1570.)
TOT. B.D. DT. Apr 1922. \$8,571,100
 Water debt (incl.).....4,115,000
 Sinking fund (General).....1,245,800
 (Water).....826,000
 Assessed valuation 1921.....117,054,315
 Total tax rate (per \$1,000) '21 \$35.66
 INT. payable at fiscal agency, New York.

OKLAHOMA CITY SCH. DIST.
 This district not only includes Oklahoma City, but considerable adjacent territory.
Funding Bds. (Part every 5 years).
 5% '11 M-S \$100,000.....Mar 1 1934
 5% '11 J-D 60,000.....Dec 15 22-31
Building Bonds.
 4% '03 J-J \$100,000.....Jan 1 1923
 4 1/2% '05 J-D 60,000.....June 1 1925
 6% '05 J-J 8,000.....Mar 15 1925
 6% '07 J-J 3,800.....July 5 1927
 5% '08 J-D 75,000.....June 2 1928
 4 1/2% '09 J-J 300,000.....Jan 1 1929
 4 1/2% '09 F-A 150,000.....Aug 1 1929
 6% '09 J-J 45,000.....Dec 1 1929
 5% '10 J-D 300,000.....June 1 1930
 5% '10 A-O 135,000.....Oct 1 1930
 5% '11 J-J 235,000.....July 1 1931
 6% '04 M-S 4,000.....Sept 10 '25-'34
 4 1/2% '09 J-D 133,000.....June 15 1929
 5% '18 J-J 160,000.....June 1 '23-'26
 5% '19 s-a 1,000,000.....Apr 1 '30-'44
 5% '20 J-J 820,000.....Jan 1 1944
Refunding Bonds.
 6% '13 s-a \$27,947.80.....1923
 BOND. DEBT Oct 19 '22 \$3,715,444
 Sinking fund.....1,188,504
 Tot. assess. val. (act.) '22-23 118,538,733
 Total tax rate (per \$1,000) '21 \$18.25
 Population in 1921 (est.).....120,000
 INT. at fiscal agency, New York.

OKLAHOMA COUNTY.
 County seat is Oklahoma City.
Drainage Warrants.
 6% '10\$17,000
Jail Bonds.
 4 1/2% '05\$30,000.....Sept 1 '26-'36
Funding Bonds.
 6% '96\$29,580.....Jan 27 '23-'26
 4 1/2% '0944,000.....Sept 13 1934
 5 1/2% '1140,458.....Aug 15 1936
 6% s-a 150,000.....1938
 s160,000
Court-House Bonds.
 4 1/2% '03\$100,000.....Dec 31 '24-'33
 4 1/2% '0510,000.....Sept 1 '26-'36
Road Bonds.
 5% '21 J-J \$720,000.....Jan 1 '23-'46
Court Hospital Bonds.
 6%\$200,000
TOTAL DEBT Nov 1921 \$1,092,058
 Sinking fund.....218,295
 Assess. val., real & pers. 1,128,195,968
 Other assessable property 15,951,501
 Total assess. val. 1921.....1,144,147,469
 Stat. & Co. tax (per \$1,000) 19.....\$7.50
 Pop'n 1910, 85,232; 1920, 118,270
 INT. at fiscal agency, N. Y.

OKMULGEE.
 This city is in Okmulgee County Incorporated in Dec. 1900. Commission government adopted April 2 1912.
Funding Bonds.
 6% '09\$5,500.....Dec 15 1924
 6% '095,500.....Dec 15 1929
 5% '22122,000
Hospital Bonds.
 5% '16 M-S \$30,000.....Sept 5 1931
 5% '1720,000.....1932
Sewer Bonds.
 5% '03 M-N \$15,000.....Nov 1 1923
 5% '077,000.....Oct 24 1927
 5% '09 F-A 70,000.....Feb 1 1929
 5% '18 s-a 150,000.....Mar 15 1943
City-Hall Bonds.
 5% '09 F-A \$15,000.....Feb 1 1929
Water Bonds.
 5% '03 M-N \$38,000.....Nov 1 1923
 5% '07 A-O 60,000.....Oct 24 1927
 5% '09 F-A 15,000.....Feb 1 1929
 6% '1060,000.....Dec 1 1936
 5% '18 M-S 25,000.....Sept 5 1931
 5% '18 s-a 385,000.....Mar 15 1943
Incinerator Bonds.
 5% '14\$5,000.....Sept 14 1939
 5% '1720,000.....Sept 15 1942
Park Bonds.
 5% '15\$100,000.....Apr 26 1944
 5% '19100,000.....1943
Motor Fire Truck Bonds.
 5% '16 A-O \$7,000.....Apr 15 1941
 5% '19110,000.....May 15 1943
BOND. DEBT Oct 5 '22 \$1,835,500
 Tot. ass'd val. '22 (60% act.) 17,625,000
 Total tax rate (per \$1,000) '21 \$45.00
 Population 1910, 4,773; 1920, 17,430
 INT. at fiscal agency, New York.

OKMULGEE SCH. DIST. NO. 1
Funding Bonds.
 6% '09\$19,000.....1924 & 1934
 6% '15 M-N 19,000.....Nov 15 1940
Building Bonds.
 5% '18\$100,000.....1943
 5% '19215,000.....\$340,000 1923
 \$35,000 '25-'29
High-School Bonds.
 5% '09\$60,000.....1929
 High & Ward School Building
 5% '15 M-S \$115,000.....1940
School-Site Bonds.
 5% '09\$4,000.....1929
 5% '094,000.....1929
School Bonds.
 5% '20 F-A \$154,000.....Feb 1 '30-'36
 84,000.....Feb 1 '37-'40
TOT. B.D. DT. Oct '22. \$792,000
 Tot. assess. val. 1921.....32,520,983
 Total tax (per \$1,000) 1920.....\$45.00
 Population in 1920.....25,000
 INT. at fiscal agency, N. Y.

OKMULGEE COUNTY.
 Okmulgee is the county seat.
Funding Bonds.
 s '01\$14,000.....June 1 1929
 s '1125,000.....Jan 1 1931
 s '1122,000.....May 2 1931
 s '1522,100.....Jan 12 1940
Road Bonds.
 5% '16 J-D 88,000.....Dec 15 1935
 192,000.....Dec 15 '36-'41
 5% '16 J-D 384,000.....Dec 15 '33-'34
 24,000.....Dec 15 1935
Court-House and Jail Bonds.
 5% '16 A-O \$25,000.....Apr 1 1941
BOND. DEBT Nov 27 '23 \$1,217,710
 Assess. val., real & pers. 1,401,804,306
 Other assess. property.....7,583,157
 Total assess. val. 1921.....48,392,463
 Pop'n 1910, 21,115; 1920, 55,072

OSAGE COUNTY.
 This town is in Osage County.
Water and Gas Bonds.
 6% '17 A-O \$35,000.....Oct 15 1942
BOND. DEBT Sept 27 '22 \$35,000
 Water debt (incl.).....20,000
 Assessment debt (add'l).....488
 Assess. val. 1922 (70% act.).....156,600
 Real.....88,605
 Other property.....132,774
 Total.....377,979
 City tax rate (per \$1,000) '22 \$15.20
 Population in 1920.....757

OSAGE COUNTY.
 Pawhuska is the county seat.
 Bonds are tax-free.
Court-House and Jail Bonds.
 5% '11 J-D \$90,000.....Dec 1 '23-'31
Refunding Bonds.
 6%\$40,780.....1932
 6%\$26,000
Funding Bonds.
 6% '12 M-S \$29,800.....Jan 1 1932
 20,000
BOND. DEBT Nov 29 '20 \$257,028
 Sinking fund.....400,000
 Assess. val., real estate & personal property.....29,108,277
 Other assessable property.....11,512,475
 Tot. ass'd val. '21 (3% act.) 40,620,752
 State & Co. tax (per \$1,000) 20.....\$8.00
 Population 1910, 20,101; 1920, 36,536
 INT. at fiscal agency, New York.

OSAGE CO. SCH. DIS. NO. 38.
 P. O. Hominy.
Building Bonds.
 6% '17 J-J \$5,000.....May 25 1932
BOND. DEBT Nov 1920 \$30,000
 Assess'd val'n, real estate.....\$34,800
 Assess'd val'n, personal.....790,417
 Other assessable property.....235,132
 Tot. ass'd val. '20 (75% act.) 1,859,639
 Total tax rate (per \$1,000) '20 \$50.36
 Actual value (est.).....900,000
 Population 1919 (est.).....3,500
 INT. at fiscal agency in New York.

OTTAWA COUNTY.
 Miami is the county seat.
 s100,000
Court-House and Jail Bonds.
 5% '15 A-O \$75,000.....Oct 1 '30-'40
Bridge Bonds.
 5% '15 A-O \$85,000.....Oct 1 '30-'40
 90,000
BOND. DEBT Nov 8 '18 \$170,000
 Floating debt.....40,000
 Sinking fund.....13,500
 Assess. val., real estate & personal property.....14,027,652
 Other assess. property.....3,976,446
 Total assess. val. 1921.....18,004,098
 Pop'n 1910, 15,713; 1920, 41,108
 INT. at Chatham-Phenix Nat. Bank, New York.

OTTAWA CO. SCH. DIS. NO. 26.
 P. O. Miami.
Bridge Bonds.
 5%\$85,000.....1938
Court-House Bonds.
 5%\$75,000.....1938
BOND. DEBT Oct 1 '18 \$198,234
 Assess. val. real estate.....1,257,597
 Assess. val. personal prop.....460,872
 Other assessable property.....248,933
 Total assess. val. 1916.....1,967,502
 School tax rate (per \$1,000) '18 \$14.08
 Bonds are tax-free and opt.
 INT. payable at the fiscal agency.

PADIN TOWNSHIP.
 This township is in Okfuskee Co.
Road Bonds.
 6% '17 J-J \$24,000.....July 1 '23-'30
BOND. DEBT Oct 1920 \$40,000
 Tot. ass'd val. '20 (75% act.) 31,534,869
 Total tax rate (per \$1,000) 1920 \$41.00
 Population 1910, 1,737; 1920, 3,320

PAUL'S VALLEY.
 This city is in Garvin County.
Waterworks Bonds.
 s '18\$25,000.....Apr 1 1943
 20,000
Park Bonds.
 s '18\$15,000.....Apr 1 1943
Fire Department Bonds.
 s '18\$9,000.....Apr 1 1943
TOTAL DEBT Nov 29 '22 \$340,000
 Sinking fund.....111,700
 Assess. val. '22 (50% act.) 757,000
 Tax rate (per \$1,000) 1922.....\$49.61
 Population 1910, 2,689; 1920, 3,694

PAWHUSKA.
 This city is in Osage County, Inc. June 28 1906. Commission gov. adopted during July 1912. V. 95, p. 311. Population in 1910, 2,776; 1920, 6,414.
 City owns and operates its water, electric light and natural gas plants.
Disposal Plant Bonds.
 s '21\$51,000
Light Extension Bonds.
 s '21\$113,000
City-Hall Bonds (Tax-exempt)
 6% '07\$12,000.....May 25 1927

Water Bonds (Tax-exempt).
 6% '07 J-D \$60,000.....1937
 s '21\$238,053.....June 19 1944
 177,000
Sewer Bonds (Tax-exempt).
 6% '07 J-D \$49,000.....1937
 6% '2125,000.....1944
Water and Light Bonds.
 6% '11 Aug \$60,000.....Aug 15 1936
 6%79,380.....June 19 1944

Public Utility Bonds.
 6% '09 Dec \$10,000.....Mar 1 1934
 (Subject to call March 1 1924.)
Hospital Bonds.
 6% '21\$40,000.....1944
 s '2135,000
 s\$65,000
Funding Bonds.
 6%\$4,882.....Jan 15 1932
Gas Bonds.
 6% '17 M-N \$80,000 (Nov 15 '27-'32, '37-'42)
Park Bonds.
 6% '16 J-J \$35,000.....June 20 1941
 10,000.....1944
GEN. B.D. DT. July 1 '22 \$1,132,882
 Water debt (incl.).....525,053
 Assessment debt (add'l).....162,606
 Floating debt (add'l).....7,555
 Assess. val. 1922 (act.).....4,658,652
 Real.....2,174,149
 Other property.....199,048
 Total.....7,031,849
 City tax rate (per \$1,000) '22 \$13.30
 INT. at fiscal agency, N. Y.

PAWHUSKA SCHOOL DIST.
 6% '05 July \$30,000.....July 1 1928
Refunding Bonds.
 6%\$5,000.....July 1 1929
School Bldg. Addition Bonds.
 5% '22 J-J \$71,000.....July 1 1942
BOND. DEBT Sept 28 '22 \$310,000
 Sinking fund.....41,635
 Tot. ass'd val. '22 (75% act.) 7,203,335
 Tax rate (per \$1,000) 1922.....\$29.90
 Population in 1920 (est.).....7,000
 INT. at fiscal agency, N. Y.

PAWNEE.
 This city is in Pawnee County.
Water-Works Ext. & El. Lt. Bds.
 5 1/2% '09\$20,000.....Feb 1 1934
Electric Light Bonds.
 6% '21\$18,000.....Aug 1 1931
 44,000.....Aug 1 1945
Water-Works Bonds.
 6% '21\$15,000.....Aug 1 1945
Sewer Bonds.
 5 1/2% '09\$25,000.....Feb 1 1934
 6% '21\$21,000.....Aug 1 1945
Street Bonds.
 6% '09\$5,000.....Feb 1 1934
Refunding Bonds.
 6% '08\$22,000.....Jan 20 1933
 5% '1620,000.....May 16 1930
BOND. DEBT Oct 3 1921 \$190,000
 Sinking fund.....44,110
 Assess. val. '21 (actual).....1,775,252
 Total tax rate (per \$1,000) '21 \$11.40
 Population 1910, 2,161; 1920, 2,418
 INT. is payable at fiscal agency in New York City.

PAWNEE COUNTY.
 Pawnee is the county seat.
BOND. DEBT Oct 9 1920 \$25,000
 Assess. val. real & personal 15,184,413
 Other assess. property.....5,127,462
 Total assess. val. 1921.....20,311,875
 Total tax rate (per \$1,000) '20.....\$7.43
 Population 1910, 17,332; 1920, 19,226

PAWNEE SCHOOL DISTRICT.
 A district (P. O. Pawnee) in Pawnee County. Pop'n 1913 (est.), 2,000.
 s75,000
Building Bonds.
 5% '11 M-N \$35,000.....May 1 1936
 13,640.....1920 & 1925
TOT. B.D. DT. Oct 10 1918 \$48,840
 Sinking fund.....33,233
 Assess. val., real estate.....913,410
 Assess. val., personal.....683,350
 Other assessable property.....272,649
 Tot. ass'd val. '18 (100% act.) 1,869,409
 Total tax rate (per \$1,000) '18 \$12.20
 INT. at fiscal agency, N. Y.

PAYNE COUNTY.
 Stillwater is the county seat.
Refunding Bonds.
 6% '90 s-a \$10,000.....1923-1930
 6% '15 s-a 1,851.....1923-1924
 6% '15 s-a 4,154.....1923-1924
Court-House Bonds.
 5% '16 s-a \$30,000.....
 (\$20,000 yearly for 5 years.)
BOND. DEBT Sept 16 '19 \$125,270
 Sinking fund.....45,000
 Assess. val. real & personal 42,677,243
 Other assessable property.....5,419,534
 Tot. ass'd val. 1921.....48,096,777
 Total tax (per \$1,000) 1919.....\$15.56
 Pop'n 1910, 23,735; 1920, 30,180
 INT. is payable at fiscal agency in New York.

PERRY.
 This city is the county seat of Noble County, Incorp. Sept. 28 1893.
Water Bonds.
 5 1/2%\$50,000.....1938
 5 1/2% '08 M-N 30,000.....May 10 '27-'36
 25,000.....1936
 6% '16 M-N 5,500.....May 1 1936
 5% '19166,000.....1929-1944
Funding Bonds.
 6%\$20,000.....1925
 6% '08 F-A 34,000.....Aug 1 1938
 15,157.89c.....1942
Electric Light Bonds.
 6% '19\$84,000.....1929-1944
Park Bonds.
 5% '19\$10,000.....1929-1944
Municipal-Dam Bonds.
 6% '15 M-N \$6,500.....May 1 1936
Auto-Fire-Truck Bonds.
 6% '16 M-N \$3,000.....May 1 1936

Sewage Disposal Plant Bonds.
 6%\$40,000
Fire Department Bonds.
 5 1/2%\$20,000
BOND. DEBT Dec 2 '22 \$474,244
 Judgment debt (add'l).....20,374
 Sinking fund.....53,565
 Total assess. val. 1922
 (about 90% act.).....1,842,583
 Tax rate (per \$1,000) 1922.....\$42.50
 Pop'n 1910, 3,133; 1920, 3,154
 INT. at First Nat. Bank, Perry.

PERRY SCHOOL DISTRICT.
Funding Bonds.
 5 1/2%\$24,000.....1930
High-School Bonds.
 5% '11 J-J \$30,000.....Mar 1 1931
BOND. DEBT Nov 20 '22 \$44,000
 Sinking fund.....22,157
 Ass'd val. '22 (60% act.).....2,350,000
 School tax rate (per \$1,000) '22 \$12.00
 Population in 1920 (est.).....3,600
 INT. at fiscal agency, N. Y.

PITTSBURG COUNTY.
 McAlester is the county seat.
Funding Bonds (Tax-exempt).
 5% '10 s-a \$88,540c.....Jan 10 1936
 6% '1321,275c.....Jan 1 1939
Road Bonds.
 5% '22 A-O \$250,000.....Apr 1 1947
BOND. DEBT Nov 1921 \$109,815
 Floating debt (add'l).....17,185
 Sinking funds.....124,919
 Assess. val., real estate.....13,719,598
 Assess. val., personal.....6,497,298
 Other assessable property.....8,227,405
 Tot. ass'd val. '21 (50% act.) 28,444,294
 Total tax (per \$1,000) 1921.....\$9.08
 Pop'n 1910, 47,650; 1920, 52,570
 INT. at fiscal agency, N. Y.

PONCA CITY.
 This city is in Kay County.
Auditorium Bonds.
 5% '16 F-A \$25,000c.....Nov 7 1936
 (Subj. to call on or after Feb 1 1919.)
 5% '1620,000.....Feb 1 1936
Water Works Bonds.
 5% '07\$12,500.....July 1 1927
 5% '1215,000.....Sept 10 1937
 5% '161,500.....Nov 7 1936
 5% '1720,000.....Oct 18 1937
 6% '1835,000.....Sept 1 1943
 6% '19 F-A 50,000c.....Apr 1 1944
 (Optional April 1 1929.)
 5% '19 F-A 100,000c.....Sept 2 1944
 (Optional Sept. 2 1939.)
Electric Light Bonds.
 5% '12\$30,000.....Mar 1 1932
Electric Light Extension Bonds.
 6% '19 F-A 25,000.....Sept 2 1944
 6% '18\$40,000.....Sept 1 1943
 (Optional Sept. 2 1939.)
Sewer Bonds.
 5% '07\$20,000.....July 1 1927
 5% '163,500.....Nov 7 1936
 6% '19 F-A \$5,000c.....Apr 1 1944
 (Optional April 1 1929.)
 6% '2015,000.....Nov 1 1945
 6% '2011,000.....Nov 1 1945
 6% '2030,000.....Nov 1 1945
 6% '2212,000.....May 1 1947
Fire Dept. & Equip. Bonds.
 6% '14\$6,000.....Mar 17 1939
 6% '19 F-A \$25,000c.....Sept 2 1944
 (Optional Sept. 2 1939.)
Funding Bonds.
 6% '14\$5,000.....June 9 1924
Water-Works Ref. Bonds.
 5% '07\$25,000.....1928-1937
BOND. DEBT Nov 25 '22 \$532,500
 Water debt (included).....179,000
 Assessment debt (add'l).....386,900
 Sinking funds.....162,000
 Assess. val. '21 (abt 1/2 act.) 3,752,347
 Population 1910, 2,521; 1920, 7,051
 INT. at the Oklahoma fiscal agency in N. Y.

PONCA SCHOOL DISTRICT.
 s '11 M-N \$35,000c.....Nov 1 1936
 6%17,000
 s98,000
School-Equipment Bonds.
 5% Nov \$15,000c.....Nov 1 1931
Building Bonds.
 5% Oct \$12,000c.....Oct 2 1926
 6% '16 July 5,000
 s '1970,000
Refunding Bonds.
 s '14\$5,000.....June 8 1934
Paving Bds.
 5% '14 M-S \$6,000.....1934
 s '195,000
BOND. DEBT Oct 11 '21 \$258,166
 Sinking fund.....23,858
 Assess. val., real estate.....3,750,340
 Assess. val., personal.....3,408,087
 Other assessable property.....499,665
 Tot. ass'd val. '21 (30% act.) 7,658,092
 Total tax rate (per \$1,000) '21 \$17.00
 Population in 1921 (est.).....9,000
 INT. at fiscal agency, N. Y.

POND CREEK SCHOOL DIST.
 A district in Grant County.
 5% '11 A-O \$35,000c.....Nov 1 1931
BOND. DEBT Oct 3 1922 \$30,000
 Sinking fund.....5,000
 Assess. val. '21 (75% act.) 1,000,000
 Tax rate (per \$1,000) 1921.....\$4.50
 Population in 1920.....965

PONTOTOC COUNTY.
 Ada is the county seat.
Funding Bonds.
 5% '09 J-J \$17,000c.....Aug 1 1929
 6% '12 J-J 18,000c.....June 15 1937
 6% '15 J-J 3,000c.....Apr 15 1940
 6% '17 J-J 19,000c.....Sept 17 1942
 6% '18 F-A 9,765c.....May 5 1938
BOND. DEBT Dec 3 1920 \$215,000
 Floating debt.....10,000
 Sinking fund.....31,000
 Assess. val., real & pers. 1,541,009
 Other assess. property.....3,264,357
 Total assess. val. 1921.....18,681,366
 County tax (per \$1,000) '20.....\$5.05
 Pop'n 1910, 24,331; 1920, 30,329
 INT. is payable at fiscal agency in New York.

POTEAU.
This city is in Leflore County.
-s '14 \$10,000
Water-Works Bonds.
5s A-O \$30,000 1928
6s A O 12,000 1930
6s '18 s-a 95,000 1943
(Subject to call any time.)
Sewer Bonds.
6s A O \$28,000 1930
Park Bonds.
6s M-N \$30,000 1933
6s '20 30,000
-s 25,000
BOND, DEBT Oct 1921. \$235,000
Assessed debt (add'l) 8,000
Sinking fund (est.) 15,000
Assessed val., real estate 815,520
Assessed val., personal 360,095
Other assessed property 225,322
Total assess. val. 20(40% act.) 1,401,937
Total tax rate (per \$1,000) '20 \$59.90
Population 1910, 1,830; 1920, 2,679
INT. at fiscal agency, New York

POTTAWATOMIE COUNTY.
Tecumseh is the county seat.
Bridge Bonds.
5s '19 \$100,000
Funding Bonds.
6s '19 J-D \$41,200 Dec 17 1944
BOND, DEBT Oct 1922. \$373,083
Assess. val., real & pers'l 2,762,928
Other assess. property 7,718,590
Total assess. val. 1921 29,481,518
Population 1910, 43,595; 1920, 46,228

PRAGUE.
This city is in Lincoln County.
Population 1920, 1,127; annexation of neighboring territory has increased population to about 5,000.
Funding Bonds.
6s '19 \$6,750
Water and Light Bonds.
6s '18 \$45,000
Water-Works Bonds.
6s '08 47,000
BOND, DEBT Sept 28 '22. \$92,750
Water debt (included) 57,000
Sinking fund 21,000
Tot. ass'd val. 22(40% act.) 798,000
Tax rate (per \$1,000) 1922 \$19.00

QUAPAW.
This town is in Ottawa County.
Water-Works Bonds.
6s \$57,000
Sewer Bonds.
6s \$22,500 1944
BOND, DEBT Nov 19 1921. \$85,000
Population 1920 1,394

QUINTON.
This town is in Pittsburg County.
Water-Works Bonds.
6s '18 M-S \$98,000
BOND, DEBT Nov 20 '21. \$123,000
Tot. assess. val. '21 (1/4 act.) 955,096
Tax rate (per \$1,000) 1920 \$18.43
Population 1910, 697; 1920 1,557

RALSTON.
This town is in Pawnee County.
Funding Bonds.
6s \$5,500
Water & Light Bonds.
6s '09 J-J \$25,000
6s 25,000
BOND, DEBT Sept 1 '19. \$25,000
Assessed valuation 1919 239,000
Tax rate (per \$1,000) 1919 \$10.00
Population 1910, 597; 1920, 703

RED FORK SCHOOL DISTRICT.
This district (P. O. Red Fork) is in Tulsa County.
Building bonds. \$45,000
BOND, DEBT Dec 12 '21. \$89,500
Sinking fund (est.) 21,000
Assess. val. real & personal 1,220,742
Other assessed property 1,364,811
Total assessed val. 1921 2,585,553
School tax (per \$1,000) 1921 \$11.83
Population in 1921 3,000

RINGLING.
This town is in Jefferson County.
Funding Bonds.
6s '19 F-A \$11,700 July 21 1939
Water Wks. & Fire Equip. Bds.
6s '16 M-S \$45,670 1929-1941
BOND, DEBT Sept 10 '19. \$91,700
Sinking funds 5,576
Assessed valuation 1919 498,199
Population in 1920 1,039

ROGERS COUNTY.
Claremore is the county seat.
Current expense bonds 1908 \$25,000
Court-house & jail bonds 1914 14,000
Township Road Bonds. various
Funding Bonds.
s '11 \$43,642
s '13 6,000
6s '13 A-O 272,924 Oct 6 1938
6s '18 J-J 31,150 1943
Refunding bonds. \$10,000
BOND, DEBT Sept 27 '22. 223,716
Twp. road bonds (add'l) 219,000
Sinking fund 78,405
Assessed val., real estate 9,924,835
Assessed val., personal 2,423,263
Other assessed property 4,177,585
Tot. assess. val. 22(1/4 act.) 16,517,813
Sta. & Co. tax (per \$1,000) '22 \$8.51
Population 1910, 17,736; 1920, 17,605
INT. at fiscal agency, New York

ROGEE COUNTY INDEPENDENT SCH. DIST. No. 2.
6s '18 J-J \$15,000 June 1 1938
BOND, DEBT Nov 14 '22. \$32,500
Floating debt (additional) 2,500
Sinking fund 5,674
Assessed valuation 1922 1,314,086
School tax rate (per \$1,000) '22 \$18.50
Population (est.) 3,000

ROGER MILLS COUNTY.
Ocheyne is the county seat.
BOND, DEBT Sept 17 '19. \$49,780
Sinking fund 10,965
Assess. val., real & personal 597,248
Other assess. property 327,853
Total assess. val. 1921 9,225,101
Tax rate (per \$1,000) 1919 \$19.00
Population 1910, 12,861; 1920, 10,638

RUSH SPRINGS.
This town is in Grady County.
Water-Works Bonds.
6s '17 M-S \$30,000 June 1 1942
Sewer Bonds.
6s '17 M-S \$25,000 June 1 1942
6s '17 M-S 20,000
BOND, DEBT Nov 24 1922. \$75,000
Assess. val., real estate 184,645
Assess. val., personal 187,667
Other assessed property 58,629
Total assess. value 1921 430,941
Total tax rate (per \$1,000) '21 \$15.70
Population 1910, 823; 1920, 768
INT. payable at fiscal agency in New York

RYAN.
This city is in Jefferson Co. Inc.
abt. 1900. Pop'n 1910, 1,207;
1920, 1,379.
6s '18 \$16,000 1938
Water-Works Bonds.
6s J-J \$45,000 1929
6s '11 M-N 8,000 1936
Sewer Bonds.
6s J-J \$18,000 1929
Electric-Light Bonds.
6s J-J \$9,000 1929
Park Bonds.
6s '11 M-N \$12,000 1936
BOND, DEBT Dec 29 1920. \$105,000
Sinking fund 30,000
Assess. val. '20 (75% act.) 546,071
Total tax rate (per \$1,000) '20 \$56.90
INT. at fiscal agency, New York

SALLISAW.
This town is in Sequoyah County.
Water-Works Bonds.
6s '08 J-J \$60,000 Jan 1 1933
6s '12 M-S 42,500 Mar 1 1937
Light, Water and Sewer.
-s \$123,200 1923-1944
Sewer Bonds.
6s '11 Nov \$45,000 Nov 1 1936
BOND, DEBT Oct 3 1922. \$287,500
Water debt (included) 205,000
Judgment debt (add'l) 8,826
Sinking funds 61,993
Assess. val. 1922 1,325,372
Total tax rate (per \$1,000) '22 \$59.90
Population 1910, 2,479; 1920 2,255
INT. at fiscal agency, N. Y.

SAN BOIS TOWNSHIP.
This township is in Haskell Co.
6s '16 J-J \$30,000 July 20 1941
BOND, DEBT Oct 19 1920. \$30,000
Sinking fund 3,600
Assessed val., real estate 723,161
Assessed val., personal 347,421
Other assess. prop. 176,618
Tot. assess. val. 20(1/4 act.) 1,247,200
Tax rate (per \$1,000) 1920 \$20.79
Population in 1920 2,179
INT. payable in New York

SAND SPRINGS.
This city is in Tulsa County.
City-Hall Bonds.
6s '19 J-J \$25,000 July 10 1944
Sewer Extension Bonds.
6s '22 \$90,000
BOND, DEBT Oct 1922. \$177,500
Sinking fund 13,211
Assessed value 1921 1,732,932
Population in 1920 4,076

SAPULPA.
This city is in Creek County.
Water and Sewer Bonds.
6s '13 J-J \$75,000 Jan 1 1933
Water-Works Bonds.
6s '03 \$25,000 Mar 2 1923
6s '07 6,000 Apr 20 1927
6s '09 65,000 Jan 1 1929
6s '10 250,000 July 1 1930
6s '19 75,000 Feb 1 1939
Building Bonds.
6s '08 \$15,000 Nov 1 1928
Sewer Bonds.
6s '07 \$37,000 Apr 20 1927
6s '09 J-D 25,000 June 1 1929
6s '10 50,000 Aug 1 1930
Fire-Apparatus Bonds.
6s '10 25,000 Jan 1 1930
6s '10 10,000 July 1 1930
6s '17 J-J 20,000 Jan 1 1937
Funding Bonds.
6s '09 F-A \$77,000 Feb 13 1929
6s '14 69,887.58 Oct 31 1933
6s '15 M-N 27,640 Nov 15 1935
6s '19 54,932 Aug 1 1929
Refunding Bonds.
6s '12 F-A \$63,350 Jan 15 1932
6s '19 20,000 Aug 1 1939
Park Bonds.
6s '12 M-N \$100,000 Nov 1 1932
6s '14 135,000
Hospital Bonds.
6s '19 \$50,000 Apr 1 1939
Cemetery Bonds.
6s '19 \$10,000 Apr 1 1939
BOND, D.T. July 1 1920. \$1,360,699
Assessed debt add'l 450,000
Water debt 41,000
Sinking fund 160,000
Assessed val., real estate 4,811,615
Assessed val., personal 1,578,650
Other assess. prop. 927,450
Tot. assess. val. 20(60% act.) 7,317,715
Total tax rate (per \$1,000) '20 \$54.30
Pop'n in 1910, 8,283; 1920, 11,634
INT. at fiscal agency in N. Y.

SAPULPA SCHOOL DISTRICT.
6s '03 M-S \$15,000 1923
6s '07 A-O 12,000 1927
6s '08 M-S 30,000 Sept 1 1928
6s '09 M-S \$34,000 Sept 1 1929
6s '09 M-S 22,500 Sept 1 1924
6s '11 J-D 40,000 June 1 1936
-s 175,000

High-School Bonds.
6s '17 \$10,000 Apr 9 1932
(Subject to call after April 9 1922.)
TOT. BD. DT. Oct. 10 '18 \$249,000
Sinking funds 29,000
Assessed val'n, real estate 3,880,161
Assessed val'n, personal 2,673,401
Other assessable property 1,214,682
Tot. ass'd val. '17 (actual) 7,768,244
Tot. tax rate (per \$1,000) '18 \$15.00
Population in 1918 (est.) 16,000
a INT. at First Nat. Bank, Chic.; others at fiscal agency, New York.

SAPULPA TOWNSHIP.
This township (P. O. Bowden) is in Creek County.
Road Bonds.
-s '13 \$50,000
6s '16 F-A \$45,000 Feb 7 1941
-s '19 60,000
Funding Bonds.
-s 100
BOND, DEBT Nov 27 '22. \$191,100
Assess. val. real estate 1,982,333
Assessed val. personal 1,074,757
Other assess. property 1,186,238
Tot. ass'd val. '22 (1/4 act.) 4,243,360
Twp. rate val. (per \$1,000) '22 \$5.20
Population 1910, 2,675; 1920, 4,097
INT. at fiscal agency, New York

SAVRE.
This city is in Beckham County.
Electric Light Impt. Bonds.
6s '21 s-a \$40,000 July 1 1946
Water-Works Extension Bonds.
6s '21 s-a \$28,000 July 1 1946
Sewer Improvement Bonds.
6s '21 s-a \$6,500 July 1 1946
GEN. BD. DT. Nov 24 '22 \$183,500
Assessment debt (add'l) 100,000
Sinking fund 25,000
Assessed val. 1921 (30% act.) 889,350
Tax rate (per \$1,000) 1921 \$29.39
Pop'n in 1910, 832; 20 (census) 1,703
INT. at the Mechanics & Metals National Bank, New York

SEMINOLE COUNTY.
Wetoka is the county seat.
Funding Bonds.
6s '18 F-A \$43,000 Aug 7 1943
BOND, DEBT Dec 1 1922. \$650,000
Sinking fund \$23,000
Assessed valuation, real 3,268,260
Assessed valuation, pers'l 1,124,810
Other assessable property 799,692
Tot. ass'd val. 22(1-3 act.) 5,192,762
State & Co. tax (per \$1,000) '22 \$49.61
Population 1910 19,964; 1920, 23,662

SEQUOYAH COUNTY.
Sallisaw is the county seat.
Refunding Bonds.
-s \$26,163
Funding Bonds (Tax-exempt).
6s M-S \$36,532 1931
6s J-D 14,600 1939
6s '17 J-J 20,000 Jan. 5 1942
Bridge Bonds.
-s \$20,000
TOT. BD. DT. Oct 1922 \$393,205
Assessed val. real & pers'l 8,329,051
Other assessable property 2,770,088
Tot. ass'd val. 1921 11,099,139
State & co. tax (per \$1,000) '18 \$10.15
Population 1910, 25,005; 1920, 26,736
INT. at fiscal agency, New York

SEQUOYAH CO. DRAIN. IMPT. DISTRICT NO. 1.
6s '17 \$58,632.05 1923-1930
TOTAL DEBT OCT 1 1918 \$70,691

SEQUOYAH CO. SCH. D. NO. 1.
BOND, DEBT July 1 1918. \$29,000
Sinking fund 9,267
Assessed val., real 703,295
Assessed val., personal 429,668
Other assessable property 328,879
Total tax rate (per \$1,000) '18 \$35.80
Population 1918 (est.) 3,000

SHAMROCK.
This city is in Creek County.
Water-Works Bonds.
6s '17 J-J \$30,000 Sept 1 '27
32 & 37
City Hall and Jail Bonds.
6s '17 J-J \$2,500
Fire Equipment Bonds.
6s '17 \$2,500
BOND, DEBT (water) Sept 28 1922. \$46,000
Assessed value 1922 (1/2 act.)
Real 25,522
Personal 198,628
Other property 197,630
Total 421,780
Population in 1920 1,400

SHATTUCK.
This town is in Ellis County.
Water Bonds (Red. beg. in 1919).
6s '09 \$36,000 July 1 1934
Funding Bonds.
6s '14 M-N \$25,200
(Due \$6,300 in 5, 10, 15 and 20 years)
6s '18 F-A \$15,690
6s '18 F-A 1928, 1933, 1938
BOND, DEBT Nov 24 '22. \$167,000
Sinking fund 8,500
Assess. val. 1922 (40% act.) 70,557
Total tax rate (per \$1,000) '21 \$50.00
Population 1910, 1,231; 1920, 1,365
INT. at fiscal agency, New York

SHAWNEE.
This city is in Pottawatomie Co.
Incorp. as a city of first class Feb. 18 1896.
Refunding Bonds.
5 1/2s \$49,000 1936
6s \$5,000 1943
Funding Judgment Bonds.
6s \$17,150 1934
Water-Works Bonds.
5 1/2s '04 J-J \$125,000 Jan 1 1934
6s 46,000 1937
5s 220,000 1944
-s 220,000

Fire Bonds.
5s '20 \$100,000 1943
City-Hall Bonds.
5s '03 \$30,000 May 1 1923
Sewer Bonds.
5s '09 J-J \$125,000 Jan 1 1929
5s 40,000 1944
Sewer and Water Bonds.
5s '07 F-A \$119,000 Feb 1 1937
Convention-Hall Bonds.
5s '09 J-J \$50,000 Jan 1 1929
Hospital Bonds.
5s '09 J-J \$20,000 Jan 1 1929
\$20,000 Aug 15 1928
5s '18 \$20,000 Aug 15 1936
25,000 Aug 15 1943
Park Bonds.
5s '12 \$50,000 Nov 19 1937
GEN. BD. DT. Oct 11 '20 \$1,088,150
Assessment debt 70,000
Assess. val. 1920 (1/4 act.) 5,660,000
Total tax rate (per \$1,000) '20 \$45.60
Pop'n in 1910, 12,474; 1920, 15,348
INT. at fiscal agency, New York

SHAWNEE SCH. DIST. No. 93.
Building Bonds (Tax-exempt).
4s J-J \$5,000 1933
5s M-N 15,000 1936
5s F-A 120,000 1929
5s J-J 44,000 1935
5s M-N 20,000 1931
5s M-N 20,000 1936
5s M-N 40,000 1941
125,000 1937
5s '20 F-A 264,000 1925-1940
5 1/2s M-N 59,118 1936
Refunding Bonds (Tax-exempt).
6s M-S \$3,750 1923-1927
5s '17 M-N 65,000 1927
BOND, DEBT July 1 1921. \$726,614
Sinking fund 240,936
Assess. val., real estate 6,071,935
Assess. val., personal 2,560,639
Other assess. prop. 1,653,585
Tot. assess. val. '21 (1/4 act.) 10,196,177
School tax (per \$1,000) 1921 \$21.50
Population in 1920 22,000
INT. at fiscal agency, New York

SKIATOOK.
This town is in Osage and Tulsa Counties.
Water-Works Bonds.
6s '17 A-O \$36,000 1937-1942
Electric Light & Power Plant.
6s '17 A-O \$12,000 1937-1942
Sewer Bonds.
6s '17 A-O \$11,000 1937-1942
TOTAL DEBT Nov 25 '22 \$111,000
Water debt (included) 64,000
Sinking fund (water) 20,420
Tot. ass'd val. '22 (2-3 act.) 936,646
Tax rate (per \$1,000) 1922 \$12.50
INT. payable at fiscal agency, New York

SNYDER.
This place is in Kiowa County.
6s '05-07 \$45,000
6s '11 40,000 1931
Refunding Bonds.
6s '12 \$21,800 1932
TOT. BD. DT. Dec 26 '18 \$106,600
Assessed val. 1918 501,428
Tax rate (per \$1,000) 1918 \$50.20
Population 1910, 1,122; 1920, 1,197
INT. payable at Farmers & Merchants' Bank, Snyder

STEPHENS COUNTY.
Duncan is the county seat.
Court-House and Jail Bonds.
5 1/2s s-a \$150,000 Serially to 1944
BOND, DEBT Nov 24 '22. \$150,000
Assess. val., real & pers'l 15,118,505
Other assessable property 2,456,508
Total assess. val. 1921 17,575,073
Population 1910, 22,252; 1920, 24,692

STILLWATER.
This city is in Payne Co. Inc. as a town in 1891 and as a city of the first class in 1899.
5s '18 \$175,000 1938
Park Bonds.
5s \$7,000 July 1 1932
Funding Bonds.
6s \$10,000 June 1 1937
Fire Truck Bonds.
5s \$5,000 Serially
Light & Water-Plant Bonds.
5s '17 F-A 7,000 Aug 1 1927
Water-Works Bonds.
5s \$33,000 May 1 1928
5s 15,000 Sept 1 1931
5s 6,000 Aug 1 1927
Sewer Bonds.
6s '16 \$10,000 1941
5s 27,000 May 1 1928
6s J-J 60,000
BOND, DEBT Sept 27 '22. \$382,500
Water debt (included) 195,000
Floating debt 20,000
Ass'd val. 1922 (2-5 act.) 3,407,000
Total tax (per \$1,000) 1922 \$50.00
Population 1910, 3,444; 1920, 4,701
INT. at fiscal agency, Mechanics and Metals' Nat. Bank, New York

STROUD.
This town is in Lincoln County.
BOND, DEBT Nov 1915. \$37,000
Assessed valuation 1914 576,618
Tax rate (per \$1,000) 1914 \$35.00
Population 1910, 1,220; 1920, 1,361

SULPHUR.
This city is in Murray County.
Water-Works Extension Bonds.
6s '18 F-A \$25,000 Feb 1 1943
Paving Bonds.
-s \$93,000
Municipal Improvement Bonds.
6s \$150,000
BOND, DEBT Dec 1 1920. \$162,000
Sinking fund (General) 20,000
(Water) 78,000
Assessed value 1920 1,400,000
Actual value (est.) 2,000,000
Population 1910 (Census) 3,384
Population 1920 (Census) 3,667
INT. at the Oklahoma Fiscal Agency, New York

SULPHUR SCHOOL DISTRICT.
 5 1/2 s \$9,000
 5 s 21,000
 5 s 20,000
BOND, DEBT Nov 1921. \$59,000
 Assessed val. 1921-'22 1,931,795
 School tax (per \$1,000) 1921-'22 \$14.70
 Population 1921 4,500
 INT. at fiscal agency, New York

TAHLEQUAH.
 This city is in Cherokee County.
Water-Works Bonds.
 5 s '17 J-J \$30,000 Jan 1 1942
 5 s '09 53,000 Oct 1 1934
Sewer Bonds.
 5 s '10 \$30,000 Apr 1 1935
Fire Station & Jail Bonds.
 5 s '11 \$4,700 June 1 1931
Light & Power Bonds.
 5 1/2 s '19 \$140,000 Dec 1 1944
BOND, DEBT Oct 1922. \$242,000
 Assessed valuation 1921 1,573,100
 Tax rate (per \$1,000) 1921-'22 \$26.74
 Population 1910 2,391; 1920 2,271

THOMAS TOWNSHIP.
 This township is in Johnston Co.
 6 s \$30,000
BOND, DEBT Nov 1922. \$39,000
 Total assessed value 1922 691,042
 (about 2-5 actual) 691,042
 Population 1910 1,676; 1920 1,988
 INT. at Oklahoma fiscal agency.

TILLMAN COUNTY.
 Frederick is the county seat.
Court-House Bonds.
 5 s \$25,000
BOND, DEBT Apr '21. \$125,000
 Assessed val. real estate 16,489,258
 Assessed val. personal 4,988,956
 Other assess. property 2,120,238
 Total assess. val. 1921 22,708,450
 Co. tax rate (per \$1,000) '21 \$6.70
 Population 1910 18,650; 1920 22,433

TISHOMINGO.
 This town is in Johnston County.
 Formerly a city in the Chickasaw nation. Bonds are tax-exempt.
Water Bonds.
 5 s F-A \$30,000 Feb 1 1924
Electric Light Bonds.
 6 s \$50,000 1924-1933
Funding Bonds.
 5 s \$14,500
City Hall Bonds.
 5 s \$2,500
Park Bonds.
 5 s \$10,000
Water-Works Bonds.
 5 s 2,500

BOND, DEBT Nov 27 '20 \$109,500
 Assessed val'n, real estate 601,235
 Ass'd val'n, personal prop. 362,462
 Other assessable property 69,075
 Total assessed val'n 1920 1,032,772
 Tax rate (per \$1,000) 1920-'21 \$18.20
 Population 1910 1,408; 1920 1,871

TOKAWA.
 This city is in Kay County. Inc. in 1907.
Water Bonds.
 5 1/2 s '09 \$15,500 Jan 1 1929
 6 s '12 20,000 Oct 1 1932
Sewer Bonds.
 5 1/2 s '09 \$5,000 Jan 1 1929
Electric-Light Bonds.
 5 1/2 s '09 \$18,500 Jan 1 1929
Funding Bonds.
 6 s '12 \$15,000 Jan 1 1932
BOND, DEBT Nov 25 '22 \$190,000
 Sinking funds 65,000
 Assessed value real estate 800,000
 Assessed value, personal 550,034
 Tot. ass'd val. '21 (54 act.) 1,350,034
 Total tax (per \$1,000) 1918 \$32.55
 Population 1910 1,776; 1920 1,448
 a INT. at State Treas. office on other bonds at fiscal agency, N. Y.

TULSA.
 Formerly a town in the Creek Nation (now in Tulsa County), in the Indian Territory.
Funding Bonds.
 6 s '08 \$30,000 Mar 16 1928
 5 s '14 10,600 Nov 11 1924
 6 s '09 23,000 Apr 1 1934
 5 1/2 s 97,000 July 1 1936
Sewer Bonds.
 5 s '05 \$30,000 July 1 1925
 5 s '07 M-S 25,000 Sept 1 1925
 5 s '08 A-O 30,000 Oct 15 1928
 5 s '09 65,000 June 1 1929
 5 s '10 35,000 Apr 15 1930
 5 s '11 100,000 Dec 1 1936
 (Part due yearly.)
 5 s '15 90,000 Aug 1 '23-'40
 5 s '18 s-an 30,400 1923-1941
 5 1/2 s '21 F-A 600,000 July 1 1946
 5 1/2 s '22 M-N 900,000 May 1 '33-'47
Water Bonds.
 6 s '08 \$250,000 June 1 1927
 5 s '09 20,000 June 1 1929
 5 s '10 100,000 Apr 15 1930
 5 s '11 90,000 Dec 1 1936
 (Part due yearly.)
 5 s '18 s-an \$54,150 1923-1941
 5 1/2 s '21 F-A 200,000 July 1 1946
 5 1/2 s '22 300,000
 5 s '22 200,000
 5 s '22 500,000
 5 1/2 s '22 F-A 400,000 Feb 1 1927
 5 s '22 F-A 1,200,000 Feb 1 '23-'37
Water-Main Bonds.
 5 s '16 M-N 20,000 Sept 1 '23-'41
 (\$10,000 payable every 5 yrs.)
Filtration-System Bonds.
 5 s '16 M-N \$180,000 Sept 1 '26-'41
 (\$45,000 payable every 5 yrs.)
Fire Department Bonds.
 5 s '09 \$20,000 June 1 1929
 5 s '11 50,000 Dec 1 1936
 5 s '16 M-S 25,000 Sept 1 '23-'37
 (\$5,000 payable every 3 yrs.)
 5 s '18 s-a \$58,950 1923-1941
Storage-House Bonds.
 5 s '09 \$5,000 June 1 1929
 5 s '18 17,500

Park Bonds.
 5 s '09 \$25,000 June 1 1929
 5 s '13 F-A 30,400 Feb 1 '23-'38
Park and Boulevard Bonds.
 5 s '16 F-A \$10,000 Aug 1 '23-'40
Street Bonds (Part due yearly).
 5 s '11 M-S \$33,000 Nov 15 1931
Paving Bonds (Part due yearly).
 5 s '11 M-N \$11,000 Nov 15 1931
Convention Hall (Part due yearly).
 5 s '13 F-A \$76,000 Feb 1 '23-'38
Library Bonds.
 5 s '12 M-N \$3,500 Nov 15 '23-'36
 (\$500 every 2 yrs.)
 1,000 Nov 15 1937

City-Hall Bonds (Part due yearly).
 5 s '15 125,000 Aug 1 1940
 5 s '18 75,000
Boulevard (Part yearly beg. 1918).
 5 s '13 10,000 Feb 1 1933
Incinerator-Plant Bonds.
 5 s '10 M-N \$25,000 Sept 1 '23-'37
 (\$5,000 payable every 3 yrs.)
Garbage Disposal Bonds.
 5 1/2 s '21 F-A \$50,000 July 1 1946
WATER, BOND, DEBT, Dec 1922. \$7,372,882
 Water works debt (incl.) 4,454,000
 Sinking fund (cash & investments) 686,941
 Assess. val. 1921-1922 91,745,985
 Total tax rate (per \$1,000) 1921-1922
 Pop'n in 1910, 18,182; 1920, 72,075
 INT. at fiscal agency, New York.
 * \$6,000 of this issue is owned by city. * Purchased by Sinking Fund.

TULSA SCHOOL DIST. NO. 23.
 This district not only includes the city of Tulsa, but also adjacent territory.
 5 s '05 J-J \$50,000 Jan 1 1925
 5 s '06 M-S 25,000 Mar 15 1926
 5 s '07 M-S 30,000 Sept 1 1927
 5 s '08 5,500
 5 s '09 J-J 125,000 Jan 1 1929
 5 s '09 J-J 150,000 Sept 15 1929
 5 s '22 J-J 275,000 May 20 '27-'42
Building & Improvement Bds.
 5 s '14 J-J \$500,000 Apr 1 1934
 4 1/2 s '17 s-a 375,000 1923-1937
 s 250,000 1924
 s 750,000 1925-1939
 s 850,000 1925-1940
BOND, DEBT July 1 '22. \$3,388,500
 Sinking funds 119,809
 Total assess. val. '21-'22 103,795,000
 (54 actual) 103,795,000
 Tax rate (per \$1,000) '21-'22 \$17.75
 Population in 1920 (est.) 90,000
 INT. at fiscal agency, N. Y.

TULSA COUNTY.
 Tulsa is the county seat.
Court-House Bonds.
 5 s J-D \$200,000 1930
Road Bonds.
 5 s \$630,000 1923-1931
 5 s J-J 840,000 1932-1943
Bridge Bonds.
 5 s J-D \$75,000 June 1 1930
 5 s '15 A-O 137,500 Apr 12 '22 '35
 (\$50,000 payable every 5 years)
Jail Bonds.
 5 s J-D \$20,000 Jan 1923 1930
BOND, DEBT Oct 11 '20. \$2,250,000
 Floating debt 2,327
 Sinking fund 76,948
 Assess. val., real & pers 1,117,187,430
 Other assess prop. 19,646,039
 Total assess. val. 1921 1,363,833,469
 State & Co. tax (per \$1,000) 208.11
 Pop'n 1910, 34,995; 1920 109,023
 INT. at fiscal agency, New York.

TURNER TOWNSHIP.
 This township (P. O. Checotah) is in McIntosh County.
 6 s '18 \$45,000
BOND, DEBT Nov 28 '21. \$45,000
 Sinking fund 5,400
 Tot. ass'd val. '21 (act. val.) 1,600,000
 Population 1920 2,861

TUSKAHOMA TOWNSHIP.
 This township (P. O. Tuskaahoma) is in Pushmataha County.
 s '17 \$3,200 20 years
Road Bonds.
 5 s '16 F-A \$45,000 Mar 5 1941
BOND, DEBT Nov 18 '19. \$48,200
 Assess. val. '19 (1-3 act.) 2,301,582
 Tax (per \$1,000) 1919 \$5.90
 Population 1910 2,623; 1920 4,447

VERDIGRIS DRAIN, DIST. NO. 1.
 This district is in Wagoner County.
 6 s '12 s-a \$37,500 \$16,500 yearly
BOND, DEBT Nov 11 '19. \$222,000
 Assess debt (add'l) \$135,000
 Tot. assess. val. '19 (act. val.) 15,509,674
 INT. at State fiscal agency in N. Y.

VERDIGRIS TOWNSHIP.
 This township is in Rogers County.
BOND, DEBT Sept 27 '22. \$64,288
 Sinking fund 21,737
 Assess. val. real estate 1,544,413
 Tot. ass'd val. '22 (54 act.) 2,660,586
 Total tax rate (per \$1,000) '21 \$5.50
 Population 1920 2,727

VINITA.
 Formerly a town in the Cherokee Nation (now in Craig County) in the Indian Territory. Incorporated Jan. 20 1898. Pop'n 1910, 4,082; 1920, 5,010.
Funding Bonds.
 6 s '12 \$11,000 1937
 6 s '13 9,129.26 c. 1938
 s 70,000
Water Bonds.
 5 s J-D \$65,000 Dec 1 1923
 5 s 20,000 Apr 1 1930
Sewer Bonds.
 5 s J-D \$20,000 Dec 1 1923
 5 s 18,000 1937
City-Hall Bonds.
 5 s '09 \$28,000 July 1 1929

BOND, DEBT Nov 1919. \$171,129
 Assess. val. '19 (est.) 2,916,000
 City tax (per \$1,000) 1919 \$12.74
 INT. at fiscal agency, N. Y.

WAGONER.
 This city is in Wagoner County. Incorporated Jan. 4 1896.
Water-Works Bonds.
 5 s semi-an \$68,000 1925
 (Sub. to call at 105 after Dec 15 '15)
 5 s semi-an \$50,000 1934
Light and Power Bonds.
 5 s semi-an \$40,000 1934
Fair Ground Bonds.
 5 s '18 A-O \$15,000 Apr 15 1933
Light, Water and Sewer Bonds.
 5 s semi-an \$40,000 1936
Sewer Bonds.
 3 s semi-an \$35,000 1934
Funding Bonds.
 5 s '11 s-an \$39,000 1936
 Park bonds \$20,000 1937
 City hall bds 15,000 1934
 Park bonds 20,000 1937
BOND, DEBT Nov 11 '21. \$332,000
 Sinking fund 111,000
 Assessed val'n, real estate 1,355,460
 Assessed val'n, personal 674,565
 Other assess. property 333,119
 Tot. ass'd val. '21 (54 act.) 2,363,144
 Tax rate (per \$1,000) 1921 \$19.00
 Population 1910, 4,018; 1920 3,436
 INT. at fiscal agency, New York.

WAGONER COUNTY.
 Wagoner is the county seat.
Road Bonds.
 s \$200,000
BONDED DEBT. (?)
 Pop'n 1910, 22,086; 1920, 21,371

WALTERS.
 This city is in Cotton County. Incorporated Sept. 1902.
Refunding Bonds.
 6 s '06 \$2,620 Mar 20 1926
 6 s '15 9,575 Feb 28 1933
 6 s '20 15,000 Feb 15 1945
Water Bonds.
 6 s \$85,000 June 15 1945
 6 s '10 J-J 67,000 Jan 15 1930
 6 s 6,500 Oct 1 1931
 6 s '13 6,000 July 24 1928
 5 s '15 7,500 Dec 11 1925
 6 s 25,000 Feb 20 1944
City Hall & Fire Station Bonds.
 6 s \$20,000 June 15 1945
Sewer Bonds.
 6 s '10 J-J \$25,000 Jan 15 1930
 6 s 5,000 Feb 20 1944
 6 s 20,000 June 15 1945
Electric-Light-Plant Bonds.
 6 s '10 J-J \$7,000 Jan 15 1930
 6 s 5,000 Feb 20 1944
 6 s 20,000 June 15 1945
GEN. BOND, DT, Dec 5 '22. \$306,225
 Water debt (incl.) 167,500
 Assessment debt (add'l) 537,000
 Sinking funds 84,662
 Assess. val. 1922 (about 60% actual) 1,666,584
 Tax rate (per \$1,000) 1922 \$18.00
 Population 1910, 1,377; 1920, 3,023
 INT. payable at City Treas. office.

WALTERS SCH. DIST. NO. 1.
 6 s \$35,000 Jan 21 1928
Funding Bonds.
 6 s '12 J-J \$30,000 Jan 31 1937
BOND, DEBT Nov 1 '22. \$78,500
 Sinking funds 36,800
 Assess. val. real estate 1,069,720
 Assess. val. personal 633,232
 Other assess. property 187,949
 Tot. assess. val. 20 (54 act.) 1,890,901
 Tot. assess. val. '22 (3-5 act) 1,975,000
 Tax rate (per \$1,000) '22 \$19.00
 Population of dist. 1920 (est.) 5,000

WAPANUCKA.
 This town is in Johnston County.
Water and Light Bonds.
 6 s '17 F-A \$20,000 Nov 1942
BOND, DEBT Nov 20 '20. \$72,000
 Water debt 56,000
 Light debt 16,000
 Sinking fund 12,000
 Ass'd val'n 1920 (34 act.) 1,000,000
 Tax rate (per \$1,000) 1920 \$4.25
 Population in 1910, 948; 1920, 1,038

WASHINGTON CO. S. D. NO. 7.
 P. O. Dewey.
BOND, DEBT Sept 23 '16. \$115,000
 Sinking fund 26,000

WASHITA COUNTY.
 Cordell is the county seat.
 4 1/2 s \$65,000 \$144,900 car
 (Part yearly to 1931)
BOND, DEBT Oct 9 '17. \$144,900
 Assess. val., real & pers 1,17,076,691
 Other assessable property 1,777,234
 Total assessed val. 1921 18,853,925
 State & Co. tax (per \$1,000) 17.86
 Pop'n 1910, 25,034; 1920 23,237
 INT. at fiscal agency in N. Y.

WAYNOKA TOWNSHIP.
 This township (P. O. Waynoka) is in Woods County.
Road Bonds.
 6 s '17 M-N \$ 5,500 c. May 28 1942
BOND, DEBT Sept 29 '22. \$58,500
 Sinking fund 9,800
 Total assessed val. 1921 657,709
 Population 1910, 709; 1920, 274
 INT. payable at State fiscal agency in New York City.

WEATHERFORD.
 This city is in Custer County.
Water-Works Bonds.
 6 s '06 \$2,500 Sept 1 1931
 6 s '08 10,000 Dec 1 1933
 6 s '09 30,000 Sept 1 1934
 s 20 15,000 Apr 1 1945

Electric-Light Bonds.
 6 s '08 \$15,000 Dec 1 1933
 6 s '09 10,000 Sept 1 1934
Sewer Bonds.
 6 s '09 \$50,000 ept 1 1934
City-Hall Bonds.
 6 s '08 \$10,000 Sept 1 1934
Refunding Bonds.
 6 s '13 \$7,500 Apr 1 1938
 s '20 35,000 Jan 5 1945
BOND, DEBT Oct 1 1922. \$182,500
 Assess. val., real estate 692,059
 Assess. val., personal 471,855
 Other assess. property 88,668
 Total assess. val. 1921 1,252,610
 Tot. tax rate (per \$1,000) '21 \$22.00
 Population 1910, 2,118; 1920, 1,929

WELETKA TOWNSHIP.
 This township is in Okfuskee Co.
Road Bonds.
 6 s '13 \$25,000 July 5 1933
 (Subj. to call July 5 1923.)
BOND, DEBT Oct 1920. \$25,000
 Total assess. val. 1920 1,419,317
 Total tax rate (per \$1,000) '20 \$4.70
 Population 1910, 1,471; 1920, 1,761

WEWOKA.
 This city is in Seminole County.
City-Hall Bonds.
 6 s '18 M-S \$30,000 Due \$6,000 in 1923, 1928, 1933, 1938 & 1943
BOND, DEBT April 1918. \$99,000
 Light bonds 35,000
 Water bonds 8,000
 NRT DEBT 56,000
 Assessed valuation 1,000,000
 Actual value (est.) 1,000,000
 Population 1910, 1,022; 1920, 1,520

WETUMKA.
 This town is in Hughes County.
Water, Light & Sewer Bonds.
 6 s '17 M-S \$40,000 1942
BOND, DEBT Sept 27 1922. \$131,440
 Sinking fund 25,000
 Assess. val. real estate 542,555
 Assess. val. personal 307,918
 Other assess. property 397,504
 Total assess. val. 1921 (about 50% actual) 1,248,167
 Tax rate (per \$1,000) 1921 \$6.32
 Population 1910, 1,190; 1920, 1,422

WHITE TOWNSHIP.
 This township (P. O. Idabel) is in McClain County.
Road Bonds.
 s \$50,000
BONDED DEBT. (?)
 Population in 1920 5,294

WILBURTON.
 This city is in Woodward County.
City Improvement Bonds.
 s \$210,000
BONDED DEBT. (?)
 Population 1910, 2,277; 1920, 2,226

WOODWARD.
 This city is the county sea of Woodward Co.
Sewer Bonds.
 6 s '10 \$88,000 May 1 1935
 5 s '18 J-J 5,000 Jan 1 1942
City-Hall & Auditorium Bonds.
 5 s '17 s-a \$50,000 1942
Refunding Bonds.
 5 s '17 J-J \$6,000 July 1 '23-'25
 39,000 July 1 '26-'29
Funding Bonds.
 6 s '19 \$37,000 Nov 10 1944
Park Bonds.
 6 s '21 \$15,000 47,001
Electric-Light Bonds.
 6 s '10 \$30,000 Sept 1 1935
 5 s '16 A-O 2,500 Oct 1 1941
 (Subject to call beg. Oct 1 1921.)
 5 s '18 J-J \$20,000 Jan 1 1942
 100,000

Water Bonds.
 6 s '10 M-S \$34,000 Sept 1 1935
 5 s '16 A-O 12,500 Oct 1 1941
 (Subject to call beg. Oct 1 1921.)
 5 s '18 J-J \$7,000 Jan 1 1942
 5 1/2 s '23 175,000
BOND, DEBT Nov 1922. \$429,000
 Water debt (incl.) 63,500
 Sinking fund (cash) 65,000
 Total assess. value '21 (60% actual) 2,487,167
 Total tax rate (per \$1,000) '21 \$42.80
 Population 1910, 2,696; 1920, 3,849
 INT. at fiscal agency, New York.

WYNNEWOOD.
 This city is in Garvin County. Incorporated as city of first class in 1907.
Water Bonds.
 5 s '06 F-A \$24,500 Feb 1 1925
 5 s '07 M-S 8,000 Mar 1 1927
 5 1/2 s '09 A-O 12,000 Apr 1 1929
 5 s '11 J-J 1,000 July 1 1931
 6 s '19 15,000 Oct 1944
City-Hall Bonds.
 5 1/2 s '09 s-an \$6,000 Apr 1 1929
Sewer Bonds.
 6 s '17 M-S \$16,000 Dec 1 1942
BOND, DEBT \$82,500
 Water debt (incl.) 60,500
 Sinking fund 47,762
 Total assessed val. 1921 1,263,138
 (about 54 actual)
 City tax rate '22 (per \$1,000) \$5.60
 Population 1910, 2,002; 1920, 2,200
 INT. at State fiscal agency, N. Y.

WYNONA.
 This town is in Osage County.
Water and Sewer Bonds.
 6 s '20 ann \$300,000 Dec 20 1945
BONDED DEBT. (?)
 Population in 1920 (Census) 2,749

YALE SCHOOL DIST. NO. 46.
 This district is in Payne County.
 6 s '17 J-J \$15,000 \$10,000 ev. 5 yrs.
BOND, DEBT Nov 21 '19. \$102,000
 Total assess. val. 1919 2,785,000
 Population in 1919 6,000

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
Gov. (term exp. 1st Mon. aft. Jan. 1 '27).....Friend W. Richardson
S. c. of State (term exp. 1st Mon. aft. Jan. 1 '27).....F. C. Jordan
Treas. (term exp. 1st Mon. aft. Jan. 1 '27).....Charles G. Johnson
Controller (term exp. 1st Mon. aft. Jan. 1 '27).....Ray L. Riley
Attorney-General.....U.S. Webb

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.

Funded Debt Bonds.		Highway Bonds.	
6s g 73 J-J	\$2,277,500c (*)	\$2,800,000c.	July 3 '23-'29
Sea Wall Bonds.		1,600,000c.	July 3 '30-'33
4s J-J	\$230,000c. Jan 2 1924	200,000c.	July 3 1934
(Subject to call after Jan. 2 1914.)		3,000,000c.	July 3 '35-'41
San Francisco Building Bonds.		3,000,000c.	July 3 '42-'49
4s g 15 J-J	\$880,000c. July 2 '23-'25	1,000,000c.	July 3 '49-'51
4s 15 J-J	\$100,000c. July 2 1905	2,500,000c.	July 3 '52-'58
Harbor-Improvement Bonds.		300,000c.	July 3 1958
4s g 11 J-J	\$9,000,000c. July 2 1985	1,200,000c.	July 3 '59-'61
(Subject to call after July 2 1950.)		44s 15	15,000,000c. July 3 '62-'62
4s g 13	\$3,000,000c. July 2 1989	44s 19	5,122,000c. July 3 '62-'67
(Subject to call after July 2 1954)		54s 21 J-J	2,000,000c. July 3 '20-'28
India Basin Bonds.		54s 21 J-J	4,878,000c. July 3 '28-'37
4s g 11 J-J	\$53,000c. Jan 2 1884	54s 21 J-J	5,000,000c. July 3 '38-'42
(Subject to call after Jan 2 1893)		5s 21 J-J	7,000,000c. July 3 '43-'49
University of California Bonds.		Sacramento Building Bonds.	
4s 15 J-J	\$1,720,000c. Jan 5 '23-'25	—\$14' 00. July 2 1965	
		Capitol Extension Bonds.	
		4s 15 J-J	
		\$383,000,000c. July 2 1965	
		School Fund and \$751,000 by University fund.	

* These bonds are held by State National City Bank, New York City.

INTEREST is payable at the office of the Treasurer in Sacramento and National City Bank, New York City.

TOTAL DEBT.—The total bonded debt of the State Oct. 1 1922 was \$76,065,590. The warrant debt on Oct. 1 1922 was \$2,487,310.88. Cash in treasury on Oct. 1 1922 amounted to \$24,403,844.34. The sinking fund Oct. 1 1921 amounted to \$90,065. The \$2,000,000 sea-wall bonds (\$230,000 now outstanding) and the \$12,000,000 harbor improvement bonds issued for San Francisco are 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.

A block of \$2,277,500 bonds issued in 1873, was to have been paid 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 Oct. 1 1922 held bonds aggregating \$8,497,749.92 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 \$13,403,400 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.

† This does not include funded debt, which bonds the State owns.

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.
1922	\$5,135,925,963	None	1908	\$1,990,256,945	\$4.00
1921	4,929,479,508	None	1906	1,594,231,577	4.76
1920	4,551,583,324*	None	1905	1,624,023,172	4.90
1919	4,069,449,770	None	1904	1,545,698,785	5.35
1918	3,806,267,623	None	1902	1,290,238,964	3.82
1917	3,717,087,414	None	1900	1,217,648,863	4.98
1916	3,577,877,764	None	1890	1,101,137,290	5.80
1915	3,314,492,798	None	1880	666,399,985	6.40
1914	3,232,981,478	\$0.39	1870	277,538,134	8.65
1913	3,114,821,281	0.42	1860	148,193,540	6.00
1912	2,919,855,033	0.44	1850	57,670,680	5.00
1910	2,372,944,301	3.53			

* Value of operative property included in 1922 is \$1,958,899,700; in 1921 it was \$647,792,450; in 1920 it was \$586,769,817; in 1919 it was \$484,292,790; in 1918 it was \$511,888,846; in 1917 it was \$540,139,433; in 1916 it was \$504,284,748; in 1915 it was \$365,591,083; in 1914 it was \$351,511,804.

* The large increase in the 1920 valuations extends to virtually all properties, namely real estate, improvements, personal property, solvent credits and corporate properties, and is due, the State Board of Equalization informs us, to the better prices realized for agricultural products, to the growth in business activity and the general prosperity enjoyed by the entire population of the State.

† 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;

1917, \$16,346,596.78; 1918, \$17,640,243.76; 1919, \$19,531,528.22; 1920, \$29,804,761.66; 1921, \$33,954,544.85. The total amount received from taxation and from other sources for the year 1922 was about \$41,221,000.

CONSTITUTIONAL AMENDMENTS.—Pursuant to a constitutional amendment to Article XI of the Constitution adopted Nov. 8 1910, adding a new section (Section 8a), 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 in November 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. In November 1914 an amendment to Section 18 of Article XI of the constitution was adopted, providing for the issuance by Alameda County of not exceeding \$1,000,000 bonds, the proceeds to be used, as in the case of the city of San Francisco, by the Panama-Pacific International Exposition Co.

BOND PROPOSITIONS.—Propositions providing for the issuance of \$18,000,000 highway (all issued, of which \$15,600,000 are still outstanding), \$18,000,000 San Diego sea-wall, \$1,000,000 India Basin and \$9,000,000 harbor improvement. All these bonds were sold, and for amounts still 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 Seawall dismissed an order to show cause why an injunction should not be issued restraining the sale of the \$1,000,000 4% India Basin bonds. V. 94, p. 1519. No offering of the bonds was made until April 19 1917, when \$625,000 were sold. V. 104, p. 1723. During 1918 \$65,000 were sold and in 1919 \$163,000 were sold, making the total outstanding \$853,000.

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, pp. 67 and 490.

At the general election in Nov. 1916 the voters authorized the issuance of \$15,000,000 bonds for the construction of the uncompleted portions of the system of State highways prescribed by the State Highways Act of 1909 and extensions thereof. V. 103, p. 2171.

At a special election on July 2 1919 the voters approved an issue of \$40,000,000 highway bonds by a vote of 105,333 to 15,484. V. 109, p. 192.

At the 1922 election three bond propositions were passed upon. A bill known as the "Water Power Act," and calling for a \$500,000,000 bond issue, was defeated, while bills providing \$10,000,000 bonds for a soldiers' bonus and \$3,000,000 bonds for veterans' land settlement met with approval. V. 115, p. 2290.

VETERANS' WELFARE ACT.—An Act passed by the 1921 Legislature proposing to authorize the State to become indebted in an amount not to exceed \$10,000,000 was approved by the people of the State at the general election in November 1922. V. 115, p. 2290.

DEBT LIMITATION.—The limitations fixed in the constitution of California with reference to the creation of State debt are as follows:

Article 16, Sec. 1, limits State indebtedness to \$300,000, except for repelling invasion, unless the creation of additional debt be authorized by a vote of the people, such additional debt to be used only for the specific purpose for which it is authorized. Article 12, Sec. 13, prohibits the State from lending its credit or subscribing to the stock in any company, association or corporation; and Article 4, Sec. 31, prevents the Legislature from giving or lending or authorizing the giving or lending the credit of the State or any of its political subdivisions. An exception to Sec. 13 of Article 12 is contained in a proviso added by the voters in 1922 (V. 115, p. 2290), which validates the Veterans' Welfare Act and the Land Settlement Act, both of which extend aid to individuals at the expense of the State's credit. These sections now read:

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 power to authorize the State or any political sub-division thereof, to subscribe for stock, or to become a stockholder in any corporation whatever; provided, further, that irrigation districts for the purpose of acquiring the control of any entire international water system necessary for its use and purposes, which is situated in the United States, and a part thereof in a foreign country, may in the manner authorized by law, acquire the stock of any foreign corporation which is the owner of, or which holds the title to the part of such system situated in a foreign country; provided further, that nothing contained in this constitution shall prohibit the use of State money or credit, in aiding veterans who served in the military or naval service of the United States during time of war, in the acquisition of, or payments for, farms or homes, or in projects of land settlement or in the development of such farms or homes or land settlement projects for the benefit of such veterans.

The California Veterans' Welfare Bond Act of 1921 (Statutes of 1921, Chapter 578), as enacted at the forty-fourth session of the Legislature of the State of California, authorizing the issuance and sale of State bonds in the sum of ten million dollars, for the purpose of creating a fund to carry out the provisions of the California Veterans' Welfare Act, providing land settlement for veterans (Statutes of 1921, Chapter 580), and the provisions of the "Veterans' Farm and Home Purchase Act," providing farm and home aid for veterans (Statutes of 1921, Chapter 519), is hereby approved, adopted, legalized, validated and made fully and completely effective irrespective of the vote that may be cast upon the proposition of approving or disapproving such Veterans' Welfare Bond Act of 1921 at the general election of Nov. 7, 1922. All provisions of this section shall be self-executing and shall not require any legislative action in furtherance thereof, but this shall not prevent such legislative action.

The exception provided in Section 22 of Article 4 (referred to above) permits merely the granting of aid by the State and by cities, etc., to institutions for the support and maintenance of minor orphans, or half-orphans, or abandoned children, or aged persons in indigent circumstances.

ARTICLE 11. Section 8a.—San Francisco Charter—Amendment in Aid of Panama-Pacific Exposition.—The charter of the city and county of San Francisco may be amended, in addition to the method and the times provided in Section 8 of Article XI of the Constitution, in the following particulars:

(a) Authorizing the City and County of San Francisco, a municipal corporation, by its legislative authority, to incur a bonded indebtedness in an amount not exceeding \$5,000,000 and to issue municipal bonds therefor, and to grant and turn over to the Panama-Pacific International Exposition Company (a corporation organized under the laws of the State of California, Mar. 22 1910) the proceeds of said bonds, the same to be used and disbursed by said exposition company for the purpose of an exposition to be held in the City and County of San Francisco to celebrate the completion of the Panama Canal; said bonds, so issued, to be of such form and to be redeemable, registered and converted in such manner and amounts, and at such times not later than forty years from the date of their issue, as such legislative authority shall determine; the interest on said bonds to not exceed 5% per annum, and said bonds to be exempt from all taxes for State and municipal purposes, and in such manner, as shall be determined by said legislative authority; the proceeds of said bonds, when sold, to be payable immediately by the treasurer of said city and county to the treasurer of said Panama-Pacific International Exposition Company, upon the demand of said treasurer of said exposition company, without the necessity of the approval of such demand by other authority, the same to be used and disbursed by said Panama-Pacific International Exposition Company for the purposes of such exposition, under the direction and control of such exposition company;

(b) Providing that any bonded indebtedness incurred for the purposes aforesaid shall be exclusive of the bonded indebtedness of the said city and county limited by Section 9 of Article XII of said charter;

(c) Granting to said Panama-Pacific International Exposition Company the exclusive possession and use, together with the management and control, of that portion of Golden Gate Park in the city and county of San Francisco westerly from Twentieth Avenue, as extended, for such exposition purposes, such possession and use, also management and control, to terminate not later than one year after the closing of such exposition;

(d) Granting to said Panama-Pacific International Exposition Company the exclusive possession and use, together with the management and control for such exposition purposes, of any lands held by the board of education of the city and county of San Francisco, and by the city and county of San Francisco, not in actual use, such possession and use, also management and control, to terminate not later than one year after the closing of such exposition;

(e) Authorizing said Panama-Pacific International Exposition Company to temporarily close streets in the city and county of San Francisco westerly from Twentieth Avenue for such exposition purposes, and to have the exclusive possession and use, together with the management and control, of said streets for such exposition purposes, such possession and use, also management and control of said streets, to terminate not later than one year after the closing of such exposition.

Proposals to amend the charter of the city and county of San Francisco in the foregoing particulars may be submitted by the legislative authority of said city and county to the electors of said city and county, at any general or special election (and a special election may be called therefor) held in said city and county, after the publication of such proposals in a newspaper of general circulation in said city and county, for such time as shall be determined by said legislative authority. Upon the ratification of any such proposed amendments by a majority of the electors of said city and county voting at such election on such proposed amendment, said proposed amendment receiving such majority vote shall become operative immediately as an amendment to said charter, without the necessity of approval thereof by the Legislature.

Any Act of the legislative authority of the city and county of San Francisco, in submitting to the electors of said city and county, at any general or special election, proposals to amend the charter of said city and county in the foregoing particulars, including any notice by publication or otherwise of such proposals, and of such election, and the holding of such election, in accordance with the provisions hereof, before the adoption of this amendment, are hereby validated in all respects as if performed subsequent to the adoption of this amendment. The disbursement of all funds obtained from said bonds shall be accounted for by said Panama-Pacific International Exposition Company by an itemized statement thereof to be filed with the Auditor of the City and County of San Francisco.

Sections of the Constitution dealing with indebtedness of municipalities are Sections 18 and 6½ of Article 11, the later section having been set up by an amendment of 1922.

ARTICLE 11, Section 18.—Counties, Cities and Towns, etc., 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 such year, but with 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 debt, with interest thereon at the rate of five per cent per annum, for materials furnished to and work done for said city and county during the forty-first, forty-second, forty-third, forty-fourth and fiftieth fiscal years, and for unpaid teachers' salaries for the fiftieth fiscal year, out of the income and revenue of any succeeding year or years, the amount to be paid in full of said claims not to exceed in the aggregate the sum of five hundred thousand dollars, and that no statute of limitations shall apply in any manner to these claims; and provided further, that the City of Vallejo, of Solano County, may pay its existing indebtedness, incurred in the construction of its water-works, whenever two-thirds of the electors thereof, voting at an election held for that purpose, shall so decide, and that no statute of limitations shall apply in any manner; provided, further, that the city of Venice may pay all of its indebtedness incurred during the years 1914, 1915 and 1916 in excess of the income and revenue for said years, the amount to be paid in full of said indebtedness not to exceed in the aggregate the sum of \$60,000, whenever two-thirds of the voters 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; and provided, further, that the County of Alameda may, upon the assent of two-thirds of the qualified electors thereof voting at an election to be held for that purpose, incur a bonded indebtedness of not to exceed \$1,000,000, and the legislative authority of said County of Alameda shall issue bonds therefor and grant and turn over to the Panama-Pacific International Exposition Company, a corporation organized under the laws of the State of California, Mar. 22 1910, the proceeds of said bonds for stock in said company or under such other terms and conditions as said legislative authority may determine, the same to be used and disbursed by said exposition company for the purposes of an exposition to be held in the City and County of San Francisco to celebrate the completion of the Panama Canal; said bonds, so issued, to be of such form and to be redeemable, registered and converted in such manner and amounts, and at such times not later than forty years from the date of their issue as the legislative authority of said County of Alameda shall determine; the interest on said bonds to not exceed 5% per annum, and said bonds to be exempt from all taxes for State, county and municipal purposes, and to be sold for not less than par at such times and places, and such manner, as shall be determined by said legislative authority; the proceeds of said bonds, when sold, to be payable immediately upon such terms or conditions as said legislative body may determine, to the Treasurer of said Panama-Pacific International Exposition Company, upon demands of said treasurer of said exposition company, without the necessity of the approval of such demands by other authority, than said legislative authority of Alameda County, the same to be used and disbursed by said Panama-Pacific International Exposition Company for the purposes of such exposition, under the direction and control of said exposition company; and the legislative authority of said County of Alameda is hereby empowered and directed to levy a special tax on all taxable property in said county each year after the issue of said bonds to make an amount to pay the interest on said bonds as the same become due, and to create a sinking fund to pay the principal thereof when the same become due.

SECTION 6½. Nothing in this Constitution contained shall forbid the formation of districts for school purposes situate in more than one county or the issuance of bonds by such districts under such general laws as have been or may hereafter be prescribed by the Legislature; and the officers mentioned in such laws shall be authorized to levy and assess such taxes and perform all such other acts as may be prescribed therein for the purpose of paying such bonds and carrying out the other powers conferred upon such districts; provided, that all such bonds shall be issued subject to the limitations prescribed in Section 18 of Article 11 hereof.

COUNTY & MUNICIPAL DEBT RESTRICTIONS.—By Section 4088 of the Political Code of California, all counties are restricted to the issuance of bonds running not longer than forty years.

A law regulating indebtedness for public improvements was enacted in 1901. Section 4 of this law establishes a limit for such indebtedness, and is as follows:

LIMIT OF INDEBTEDNESS.

SECTION 4. No city, town or municipal corporation shall incur an indebtedness for public improvements which shall in the aggregate exceed 15% of the assessed value of all the real and personal property of such city, town or municipal corporation.

This law was given in full in the "Chronicle," Aug. 10 1901, p. 303.

LOCAL IMPROVEMENT.—The 1910 Legislature of California passed an Act to provide for local improvements in or upon streets on rights of way within or belonging to municipalities within the State. Under this Act the city council of any municipality is empowered to establish and change the grades of streets, etc., and may in its discretion order that any part of the cost be paid out of the treasury of the municipality or by the issuance of bonds at interest not to exceed 6%.

TAX EXEMPT AMENDMENT.—At the November 1902 election the following amendment to Article 13 of the State constitution was favorably voted upon. V. 74, p. 918; V. 75, p. 1366.

SECTION 14. All bonds hereafter issued by the State of California, or by any county, city and county, municipal corporation, or district (including school, reclamation and irrigation districts) within said State shall be free and exempt from taxation. See editorial article in "State and City Supplement" of October 1902.

DECISION CONCERNING IRRIGATION DISTRICT BONDS.—State Supreme Court rendered decision defining the obligation of the irrigation district towards a holder of its bonds. See "Chronicle" of Aug. 12 1916, page 599.

RECLAMATION DISTRICT BONDS.—In the "Chronicle" of July 28 1917, page 410, we published a digest of the reclamation district laws of California prepared by Blyth, Wister & Co. of San Francisco.—V. 105 p. 410.

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, etc., together with the money represented by such debt, shall be exempt from taxation. This section, as it now reads, is given in V. 91, p. 974.

SAVINGS BANK INVESTMENTS.—Investments by savings banks are regulated by Sections 61 and 67 of the Bank Act of 1909, as amended from time to time (see "Chronicle" of Sept. 29 1917, pp. 1327 and 1328). The 1921 Legislature passed an Act (Chapter 780) amending the "Bank Act," which, in the case of Sections 61 and 67, amounted to a general revision and rearrangement. We publish below the full text of Sections 61 and 67. The changes made in 1921 are printed in *italics*.

Sec. 61. Any savings bank may purchase, hold or sell real or personal property, as follows:

1. The lot and building in which the business of the bank is carried on; furniture and fixtures, vaults and safe deposit vaults and boxes and other personal property such as may be necessary or proper to carry on its banking business; such lot and building, furniture and fixtures, vaults and safe deposit vaults and boxes shall not, in the aggregate, be carried on the books of such bank as an asset to an amount exceeding its paid-up capital and surplus; and hereafter, the authority of a two-thirds vote of all of the directors shall be necessary to authorize the purchase of such lot and building, or the construction of such building.

2. Such as may have been mortgaged, pledged or conveyed to it in trust for its benefit in good faith, for money loaned in pursuance of the regular business of the corporation.

3. Such as may have been purchased at any sales under pledge, mortgage or deed of trust made for its benefit for money so loaned and such as may be conveyed to it by borrowers in satisfaction and discharge of loans made thereon.

4. Gold or silver bullion, and United States Mint certificates of ascertained value.

5. Bonds and other securities of the following classes:

(a) Bonds or interest-bearing notes or obligations of the United States, or those for which the faith and credit of the United States are pledged for the payment of principal and interest;

(b) Bonds of the State of California, or those for which the faith and credit of the State of California are pledged for the payment of principal and interest, or those of any county, city and county, city or school district of this State;

(c) Bonds or stocks or notes of any State in the United States, other than the State of California, that has not, within twenty-five years previous to making such investment by such bank, defaulted in the payment of any part of either principal or interest, or those of any county, city and county, city or town, or school district, in any State in the United States other than the State of California, issued under authority of any law of such State, which county, city and county, city or town, or school district, had, as shown by the Federal or State census next preceding such investment, a population of more than twenty thousand inhabitants; provided, however, that the entire bonded indebtedness of such county, city and county, city or town, or school district, including such issue of bonds or stocks or notes, does not exceed fifteen per centum of the value of the taxable property therein as shown by its last equalized assessment roll; and provided, further, that such county, city and county, city or town, or school district, or the State in which it is located has not defaulted in payment of any part of

either principal or interest due upon any legally authorized bond or stock or note issue within twenty-five years next preceding such investment;

(d) Bonds of any district organized under the laws of the State of California which are required to be and are investigated and approved by a commission now or hereafter authorized by a law of this State to conduct such investigation and give such approval and by authority of which approval said bonds are declared to be legal investments for savings banks.

(e) Notes or bonds secured by mortgage or deed of trust, payment of which is guaranteed by a policy of mortgage insurance, and mortgage participation certificates, issued by a mortgage insurance company in accordance with the provisions of chapter eight of title two of part four of division first of the Civil Code.

6. Bonds and other securities of the following classes; provided, that such bonds or securities shall first have been certified by the Superintendent of Banks after an investigation as provided for under section sixty-one a of this Act:

(a) Bonds or interest-bearing notes or obligations of any foreign country or government, or those for which the faith and credit of any foreign country are pledged for the payment of principal and interest;

(b) Bonds of any district organized under the laws of any State in the United States other than the State of California for the purpose of irrigating lands within such district, which are required to be and are investigated and approved by a commission now or hereafter authorized by a law of said State to conduct such investigation and give such approval; provided, that the entire indebtedness of such district, including the bonds under consideration, and all prior liens, within the meaning of section fifty-seven a of this Act, do not exceed fifty per centum of the aggregate market value of the lands within said district, and of the irrigation system owned or to be acquired by said district with the proceeds of said bonds;

(c) Bonds of any district organized under the laws of the State of California not otherwise provided for in this section:

(1) Bonds of any railroad corporation, as the same is defined in the "Public Utilities Act," incorporated under the laws of any State in the United States and operating exclusively in the United States; provided, that said corporations shall have had net earnings for either its fiscal year or twelve consecutive months in the fourteen months next preceding application for certification of said bonds under the provisions of section sixty-one a of this Act, amounting to at least one and one-half times the interest on all bonded indebtedness outstanding at the time of said certification, and on all additional bonds then proposed to be issued; or

(2) Bonds on any railroad corporation, the payment of which is guaranteed, both as to principal and interest, by a railroad corporation whose bonds are a legal investment for savings banks in this State.

(1) Bonds of any other public utility corporation, as the same is defined in the "Public Utilities Act," incorporated under the laws of any State in the United States and operating exclusively in the United States; provided, that said corporation shall have had net earnings for either its fiscal year or twelve consecutive months in the fourteen months next preceding application for certification of said bonds under the provisions of section sixty-one a of this Act, amounting to at least one and one-half times the interest on all bonded indebtedness outstanding at the time of said certification, and on all additional bonds then proposed to be issued; or

(2) Bonds of any similar public utility corporation, the payment of which is guaranteed, both as to principal and interest, by a public utility corporation other than a railroad corporation, whose bonds are a legal investment for savings banks in this State.

In determining the income of any railroad or other public utility corporation mentioned herein, there shall be included the income of any corporation or corporations out of which it shall have been formed through consolidation or merger, and of any corporation the entire business and income-producing property of which the corporation issuing such bonds has wholly acquired.

All bonds issued by a railroad or other public utility corporation must be secured by a mortgage or deed of trust which at the time of said certification is: either

- I. A closed first mortgage or deed of trust; or,
- II. A first mortgage or deed of trust containing provisions restricting the issuance of further bonds until such time as the income of said corporation shall have been at least sufficient, during the twelve months next preceding the issue of any additional bonds, to meet the earning requirements heretofore specified in either paragraph (d) or (e) of subdivision 6 of this section applicable to such corporation after including the additional bonds then proposed to be issued; or,

III. A refunding mortgage or deed of trust providing for the retirement of all prior lien mortgage debts of said corporation and restricting the issuance of further bonds until such time as the income of said corporation shall have been at least sufficient, during the twelve months next preceding the issue of any additional bonds, to meet the earning requirements of such corporation after including the additional bonds then proposed to be issued; or,

IV. An underlying or divisional closed mortgage or deed of trust of property which forms a part of the operating system of the corporation then owning said property. In the case of bonds secured by an underlying or divisional closed mortgage or deed of trust, the net income required by this section shall be based exclusively upon the income, maintenance charges, operating expenses, taxes and mortgage indebtedness of or against the property covered by such underlying or divisional closed mortgage or deed of trust or, if such income, maintenance charges or operating expenses can not be definitely ascertained, on the proper proportionate share of such property in the general income, maintenance charges, operating expenses and taxes of the corporation then owning such property and on the mortgage indebtedness of or against the property covered by such underlying or divisional closed mortgage or deed of trust.

(f) Notes or bonds secured by first mortgage or deed of trust or other first lien upon real estate, improved or unimproved; provided, that the entire note or bond issue shall not exceed sixty per centum of the market value of such real estate, or such real estate with improvements, taken as security; and provided, further, in case the said note or bond issue is created for a building loan on real estate, that at no time shall the entire outstanding note or bond issue exceed sixty per centum of the market value of the real estate and the actual cost of the improvements thereon taken as security; and provided, also, in case said real estate is located outside of this State, that the provisions of this paragraph shall be subject to the limitations and modifications contained in section fifty-seven a of this Act; and provided, also, that no such notes or bonds shall be disqualified as investments for savings banks for the reason that the payment thereof is guaranteed by a policy of mortgage insurance.

In determining the market value of any real estate under the provisions of the preceding paragraphs where such real estate, improved or unimproved, consists of all or other mineral or timber land, the value represented by such oil or other mineral or timber shall not be included in fixing such market value. Nothing herein contained shall prevent savings banks from making loans secured by mortgage or deed of trust upon lands wherein redwood timber is included in fixing the market value thereof.

Any bank, however, may, without such certification by the Superintendent of Banks, purchase any note or bond or issue of notes or bonds provided for in said paragraph (f) of subdivision six of this section, whenever such purchase constitutes the entire amount of notes or bonds executed by the makers thereof and secured by the same real estate; provided, that no savings bank shall hold any such notes or bonds unless such holding constitutes the entire issue thereof at any time outstanding; and provided, also, that nothing in this paragraph shall be construed to permit savings banks to invest in notes or securities evidencing participation in any mortgage on real estate unless by law specifically authorized, or in or on any form of obligation secured by any undivided interest in real estate designed to distribute the obligation so secured.

(g) Collateral trust bonds or notes when secured by either:

- (1) Deposit of notes or bonds authorized for investment by this section of a market value at least fifteen per centum in excess of the par value of the collateral trust bonds or notes issued; or,
- (2) Deposit of notes or bonds authorized for investment by this section and other securities of a combined market value at least twenty per centum in excess of the par value of the collateral trust bonds or notes issued; provided, that the par value of said collateral trust bonds or notes shall in no case exceed the market value of that portion of the security represented by notes or bonds authorized for investment by this section.

(h) Railroad equipment trust certificates or obligations issued or guaranteed by a corporation to which a loan or loans for the construction, acquisition, purchase or lease of railroad equipment has or have been made with the approval of the Inter-State Commerce Commission; provided, that the entire issue shall not exceed sixty per centum of the cost of such equipment and shall mature not later than fifteen years from date of issue; provided, further, that said certificates or obligations must be secured by or be evidence of a prior lien upon or reservation of title to such equipment, or by an assignment of or prior interest in the rent or purchase notes given for the hiring or purchasing of said equipment.

(i) Acceptances issued by a discount, acceptance or investment corporation formed under the Federal statute commonly known as the "Edge Act" or under

the "Investment Companies Act" of New York, or by a corporation of identical character and capacity, organized under the laws of any State of the United States. The legality of investments heretofore lawfully made pursuant to the provisions of this section, or of any law of this State as it existed on and subsequent to July 1 1909, shall not be affected by any amendments to this section or this Act; nor shall any such amendments require the changing of investments once lawfully made under this Act.

Any bonds authorized by this section as a legal investment for savings banks may be carried on the books of said bank at their investment value, based on their market value at the time they were originally bought, unless the Superintendent of Banks shall require any or all of the bonds which may thereafter have a market value less than the original investment value to be written down to such new market value which shall be done gradually if practicable and in such manner as he may determine or he may, by a plan of amortization to be determined by him, require such gradual extinction of premium as will bring such bonds to par at maturity.

When it shall be necessary to prevent loss to any savings bank on an obligation owned or on a debt previously contracted in good faith, it may, with the previous written consent of the Superintendent of Banks, purchase or acquire bonds of any railroad corporation incorporated under the laws of the State of California and operated exclusively therein, notwithstanding such bonds do not conform to the requirements in this section contained; provided, any bonds so purchased or acquired must be sold for the best price obtainable by any bank within five years after such purchase or acquisition.

No savings bank shall hereafter purchase or loan money upon any bond, note or other evidence of indebtedness, issued by any "public utility;" subject to the jurisdiction, regulation or control of the Railroad Commission of this State under the provisions of the "Public Utilities Act," approved December 23 1911, and Acts amendatory thereof or supplemental thereto, unless each such bond, note or other evidence of indebtedness was either:

- (a) Issued prior to the taking effect of the "Public Utilities Act"; or,
- (b) Issued under authority of the Railroad Commission in accordance with the provisions of said Act; or,
- (c) A note issued for a period not exceeding twelve months, in accordance with the provisions of subdivision (b) of section fifty-two of said Act.

Sec. 67. 1. No savings bank shall loan money except on adequate security of real or personal property, and no such loan shall be made for a period longer than ten years. No such loan shall be made on unsecured notes; provided, that a savings bank may discount or purchase bankers' acceptances of the kind and character and maturities defined and made eligible for rediscount with a Federal Reserve bank; provided, also, that such bankers' acceptances are accepted or endorsed without qualification by a bank or trust company, which bank or trust company has a paid-in capital of at least one million dollars; and provided, also, that a savings bank may discount or purchase a bill, or a participating interest in a bill, evidenced by a participation certificate issued by a State or national bank in this State, which must comply with the following requirements:

(a) It must be a bill issued by a solvent individual or firm or corporation engaged in mercantile or manufacturing business in the United States that makes statements of its condition duly ascertained and certified to by a public accountant. Copy of such a certified statement shall be on file in the office of the savings bank discounting or purchasing such bill in a file maintained for such purpose. Said statement shall have been issued within the preceding fourteen months and shall be the latest issued by said individual or firm or corporation. Said statement shall consist of a balance sheet showing quick assets, slow assets, permanent or fixed assets, current liabilities and accounts, short-term loans, long-term loans, capital and surplus. Accompanying said balance sheet shall be a copy of a statement from the borrower or public accountant concerning the following:

- (1) The nature of the business.
 - (2) All contingent liabilities such as endorsements or guarantees.
 - (3) Particulars respecting any mortgage debts and whether there is any lien on current assets.
 - (4) The maximum and minimum liabilities of the individual, firm or corporation during the twelve months previous to the date of audit.
- (b) It must be issued by an individual, firm or corporation whose net worth is not less than two times the amount of its outstanding liabilities including any contingent liabilities arising from the rediscount of bills receivable or other accommodation endorsements, nor less than three hundred thousand dollars. The quick assets of said individual, firm or corporation, consisting of merchandise, finished, raw, and in the process of manufacture, accounts receivable, bills receivable, bonds or obligations of the Government of the United States at the then market value of said bonds or obligations and cash, shall not be less than two times its outstanding quick liabilities including any contingent liabilities arising from the rediscount of bills receivable or other accommodation endorsements, as shown by said statement.

(c) It must have a maturity of not more than six months.

(d) It must have arisen out of actual commercial transactions; that is, be a bill which has been issued or drawn for industrial or commercial purposes or the proceeds of which have been or are to be used for such purposes.

No bill shall be eligible for discount or purchase by a savings bank, the proceeds of which have been used or are to be used for any of the following purposes:

- (1) For investments of a merely speculative character whether made in goods or otherwise.
 - (2) Must not have been issued for carrying or trading in stocks, bonds or other investment securities, except bonds of the Government of the United States, and must not cover merely investments.
 - (3) Must not be a bill of any individual, firm or corporation which has under pledge or hypothecation any of its personal assets.
- The word "bill," when used in this section, shall be construed to include notes, drafts, or bills of exchange, and the word "goods" shall be construed to include goods, wares or merchandise.

Any savings bank purchasing or discounting such paper shall have in a file maintained for the purpose, letters from banks and merchants or mercantile reports bearing upon the credit and standing of the person, firm, co-partnership or corporation whose paper is under discount. No savings bank shall at any time acquire or hold, directly or indirectly, by discount or purchase, any such bills of any one person, firm, co-partnership or corporation in any amount which shall exceed five per centum of the capital and surplus or reserve of such savings bank, nor shall any savings bank at any time acquire or hold, directly or indirectly, by discount or purchase, an amount of bills, of the character defined and limited by this section, greater than twelve and one-half per centum of the deposits of such bank.

No savings bank shall at any time acquire or hold, directly or indirectly, by discount or purchase, any such bankers' acceptances from any one acceptor in any amount equal at any time in the aggregate to more than ten per centum of its paid-up capital and surplus or reserve, unless the said acceptances are secured either by attached documents or by some other actual security given out of the same transaction as the acceptance; provided, however, that any savings bank may, irrespective of any such security acquire and hold acceptances equal to twenty-five per centum of its capital and surplus or reserve, of any one acceptor having a paid-in capital of not less than three million dollars.

No savings bank shall at any time acquire or hold, directly or indirectly, by discount or purchase, a combined total amount of bankers' acceptances and bills of the character defined and limited by this section, greater than twenty per centum of the deposits of such bank; provided, however, that any savings bank may acquire and hold bankers' acceptances in the amount of two thousand five hundred dollars.

2. No savings bank shall invest or loan an amount greater than fifty per centum of its actual paid-up capital and surplus in or on any one note or bond issued by the class specified in paragraph (f) of subdivision six of section sixty-one of this Act, or in or on any mortgage participation certificates issued by a mortgage insurance company pursuant to the provisions of chapter eight of title two of part four of division first of the Civil Code, nor more than five per centum of its assets in or on any one issue of bonds or notes or obligations of any other class, except bonds of the United States, or interest-bearing notes or obligations of the United States, or bonds of the State of California, bonds for which the faith and credit of the United States or of the State of California are pledged, or bonds of any county, city and county, city or school district in this State, or bonds of any irrigation district in this State such as are legal for investment by savings banks.

3. No savings bank shall loan money:

(a) On bonds of the character specified in paragraph (a), (b), (c) and (d) of subdivision five of section sixty-one of this Act, or on bonds of the character specified in paragraph (e) of subdivision six of section sixty-one of this Act, unless such bonds shall have a market value at least ten per centum in excess of the amount loaned thereon; or,

(b) On bonds or notes or obligations of the character specified in paragraphs (d), (e), (g), (h) and (i) of subdivision six of section sixty-one of this Act, when eligible as investments for savings banks pursuant to said sections, unless such bonds or notes shall have a market value at least fifteen per centum in excess of the amount loaned thereon; or,

(c) On bonds or equipment trust certificates legal for investment by savings banks in the States of New York or Massachusetts, unless such bonds or equipment trust certificates shall have a market value at least fifteen per centum in excess of the amount loaned thereon; or,

(d) On notes or bonds of the character specified in paragraph (f) of subdivision six of section sixty-one of this Act when certified as legal investments for savings banks under the provisions of section sixty-one of this Act, or on securities issued by a mortgage insurance company pursuant to the provisions of chapter eight of title two of part four of division first of the Civil Code eligible for investment by savings banks, unless such bonds, notes or securities shall have a market value at least ten per centum in excess of the amount loaned thereon; or,

(e) On notes or bonds of the character specified in paragraphs (a) and (b) of subdivision six of section sixty-one of this Act when certified as legal investments for savings banks in this State, unless such notes or bonds shall have a market value at least fifteen per centum in excess of the amount loaned thereon; or,

(f) On personal property unless such personal property shall have a market value at least fifty per centum in excess of the amount loaned thereon; or,

(g) On other bonds, or on capital stock of any corporation, unless such bonds or stock shall have a market value at least fifty per centum in excess of the amount loaned thereon; provided, however, that no loan shall be made upon the capital stock of any bank unless such bank has been in existence at least two years and has earned and paid a dividend on its capital stock.

4. No savings bank shall make any loan on security of real estate, unless it be a first lien, and in no event to exceed sixty per centum of the market value of any real estate taken as security except for the purpose of facilitating the sale of property owned by such savings bank or except under the conditions specified in section fifty-seven of this Act; provided, that a second lien may be accepted to secure the repayment of a debt previously contracted in good faith; and provided, also, that any savings bank holding at first mortgage or deed of trust on real estate may take or purchase and hold or loan upon another and immediately subsequent mortgage or deed of trust thereon, but all such loans shall not exceed in the aggregate sixty per centum of the market value of the real estate securing the same; provided, further, that a savings bank may not exceed ninety per centum of the face value of a mortgage which constitutes a first lien upon real estate, but in no event shall any such loan exceed ninety per centum of sixty per centum of the market value of the real estate covered by said mortgage or deed of trust.

5. No savings bank shall loan to any one borrower on the security of the capital stock of any corporation an amount exceeding ten per centum of the capital stock and surplus of such savings bank; provided, that all loans on the capital stock of any one corporation shall not exceed in the aggregate twenty-five per centum of the capital stock and surplus of such savings bank.

6. No savings bank shall purchase, invest or loan its capital, surplus or the money of its depositors, or any part of either, in mining shares or stock and any president or managing officer who knowingly consents to a violation of any provision of this paragraph shall be guilty of a felony.

MUNICIPAL WATER DISTRICT BONDS LEGAL INVESTMENTS UNDER CERTAIN CONDITIONS.—Chapter 114 of the Laws of 1917 referred to above reads as follows:

Section 1. All bonds heretofore or hereafter issued by any municipal water district under and in pursuance of the provisions of an Act, entitled "An Act to provide for the incorporation and organization and management of municipal water districts, and to provide for the acquisition of or construction by said districts of water-works, and for the acquisition of all property necessary therefor, and also to provide for the distribution and sale of water by said districts," approved May 1 1911, as subsequently amended, shall be legal investments for all trust funds, and for the funds of all insurance companies, banks, both commercial and savings, and trust companies, and for the State school funds, and whenever any moneys or funds may, by law now or hereafter enacted, be invested in bonds of cities, cities and counties, counties, school districts, or municipalities in the State of California, such moneys or funds may be invested in the said bonds of municipal water districts, provided, however, no bank shall invest or loan more than 5% of its assets on any one such bond issue.

Sec. 2. This Act is intended to be, and shall be considered, the latest enactment upon the matters herein contained, and is supplemental to any and all other Acts regulating, relating to and declaring what shall be legal investments.

POPULATION OF STATE.

1920	3,426,861	1900	1,485,053	1880	864,694	1860	379,994
1910	2,377,549	1890	1,208,130	1870	560,247	1850	92,597

The number of Chinese in the population in 1920 was 28,812; in 1910 was 36,248; in 1900, 46,753; in 1890, 72,742; and in 1880, 75,132. The number of Japanese in the population in 1920 was 71,952 and in 1910 41,856.

CITIES, COUNTIES AND TOWNS IN THE STATE OF CALIFORNIA.

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 City Manager charter in 1917.	
4 1/2% '08	\$125,000	1948	Park and Playground Bonds.
4 1/2% '08	\$50,000	1948	Electric Light Bonds.
5% '12	150,000	1952	Fire Department Bonds.
4 1/2% '08	\$25,000	1948	Bay Farm Road Bonds.
4 1/2% '08	\$12,000	1948	Library Bonds.
4 1/2% '08	\$5,000	1948	Street Bonds.
4 1/2% '10	\$30,000	1950	Sewer Bonds.
5 1/2% '20 J-D	150,000	June 1 '26-'55	Police Department Bonds.
5% '12	\$8,000	1952	School Bonds.
5% '94 J-D	\$14,060c.	Dec 1 '23-'24	
4 1/2% '01 J-D	\$7,310c.	Dec 1 '23-'41	
4 1/2% '08	\$0	1948	
4 1/2% '10	150,000	1950	
5% '15 J-J	19,181c.	July 1 '23-'55	
City-Hall Bonds.			
5% '94 J-D	\$18,000c.	Dec 1 '23-'24	
BOND, DEBT	July 1 '12	\$931,275	
Assess. val. real est.		12,695,795	
Assess. val. personal prop.		3,864,225	
Other assess. prop.		9,492,925	
Total assess. value 1922		26,052,945	
Total tax rate (per \$1,000)		'22-'23, \$2.00	
Pop'n 1910, 23,883; 1920, 28,806			
INT. payable at City Treas. office.			
ALAMEDA CO. UN. H. S. D. NO. 3.		Building (Int. at Co. Treas. office).	
5% '12 J-D	\$67,404c.	June 1 '23-'47	
BOND, DEBT	Sept 25 '22	\$70,000	
Total assess. value 1922		10,050,550	
Sch. tax rate (per \$1,000)		'22-'23, \$.50	
ALAMEDA COUNTY.		Oakland is the county seat	
Bridge Bonds.			
5% '17 J-D	\$20,000	Dec 15 1923	
BOND, DEBT	Sept 25 '22	\$56,000	
Assessed val'n, real est.		234,203,055	
Assessed val'n, personal.		47,335,158	

BOND, DEBT	Oct 5 '22	\$506,075
Water debt (incl.)		415,000
General sinking fund		20,381
Water sinking fund		25,000
Assess. val., real estate		11,192,950
Assess. val., personal		271,502
Total assess. val.		11,464,452
Total assess. val. 1922		13,649,465
Tax rate (per \$1,000) 1922		
Old city		\$15.30
Annex No. 1		14.70
Annex No. 3		13.90
Population, 1910, 5,021; 1920, 9,096		
INT. at City Treasurer's office.		

ALHAMBRA CITY SCH. DIST.

5% '08	\$8,000	1923-1926
5% '08	39,600	1923-1928
4 1/2% '09	25,500c.	1923-1931
4 1/2% '11 July	40,000c.	July 1 '23-'51
5% '14 June	74,200c.	1923-1944
5% '22 s-a	125,000c.	Aug 1 '23-'47
BOND, DEBT	Aug 1922	\$435,000
Assess. val. (non-op.)		22,113,773.00
Sch. tax rate (per \$1,000)		'22-'23, \$.10
Population in 1915 (est.)		10,750
INT. payable at Co. Treas. office.		

ALHAMBRA CITY HIGH S. D.

5% '04	\$3,860	1923-1924
4 1/2% '11 July	51,480c.	July 1 '23-'51
5% '14 June	58,076c.	1923-1934
5% '20	125,000	
5 1/2% '20	144,000c.	June 1 '23-'33
5% '22 s-a	350,000c.	Aug 1 '23-'47
BOND, DEBT	Aug 1922	\$500,750
Assessed value 1922		16,990,638
H. S. tax rate (per \$1,000)		'22-'23, \$.30
INT. at County Treasurer's office.		

ALILA SCHOOL DISTRICT.

This district is in Tulare County.

5% '12	\$25,000	
BOND, DEBT	Sept 25 '22	\$36,100
Total assess. value 1922		1,086,685
Total tax (per \$1,000) 1922		\$.50
Sch. tax rate (per \$1,000)		'22-'23, \$.20

ALPAUGH IRRIGATION DIST.

This district (P. O. Alpaugh) is in Tulare County, Organ. Mar. 22 1915.

Water-System Purchase Bonds.

6% '16 J-J	\$283,000c.	July 1 '27-'46
BOND, DEBT	Sept 25 '22	\$283,000
Assess. val.		'22 (5% act.) 421,693
Population (estimated)		700
INT. is payable in Visalia.		

ALTURAS.

This city is in Modoc County.

Water and Fire Equip. Bonds.

5% '12	\$30,000	1951
BOND, DEBT	June 30 '22	\$39,000
Assessed val., real estate		127,450
Assessed val'n, improve'mts.		293,780
Assessed val'n, personal		177,590
Total assess. value 1922 (50% act.)		598,820
Less exemptions		27,095
Net assessed value 1922		571,725
Tax rate (per \$1,000) 1922		\$.15
Popula'n 1910, 916; '20		979

ANAHEIM.

This city is in Orange County. Re-incorporated June 1888.

Park Bonds.

6% '20 J-D	\$97,500	Dec 15 '23-'60
Municipal Building Bonds.		
6% '21 A-O	\$72,500c.	Oct 15 '23-'51
Water Works Bonds.		
6% '21 A-O	\$48,000c.	Oct 15 '23-'46
Electric-Light Bonds.		
6% '94 J-D	\$2,100c.	Dec 1 '23-'24
5% '11 A-O	6,162c.	Apr 1 '23-'51
Water and Light Bonds.		
6% '06 J-D	\$6,720c.	Dec 1 '23-'36
5% '08 J-J	\$3,000c.	July 2 '23-'46
Paving Bonds.		
5% '10 J-J	\$2,000c.	July 2 '23-'25
Sewer Bonds.		
5% '11 A-O	\$95,250c.	Apr 1 '23-'51
6% '21 A-O	29,000c.	Oct 15 '23-'51
6% '21 A-O	4,000c.	Oct 15 '23-'26
5% '22 J-D	\$0	1923-1962
Fire Apparatus (Part yearly).		
6% '14 A-O	\$5,600	1915-1955
BOND, DEBT	Sept 25 '22	\$375,987
Assessed value real estate		2,049,070
Assessed value personal		1,007,835
Other assessable property		2,899,190
Total assessed value 1922		5,956,095
1923 (50% actual)		5,956,095
Tax rate (per \$1,000)		'22-'23, \$1.50
Population 1910, 2,628; 1920, 5,528		
INT. payable at City Treas. office.		

ANAHEIM SCHOOL DISTRICTS.

High-School Bonds.

5% '11 ann	\$35,000c.	June 1 1931
5% '11	35,000	1931
6% '20	161,000	1923-1945
Grammar-School Bonds.		
4 1/2% '04	\$1,500c.	June 1 1924
5% '11	10,000c.	Jan 1 1926
6% '14 J-D	12,000c.	June 1 1933
5% '15	11,000	1945
BOND, DEBT	High S. D.	\$238,000
July 1 1921	Gram. S. D.	134,500
Asses. val.		'22 (High) 13,409,440
'23 (non-op.)		Grammar 7,433,340
Tax rate (per \$1,000) 1921		\$.18

ALAMEDA CO. UN. H. S. D. NO. 4.

High-School Building Bonds.

5% '08 J-J	\$30,000	1923-1926
BOND, DEBT	Sept 25 '22	\$30,000
Total assess. val. 1922		29,498,376
Tax rate (per \$1,000) 1922		\$.25
INT. at Co. Treas. office.		

ALBANY SCHOOL DISTRICT.

This district is in Alameda County.

5% J-J	\$89,000	
BOND, DEBT	Nov 1919	\$89,000
Assessed valuation 1919		2,433,975
Population in 1919 (est.)		3,000

ALHAMBRA.

This city is in Los Angeles County. New charter adopted Oct. 14 1914. Int. at City Treasury.

5 1/2% '21 F-A	\$27,000	1923-1932
Water-System Bonds.		
5% '18 A-O	\$306,000c.	Oct 1 '23-'56
100,000		
Sewage-Disposal Plant Bonds.		
5% '16 A-O	\$10,000c.	Oct 1 '23-'42
Library Bonds.		
4 1/2% '07 J-J	\$3,500	July 1 1927
6% '12 M-S	37,500c.	Sept 1 '23-'52
Incinerator Bonds.		
5% '12 M-S	\$7,500	Sept 1 '23-'52
Fire-Protection Bonds.		
4 1/2% '07 J-J	\$6,000	July 1 1927
5% '12 M-S	23,250c.	Sept 1 '23-'52
12,000		
Drainage Bonds.		
4 1/2% '07 J-J	\$1,000	July 1 '23-'24
4 1/2% '07 J-J	3,572c.	July 1 '23-'27
5% '12 M-S	12,750c.	July 1 '23-'52
City-Hall Bonds.		
5% '12 M-S	\$37,531c.	Sept 1 '23-'52
Bridge Bonds.		
4 1/2% '07 J-J	\$7,000	July 1 1927
5% '12 M-S	11,250c.	Sept 1 '23-'52
Sewer Bonds.		
4 1/2% '22 F-A	\$200,000	Aug 1 '23-'47

BOND, DEBT	Sept 23 '22	\$1,255,000
Assess. val. '22 (40% act.)		1,553,074
Tax rate (per \$1,000) 1921		\$.80
Population 1922 (est.)		4,000
INT. payable at Anderson.		

ANTELOPE VALLEY UNION HIGH SCHOOL DISTRICT.

This district is in Los Angeles County.

5 1/2% '20	\$184,000	June 1 '23-'45
Assess. val. 1922		\$6,896,705
School tax rate (per \$1,000)		'22-'23, \$13.99
Population (est.)		\$4,000
INT. at County Treas.'s office.		

ANTIOCH.

This town is in Contra Costa Co. City Hall Bonds.

5% '19 J-J	\$47,500	1940
Sewer Bonds.		
5% '03	1,000	1925
Water-Works Bonds.		
5% '03	800	1923
5 1/2% '14 J-J	17,000c.	Jan 1 '23-'39
5 1/2% '22	96,000	1959
BOND, DEBT	Nov 20 '22	\$166,300
Total assess. val.		'22 (abt. 3 act.) 1,273,209
Total tax rate (per \$1,000)		'22-'23, 2.56
Population 1910, 1,124; 1920, 1,936		
INTEREST payable in Antioch.		

ANTIOCH SCHOOL DISTRICT.

This district is in Contra Costa County.

School Bonds.

5% '19 M-N	\$5,000	1923-1924
24,000		1925-1935
24,000		1936-1939
BOND, DEBT	Nov 1920	\$94,000
Assessed value 1920		1,885,625

ARCADIA.

This city is in Los Angeles County, Inc. in 1903.

Water Bonds.

5 1/2% '14 J-D	\$120,310	1923-1954
5 1/2% '19 M-N	\$142,080	Nov 1 '23-'59
Street Bonds.		
5 1/2% '15	\$123,750c.	1923-1955
BOND, DEBT	Oct 10 '22	\$385,500
Water debt (incl.)		262,500
Assess. val. real		3,390,840
Assess. val. personal		249,845
Other assessable property		580,820
Total assess. val. 1922-23		4,221,505
(approx. 1/2 act.)		
Total tax rate (per \$1,000)		1922-23, \$1.00
Population 1910, 696; 1920, 2,239		
INT. at Kountze Bros., N. Y.		

ARCADIA SCHOOL DISTRICT.

This district is in Los Angeles Co. Building Bonds.

5% '13 M-S	\$20,000c.	1923-1942
5% '19	\$8,000	July 1 '23-'25
42,000		July 1 '26-'39
8,000		July 1 '23-'30
16,000		July 1 '31-'38
5 1/2% '22 s-a	15,000c.	July 1 '23-'27
BOND, DEBT	June 1923	\$131,000
Assess. val. '22 (non-op.)		4,784,730
Sch. tax rate (per \$1,000)		'22-'23, \$1.30
INT. on 5 1/2% and 6% payable at the office of the County Treasurer.		

ARCATA UNION HIGH S. D.

This district is in Humboldt Co.

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AZUSA.
This city is in Los Angeles County.
Water Bonds.
6s '01 \$9,075.....1940
6s '09 6,000.....1946
6s '14 28,000.....1950
City-Hall Bonds.
6s '04 \$5,250.....1945
Park Bonds.
6s '08 \$4,725.....1948
Street Bonds.
6s '10 \$28,000.....1950
6s '21 J-D 76,000, Dec 1 '23-'60
Electric-Light Bonds.
6s '14 \$10,500.....1955
BOND, DEBT July 1 '22 \$176,750
Sinking fund (general water) 3,743
3,015
Total assess. val. '22 (50% act.) (non-oper.) 1,373,757
Tax rate (per \$1,000) 1922.....\$25.00
Pop'n in 1910, 1,477; '20.....2,480

AZUSA CITY SCHOOL DIST.
Building Bonds.
5s '17 J-D \$40,000, June 1 '23-'42
BOND, DEBT Nov 1922.....\$40,000
Assess. val. '22 (non-oper.) 1,910,940
Sch. tax rate (per \$1,000) 1921.....\$20.10

BAKERSFIELD.
This city is in Kern County, Inc. Jan. 11 1898. Town of Kern annexed July 19 1910.
Kern Bonds.
4s '04 \$1,000.....July 1 '23-'24
Fire-Dept. (Int. at Treas. office).
5s '12 A-O \$32,000, Oct 1 '23-'52
Library (Int. at Treas. office)
5s '12 A-O \$20,000, Oct 1 '23-'52
Sewer (Int. at Treasurer's office).
4 1/2s '07 M-N \$75,000, May 1 '23-'47
5s '12 A-O \$102,500, Oct 1 '23-'52
City-Hall (Int. at Treas. office).
5s '12 A-O \$112,500, Oct 1 '23-'52
BOND, DEBT Sept 23 '22 \$422,425
Floating debt.....5,000
Assessment debt (add'l).....47,750
Sinking funds.....23,000
Assess. val. real est.....20,206,455
Assess. val. personal.....5,435,940
Tot. assess. val. '22 (80% act.) 25,642,395
Total tax (per \$1,000) '22-'23.....\$13.50
Pop'n 1910, 12,727; '20.....18,638
INT. payable at City Treas. office

BAKERSFIELD SCHOOL DIST.
Building Bonds.
5s '13 J-J \$55,000.....1923-1927
5 1/2s '14 40,000.....
Site, Building and Equipment.
5s '16 J-J \$60,000, Jan 12 '23-'30
15,000, Feb 13 '25-'27
16,000, Feb 13 1928
50,000, Feb 13 29-'34
5s '22 M-S \$25,000, Mar 7 '23-'31
BOND, DEBT Apr 1922.....\$69,000
Assessed value 1921.....14,846,880
INT. on 5s of 1922 at County Treasurer's office.

BARSTOW SCHOOL DISTRICT.
This district is in Fresno County.
5 1/2s '22 A-O \$51,000, Apr 1 '23-'39
12,000, Apr 1 '40-'42
BOND, DEBT July 1 '22.....\$63,500
Assessed valuation 1922.....1,289,970
District tax (per \$1,000) 1922.....\$14.30
INT. at the County Treas. office.

BAXTER CREEK IRRIG. DIST.*
This district is in Lassen County.
6s '21 J-J \$511,000, Jan 1 '26-'43
BONDED DEBT Oct 1922.....\$511,000

BEAUMONT IRRIGATION DIST.
This district is in Riverside Co.
BOND, DEBT Sept 1922.....\$230,000
Cash on hand.....20,000
Ass'd val. '22 (abt. 10% act.) 320,210
Population (est.).....2,500
This district owns real estate and personal property to the amount of about \$250,000, consisting of water-bearing lands, water and water rights, reservoirs, pipe lines, &c.

BEAUMONT SCHOOL DISTRICT.
This district is in Riverside Co.
6s '21 s-an \$22,000.....1923-1933
27,000.....1934-1942
BOND, DEBT Sept. 28 '22 \$49,000
Assessed value 1922-1923.....
(non-oper.).....1,015,610
Sch. tax rate (per \$1,000) '22 \$17.20
Population 1922 (est.).....1,600

BEAVER UNION SCHOOL DIST.
This district is in Sacramento County.
School Bonds.
6s '20 S-A \$37,000 Sept 1 '23-'41
BOND, DEBT July 1 1922 \$60,000
Assess. val. (excl. of oper. prop. of pub. utilities) '22 1,683,990
Sch. tax rate (per \$1,000) '22.....\$8.00
INT. at the office of the County Treasurer.

BELVEDERE.
This city is in Marin County.
5s '09 \$15,000.....1939
Sewer Bonds.
5s '09 \$5,000.....1939
Street Bonds.
4 1/2s '08 \$25,000.....1931
4 1/2s '09 8,000.....1933
5s '15 13,000.....1930
Belvedere Coal Purchase Bonds.
\$16,000.....
BOND, DEBT Nov 1921.....\$38,450
Total assessed val. 1921.....\$42,323
Total oper. prop. 1921.....6,350
Tax rate (per \$1,000) 1921.....\$16.40
Population in 1910, 481; 1920, 616

BENICIA.
This city is in Solano County.
Street Bonds.
5s '10 \$75,000.....1950
5s '15 4,000.....1925

Fire Dept. Bonds.
6s '20 \$15,000.....1935
BOND, DEBT July 1 '21.....\$94,000
Assess. val., real estate.....275,025
Assess. val., improvement.....548,495
Assess. val., personal prop.....202,405
Moneys and credits.....700
Total assess. val. 1920.....1,026,625
Tax rate (per \$1,000) 1920.....\$13.00
Pop'n 1910, 2,360; 1920.....2,693

BERKELEY.
This city is in Alameda County, Incorp. April 1878. New charter adopted Feb 5 1895. Commission government adopted July 1 1909.
School Bonds.
4 1/2s '00 J-J \$45,000, July 10 '23-'40
\$15.....425,000
Munic. Impt. Bds. (Tax exempt).
4 1/2s '06 F-A \$186,313, Feb 1 '23-'47
5s '15 J-J 436,765, Jan 1 '23-'55
BOND, DEBT Nov 1 '21 \$1,116,765
Assess. val. 1921-22.....50,807,540
Tot. tax (per \$1,000) 1921.....\$15.80
Popula'n 1910, 40,424; 1920, 70,000
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.
4 1/2s '09 J-J \$94,000.....
(\$3,500 yearly on July 1) '23-'47
4 1/2s '07 J-J \$82,500, July 15 '23-'47
4 1/2s '08 J-J 135,000, July 15 '23-'48
5s '19 M-N 260,000, May 1 '23-'48
5s '19 M-N 203,000, May 1 '23-'48
5s '19 M-N 138,000.....1940-1948
High School Bonds.
4 1/2s '07 J-J \$50,000, Jan 15 '23-'27
4 1/2s '07 J-J 5,000, July 15 '23-'27
4 1/2s '08 J-J 33,804, July 15 '23-'48
5s '19 M-N 324,000, May 1 '23-'58
5s '19 M-N 218,000.....
BOND, D.T. Sept 25 '22 \$2,424,500
Tot. ass'd val. '22.....49,473,200
School tax rate (per \$1,000) '22 \$4.50
INT. payable at Co. Treas. office.

BEVERLY HILLS SCHOOL DIST.
This district is in Los Angeles Co.
5 1/2s '14 J-D \$27,000, June 1 '23-'31
5s '22 s-a 30,000, July 1 '23-'52
BOND, DEBT July 1922.....\$59,000
Assess. val. '22 (non-oper.) 8,457,525
Sch. tax rate (per \$1,000) '22 \$15.90
Population in 1917 (est.).....450
INT. is payable at County Treasurer's office.

BIGGS.
This city is in Butte County.
Sewer Bonds.
6s '15 \$15,000.....
BOND, DEBT Sept 1921.....\$46,800
Assess. val. (non-oper.) '20.....404,545
Operative property.....12,130
Town tax rate (per \$1,000) '20.....\$13.00
Population, 1910, 403; 1920, 653

BIOLA SCHOOL DISTRICT.
This district is in Fresno County.
6s '22 M-S \$40,000, Mar 24 '26-'45
TOTAL DEBT July 1 1922.....\$421,000
Assessed valuation 1922.....\$30,025
District tax (per \$1,000) '22.....\$7.40
Population (est.).....500

BISHOP.
This city is in Inyo County.
Municipal Improvements. 1944
6s '12 \$30,800.....1944
5s '12 \$28,000.....1944
Sewer Bonds.
6s '18 J-J \$38,000, July 1 '23-'58
BOND, DEBT Dec 1 1921.....\$85,900
Assess. val., real estate.....\$655,450
Assess. val., improvement.....643,650
Assess. val., personal prop.....427,300
Total assess. val. '21 (act.) 1,726,400
Total tax rate (per \$1,000) '21 \$11.50
Pop'n 1910, 1,190; 1920.....1,304

BISHOP SCHOOL DISTRICT.
Building Bonds.
5 1/2s '13 Ann \$29,000.....
(Due \$1,000 yearly from 10 to 20 years from date and \$2,000 yearly thereafter.)
BOND, DEBT Sept 19 '19.....\$30,000
Tot. ass'd val. '19 (60% act.) 1,600,000
Tax rate per \$1,000 (inside).....\$14.50
000) 1919.....Outside.....\$23.50
Population in 1918 (est.).....2,000

BISHOP UNION HIGH SCH. DIS.
This district is in Inyo County.
\$137,000.....
BONDED DEBT.....(?)

BLYTE.
This place is in Riverside County.
Water Bonds.
5s '19 M-N \$36,000.....Nov 1 1924
BOND, DEBT Sept 1 1921.....\$36,000
Ass'd val. (non-oper.) '22-23 394,910
Tax rate (per \$1,000) '22-'23.....\$24.10
Population in 1920.....1,622

BONITA UNION HIGH SCH. D.
This district is in Los Angeles Co.
\$6,000.....
School Bonds.
6s '20 S-A \$250,000 Nov 1 '24-'48
BOND, DEBT June 30 '21 \$256,000
Assessed value 1922.....5,614,401
Tax rate (per \$1,000) 1922.....\$7.79
Population in 1920 (est.).....6,000
INT. at the office of the County Treasurer.

BRAWLEY.
This city is in Imperial County, Incorporated in May 1908.
Water Works Bonds.
5 1/2s '10 \$4,000.....Jan 1938
6s '14 35,000.....Sept 1942
6s '17 F-A 15,500, Feb 28 '23-'53
5 1/2s '19 M-N 125,000.....1920-1953

Street Bonds.
6s '15 J-J \$26,000, Jan 1 '23-'35
Sewer Bonds.
6s '10 \$13,000.....July 1946
Building Improvement Bonds.
5 1/2s '13 \$11,000.....Jan 1943
Fire-Department Bonds.
6s '15 J-J \$5,300, Jan 1 '23-'35
BOND, DEBT July 1 '21 \$279,000
Assess. val., real estate.....1,596,065
Assess. val., improvement 1,280,985
Assess. val., personal prop. 1,201,998
Total assess. val. 1920.....4,088,048
Tax rate (per \$1,000) 1921.....\$18.00
Population, 1910, 881; 1920, 5,389
INT. at First Nat. Bank, Brawley.

BRAWLEY SCHOOL DISTRICT.
School-Building Bonds.
6s '15 Aug \$10,345, Aug 16 '23-'36
6s '18 \$68,000, Apr 5 '23-'39
2,000, Apr 5 '40-'41
\$24,000.....1923-1934
000.....1935
BOND, DEBT Aug 1922.....\$83,000
Net valuation '22-'23.....4,826,319
School tax rate (per \$1,000) 1922-1923.....\$12.40
INT. on 6s of 1918 payable at the County Treas. office.

BRAWLEY UN. H. SCH. DIST.
School Bonds.
\$13.....\$16,000
5s '22 s-a 144,000, May 15 '26-'41
11,000, May 15 1942
BOND, DEBT June '22.....\$201,000
Net val. 1922-1923.....10,633,752
High school tax rate (per \$1,000) 1922-1923.....\$8.80
INT. on 5s of 1922 at the County Treasurer's office.

BREA.
This city is in Orange County.
Water Works Bonds.
6s '20 s-an \$73,125.....\$1,875 y'ly
6s '21 M-S 39,000.....\$1,000 y'ly
BOND, DEBT Sept 25 '22 \$112,125
Sinking fund (water).....8,771
Assessed value real estate.....670,154
Assessed value, personal.....452,339
Other assessable property.....375,490
Tot. ass'd val. '22 (40% act.) 1,495,983
Less exemptions.....24,225
Net assessed value.....1,461,758
City tax rate (per \$1,000) '22 \$16.00
Popul'n 1920, 1,037; 1921 (est.) 1,600
INT. at City Treasurer's office.

BREA SCHOOL DIST.
This district is in Orange County.
Building Bonds.
6s '21 s-a \$5,000.....1923-1938
6s '21 s-a 60,000.....1923-1942
BOND, DEBT July 1 '21 \$111,000
Assessed value (non-oper.).....10,194,790
1922-1923.....
Total tax (per \$1,000) 1921.....\$13.00
INT. on 6s payable at the County Treasurer's office.

BURBANK.
This city is in Los Angeles Co.
Water Bonds.
4 1/2s '13 \$40,000.....1955
5 1/2s '19 75,000.....1954
Electric-Light Bonds.
4 1/2s '13 \$18,000.....1956
5 1/2s '16 20,000.....1957
5 1/2s '20 75,000.....1955
City-Hall Bldg. & Impt. Bonds.
5 1/2s '16 \$10,400.....1948
Fire Bonds.
5 1/2s '16 \$10,400.....1949
Street Impt. Bonds.
\$22.....\$9,350
BOND, DEBT Sept 25 '22 \$256,800
Water debt (incl.).....115,000
Assess. val., real estate.....3,629,850
Assess. val., personal.....901,610
Assess. val., improvement.....695,500
Total assess. val. 1922.....5,337,510
Tax rate (per \$1,000) 1922.....\$11.30
Population in 1920.....2,913

BURBANK HIGH SCHOOL DIST.
This district is in Los Angeles Co.
5 1/2s '21 s-an \$161,000.....
(For maturity see V. 113, p. 1173)
5s '22 s-a 90,000, July 1 '23-'52
BOND, DEBT June '22.....\$269,000
Ass'd val. '22 (non-oper.) 6,451,955
High school tax rate (per \$1,000) 1922.....\$10.69
Population (est.).....8,000
INT. at County Treas. office.

BURBANK SCHOOL DISTRICT.
5 1/2s '19 \$22,000.....1923-1944
Building & Equipment Bonds.
\$15.....\$25,000.....
5 1/2s '19.....\$7,430, July 1 '23-'24
30,000, July 1 '25-'34
40,000, July 1 '35-'44
5s '22 s-a 60,000, July 1 '23-'42
40,000, July 1 '43-'52
BOND, DEBT June 1922.....\$232,000
Assess. val. '22 (non-oper.) 6,451,955
Sch. tax rate (per \$1,000) '22 \$22.10
Population (est.).....9,000
INT. on 5s of 1922 at the County Treasurer's office.

BURLINGAME.
This city is in San Mateo County
Water Works Bonds.
5s '13 \$13,000.....1947
City-Hall Bonds.
5s '13 \$16,000.....1937
Municipal Impt. Bonds.
5 1/2s '22 J-J 60,000, Jan 16 '23-'53
BOND, DEBT Nov 23 '22 \$206,000
Water debt (incl.).....130,000
Sinking fund (water).....0,123
Assess. val., real estate.....2,571,975
Assess. val., personal.....216,975
Assess. val. impts.....1,358,950
Total assess. value 1922.....4,147,900
(Real estate assessed at 50% improvements at 25%)
Tax rate (per \$1,000) 1922.....\$15.50
Popula'n 1910, 1,565; '20.....4,107

BURLINGAME GRAM. SCH. D.
5s '12 \$42,000.....1941
5s '13 12,000.....1923-1934
5s '14 18,000.....1923-1940
6s '21 J-J \$28,000.....
BOND, DEBT July 1 1921 \$75,000
Total assessed valuation, (real & personal) 1921.....2,987,795
Total tax 1922.....
Inside city.....\$40.54
Outside city.....\$45.79

BUTE COUNTY.
Oroville is the County seat.
5s.....\$500,000.....1925-1944
6s.....1,500,000.....
BOND, DEBT Aug 1 '22 \$1,800,000
Assessed val., real estate.....31,243,365
Assessed val., personal.....4,835,235
Assessed val. impts.....6,308,900
Total assess. val. '22 (3-5 actual).....35,437,500
Co. tax rate (per \$1,000) '22.....\$26.10
Inside.....30.50
Outside.....
Popula'n, 1910, 27,301; 1920, 30,630

BUTE COUNTY DE. D. NO. 200.
\$5,000.....Jan 1 1934
7,200.....Jan 1 1935
8,400.....Jan 1 1936
9,600.....Jan 1 1937
10,800.....Jan 1 1938
12,000.....Jan 1 1939
13,200.....Jan 1 1940
15,600.....Jan 1 1941
17,000.....Jan 1 1942
BONDED DEBT Oct 1922.....\$99,800
Assessed value.....162,200
Appraised value.....425,000

BUTE COUNTY RECLAMATION DISTRICT NO. 835.
\$8,000.....July 1 1926
6s '22 s-a 60,000.....July 1 1927
280,000.....July 1 28-'31
BOND, DEBT Sept 1922.....\$380,000
Assessed value.....2,765,215
Population (est.).....3,000
INT. at County Treasurer's office.

BYRON-BETHANY IRRIGATION DISTRICT.
This district (P. O. Byron) is in Contra Costa County.
6s '20 J-J \$550,000.....1923-1952
BOND, DEBT Nov '22 '22 \$550,000
Floating debt (add'l).....39,354
Assess. value 1921.....1,609,587
Dist. tax rate (per \$1,000) '22 \$40.00

CALEXICO.
This city is in Imperial County.
Park-Purchase Bonds.
6s '16 Feb \$15,000.....\$5,000 yearly
Water Bonds.
6s '09 M-N \$22,500.....1923-1931
6s '14 J-J 13,000.....1923-1935
6s '18 M-S 52,000, Mar 1 '23-'48
6s '18 M-S 36,000.....1923-1934
\$4,500, Jan 2 '23-'30
4,000, Jan 2 '31-'34
16,000, Jan 2 '35-'42
15,000, Jan 2 '43-'48
17,500, Jan 2 '49-'53
Sewer Bonds.
6s '11 F-A \$24,000.....1923-1941
6s '16 M-S 19,000, Mar 1 '23-'41
6s '18 M-S 2,000.....1923-1927
6s '18 4,000.....1927
6s '20 J-J 5,500, Jan 2 '23-'37
14,000, Jan 2 '34-'47
Fire Apparatus Bonds.
6s '16 M-S \$3,000, Mar 1 '23-'28
Municipal Building Bonds.
6s '16 M-S \$2,000, Mar 1 '23-'26
Municipal Impt. Bonds.
6s '18 M-S 37,000.....1923-1935
Water and Canal Bonds.
6s '20 J-J \$4,000, Jan 2 '23-'30
20,000, Jan 2 '31-'50
1,500, Jan 2 1951
1,000, Jan 2 '52-'53
Fire and Police Dept. Bonds.
6s '20 J-J \$10,000.....1923-1942
BOND, DEBT Nov 1 '22 \$313,500
Water debt (incl.).....205,500
Assess. debt (add'l).....175,000
Assessed val. real est.....2,447,745
Assessed val. personal.....1,327,525
Assess. val. impts.....2,524,315
Total assess. val. 1922.....6,725,285
Tot. tax rate (per \$1,000) '22 \$11.40
Population 1910, 797; 1920, 6,223
INT. payable at office of City Treas.

CALEXICO SCHOOL DISTRICT.
School-Building Bonds.
6s '15 Sept \$30,000.....1923-1937
6s '19 30,000.....1923-1937
6s '19 20,000.....1923-1932
BOND, DEBT Nov 1921.....\$110,000
Net valuation '22-'23.....3,658,306
School tax rate 1922-1923.....\$14.80

CALIPATRIA.
This city is in Imperial County.
Sewer bonds.
6s '20 S-A \$44,000, \$1,000 y'ly
Septic Tank Bonds.
BOND, DEBT Oct 5 '22.....\$48,750
Assessment debt (add'l).....7,500
General sinking fund.....1,436
Assessed val. real estate.....1,042,112
Assessed val. personal.....291,792
Total assessed value 1922.....1,333,904
(80% actual).....
Tot. tax rate (per \$1,000) '22 \$14.00
Population in 1920.....785
INT. at Calipatria Calif.

CALIPATRIA SCHOOL DIST.
This district is in Imperial County.
Building Bonds.
6s '15 Aug \$38,000, Aug 16 1933
6s '19 20,000.....1923-1932
BOND, DEBT Nov 1921.....\$71,000
Net valuation 1922-1923.....2,555,163
School tax rate (per \$1,000) 1922-1923.....\$16.40
INT. on 6s of 1919 payable at the office of the County Treasurer.

CALIPATRIA UNION HIGH S. D.
This district is in Imperial County.
School Building Bonds.
\$150,000
BONDED DEBT (7)
Net valuation 1922-1923...3,905,984
High school tax rate (per \$1,000) 1922-1923...\$8.60

CALISTOGA.
This town is in Napa County.
Water-Works Bonds (Tax-free).
\$8 J-J \$36,000 (1923-1939)
Bridge Bonds.
\$8 M-S \$3,000
BOND, DEBT Sept 23 1922...\$45,000
Water debt (incl.)...3,000
Assessed value, real estate...288,930
Assessed value, personal...195,915
Other assessable property...367,930
Total assessed value 1922...852,775
Less exemptions...7,300
Net assess. value...845,475
Total tax rate (per \$1,000) '22-'23...\$11.70
Population in 1910, 751; in 1920, 850
INT. payable at Town Treas. office

CALISTOGA JT. UN. H. S. D.
This district is in Napa County.
\$8 J-J \$10,000
BOND, DEBT July 1 '22...\$61,000
Assessed value 1922...2,015,125

CALWA SCHOOL DISTRICT.
This district is in Fresno County.
\$4,000...1923-1926
\$8 '20 S-A \$12,000...1927-1932
18,000...1933-1938
BOND, DEBT Oct 2 1922...\$34,000
Total assessed value 1922
(about 1/2 actual)...853,585
Total tax rate (per \$1,000),
outside, 1922...\$43.80
INT. at the office of Co. Treasurer

CAMPBELL SAN TOMAS U. S. D.
This district is in Santa Clara Co.
\$8 '21 M-S \$115,000...Sept 1 1937
BOND, DEBT June 30 '22...\$115,000

CAPISTRANO UNION HIGH S. D.
This district is in Orange County.
\$8 '20 \$60,000...1941
BOND, DEBT Sept 1921...\$60,000
Total assess. value (non-oper.) 1922-1923...1,766,905
Total tax rate (per \$1,000) '21 \$30.30

CAEMICHAEL IRRIG. DIST.
This district (P. O. Sacramento Motor Route "B") is in Sacramento County. Organized Feb. 7 1915.
\$8 J-J \$90,000
(Due odd amounts yrs. from 7 to 21 years from date.)
BOND, DEBT Sept 22 '22...\$90,000
Floating debt (add'l)...5,000
Ass'd val. '22 (abt. 1/2 act.)...249,600
Tax rate (per \$1,000) 1922...\$68.75
INT. at Capital Nat. Bank, Sacramento.

CARPINTERIA PERM. ROAD D.
\$8 \$27,500 \$2,500 annually
BOND, DEBT June 30 '22 \$27,500
Assessed val. 1922...1,865,370

CARUTHERS GRAMMAR S. D.
This district is in Fresno County.
New School Bldg. Bonds.
\$8 \$60,000...1928-1942
BOND, DEBT July 1 1922 \$61,425
Assessed value 1922...1,255,422
District tax (per \$1,000) 1922...\$25.70

CENTRAL UNION HIGH S. D.
A district (P. O. El Centro) in Imperial Co. Pop. 19 (est.) 10,000.
Building Bonds.
\$8 '11 J-J \$75,000...1927-1951
\$8 '15M-N \$114,000...May 4 '36-'54
11,000...May 4 1955
\$8 \$150,000...serially
BONDED DEBT 1922...\$350,000
Net valuation 1922-1923...9,744,644
High school tax (per \$1,000) 1922-1923...\$8.00
INT. payable at Co. Treas. office.

CHAFFEY UN. HIGH SCH. DIST.
A district in San Bernardino Co.
Building (Int. at Co. Treas.)
\$8 '11 Sept \$162,494...Sept 11 '23-'51
70,000...July 12 '23-'36
20,000...July 12 '37-'38
\$8 '20 J-J \$5,000...July 12 1939
70,000...July 12 40-'46
\$8 '20 J-J 40,000...July 12 47-'50
\$8 '20 J-J 30,000...July 12 51-'53
\$8 '20 J-J 30,000...July 12 54-'56
BOND, DEBT Mar 1921...\$363,000
Ass'd val. (non-oper. prop.) 9,931,265

CHARTER OAK SCHOOL DIST.
This district is in Los Angeles Co.
School Bonds.
\$8 '21 s-a \$18,000...July 1 '23-'31
30,000...July 1 '32-'42
30,000...Mar 1 '23-'42
BOND, DEBT Mar '22...\$30,000
Ass'd val. '22 (non-oper.)...1,613,425
Sch. tax rate (per \$1,000) '22-\$15.50
Population (est.)...1,200
INT. at the office of County Treas.

CHATSWORTH PARK SCH. D.
A district in Los Angeles Co.
\$8 \$28,000...\$1,000 yearly
BOND, DEBT June 30 1921...\$25,000

CHICO.
This city is in Butte County.
Incorporated 1895.
Sewer Bonds.
\$8 '02 J-J \$22,510...Jan 1 '23-'42
Building and Site Bonds.
\$8 '10 J-J \$50,000...1950
Street Bonds.
\$8 '10 J-J \$55,000...1950
Fire Department Bonds.
\$8 '10 J-J \$10,000...1950

Sewer Bonds.
\$8 '10 J-J \$35,000...1950
BOND, DEBT Sept 25 '22...\$132,625
Assessment debt (add'l)...96,000
Sinking fund...2,038
Assessed value real estate...4,348,910
Assessed value personal...4,715,004
Tot. ass'd val. '22 (3-5 act.)...3,661,54
Tax rate (per \$1,000) 1922...\$20.20
Population 1910, 3,760; 1920, 9,339
INT. at office of City Treasurer

CHICO GRAMMAR SCH. DIST.
Building Bonds.
\$8 '13 \$33,000...1923-1938
BOND, DEBT Sept 26 '22...\$126,000
Assessed valuation 1922...14,300,000
Sch. tax (per \$1,000) '22-'23...\$17.50
Population in 1920...9,339

CHICO HIGH SCHOOL DIST.
This district is in Butte County.
\$8 \$339,000
BOND, DEBT Sept 26 '22...\$389,000
Assessed valuation 1922...14,300,000
Sch. tax (per \$1,000) '22-'23...\$9.00

CHINO.
This city is in San Bernardino Co.
Water Bonds.
\$8 '11 \$50,000...1951
Street Bonds.
\$8 '16 A-O \$63,072...Apr 1 '23-'56
Sewer Bonds.
\$8 '16 A-O \$46,438...Apr '23-'56
BOND, DEBT Sept 23 '22...\$142,000
Water debt (incl.)...30,000
Gen. sinking fund...11,697
Assess. val. 1922 (50% act.)...627,050
Personal...435,820
Other assessable property...428,995
Total assessed value...1,491,865
Tax rate (per \$1,000) '22...\$17.00
Population 1910, 1,444; 1920, 2,132
INT. at City Treas. office.

CHINO SCHOOL DISTRICT.
School Bonds.
BOND, DEBT Nov 13 '20...\$47,000
Assessed valuation 1920...3,469,000

CHOWCHILLA UNION H. S. D.
This district is in Madera County.
Site-Purchase & Building Bds.
\$8 '16 J-D \$10,000...Dec 6 '27-'38
40,000...Dec 6 '37-'54
\$8 '22 \$30,000...Nov 6 '24-'38
BOND, DEBT Sept 1922...\$50,000
Assessed value 1922...3,799,830
School tax (per \$1,000) '22...\$8.30
Population in 1922 (est.)...4,000
INT. at County Treas. office.

CHULA VISTA.
This city is in San Diego County.
Street Bonds.
\$8 '13 \$27,500...\$2,000 yearly
BOND, DEBT Sept 25 '22...\$207,000
Assessed val'n, real estate...2,200,000
Assessed val'n, personal...62,551
Other assessable property...420,000
Assess. val. real estate (abt.)...2,682,550
City tax rate (per \$1,000) '22...\$14.50
Population in 1920...1,718
INT. payable at City Treas. office.

CHULA VISTA UN. SCH. DIST.
Building Bonds.
\$8 '15M-N \$500...May 3 1923
\$8 '15M-N \$500...May 3 1923
\$8 '15M-N \$500...May 3 1923
BOND, DEBT Oct 9 '22...\$70,500
Sinking fund...705
Total assessed val'n 1922...1,954,425
School tax rate (per \$1,000) '22...\$22.60

CIENEGA SCHOOL DISTRICT.
A district in Los Angeles County.
\$8 \$108,000...\$3,000 yearly
BOND, DEBT June 30 '21...\$108,000

CITRUS HEIGHTS IRRIG. DIST.
This district is in Sacramento Co.
\$8 '21 J-J \$210,000...1923-1943
BOND, DEBT Aug 1922...\$210,000
Ass'd val. '21 (approx.)...248,000
District tax (per acre)...\$5.61
INT. at Fairbanks Bank, Fairlocks.

CITRUS UNION HIGH SCH. DIS.
This district is in Los Angeles Co.
\$8 '21 ann \$1,000...Feb 1 1925
\$8 '21 ann \$260,000...Feb 1 '25-'51
BOND, DEBT July 1922...\$305,000
Assessed value 1922...6,226,965
INT. at the County Treas. office.

CLAREMONT.
This city is in Los Angeles County.
City-Hall Bonds.
\$8 '10 \$1,750...1930
Fire Department Bonds.
\$8 '10 \$2,000...1930
Street Bonds.
\$8 '10 \$6,250...1930
\$8 '15 \$13,000...1947
Playground Purchase Bonds.
\$8 '17 F-A \$4,000...Feb 1 '23-'42
BOND, DEBT June 30 '21...\$27,200
Assess. real estate...1,668,730
Assess. value personal...229,440
Total assessed val'n 1921-22...1,898,170
Tot. ass'd val. (non-op.) '22...1,933,680
Tax rate (per \$1,000) 1922...\$11.50
Pop'n 1910, 1,114; 1920...1,723

CLAREMONT SCHOOL DIST.
This district is in Fresno County.
\$8 '19 M-N \$31,500...1923-1929
\$8 '20 \$16,000
BOND, DEBT Oct 2 '22...\$47,500
Assessed val. real estate...2,081,370
Assessed val. personal...1,374,475
Other assess. property...326,850
Tot. ass'd val. '21 (40% act.)...3,782,695
Total assessed value 1922
(about 1/2 actual)...3,582,825
Total tax rate (per \$1,000),
1922, outside...\$41.00
* INT. payable at office of County Treasurer.

CLAREMONT UNION H. S. DIST.
This district is in Los Angeles Co.
\$8 '10 \$60,000
BOND, DEBT June 30 '21...\$60,000
Ass'd val. '22 (non-oper.)...3,448,405
Tot. sch. tax (per \$1,000) '22...\$16.50

CLARKSBURG UNION S. D.
This district is in Yolo County.
\$8 '22 \$75,000...1952
BOND, DEBT Nov 1922...\$75,000
Assessed value...1,817,665

CLEARWATER SCHOOL DIST.
This district is in Los Angeles Co.
\$8 '21 s-a \$4,000...Aug 1 '23-'28
40,000...Aug 1 '27-'46
BOND, DEBT Sept 1921...\$45,000
Ass'd value 1922 (non-op.)...1,078,705
School tax (per \$1,000) 1922...\$20.80
Population in 1921 (est.)...1,900
INT. at County Treasurer's office.

CLOVIS.
This city is in Fresno County.
Sewer Bonds.
\$8 '13 \$19,200...1954
Water Bonds.
\$8 '13 \$25,000...1954
BOND, DEBT Sept 23 '22...\$43,600
Water debt (incl.)...25,000
Sinking fund (water)...958
Assessed val. real estate...558,060
Assessed val. personal...27,960
Total assess. val. '22 (5% act.)...586,020
Tax rate (per \$1,000) 1922...\$5.6
Population in 1920...1,157

CLOVIS UNION HIGH SCH. DIS.
This district is in Fresno County.
\$8 '19 M-S \$5,000...1923-1939
\$8 '20 A-O 30,000
BOND, DEBT Oct 2 '22...\$185,000
Sinking fund...9,042
Assess. val. taxable prop...6,967,190
1922 (5% actual)...27,960
High sch. tax (per \$1,000) '22...\$8.00
Total population 1922 (est.)...1,600
INT. payable at the office of the County Treasurer.

COACHELLA VALLEY STORM WATER DISTRICT.
This district is in Riverside County.
Water Bonds (Tax Free).
\$8 '19 \$255,000...Jan 1 '23-'39
BOND, DEBT Nov 10 '20...\$285,000
Sinking fund...39,500
Assess. val. 1922-'23...2,505,100
Tax rate (per \$1,000) '22-'23...\$18.30
Population (est.)...5,000

COALINGA.
This city is in Fresno County.
Water Bonds.
\$8 '17 J-J \$88,000...Serial
\$8 '18 \$17,000...Serial
Sewer Bonds.
\$8 '11 J-D \$16,000...June 1 23-'31
GEN. B.D. DT, July 1 '21...\$125,000
Assessed val., real estate...682,819
Assessed val., personal...778,569
Other assessable property...899,385
Tot. ass'd val. '21 (40% act.)...2,360,773
Tax rate (per \$1,000) 1921...\$17.80
Population 1910, 4,190; 1920, 2,934
INT. payable at City Treas. office.

COALINGA UNION HIGH S. D.
High-School Bonds.
\$8 '17 J-D \$7,500...June 4 '23-'37
\$8 '19 J-J 21,875...1923-1929
BOND, DEBT Oct 2 '22...\$112,500
Sinking fund...2,000
Ass'd val. '22 (5% act.)...12,310,385
High sch. tax (per \$1,000) '22...\$6.30
Population (est.)...10,000
INT. on 5% of 1919 payable at the office of the County Treasurer.

COLTON.
This city is in San Bernardino Co.
Incorporated July 1887.
Water Bonds.
\$8 '25 J-J \$22,400...1925
\$8 '29 J-J 9,000...1939
Electric-Light Bonds.
\$8 '26 J-J \$2,250...1936
Refunding Bonds.
\$8 '11 J-J \$2,000...1941
Sewer Bonds.
\$8 '10 J-J \$43,000...1941
TOTAL DEBT Sept 27 '22 \$74,300
Assessed value, real estate...717,000
Assessed value, personal...298,360
Other assessable property...622,355
Total assessed val'n 1921...1,537,705
Total ass'd val. '22 (3-5 act.)...1,758,201
Total tax rate (per \$1,000) '21...\$16.00
Pop'n 1910, 4,832; 1919 (est.)...4,500
INT. payable at First Nat. Bank, Colton, or at Colton Nat. Bank.

COLTON SCHOOL DISTRICT.
This district is in San Bernardino County.
School Bonds.
\$8 '8 J-D \$0,000...
(Due \$5,000 yrly. from 1 to 16 yrs. inclusive.)
BOND, DEBT Mar 27 '16...\$91,000
Assessed valuation 1916...2,984,317
Tax rate (per \$1,000) 1916...\$1.45

COLTON UNION HIGH S. D.
This district is in San Bernardino County.
\$8 '22 A-O \$220,000...Apr 3 '25-'46
BOND, DEBT April 1923...\$220,000
Assess. val. 1921-1922...4,647,955
Population (est.)...7,500

COLUSA.
This town is the county seat of Colusa County. Reorganized as a town of sixth class Jan. 11 1909.
Water-Works Bonds.
\$8 '09 J-D \$32,600...Dec 1 '23-'38
Sewer Bonds.
\$8 '09 J-D \$24,902...Dec 1 '23-'49
Bath-House Bonds.
\$8 \$40,000
BOND, DEBT Sept 15 '22...\$114,000
Water debt (incl.)...34,000

Assessed val., real estate...\$779,075
Assessed val., personal...861,540
Other assessable property...1,164,150
Total assessed val. 1921...2,292,765
Total assessed value 1922
(about 1/2 actual)...2,294,325
Total tax rate (per \$1,000) '22...\$15.00
Pop'n 1910, 1,532; 1920...1,846
INT. payable at Town Treas. office

COLUSA COUNTY.
Colusa is the county seat.
Hall of Records Bonds.
\$8 '14 J-D \$60,000...yly. on J'ne 15
Bridge and Culvert Bonds.
\$8 '14 J-D \$140,000...yly. on J'ne 15
\$8 '15 \$150,000...yearly to 1942
BOND, DEBT Sept 26 '22...\$249,000
Assess. val. real estate...18,043,410
Assess. val. personal prop...2,554,073
Other assessable property...42,000
Total val. 1921 (non-oper.)...20,639,483
Tot. ass'd val. '22 (3-5 act.)...25,878,166
County tax rate (inside)...\$18.00
(per \$1,000) '22 (outside)...23.00
Population 1910, 7,732; 1920, 9,290
* INT. at Anglo & London Paris Nat. Bank, San Francisco.

COLUSA SCHOOL DISTRICT.
This district is in Colusa County.
Building Bonds.
\$8 '17 J-J \$63,750...Jan 1 '23-'37
BOND, DEBT Sept 26 '22...\$70,000
Assess. val. '22 (3-5 act.)...3,986,649
School tax (per \$1,000) 1922...\$4.00

COMPTON.
This city is in Los Angeles Co.
Street Bonds.
\$8 '07 \$20,000...1927
Park Bonds.
\$8 '14 M-S \$6,000...Mar 1 '23-'34
Sewer Bonds.
\$8 '15 \$15,000...1955
BOND, DEBT Nov 26 '21...\$79,750
Assessment debt (add'l)...18,000
TOTAL DEBT...97,750
Sinking fund...5,199
Assessed val., real estate...927,670
Assessed val., personal...144,235
Other assess. property...90,000
Tot. ass'd val. '21 (1-3 act.)...1,161,905
Tot. ass'd val. (non-op.) '22...1,893,675
Tax rate (per \$1,000) 1921...\$17.90
Population, 1910, 922; 1920, 1,478

COMPTON CITY SCHOOL DIST.
This district is in Los Angeles Co.
School Bonds.
\$8 '21 s-a \$63,000...Apr 1 '23-'43
\$8 '21 s-a \$32,000...Apr 1 '44-'51
BOND, DEBT Sept 27 '22...\$102,000
Assessed value June 1922...3,199,045
School tax (per \$1,000) '22...\$22.70
INT. at County Treasurer's office.

COMPTON UN. H. SCH. DIST.
This district is in Los Angeles Co.
\$8 '03 \$5,000...
\$8 '14 \$40,000...
\$8 20,000...
BOND, DEBT Sept 23 '22...\$30,000
Assessed valuation 1922...10,853,405
Tax rate (per \$1,000) 1922...\$9.79

CONLEY SCHOOL DISTRICT.
This district is in Kern County.
School Building Bonds.
\$8 '20 s-a \$30,000...Mar 22 '25-'28
\$8 '21 J-J \$60,000...
BOND, DEBT Aug 26 '22...\$30,000
Assessed value 1921...22,267,695

CONSOLIDATED IRRIG. DIST.
This district (P. O. Selma) is in Fresno, Tulare and Kings counties.
\$8 '22 J-J \$775,000...Jan 1 '24-'33
(For amount due each year see V. 115, p. 673.)
\$8 '22 J-J \$75,000...Jan 1 '24-'33
(For amount due each year see V. 115, p. 673.)
BOND, DEBT Nov 6 '22...\$850,000
Total assessed value (land only) 1922...10,196,328
Market value of land & improvements...90,000,000
Dist. tax (per \$1,000) '22-'23...\$18.80
Population (est.)...22,500

CONTRA COSTA COUNTY.
Martinez is the county seat. Bonds are tax-exempt. Pop. 1910, 36,674. 1920, 53,859.
Highway Bonds.
\$8 '10 M-S \$195,500...Sept 1 '23-'45
\$8 '19 M-S \$1,250,000...
Court-Houses and Jail Bonds.
\$8 '03 J-J \$151,000...1943
BOND, DEBT Sept 1 '21...\$2,561,000
Assess. val. real estate...33,574,640
Assess. val. improvements...2,269,205
Assess. val. per'l prop...21,130,175
Monies and credits...64,725
Total of all property '21...79,038,745
State and county tax (inside...\$15.70
per \$1,000) 1921 (outside...19.80
INT. payable at County Treasurer.

CORCORAN.
This city is in King County.
Water-System Bonds.
\$8 '18 J-J \$63,000...
(Due \$2,000 for 5 years and \$3,000 for 20 years.)
TOTAL DEBT Nov 1921...\$70,000
Assess. val., real estate...470,505
Assess. val., personal...266,915
Assess. val., other prop...560,866
Total assessed val. 1921...1,298,290
(Real and personal assess. at actual value; other property at 1/2 actual.)
Total tax rate (per \$1,000) '21...\$14.00
Population in 1920 (Census)...1,101

CORCORAN IRRIGATION DIST.
This district (P. O. Corcoran) is in Kings County.
\$8 '20 J-J \$600,000...1931-1956
\$8 '20 J-J 100,000...Jan 1 '53-'54
BOND, DEBT Sept 27 '22...\$780,000
Tot. ass'd val. '22 (90% act.)...15,164,212
Total tax rate (per \$1,000) '21...\$14.00
Population (est.)...1,500

CORCORAN GRAMMAR SCH. D. This district is in Kings County. BOND. DEBT Sept 27 '22 \$48,000 Total assessed val. 1922. 1,189,220 School tax (per \$1,000) '22. \$19.30

CORDUA IRRIGATION DIST. This district is in Yuba County. Irrigation Bonds. (Tax-free) 6s '20 J-J \$192,000. 1925-1940 6s '21 J-J 43,000 (For maturity see V. 113, p. 2100.) BOND. DEBT Sept 25 '22 \$257,000 Total assessed value 1922. 836,000 Total tax (per \$1,000) '22. \$36.00 INT. at the office of District Treas.

CORNING. This city is in Tehama County. Incorporated in 1907. Water-Works Bonds. 5s '10 J-D \$45,182. Dec 1 '23-'50 5s '15 J-J 6,000. Jan 15 '25-'36 Sewer Bonds. 5s '10 J-D \$15,204. Dec 1 '22-'50 5s '15 J-J 18,297. Jan 13 '22-'55 BOND. DEBT Sept 20 '21. \$83,140 Assessed val. real estate. 200,404 Assessed val. personal. 229,676 Other assess. property. 356,751 Total assess. val. 1921 (50% actual) 786,676 City tax rate (per \$1,000) '21. \$20.40 Population in 1910. 987. 1920. 1,449 INT. payable at City Treas. office

CORNING SCHOOL DISTRICT. This district is in Tehama County. 6s '19 \$44,000. 1922-1933 BOND. DEBT Sept 21 '21. \$30,000 Tot. ass'd val. '21 (65% act.) 6,023,175 Total tax rate (per \$1,000) '21. \$7.30

CORONA. This city is in Riverside Co. Incorporated July 19 1896. Sewer Bonds. 5s '09 A-O \$21,500. Aug 1 '23-'49 Street Bonds. 5s '09 A-O \$9,788. Aug 1 '23-'49 Drainage Bonds. 5s '12 \$61,646. Jan 1 '23-'52 Municipal Impt. Bonds. 4 1/2s '15 \$103,123. 1923-1952 BOND. DEBT July 1 '21. \$230,450 Ass'd val (non-op.) '22. 2,729,470 Assess. val. (oper.) '22-'23. 228,271 BOND. DEBT Nov '22. \$173,000 Assess. val. '22 (non-op.) 4,146,380 High sch. tax (per \$1,000) '22-'23 \$8.80

CORONA GRAMMAR SCH. DIS. 5s '10 S-A \$30,000. 1940 5s '14 S-A 50,000. 1954 BOND. DEBT Nov 1922. \$80,000 Assess. val. '22 (non-op.) 3,374,360 School tax (per \$1,000) '22-'23 \$16.30

CORONA HIGH SCH. DIST. 5s '06 S-A \$14,000. 1926 5s '13 S-A 9,000. 1941 5s '22 S-A 150,000. Apr 1 '27-'51 BOND. DEBT Nov '22. \$173,000 Assess. val. '22 (non-op.) 4,146,380 High sch. tax (per \$1,000) '22-'23 \$8.80

CORONADO. This city is in San Diego County. Incorporated Dec. 11 1890. Sea-wall Bonds. 5s '11 A-O \$81,000. Feb 1 1946 Sea wall & Street Bonds. 5s '06 A-O \$115,000. Apr 1 1951 Sewer S. Pipe Dept. Bonds. 5s '12 P-A \$33,350. Feb 1 1951 BOND. DEBT Nov 1922. \$229,350 Assess. val., real estate. 3,348,433 Assess. val., personal prop. 466,068 Other assess. prop. 1,648,324 Total assess. val. '22. 5,462,825 (Real estate assessed at 60% actual. Improvement at 40% actual.) City tax rate (per \$1,000) '22. \$17.70 Population 1910. 1,477. 1920. 3,289 INT. payable at City Treas. office.

CORONADO HIGH SCH. DIST. This district is in San Diego Co. 5s '20 M-S \$125,000. 1922-1951 BOND. DEBT Oct 9 '22. \$125,000 Total ass'd val. '22 (1/2 act.) 3,211,757 School tax (per \$1,000) '22. \$16.80

CORONADO SCHOOL DISTRICT Building (Int. at Co. Treas. Office) 5s '12 July \$48,000. 1923-1934 BOND. DEBT Oct 9 '22. \$48,000 Sinking fund. 6,400 Assess. val. '22 (1/2 act.) 3,211,757 Sch. tax rate (per \$1,000) '22. \$16.80

CORTE MADERA. This city is in Marin County. Road Bonds. 5s '17 A-O \$45,000. 1937 BOND. DEBT Jan 5 '22. \$50,000 Floating debt (add'l) 1,750 Sinking fund. 4,500 Ass'd val. 1921 (non-op.) 572,684 Tax rate (per \$1,000) 1921. \$18.00 Population in 1920. 607

COURTLAND UNION HIGHS. D. This district is in Sacramento Co. 5 1/4s '20 J-J \$64,000. July 1 1944 5,000. 1925-1929 10,000. 1930-1934 6s '21 S-A 15,000. 1935-1939 20,000. 1940-1944 30,000. 1945-1949 BOND. DEBT Oct 1922. \$159,000 Ass'd val. '22 (3-5 act.) 4,232,230 School tax (per \$1,000) '22. \$6.40

COVINA. This city is in Los Angeles Co. City Hall Bonds. 5s '10 ann \$2,500. 1947 Sewer Bonds. 5s '12 ann \$6,000. 1948 Water-Works Bonds. 5s '16 ann \$101,500. \$3,500 yearly Park Bonds. 1945 \$25,000. 1946

BOND. DEBT Dec 1922. \$244,000 Ass'd val. '22 (non-op.) 1,620,780 Tax rate (per \$1,000) '22. \$14.50 Pop. '10. 1,652. 1920. 1,999 INT. payable in Covina.

COVINA CITY SCHOOL DIST. This district is in Los Angeles Co. Incorporated July 1 1900 BOND. DEBT June 30 '22 \$140,000 Assessed value 1922. 5,073,531 School tax (per \$1,000) '22. \$17.80

COVINA UN. HIGH SCH. DIST. This district is in Los Angeles Co. 5s '08 Oct \$31,843. Oct 15 '23-'28 BOND. DEBT June 30 '21. \$48,000 Assessed value 1922. 9,359,471 Tax rate (per \$1,000) 1922. \$7.90 Population in 1918 (est.) 9,000 INT. payable at County Treasurer's office in Los Angeles.

CRESCENTA SCHOOL DIST. This district is in Los Angeles Co. 6s '21 S-A \$18,000. Aug 1 '23-'40 BOND. DEBT Aug 1921. \$33,500 Assess. val. '22 (non-op.) 1,744,940 School tax (per \$1,000) '22. \$19.30 Population 1921 (est.) 1,000 INT. at County Treasurer's office.

CRYSTAL GRAMMAR SCH. D. This district is in Solano County. Building Bonds. 5s '11 J-J \$32,000. 1922-1933 TOTAL DEBT Oct 1922. \$32,000 Total assess. val. '21 (60% actual) 1,147,410 School tax rate (per \$1,000) '22 \$13.40

CULVER CITY SCHOOL DIST. This district is in Los Angeles Co. BOND. DEBT June 30 '21. \$54,000 1922-1923. 2,419,905 School tax rate (per \$1,000) 1922-1923. \$17.50

CUPERTINO UNION SCH. DIST. This district is in Santa Clara Co. School Bldg. & Equip. Bonds. 5s '20 \$870,000. Jan 2 1936 BOND. DEBT July 1 '22. \$70,000 Assess. value real estate. 1,402,850 Assessed value, personal. 13,795 Other assessable property 1,885,785 Tot. assess. val. (3-5% act.) 3,301,930 School tax (per \$1,000) \$9.20 INT. at San Jose, Calif.

DALY CITY. This city is in San Mateo County. Incorporated April 18 1911. Water-Works Bonds. 5 1/4s '13 M-S \$74,000. Sept 1 '22-'27 BOND. DEBT Sept 25 '22. \$74,000 Assess. debt (additional) 7,945 Tot. assess. val. '21. \$29,190 Pop. tax rate (per \$1,000) '22. \$20.00 Population in 1920. 3,779 INT. at City Treas. office.

DAVIS This place is in Yolo County. Water Bonds. 5 1/4s '20 M-S \$75,000. Mar 1 '25-'54 Public Sewer System Bonds. 6s '21 S-A \$43,000. Apr 1 '23-'54 Municipal Wall Bonds. 5s '12 S-A \$4,000. Apr 1 '25-'28 BOND. DEBT Nov 23 '22. \$127,500 Assessed value, real estate. 286,105 Assessed value, personal. 195,000 Other assessable property. 75,740 Total ass'd val. '22 (act.) 1,231,845 Total tax rate (per \$1,000) '22. \$12.80 Population 1920. 939

DAVIS GRAMMAR SCH. DIST. This district is in Yolo County. 5s '19 A-O \$48,000. 1949 6s '20 J-D 19,000. 1940 BOND. DEBT Oct 25 '22. \$64,000 Sinking fund. 3,871 Total assess. val. '22-'23. 1,544,988 Sch. tax rate (per \$1,000) '22-'23. \$7.20

DELANO. This city is in Kern County. Water-Works Bonds. 6s '17 M-S \$45,000. Nov 15 '27-'56 15,000 TOTAL DEBT Nov 23 '22. \$45,000 Assessed val'n, real estate. 530,175 Assess. val., improvements. 103,800 Assessed valuation, personal. 161,005 Tot. ass'd val. '22 (1/2 act.) 7,95,000 City tax rate (per \$1,000) '22. \$12.50 Population in 1920 (Census) 805 INT. payable at the office of the City Treasurer.

DELANO UNION GRAM. S. D. This district is in Kern County. 6s S-A \$29,000. Jan 30 '26-'38 20,000. Jan 30 '39-'43 BOND. DEBT Mar 1922. \$66,400 Assessed value 1921. 1,299,325 INT. at County Treasurer's office.

DELANO JOINT UNION HIGH SCHOOL DISTRICT. This district is in Kern and Tulare Counties. Building Bonds (\$3,000 Yearly). 6s '11 \$27,000. Sept 1 1931 BOND. DEBT Nov 25 '22. \$27,000 Assess. val. '22 (abt. 30% actual) 7,000,000 School tax rate (per \$1,000) '22. \$8.10 Population in 1922 (est.) 5,000

DELHI DRAINAGE DISTRICT. This district is in Orange County. BOND. DEBT Oct 29 1918. \$25,000 Total assessed valuation 1922. 1923 (non-operative) 848,065 Tax rate (per \$1,000) '20-'21. \$25.00

DEL NORTE COUNTY. Crescent City is the County seat. Harbor Impt. Bonds. 5s '18 J-J \$100,000. 1922-1933 BOND. DEBT Sept 25 '22. \$160,000 Ass'd val., r'l est. & impts. 8,559,120 Assessed val'n, personal. 739,277 Tot. ass'd val. '22 (60% act.) 19,328,397 Co. tax rate (per \$1,000) '22. 25.50 Inside 321.50 Outside 25.50 Population, 1910, 2,417; 1920, 2,769

DELTA FARMS RECLAMATION DISTRICT NO. 2095. This district is in Contra Costa County. Reclamation Bonds. 6s '18 J-J \$376,000. 1922-1933 (Due \$50,000 July 1 1928 and \$38,000 yearly thereafter.) BOND. DEBT Nov 22 '22. \$430,000 Tot. ass'd val. '21 (22% act.) 352,000 Total tax rate (per \$1,000) '22. \$28.10

DENAIRE SCHOOL DISTRICT. This district is in Stanislaus Co. Building Bonds. 5s '17 M-S \$22,214. 1923-1936 BOND. DEBT Dec 1 1920. \$40,000 Assessed valuation 1920. 867,000 INT. at County Treasurer's office.

DINUBA SCHOOL DISTRICT. 6s '20 A-O \$63,000. 1934 6s 10,000. 1934 5 1/4s '22 A-O 90,000. 1924-1953 BOND. DEBT Oct 1922. \$164,000 Total assess. val. 1922 (3-10 act.) 3,612,865 Sch. tax rate (per \$1,000) '22. \$17.20 INT. at the County Treas. office.

DINUBA. This city is in Tulare County. Water and Fire Apparatus Bds. 5 1/4s '08 \$18,000. 1934 Sewer Bonds. 5 1/4s '13 J-J \$31,000. Jan 1 '23-'53 BOND. DEBT Sept 21 1921. \$47,600 Assessed val'n, real estate. 447,580 Assessed val'n, personal. 664,459 Other assessable property. 858,710 Total assess. val. 1921. 1,970,749 Less exemptions. 40,030 Net assessed value 1921. 1,930,719 Tax rate (per \$1,000) '21. \$11.40 Population in 1910, 970; 1920, 3,400

DINUBA UNION HIGH S. DIST. 5s '20 M-S \$154,000. 1927-1951 6s '20 J-D \$100,000. 1927-1951 BOND. DEBT Oct 1922. \$210,000 Assess. val. '22 (3-10 act.) 1,620,255 Sch. tax rate (per \$1,000) '22. \$9.90 INT. payable at the County Treasurer's office.

DIXON. This town is in Solano County. Sewer Bonds. 5s '11 \$30,000. 1950 BOND. DEBT July 1 '21. \$30,000 Assess. val. real estate. 207,775 Assess. val. improvements. 349,230 Assess. val., personal (includ. ing mortg.) 209,725 Total assess. val. '20 (non-op.) 766,730 Tax rate (per \$1,000) 1920. \$17.00 Population in 1910, 827; 1920, 926

DOWNEY SCHOOL DISTRICT. This district is in Los Angeles Co. \$31,000. \$1,000 yearly BOND. DEBT July 1921. \$85,500 Sch. tax rate (per \$1,000) '22. \$18.90 Assess. val. '22 (non-op.) 1,641,035

DUNSMUIR SCH. DISTRICTS. These districts are in Siskiyou Co. Grammar School Bonds. 6s \$34,000. 1930 6s 39,000. 1930 High School Bonds. 6s \$15,000. 1924 6s 24,000. 1924 BOND. DEBT Sept 22 '20. \$112,000 Assessed val'n, real estate. 317,320 Assessed val'n, personal. 130,945 Other assessable property. 410,330 Total assessed val'n 1920. 858,595 School tax (per \$1,000) 1920. \$22.70

DURHAM SCHOOL DISTRICT. This district is in Butte County. 5s \$40,000. 1922 BOND. DEBT Dec 1 '22. \$40,000 Total assess. val. '22 (abt. 2-5 actual) 2,000,000 Total tax rate (per \$1,000) '21. \$2.40 School tax (per \$1,000) '22-'23. \$9.40 Popula'n 1920. 1,500; 1921, 1,700

EAGLE ROCK. This city is in Los Angeles County. Water-Works Bonds. 5s '17 J-J \$60,000. Jan 2 '23-'52 Street Improvement Bonds. 5 1/4s '19 A-O \$34,000. 1922-1938 City Hall Bonds. 6s '22 J-J \$35,000. Jan 1 '23-'57 BOND. DEBT Sept 24 '21. \$189,000 Sinking fund. 16,370 Assess. val., real estate. 1,447,970 Assess. val., personal. 150,105 Other assess. property. 812,500 Total assessed value 1921 (about 40% actual) 2,410,875 Total assess. val. (non-op.) 1922. 4,293,495 Tax rate (per \$1,000) 1922. \$13.30 Population in 1920 (Census) 2,256 INT. payable at City Treasurer's office or Chase Nat. Bank, N. Y.

EAGLE ROCK CITY SCH. DIST. S '06 \$9,000. 1922 Construction & Equip. Bonds. 5s '17 A-O \$60,000. Apr 1 '23-'52 5 1/4s '22 S-A 500. July 1 1923 17,000. July 1 '24-'40 BOND. DEBT July 1922. \$114,500 Assess. val. '22 (non-op.) 4,129,170 Sch. tax rate (per \$1,000) '22. \$23.60

EAST SAN DIEGO. This place is in San Diego County. Sewerage System Bds. (Tax-free) 6s '21 P-A \$97,500. Feb 1 '23-'61 BOND. DEBT Oct 17 '22. \$97,500 Assess. debt (add'l) (app.) 175,000 Assess. val., real estate. 4,329,591 Assessed val., personal. 211,268 Total assess. val. 1922 (abt. 3-5 actual) 4,440,859 City tax rate (per \$1,000) '22. \$12.00 Population in 1920 (Census) 4,148 INT. payable in East San Diego.

EAST SAN DIEGO SCH. DIST. This district is in San Diego Co. Teralta Sch. Bonds (Serial) 5s '11 \$2,000. 1951 5s '14 20,500. 1953 School Building Bonds. 6s '21 J-J \$10,500. 1925-1949 BOND. DEBT Oct 9 '22. \$54,000 Sinking fund. 3,098 Total assess. val. 1922. 1,443,530 School tax rate (per \$1,000) '22. \$17.30 Population in 1917, estimated. 4,000 INT. is payable at County Treas. office.

EAST WHITTIER SCH. DIST. This district is in Los Angeles Co. Building Bonds (Tax-free). 5s '16 P-A \$26,000. 1926 BOND. DEBT Oct 1 1921. \$26,000 Total assess. val. 1922 (non-op.) 5,400,000 Sch. tax rate (per \$1,000) '22. \$15.90 INT. at County Treasurer's office.

EL CENTRO. This city is in Imperial Co. Incorporated April 16 1908. Sewer Bonds. 5s '08 \$14,000. 1928 6s '15 206,239. 1923-1955 Water Bonds. 5 1/4s '10 \$50,000. 1942 6s '13 J-J 50,000. 1942 Fire Bonds. 6s '15 \$13,000. 1923-1948 S '20 14,625. July 2 '22-'60 Filter Bonds. 6s '17 \$12,500. 1923 BOND. DEBT June 30 '23 \$376,025 Assess. val., 1922-1923. Real estate. 3,085,630 Personal. 917,235 Other property. 2,435,765 Total. 6,438,630 Less exemptions. 59,290 Net assess. val. 6,379,340 (Real estate assessed at actual value; other property at 75% actual.) Tax rate (per \$1,000) 1922-'23. \$15.50 Pop'n '10, 1,610; '20 (Census), 5,464

EL CENTRO SCHOOL DISTRICT 6s '13 J-D \$65,500. 1923-1947 6s '15 ann \$0,500. Apr 5 '23-'49 19,000. Apr 5 '23-'55 6s '20 150,000. July 6 '25-'49 BOND. DEBT Nov 27 '22. \$259,500 Net valuation 1922-1923. 4,865,635 Tax rate (per \$1,000) 1922. \$16.60 Population in 1920 (est.) 10,000

EL DORADO COUNTY. Placerville is the county seat. Court-House Bonds. 5s ann \$12,000. 1946 (Maturity 1-30 yearly after 5th year) BOND. DEBT Dec 21 '22. \$98,000 Assess. val., real estate. 8,765,280 Assess. val., pers. prop. 1,193,750 Total val. '22 (80% act.) 9,959,030 Co. tax rate (per \$1,000) '22. \$29.00 Pop'n 1910, 7,492; 1920. 6,426 INT. payable at Co. Treas. office.

ELK GROVE UNION GRAMMAR SCHOOL DISTRICT. This district is in Sacramento Co. \$30,000. Oct '23-'37 6s '20 S-A 18,000. Oct '38-'43 BOND. DEBT Oct 1922. \$50,000 Tot. assess. val. '22 (3-5 act.) 1,148,350 Sch. tax rate (per \$1,000) '22. \$9.40 INT. at the office of the Co. Treas.

ELK GROVE HIGH SCHOOL D. This district is in Sacramento Co. \$90,000. July '23-'40 6s '20 S-A 30,000. July '41-'45 BOND. DEBT Sept 1922. \$125,000 Tot. assess. val. '22 (3-5 act.) 5,621,220 School tax rate (per \$1,000) '22. \$7.80 INT. at the office of the Co. Treas.

EL MONDENO SCHOOL DIST. This district is in Orange County. 6s \$55,000. 1924-1948 BOND. DEBT Oct 1 '22. \$71,000 Sinking fund. 2,000 Total assess. val. '22 (non-op.) (30% act.) 2,136,645 Sch. tax rate (per \$1,000) '22. \$15.80 Population (est.) 1,000

EL MONTE. This city is in Los Angeles County. Water Bonds. 6s '14 A-O \$2,250. Apr 1 '23-'54 Sewer Bonds. 5 1/4s '20 \$52,250. Mar 1 '23-'60 BOND. DEBT Nov 22 '22. \$75,000 Water sinking fund. 2,768 Sewer sinking fund. 434 Assessed value, real estate. 461,570 Assessed value, personal. 166,501 Other assess. property. 265,475 Tot. ass'd val. '22 (40% act.) 893,540 Total tax rate (per \$1,000) '22. \$1.283 Population in 1920. 1,283 INT. on 5 1/2% of 1920 payable at the office of the City Treasurer, or at the Chase National Bank, N. Y.

EL MONTE SCHOOL DISTRICT. This district is in Los Angeles Co. 6s '22 S-A \$20,000. Oct 1 '23-'27 45,000. Oct 1 '28-'42 BOND. DEBT Oct 1922. \$68,000 Ass'd val. '22 (non-op.) 3,063,340 Sch. tax rate (per \$1,000) '22. \$19.40

EL PASO DE ROBLES.
This city is in San Luis Obispo Co.
Water-Works Bonds.
5s g 17 F-A \$306,000. Feb 1 '23-'55
3,000. Feb 1 1955
GEN. BD. DT. Nov 24 '22 \$77,000
Assess. val., real estate. 632,800
Assess. val., personal. 600,348
Other assess. property. 143,810
Tot. assess. val. '22 (3-5 act.) 1,311,448
Tot. tax rate (per \$1,000) '22-'23 18.10
Pop'n 1910, 1,441; 1920. 1,919
INT. at City Treasurer's office.

EL SEGUNDO.
This city is in Los Angeles Co.
Incorporated Jan. 18 1917. Population 1918 (estimated), 2,000.
Municipal Improv't Bonds.
6s '18 J-J (20,000) Jan 1 '23-'30
24,000 Jan 1 '32-'33
BOND. DEBT June 30 1922 \$44,000
Assess. val., real estate. 1,358,650
Assess. val., personal. 8,313,525
Assess. val., other prop. 1,201,970
Total assess. val. (60% act.) 1921. 10,874,145
Total assess. val. (non-oper.) 1922. 11,846,275
Tax rate (per \$1,000) 1922. 30.50
Population 1920. 1,563
INT. at City Treasurer's office or at city fiscal agency in New York.

EL SEGUNDO SCHOOL DIST.
This district is in Los Angeles Co.
\$28,000. June 1 '23-'29
5 1/2s '19 50,000. June 1 '30-'39
30,000. June 1 '40-'44
5 1/2s '22 s-a 5,000. July 1 '23-'27
40,000. July 1 '28-'47
BOND. DEBT June 1922 \$166,000
Assess. val. '22 (non-oper.) 11,427,820
Tot. sch. tax rate (per \$1,000) '22-'23 55.50
Population (est.) 4,000
INT. payable at the office of the County Treasurer.

ELSINORE.
This city is in Riverside County.
Water-Works Bonds.
6s '07 \$20,000. 1937
† Sewer Bonds.
6s '12 J-D \$15,350. Dec 16 '23-'52
6s '15 B-B \$3,500. 1930
BOND. DEBT Nov 12 '21 \$28,250
Assessment debt (add'l) 50,377
Tot. assess. val. '22-'23 (non-oper.) 495,900
City tax rate (per \$1,000) '22-'23 32.50
Pop'n 1910, 488; 1920. 633
† INT. at City Treasurer's office.

EL SINORE UNION SCH. DIST.
This district is in Riverside Co.
6s '14 s-a \$3,250. 1926
5s '22 s-a 30,000. July 1 '28-'42
BOND. DEBT July 1922 \$33,520
Ass'd val. (non-oper.) '22. 1,058,800
School tax rate (per \$1,000) 1922-1923. \$15.40
Population (est.) 1,406

ESCALON UNION HIGH S. D.
This district is in San Joaquin Co.
6s '21 J-J \$85,000. Aug 1 '26-'42
TOT. BD. D.P. Sept 1922. \$85,000
Assess. val. '22 (non-oper.) (1/2 actual) 2,311,320
Sch. tax rate (per \$1,000) '22-'23 67.00
Population 1921 (est.) 1,200
INT. at County Treasurer's office.

ESCONDIDO.
This city is in San Diego County.
Incorp. Oct. 8 1888.
Water-Works Bonds.
5s g 13 J-J \$100,000. July 1 '23-'53
Fire-Apparatus Bonds.
5s g 13 J-J \$4,000. July 1 '38-'53
Bridge Bonds.
5s g 13 J-J \$3,750. July 1 '23-'27
BOND. DEBT Nov 22 '22 \$108,000
Water debt (incl.) 100,000
Assessment debt (add'l) 18,909
Sinking fund—General. 250
Water. 3,334
Less exemptions. 52,180
Net valuation 1922. 1,511,345
Assess. val. real est. 679,135
Assess. val. personal. 529,080
Other assess. prop. 355,310
Tot. assess. val. '22 (1/2 act.) 1,563,525
Tax rate (per \$1,000) '22. \$19.00
Population 1910, 1,334; 1920, 1,789
INT. at First Nat. Bk., Escondido

EUREKA.
This city is in Humboldt County
Incorporated Feb. 10 1874.
*City-Hall Bonds (Tax-Exempt).
4 1/2s '04 s-a \$37,500. 1944
Sewer Completion (Tax-Exempt).
4 1/2s '04 s-a \$20,125. 1944
4 1/2s '02 s-a \$42,500. 1942
Munic. St. Ry. Bds. (Tax-Exempt).
6s \$130,000. 1952
*Fire-Apparatus (Tax-Exempt).
4 1/2s '04 s-a \$8,625. 1944
*Park (Tax-Exempt).
4 1/2s '04 s-a \$2,875. 1944
*Third Ward (Tax-Exempt).
4 1/2s '02 s-a \$5,000. 1942
*Fifth Ward Bonds (Tax-Exempt).
4 1/2s '02 s-a \$7,500. 1942
Water-Works (Tax-Exempt)
5s '14 J-J \$261,819. July '23-'54
BOND. DEBT Sept 26 '22 \$546,625
Assessment debt (add'l) 117,600
Sinking fund (water). 2,443
Assess. val., real estate. 7,566,902
Assess. val., personal. 1,040,554
Assess. val., improvements. 2,118,471
Total assess. val. (non-oper.) 1922. 11,275,327
Assess. val. (real est. 100% & impts. 33 1/3% act.)
Total tax (per \$1,000) '21. \$11.00
Pop'n 1910, 11,845; 1920. 12,923
*Part yearly on July 15. †Part yearly April 15.
INT. payable at City Treas. office.

EUREKA HIGH SCH. DIST.
Building (INT. at Co. Treas. off.)
5s g '13 A-O \$128,537. Oct 1 '23-'53
BOND. DEBT Sept 28 '22 \$130,000
Tot. assess. val. '22 (3-act.) 11,500,000
Sch. tax rate (per \$1,000) '22 28.68
Population 1922 (est.) 13,500

EXCELSIOR UNION HIGH S. D.
This district is in Los Angeles Co.
Building Bonds (Taxable)
5s '11 May \$30,000. Oct 1 '27-'41
6s '22 A-O (270,000) May 1 '26-'52
5,000. Oct 1 1953.
BOND. DEBT Oct 1922 \$305,000
Total assess. val. 1922. 7,875,100
School tax rate (per \$1,000) 1922. \$12.70
INT. at County Treasurer's office.

EXETER.
This city is in Tulare County.
Sewer Bonds.
5 1/2s '14 A-O \$36,000. 1954
Water Bonds.
5s '11 M-S \$31,500. 1951
BOND. DEBT July 1 1922 \$67,500
Water debt (incl.) 31,500
Assess. val. real est. 521,410
Assess. val. impts. 791,310
Assess. val. personal. 234,230
Tot. assess. val. '22 (80% act.) 1,546,590
Tot. tax rate (per \$1,000) 1922. \$15.90
Population in 1920. 1,852
INT. payable at City Treas. office.

EXETER SCHOOL DISTRICT.
This district is in Tulare County.
\$10,000. Apr 4 '24-'28
5 1/2s '22 A-O 18,000. Apr 4 '29-'34
20,000. Apr 4 '35-'39
40,000. Apr 4 '40-'47
BOND. DEBT May 1922 \$167,000
Assessed value 1922. 5,762,193
INT. at County Treasurer's office.

EXETER UNION HIGH SCH. D.
\$52,000. Jun 24 '23-'48
6s '20 J-D 1,000. Jun 24 1949
BONDED DEBT July 1920 \$81,000
Assessed valuation 1920. 4,126,920
Population in 1920 (est.) 5,000

FAIRFAX SCHOOL DISTRICT.
This district is in Marin County.
School Bonds.
6s \$42,500. 1930
BOND. DEBT Sept 1921 \$42,500
Total assess. val. '21 (50% act.) 1947,050
Total tax rate (per \$1,000) '21. \$47.70
Population in 1921 (est.) 1,200

FAIRFIELD.
This city is in Solano County
Sewer Bonds.
5s '07 \$13,500. 1947
Street Bonds.
5s '16 J-D \$33,000. Dec 1 '23-'38
2,500. Dec 1 1939
BOND. DEBT Sept 1921 \$52,000
Assessed val'n, real estate. 184,465
Assessed val'n, improvements. 216,025
Assessed val. personal (incl. money, &c.) 121,295
Total assessed value 1921. 521,785
Pop'n 1910, 834; 1920. 1,008

FAIRMEAD SCHOOL DISTRICT.
This district is in Madera County.
School Building Bonds.
6s \$160,000. 1923-1938
BONDED DEBT (?)

FAIR OAKS IRRIGATION DIST.
This district (P. O. Fair Oaks) is in Sacramento County.
6s '18 J-J \$4,000. 1923-1936
6s '18 J-J 20,000
BOND. DEBT Oct 2 '22 \$160,000
Sinking fund. 10,000
Assessed value 1921. 338,256
Population in 1922 (est.) 1,500

FILLMORE.
This city is in Ventura County.
Water Bonds.
6s '17 J-D \$54,000. \$1,500 yearly
5 1/2s '19 J-D 19,000. \$500 yearly
BOND. DEBT Oct 30 '22 \$73,000
Sinking fund (water). 6,472
Assess. val. real estate. 324,570
Assessed val. personal. 124,850
Other assess. property. 333,885
Tot. assess. val. (1-3 act.) '22. 783,305
City tax rate (per \$1,000) '22. \$12.50
Population in 1920. 1,597
INT. payable in Fillmore.

FILLMORE SCHOOL DISTRICT.
This district is in Ventura County.
5s '12 \$3,000. 1925
5 1/2s '14 5,000. 1928
6s '21 J-D (15,000) Dec 1 '22-'26
95,000. Dec 1 '27-'45
BOND. DEBT July 1922 \$118,000
Other valuation 1922. 1,411,055
Total tax rate (per \$1,000) '22, inside, \$45.40; outside, \$35.90

FILLMORE UN. HIGH SCH. DIS.
This district is in Ventura County
5s g s-a \$26,000. 8
BOND. DEBT July 1922 \$26,000
Tot. assess. val. 1922. 5,609,676
Total tax rate (per \$1,000) '22. \$4.89
Population 1920 (est.) 1,900
INT. is payable at County Treasurer's office in Ventura.

FIREBAUGH JOINT SCH. DIST.
This district is in Fresno County.
6s '18 \$26,000
(Due \$1,000 yearly beginning June 12 1919.)
TOT. BD. DT. July 1 '22. 226,000
Tot. assess. val. 1922-1923. 1,283,900
Total tax rate (per \$1,000) (outside), 1922-23. \$46.10
Population 1921 (est.) 600

FLORENCE SCHOOL DISTRICT.
This district is in Los Angeles Co.
s '07 \$22,000
s '17 14,000

BOND. DEBT June 30 '21 \$28,500
Tax rate (per \$1,000 1920. \$12.00
Assessed val. 1920 (non-op.) 903,421

FORT BRAGG.
This city is in Mendocino County.
Water-Works Bonds.
5s '12 \$81,000. 1950
BOND. DEBT Oct 1922 \$61,000
Assess. val., real estate. 1,048,885
Assess. val., personal. \$77,315
Tot. assess. val. '22 (3-act.) 1,786,203
Total tax rate (per \$1,000) '22. \$12.00
Pop'n 1910, 2,408; 1920. 2,616

FORT BEAGG SCHOOL DIST.
This district is in Mendocino Co.
6s \$80,000
BONDED DEBT (?)

FOUNTAIN VALLEY SCH. DIST.
This district is in Orange County.
6s '20 \$24,000. 1945
6s '21 5,000. 1926
BOND. DEBT Sept 1921 \$29,000
Tot. ass'd val. (non-op.) '22-23 891,830
Sch. tax rate (per \$1,000) '21. \$17.30

FOWLER.
This town is in Fresno County.
Water Bonds.
5s g '12 J-D \$22,500. Dec 31 '23-'31
Sewer Bonds.
5s g '12 J-D \$16,575. Dec 31 '23-'31
BOND. DEBT Oct 6 1922 \$35,500
Assessment debt (additional) 15,533
Sinking fund (water). 3,309
Assessed val'n, real estate. 183,045
Assessed val'n personal. 504,757
Other assess. prop. 183,310
Total assess. valuation 1921 (non-oper. 40% act.) \$71,122
Tax rate (per \$1,000) 1922. \$19.60
Pop'n 1910, 675; 1920. 1,628

FOWLER UNION HIGH S. D.
This district is in Fresno County.
School Building Bonds.
5s '19 A-D \$159,000. Oct 5 1923
6s '20 A-A (25,000) 1923-1945
BOND. DEBT July 1922 \$200,000
Assess. val. taxable. '22-'23 5,799,400
High school tax rate (per \$1,000) 1922-1923. \$13.80
INT. on 6s of 1920 at the office of the County Treasurer.

FRESNO.
County seat of Fresno Co. Incor. Oct. 27 1885.
Improvement Bonds.
6s '18 \$5,000. 1930
City Hall.
1 1/2s '06 J-J \$43,000. 1923-1943
Sewer.
5s g '95 J-J \$13,000. July 1 '23-'35
4 1/2s '06 J-J 103,021. 1923-1945
4 1/2s '16 J-J 415,000. July 1 '23-'56
Playground-site Bonds.
4 1/2s '10 J-D \$38,000. 1940
Convention Hall Bonds.
5s '12 P-A \$30,000. Aug 15 '23-'42
North Fresno Sewer Bonds.
5s \$70,000
GEN. B.D. D.P. Sept 28 '22 \$650,000
Other indebtedness. 100,000
Assess. val., real estate. 16,372,385
Assess. val., personal. 9,064,070
Assess. val., oper. roll. 1,742,570
Assess. val. impt. 13,323,400
Total ass'd value 1922. 40,532,425
City tax rate (per \$1,000) '22. \$21.10
Pop'n 1910, 24,892; 1920. 44,616
INT. payable at City Treas. office

FRESNO CITY SCHOOL DIST.
5s g '09 June \$106,200. June 12 '23-'34
5s g '14 A-O \$24,286. 1923-1949
5s '19 F-A (100,000) 1925-1934
100,000. 1935-1938
5s g '19 \$80,000
BOND. DEBT Oct 2 '22 \$1,220,000
Sinking fund. 70,000
Total assessed value 1922 (about 1/2 actual). 44,325,820
Total tax rate (per \$1,000) outside 1922. \$43.20
Population in 1922 (est.) 70,000
INT. at County Treasurer's office.

FRESNO CITY HIGH SCHOOL DIST.
This district is in Fresno County.
High School Bonds.
6s '20 \$200,000
6s '20 \$920,000
BOND. DEBT Oct 2 '22 \$1,120,000
Sinking fund. 56,000
Tot. ass'd value 1922 (abt. 1/2 actual). 44,325,820
High school tax rate (per \$1,000) 1922-23. \$8.00
Population in 1922 (est.) 70,000

FRESNO COUNTY.
Fresno is the county seat.
Highway Bonds.
5s '19 \$910,000. June 1 '23-'29
90,000. June 1 1930
\$40,000. June 1 1930
5s g '19 \$3,640,000. June 1 '31-'58
120,000. June 1 1959
BOND. DEBT Oct 8 '22 \$4,800,000
Assess. val., real estate. 92,892,169
Assess. val., improvements 38,591,430
Assess. val., personal. 29,162,951
Monies and credits. 815,710
Tot. assess. val. '21 (1/2 act.) 161,432,260
Total ass'd value 1922. 162,184,567
Tax rate (per \$1,000) '22. \$18.00
Pop'n 1910, 75,657; 1920. 128,779
INT. payable at the office of the County Treasurer.

FRESNO IRRIGATION DIST.
This district (P. O. Fresno) is in Fresno County.
6s '21 J-J \$1,750,000
(For maturity see V. 112, p. 2000.)
6s '21 J-J \$250,000
(For maturity see V. 112, p. 2000.)
BONDED DEBT (?)

FRESNO MUNICIPAL IMPROVEMENT DISTRICT NO. 1.
This district is in Fresno County.
Sewer Bonds.
4 1/2s J-J \$450,000
5s J-J 15,000
4 1/2s J-J 112,000
City Hall Bonds.
4 1/2s J-J \$47,000
4 1/2s J-J 33,000
Playground Bonds.
4 1/2s J-J \$40,000
BOND. DEBT Nov 15 '21 \$673,500
Assessment debt (add'l) 190,000
Assess. val. real est. 15,785,245
Assess. val. personal. 7,761,528
Other assess. prop. 13,585,400
Tot. ass'd val. '21 (60% act.) 37,132,173
Total tax rate '21 (per \$1,000) \$20.86
Pop'n '20 (est.) 65,000; '21 (est.) 67,000

FRESNO CO. RECLAMATION D. NO. 1605.
6s '16 J-J \$210,000. 1926-1935
BOND. DEBT Oct 2 1923 \$210,000
Assessed valuation 1923. 210,000
(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. Pop'n in 1917 (est.) 3,000.
6s '14 J-J \$550,000. July '23-'42
BOND. DEBT Oct 2 1922 \$550,000
Assessed valuation 1922. 600,000

FRUITVALE SCHOOL DIST.
A district in Alameda County.
5s '09 J-J \$35,000. 1923-1929
6s '19 7,000. 1923-1929
BOND. DEBT Sept 25 '22 \$35,000
Total assess. val. 1922. 9,735,817
School tax rate (per \$1,000) '22. \$6.50
INT. at Co. Auditor's office

FULLERTON.
This city is in Orange County.
Water Works Bonds (part yearly).
5s '12 A-O \$63,000. 1952
6s '13 J-D 9,000. 1953
6s '21 M-S \$27,000. Sept 1 '23-'61
Intersection Bonds (part yearly).
6s '13 \$12,800. 1963
Fire Apparatus (part yearly).
6s '14 \$4,000. 1954
Street Bonds (part yearly).
6s '15 M-S \$29,700. 1923-1955
Road Bonds (part yearly).
5s '12 A-O \$102,000. 1952
Hospital Bonds.
s \$40,000
BOND. DEBT Nov 1923 \$600,100
Water debt (included) 305,600
Total assessed value (non-oper.) 1922-23. 14,469,450
Tax rate (per \$1,000) 1921-'22. 11.00
Pop'n 1910, 1,725; 1920. 4,415
INT. at City Treas. office or may be collected through either Farmers' & Merchants' Nat. Bank or First Nat. Bank of Fullerton.

FULLERTON SCHOOL DIST.
Building Bonds.
5s '13 s-a \$52,000. 1923-1948
6s '20 M-S \$25,000. Sept 1 '23-'37
BOND. DEBT July 21 '21 \$204,000
Assess. val. (non-oper.) 1922-23. 15,009,755
Tax rate (per \$1,000) 1921. \$1.80
Population in 1920 (est.) 5,000
INT. on 6s of 1920 payable at the office of the County Treasurer.

FULLERTON UN. HIGH S. D.
Building (Int. at County Treas.)
5s '08 s-a \$2,000. 1926
(\$2,000 annually)
5s s-a J-J \$32,000. 1923-1938
5s s-a J-D 95,000. 1923-1941
BOND. DEBT July 1 '21 \$136,000
Ass'd val. (non-op.) '22-23. 63,150,325

GALT HIGH SCHOOL DIST.
This district is in Sacramento Co.
6s '12 J-J \$32,000. July 1 '23-'38
BOND. DEBT Sept 1922 \$32,000
Ass'd val. '22 (3-5 actual) 4,269,800
School tax rate (per \$1,000) '22. \$5.80
INT. is payable in Sacramento.

GARDEN GROVE UN. H. S. D.
This district is in Orange County.
5 1/2s '22 J-D \$125,000. 1924-1948
BOND. DEBT Oct 1 1922 \$125,000
Assessed value (non-oper.) 1922-1923. 2,934,050
School tax rate (per \$1,000) '22. \$13.80
Population (est.) 2,000
INT. at the County Treas. office.

GARVEY SCHOOL DISTRICT.
This district is in Los Angeles Co.
School-Building Bonds.
5 1/2s '15 J-D \$1,000. June 1 '23-'29
\$4,000. July 1 '23-'29
5 1/2s '22 s-a 20,000. Apr 1 '23-'42
BOND. DEBT June 30 '21 \$62,500
Ass'd val. '22 (non-oper.) 1,936,665
School tax rate (per \$1,000) '22. \$24.50
INT. on 5s of 1917 and 6s of 1922 payable at the County Treasurer's office.

GILROY.
This city is in Santa Clara County.
Sewer, Water, Light & Bldg.
6s '05 \$28,500. 1939
5s '13 Water Impt. No. 2 Bonds. \$12,500. 1936
Street Bonds.
6s '13 \$23,000. 1933
BOND. DEBT June 30 '21 \$64,000
Assessed val'n, real estate. 993,090
Assessed val'n, improvements. 993,850
Assessed val'n personal (incl. money, &c.) 114,345
Total assessed val'n 1919-20 (non-operative) 2,010,285
Total oper. prop. 1919-20. 102,022
Tax rate (per \$1,000) 1920. \$10.40
Pop'n '10, 2,437; '20 (Census), 2,812

GILROY HIGH SCHOOL DIST.
5s '11 J-J \$29,000 July 1 '23-'51
5s '22 M-S 60,000 Sept 1 '23-'42
BOND. DEBT Sept 1922 889,000
Assessed valuation 1922 6,048,750
INT. on 5s of 1922 at the office of the County Treasurer.

GILROY SCHOOL DISTRICT.
This district is in Santa Clara Co.
5s '22 \$180,000
BONDED DEBT (7)

GLENDALE.
This city is in Los Angeles County.
Incorporated Feb. 1906.
Municipal Water Bonds.
5s '14 M-S \$224,000 1923-1950
6s M-N 100,000

Electric-Light Bonds.
5s '09 J-J \$40,500 1949
5s '12 M-S 24,000 Mar 1 '30-'34
Fire-Department Bonds.
6s '07 M-S \$3,125 1947
5s '12 15,500 1922-1952
5s '17 13,000 1922-1935
5s 19,375
0s '22 55,000 1923-1937
City-Hall and Library Bonds.
5s '11 J-J \$9,750 1935
Street Bonds.
5s '13 J-J \$600 Jan 1 '23
Water & Electric Dept. Bonds.
6s M-S 260,000
Municipal Impt. Dist. Bonds.
5 1/2s '22 J-D \$23,000 June 1 '25-'48
Improvement Bonds.
6s '22 F-A \$9,000 Aug 1 1923
18,000 Aug 1 '24-'32
23,000 Aug 1 1933
Park and Recreation Bonds.
6s '22 \$22,000
TOTAL DEBT Nov 1 '22 \$954,375
Assessed valuation 1922 2,198,150
Tot. tax rate (per \$1,000) '22 \$45.50
Pop. 1910, 2,746; 1920 13,536
INT. payable at City Treas. office.

GLENDALE SCHOOL DISTRICT.
5s '08 \$1,538 1923-1924
5s '08 2,000 1923-1924
5s '11 17,334 1923-1951
5s '12 20,000 1923-1942
5 1/2s '14 70,196 1923-1954
5 1/2s '15 3,000 1923-1925
5s '19 51,000 Sept 1 '23-'39
40,000 Sept 1 '40-'49
30,000 July 1 '23-'52
BOND. DEBT Jan 1922 \$551,500
Ass'd val. 1922 (non-oper.) 1,916,780
School tax rate (per \$1,000) '22 \$21.80

GLENDALE UNION HIGH S. D.
5s '08 24,023 1923-1930
5s '13 31,434 1923-1933
6s '20 8-an 54,000 Oct 1 '23-'40
5 1/2s '22 8-a 70,000 Mar 1 '23-'57
15,000 Mar 1 '58-'62
5s '22 8-a 400,000 July 1 '23-'62
BOND. DEBT July 1922 \$773,500
Assessed valuation 1922 29,628,875
Tax rate (per \$1,000) 1922 \$11.20
INT. on 5s and 5 1/2s of 1922 at the County Treasurer's office.

GLENORA.
This city is in Los Angeles Co.
Fire Apparatus Bonds.
6s '15 \$5,500 1927
Water-System Bonds.
6s '13 \$25,000 1944
6s '14 37,000 1945
5s '22 J-J 60,000 Jan 1 '23-'62
Municipal Impt. Bonds.
6s '20 \$54,948 1923-1940
6s 65,000
BOND. DEBT Sept 30 '22 \$185,375
Water debt (included) 114,000
Tot. ass'd val. '22 (2.5 act.) 1,576,350
Tax rate (per \$1,000) 1922 \$19.60
Population in 1920 2,028

GLENORA SCHOOL DIST.
Building Bonds.
5s '13 \$36,000
5s '17 J-D 30,000 June 1 '23-'37
BOND. DEBT June 30 '21 \$59,000
Assess. val. 1922 (non-op.) 3,316,345
School tax rate (per \$1,000) '22 \$17.40

GLENN COLUSA IRRIGAT. D.T.
This district (P. O. Willows) is in Glenn County.
\$1,164,150 1925-1933
6s '20 J-J 25,000 1934
BOND. DEBT Oct 1 '22 \$2,342,150
Assessed valuation 1922 5,199,930
Tax rate (per \$1,000) 1921 \$9.00

LENN COUNTY.
Willow is the county seat.
Road and Bridge Bonds.
5s 8 '11 M-S \$420,000 Nov 1 '23-'50
BOND. DEBT July 1 '21 \$450,000
Assess. val., real estate
and impt. 20,421,078
Assess. val. pers. prop. 3,433,690
Moneys and credits 11,650
Total val. '21 (non-oper.) 23,866,418
County tax rate (inside \$12.00
(per \$1,000) '21) Outside \$18.00
Population 1910, 7,173; 1920, 11,853
INT. payable at Co. Treas. office.

GOLETA PERMANENT ROAD DIVISION.
This division is in Santa Barbara County.
\$40,000 Due \$5,000 ann.
BOND. DEBT June 30 '23 \$40,000
Assessed valuation 1922 2,918,435

GRAFTON SCHOOL DISTRICT.
This district (P. O. Grafton) is in Yolo County.
BONDED DEBT July 1922 \$50,000
Assessed value 1922 1,075,000

GRAHAM SCHOOL DISTRICT.
This district is in Los Angeles Co.
6s '21 8-a \$10,000 July 1 '23-'32
BOND. DEBT July 1921 \$31,000
Ass'd val. 1922 (non-oper.) \$43,150

School tax rate (per \$1,000) '22 \$19.90
Population 1921 (est.) 3,600
INT. at County Treasurer's office.

GRANGEVILLE SCHOOL DIST.
This district is in Kings County.
5s \$27,000 1923-1931
BOND. DEBT Sept 27 '22 \$27,000
Total assess. val. 1922 1,080,095
Tax rate (per \$1,000) 1921 \$52.50

GRANT SCHOOL DISTRICT.
This district is in Los Angeles Co.
5 1/2s '22 8-a \$30,000 July 1 '23-'32
BOND. DEBT June 1922 \$33,000
Assessed val. (non-oper.) 22,734,895
Population tax rate (per \$1,000) '22 \$25.10
Population (est.) 1,600
INT. at the County Treas. office.

GRASS VALLEY.
This city is in Nevada County.
Sewer Bonds.
7s '00 \$20,000 1940
BOND. DEBT Sept 19 '21 \$40,000
Assess. val., real estate 1,406,159
Assess. val., personal 309,324
Other assess. property (op.) 50,812
Total assess. value 1921 1,816,295
Tax rate (per \$1,000) 1921 \$10.50
Population 1910, 4,520; 1920, 4,006

GRASS VALLEY HIGH SCH. D.
This district is in Nevada County.
6s '21 8-a (\$57,000 July 1 '23-'41
\$0,000 July 1 '42-'61
BOND. DEBT Dec 4 1922 \$140,000
Tot. ass'd val. '22 (60% act.) 2,800,000
School tax rate (per \$1,000) '22 \$9.00
INT. at County Treasurer's office

GREAT WESTERN UNION S. D.
This district is in Fresno County.
School Bonds.
6s '21 A-O \$60,000 1924-1941
BOND. DEBT Oct 2 1923 \$60,000
Sinking fund 800
Tot. ass'd val. '22 (abt 1/2 act.) 2,322,752
Sch. tax rate (per \$1,000) 1921 \$4.05
INT. at County Treasurer's office.

GREENFIELD UNION S. D.
This district (P. O. Greenfield) is in Monterey Co.
BOND. DEBT Sept 25 '22 \$37,000
Assessed value 1922 (3.5 act.) 1,883,815
Tax rate (per \$1,000) 1919 \$31.50
Special school tax rate (per \$1,000) 1922 \$4.00

GRENADA IRRIG. DISTRICT.
This district (P. O. Grenada) is in Stanislaus County.
6s '21 J-J \$240,000 July 1 '26-'40
BOND. DEBT Nov 1922 \$240,000
Tot. ass'd val. (4.5 act.) '22 605,700
Total tax rate (per \$1,000) \$60.00
INT. at District Treasurer's office.

GRIDLEY.
This city is in Butte County.
Water and Electric Lt. Bonds.
5s '09 \$25,000 1942
Street, Power-Plant & Lt. Bds.
5s '10 \$12,000 1929
Park Bonds.
5s '18 \$5,500 1928
Water Works Bonds.
5s \$15,000
BOND. DEBT Sept 28 '22 \$60,000
Assessed value, real estate 210,620
Assessed value, personal 136,480
Assessed value, improvements 307,840
Total ass'd val. 1922-23 654,940
Tot. tax rate (per \$1,000) '23-'23 \$20.00
Population 1910, 3,859; 1920, 1,636

GROSSMONT UNION HIGH S. D.
This district is in San Diego Co.
Riverview Union High School District and El Cajon Valley Union High School District were absorbed by above district.
Building Bonds.
6s '20 J-D \$104,211 1923-1940
RIVERVIEW U. H. S. D. BONDS (Annexed).
Building Bonds.
5s '17 J-D \$29,000 June 6 '23-'51
EL CAJON VALLEY U. H. S. D. BONDS (Annexed).
Building Bonds.
5s \$1,000 1923-1923
BOND. DEBT Oct 9 '22 \$140,000
Sinking fund 799
Total assessed value 1922 2,956,432
School tax rate (per \$1,000) '22 \$28.00

HANFORD.
This city is in Kings County.
Fire-Protection Bonds.
4 1/2s '17 F-A \$36,000 Yrly for 22 yrs
5s '01 \$25,000 1941
5s '07 27,000 1947
5s '13 64,000 1952
BOND. DEBT June 30 '21 \$152,000
Assess. val., real estate 6,081,275
Assess. val., personal 1,077,255
Total assess. val. 1921 7,158,530
Tax rate (per \$1,000) 1921 \$13.00
Population, 1910, 4,829; 1920, 5,888

HANFORD SCHOOL DISTRICT.
6s '12 \$16,000 Oct 9 '23-'30
6s '16 104,762 Dec 1 '23-'42
6s '20 M-N 44,000 Nov 4 '23-'44
BOND. DEBT Sept 27 '22 \$167,000
Total assessed val'n 1922 3,966,690
School tax rate (per \$1,000) '22 \$19.30

HANFORD UNION HIGH S. D.
5s '13 \$350,000
BOND. DEBT Sept 27 '22 \$350,000
Total assess. value 1922 10,789,575
School tax rate (per \$1,000) '22 \$9.50

HAPPY VALLEY IRRIG. DIST.
This district (P. O. Olanda) is in Shasta County.
Irrigation Bonds.
6s '18 8-a \$260,000 1939-1958
6s 255,000 1939-1958
6s '21 J-J 100,000
6s '21 J-J 150,000 1927-1942

BOND. DEBT Dec 5 1922 \$740,900
Floating debt (add'l) 17,000
Assessed valuation 1922 1,036,573
Population 1922 (est.) 1,650
INT. at the District's office.

HARPER-FAIRVIEW UN. S. D.
This district is in Orange County.
5s '23 F-A \$50,000 1924-1948
BOND. DEBT Oct 1 1922 \$50,000
Assess. val. 1921-22 1,066,820
Sch. tax rate (per \$1,000) '22 \$13.50

HAWTHORNE SCHOOL DIST.
This district is in Los Angeles Co.
1909 \$4,000
School-Building Bonds.
5 1/2s '14 \$25,000 Dec 1 '23-'47
J-D 14,000 Dec 1 '48-'54
BOND. DEBT June 30 '21 \$42,500
Ass'd val. 1922 (non-oper.) 1,072,445
School tax rate (per \$1,000) '22 \$19.90
INT. at County Treasurer's office in Los Angeles.

HAYWARD.
This city is in Alameda County.
Sewer Bonds.
6s '03 \$10,725 1933
Improvement Dist. No. 1 Bonds.
5s '08 \$27,956.60 1948
Improvement Dist. No. 2 Bonds.
5s '13 \$7,000 1927
Water System Bonds.
5s '20 J-J \$12,000 1960
BOND. DEBT July 1 '21 \$260,681
Assess. val., real estate 1,167,425
Assess. val., improvements 640,625
Assess. val., personal 477,500
Moneys and credits 18,000
Total assess. val. 1920 2,263,550
Tax rate (per \$1,000) 1920 \$26.00
Population 1910, 2,746; 1920, 3,487

HAYWARD SCHOOL DISTRICT.
This district is in Alameda County.
School Bonds.
\$20,000 July 1 '27-'31
6s '21 J-J 100,000 July 1 '32-'61
60,000 July 1 '52-'61
BOND. DEBT Nov 22 '22 \$184,500
Ass'd val. '22 (1/2 act.) 4,214,150
School tax rate (per \$1,000) '22 \$13.70

HAYWARD UNION HIGH S. D.
Building Bonds.
5s '12 J-J \$76,910 1923-1932
BOND. DEBT Sept 25 '22 \$70,000
Assessed valuation 1922 10,950,000
Tax rate (per \$1,000) 1922-23 \$5.00
Population in 1920 (est.) 8,000
INT. at Co. Treas. office in Oakl'd

HEALDSBURG.
This city is in Sonoma County.
Water-Works Bonds.
5s '09 \$34,000 1923-1939
5s '22 10,000 1923
BOND. DEBT Sept 23 '22 \$44,000
Sinking fund 426
Assess. val., real estate \$1,191,920
Assess. val., personal 313,965
Total assessed value (1/2 actual non-oper. 1922) 1,524,885
Tax rate (per \$1,000) 1922 \$14.70
Population 1910, 2,011; 1920, 2,806

HEALDSBURG HIGH SCHOOL DISTRICT.
High School Bonds.
5s '17 \$75,000 1923-193
TOTAL DEBT (7)

HEMET.
This city is in Riverside County.
Sewer Bonds.
6s '12 \$35,200 1952
Street Bonds.
6s '16 M-S \$4,000 Mar 1 '23-'26
Sewer Farm-Impt. Bonds.
6s '15 A-O \$900 Apr 10 '23-'25
Fire-Protection Bonds.
6s '15 A-O \$600 Apr 10 '23-'25
BOND. DEBT Sept 20 '21 \$42,200
Ass'd val. (non-op.) '22-'23 \$95,000
Assess. val. (oper.) '22-'23 161,778
Tax rate (per \$1,000) 1922-23 \$18.00
Population 1910, 992; 1920, 1,480
INT. at City Treasurer's office.

HEMET UNION HIGH SCH. DIST.
5s '09 8-an \$40,000 Last bond '32
5 1/2s '19 8-an 70,000 Last bond '43
BOND. DEBT Dec 7 '22 \$110,000
Total assess. val. 1922-23 3,379,990
High sch. tax (per \$1,000) '22 \$23.90
Population in 1918 (est.) 3,500

HERMOSA BEACH.
This city is in Los Angeles County.
Pier Bonds.
5s '12 \$52,500 1952
City-Hall and Fire Protection.
5 1/2s '15 \$12,000 1930
BOND. DEBT Sept 28 '22 \$54,000
Assess. val. real estate 3,822,723
Assess. val. personal 1,077,202
Total ass'd val. '22 (abt 1/2 act.) 3,999,925
Tax rate (per \$1,000) 1922 \$12.90
Population 1910, 679; '20 2,327

HERMOSA BEACH SCH. DIST.
5s '11 \$19,000
5s '12 3,000
5s '14 1,250
5 1/2s '19 \$24,000 July 1 '23-'34
30,000 July 1 '35-'44
BOND. DEBT June 30 '21 \$74,000
Tot. ass'd val. '22 (non-op.) 3,215,800
School tax rate (per \$1,000) '22 \$22.30
Population in 1920 2,327

HESTER SCHOOL DISTRICT.
A district in Santa Clara County.
5 1/2s '22 F-A 1,000 Feb 1 1923
12,000 Feb 1 '24-'29
Bldg. Bonds (Tax-exempt).
5s '12 F-A \$60,000 1923-1952
BOND. DEBT July 1 1922 \$62,000
Assessed valuation 1918 2,471,100
School tax rate (per \$1,000) '18 \$4.60
INT. at Co. Treas. office.

HILLSBOROUGH.
This town (P. O. San Mateo) is in San Mateo County. Bonds are tax-free in California. Inc. May 5 1910. Pop'n 1920, 931
Municipal Impt. Bonds.
5s '15 J-D \$26,000 Dec 1 '23-'25
5s '20 J-J 12,000 Jan 1 '23-'30
BOND. DEBT Dec 1 '21 \$113,000
Ass'd val. '21 4,144,285
Tax rate (per \$1,000) 1922 \$10.00
INT. payable at City Treas. office and Mercantile Tr. Co., San Fran.

HILLSBOROUGH SCHOOL DIST.
This district is in San Mateo Co.
5s '15 \$20,000 Yearly
5s '19 13,500 Yearly
BOND. DEBT July 1 1921 \$33,500
Total assess. value (real and personal) 4,144,285
Tax rate (per \$1,000) School \$10.24
1921-1922 (Total) \$4.72

HOLLISTER.
This town is in San Benito Co.
Sewer Bonds.
6s '27 \$14,000 1937
Town Hall & Street Bonds.
4 1/2s '07 \$13,000 1947
BOND. DEBT July 1 '21 \$27,000
Assess. val., real estate 605,990
Assess. val., improvements 663,620
Assess. val., personal 428,490
Total assess. val. 1920 1,698,100
(About 40% of act. val. is assessed.)
Total tax rate (per \$1,000) '20 \$13.00
Population 1910, 2,308; 1920, 2,781

HOLLISTER SCHOOL DISTRICT
6s '20 J-J \$10,000 July 1 '23-'42
BONDED DEBT (7)

HOLLYWOOD SCHOOL DIST.
See Los Angeles City School Dist.

HOLLYWOOD UNION H. S. D.
See Los Angeles City High School District.

HOLTVILLE.
This city is in Imperial County.
6s '20 \$50,000 1922-1946
Water-Works Bonds.
6s '10 \$6,000 1950
Sewer and Bridge Bonds.
5s '14 \$10,000 1934
Sewer Drain, Farm Fund Bds.
6s '18 \$6,500 1924-1935
BOND. DEBT Nov 25 '22 \$101,500
Assess. debt (add'l) (est.) 357,000
Assess. val., real estate 974,212
Assess. val., personal 306,125
Other assess. property 85,502
Total assess. val. 22 (1/2 act.) 1,373,839
Tax rate (per \$1,000) 1922 \$25.00
Population 1910, 720; 1920, 1,347

HOLTVILLE UN. HIGH SCH. D.
BOND. DEBT Nov 3 '19 \$48,000
Net valuations 1922-'23 5,156,217
High sch. tax (per \$1,000) '22-'23 \$8.00
Tot. ass'd val. 'n 1919-20 11,654,407

HUDSON SCHOOL DISTRICT.
This district is in Los Angeles Co.
BOND. DEBT June 30 '21 \$62,000
Assessed value (non-oper.) 1922-1923 3,751,200
Sch. tax rate (per \$1,000) '22 \$22.60

HUGHSON UNION HIGH S. D.
This district is in Stanislaus Co.
5s '20 \$90,000 1954
BOND. DEBT May 1 1922 \$90,000
Total assessed value 1922 (about 40% actual) 2,377,085
School tax (per \$1,000) '22 \$8.05

HUNTINGTON BEACH.
This city is in Orange County.
Incorporated Feb. 17 1909.
Sewer Bonds.
5 1/2s '14 M-S \$2,000 Mar 2 '23-'49
Municipal Wharf Bonds.
5 1/2s '12 J-D \$52,500 June 1 '23-'52
Gas Distributing Bonds.
5s '16 M-S \$12,000 Mar 1 '23-'26
5 1/2s '19 39,000
City Hall Bonds.
6s \$60,000 May 1 '23-'52
Auditorium Bonds.
6s \$25,000 May 1 '23-'42
Fire Apparatus Bonds.
6s \$10,000 May 1 '23-'32
Park Bonds.
5s '22 M-S \$70,000 serially
BOND. DEBT Sept 27 '22 \$226,500
General sinking fund 10,051
Assess. val. real estate 4,023,250
Assess. val. impts. 514,090
Assess. val. personal 554,912
Other assess. property 509,835
Total ass'd value '22-'23 (2.5 actual) 5,502,987
Less exemptions 4,457,770
Net valuation 1,045,217
Total tax (per \$1,000) '21-'22 \$16.00
Pop'n in 1910, 815; '20 1,087
INT. payable at City Treas. office.

HUNTINGTON BEACH SCH. D.
This district is in Orange County.
Building Bonds.
6s '15 A-O \$50,000 1923-1950
BOND. DEBT Nov 14 1921 \$58,000
Sinking fund 2,000
Ass'd val. '22 (non-op.) 9,337,040
Tax rate (per \$1,000) 1921 \$15.00

HUNTINGTON PARK.
This city is in Los Angeles Co.
Municipal Improvement Bonds.
5 1/2s '13 \$39,500 1953
Water Works Bonds.
5s '20 \$80,000 Jan 5 '30-'49
BOND. DEBT Nov 24 '22 \$347,875
Total assess. val. 1922 4,896,075
Total tax (per \$1,000) '22 \$12.70
Population 1910, 1,299; '20 4,613

HUNTINGTON PARK CITY S. D.
 5s '06 \$9,000 1923-1931
 5s '12 30,000 1923-1952
 5s '17 J-J 70,000 July 1 '23-'52
 5 1/2s '20 30,000 Mar 1 '23-'52
 (For maturity see V. 112, p. 1187.)
 6s '22 A-O 20,000 Oct 1 '23-'27
 105,000 1923-1949
 BOND, DEBT Oct 1922 \$359,000
 Total assess. val. (non-op.)
 1922-23 8,991,095
 School tax (per \$1,000) '22-'23 \$22.00
 Population (est.) 12,000

HUNTINGTON PARK UNION HIGH SCHOOL DISTRICT
 5s '09 \$39,973 1923-1933
 5s '10 13,089 1923-1930
 5s '13 75,000 1933-1949
 6s '20 s-a 187,834 Aug 1 '23-'25
 6s '21 s-a (\$12,000) Sept 1 '23-'26
 60,000 Aug 1 '27-'41
 5 1/2s '20 J-D 50,000 1939-1945
 BOND, DEBT July 1 '21 337,000
 Ass'd val. '22-'23 (non-op.) 27,833,885
 School tax (per \$1,000) 1922 \$8.99
 Population (est.) 15,000

HYDE PARK SCH. DIST.
 This district is in Los Angeles Co.
 5 1/2s '14 \$65,000 1923-1939
 5s '16 15,000 \$1,000 yearly
 5s '17 M-N 25,000 May 1 '23-'47
 18,000 Mar 1 '25-'30
 5 1/2s '22 20,000 Mar 1 '21-'35
 20,000 Mar 1 '36-'39
 6,000 Mar 1 1940
 BOND, DEBT June 30 '21 \$118,000
 Assess. val. '22 (non-op.) 4,142,455
 School tax (per \$1,000) '22 \$19.20
 INT. on 5 1/2s of 1922 at the County Treasurer's office.

IMPERIAL
 This city is in Imperial Co. Inc. Aug. 1904.
Water Bonds.
 6s '09 J-J \$42,000 1943
 6s '14 20,000 1937
 (Payable annually beginning in 1919 and 1924.)
Sewer and City-Hall Bonds.
 6s '10 J-J \$32,000 \$1,500 yearly
Sewer Bonds.
 6s '11 M-S \$17,000 \$1,000 yearly
 6s '15 47,500 Nov 1 '23-'41
 6s '21 55,400 \$600 yearly
 BOND, DEBT Oct 1922 \$175,400
 Water debt (incl.) 71,000
 Sinking fund (water) 2,878
 Assessed val. real estate '22-'23
 (65% act.) 1,432,145
 Assessed val'n, personal 263,239
 Assessed val'n, improvements 298,245
 Total ass'd value 1922-'23
 (65% actual) 993,619
 Total tax (per \$1,000) '22-'23 \$26.00
 Population, 1910, 1,257; 1920, 1,855
 INT. payable at the Hanover Nat. Bank, N. Y., and the First Nat. Bank, Imperial

IMPERIAL COUNTY
 El Centro is the county seat.
Highway Bonds.
 5s g '19 F-A \$1,500,000 Aug 4 '29-'58
 TOTAL DEBT July 1922 \$1,500,000
 Assess. val., real estate 27,752,902
 Assess. val., improvements 6,033,397
 Assess. val., personal 6,794,042
 Tot. assess. val. (non-oper.) 1921 40,580,941
 Net valuation '22-'23 41,621,912
 Total assess. val. operative property '22-'23 8,883,494
 County tax rate (per inside \$10.70 \$1,000) '22-'23 Outside \$2.70
 Population, 1910, 13,591; 1920, 43,453
 INT. on 5 1/2s at the County Treasurer's office.

IMPERIAL IRRIGATION DIST.
 This district is in Imperial County. Organized July 25 1911. Population (est.), 50,000.
 5 1/2s \$50,000 1940-1954
 5 1/2s 1,500,000
 820,000 July 1 1925
 30,000 July 1 1926
 80,000 July 1 '27-'28
 100,000 July 1 '29-'30
 120,000 July 1 '31-'32
 70,000 July 1 1933
 80,000 July 1 1934
 5 1/2s s-a \$500,000
 (For maturity see V. 112, p. 676.)
 6s '22 J-J 4,500,000 1935-1956
Water Co. Purchase Bonds.
 (Tax Free)
 5s g '15 J-J \$3,500,000 Jan 1 '36-'55
 5s g '17 J-J 1,000,000 July 1 '38-'52
 (For maturity see V. 105, p. 1331.)
 5s g '17 J-J 1,500,000 or r July 1 '38-'57
 (For maturity see V. 105, p. 3352.)
 BOND, DEBT Sept 1922 \$14,000,000
 Ass'd val. (land) 1921 48,206,049
 Tax rate (per \$1,000) 1922 \$48.23
 Appr. val. land in dist. 100,000,000
 INT. at Dist. Treas. office, El Centro.

IMPERIAL SCHOOL DISTRICT
 This district is in Imperial County.
 6s '19 \$90,000 1925-1942
 BOND, DEBT Nov 1921 890,000
 Net valuation '22-'23 2,176,050
 School tax (per \$1,000) '22-'23 \$14.40
 INT. payable at the office of the County Treasurer.

INGLEWOOD
 This city is in Los Angeles Co. Incorporated Feb. 1908.
Municipal Improvement Bonds.
 5s '13 \$22,000 1923-1933
Park Bonds.
 5 1/2s '14 \$1,000 1923-1924
Water System Bonds.
 5 1/2s '19 J-D \$217,000 1924-1959
Street Work Bonds.
 5s '22 J-J \$22,000 Jan 2 '24-'34
 5s '22 J-J 500 Jan 2 1935
 BOND, DEBT June 30 '21 \$254,000
 Sinking fund 2,807
 Assess. val., real estate 1,408,920

Assess. value, personal 351,680
 Assess. value, other prop. 856,590
 Total assess. value 1921 2,617,190
 Tot. ass'd val. (non-op.) '22 4,256,495
 Tax rate (per \$1,000) '22 \$16.70
 Population, 1910, 1,536; 1920, 3,286

INGLEWOOD CITY SCH. DIST.
 6s '20 s-a 46,000 Aug 1 '23-'45
 6s '20 s-a 44,000 Aug 1 '23-'44
 12,000 Mar 1 '23-'28
 5 1/2s '22 s-a 15,000 Mar 1 '23-'33
 134,000 Mar 1 '23-'33
 5s '22 s-a 34,000 Nov 1 '23-'39
 8,000 Nov 1 '40-'47
 BOND, DEBT Oct 1922 \$207,000
 Ass'd val. '22 (non-op.) 4,222,000
 School tax (per \$1,000) '22 \$22.00
 Population (est.) 5,200
 INT. at office of County Treas.

INGLEWOOD UNION H. S. DIST.
 5s '06 \$12,000 1923-1926
 5 1/2s '13 105,000 1923-1943
 BOND, DEBT June 30 '22 \$127,500
 Assess. val. 1922 24,628,230
 School tax rate (per \$1,000) '22 \$27.79
 Population in 1915 (est.) 15,000
 INT. at Co. Treas. office.

IRVINGTON SCHOOL DIST.
 This district is in Alameda County.
 5s g '22 M-N \$50,000 1923-1941
 (For maturity see V. 114, p. 2391.)
 BOND, DEBT July 1922 \$51,000
 Ass'd val. '22-'23 (1/2 act.) 1,042,950
 Sch. tax rate (per \$1,000) '22 \$5.80
 Population (est.) 1,000
 INT. at County Treasurer's office.

ISLETON UNION SCHOOL DIST.
 This district is in Sacramento Co.
 6s '20 s-a \$99,000 Sept 1 '23-'37
 6s '22 s-a 15,000 July 1 '23-'37
 30,000 July 1 '38-'52
 BOND, DEBT July 1922 \$109,000
 Tot. ass'd val. '22-'23 5 act. 1,106,080
 School tax (per \$1,000) '22 \$3.80
 INT. at the office of the County Treasurer.

JACINTO IRRIGATION DIST.
 6s g '20 s-a \$238,000
 (For maturity see V. 112, p. 582.)
 BOND, DEBT Sept 1921 \$238,000
 Assessed val. 1920 2,250,000

JAMES IRRIGATION DISTRICT
 This district is in Fresno County.
 6s '20 J-J \$750,000 Jan 1 '28-'43
 6s '20 J-J \$50,000 Jan 1 '33-'47
 BOND, DEBT Oct 20 '22 \$1,000,000
 Floating debt (add'l) 5,000
 Total ass'd val. '22 (1/2 act.) 3,620,238
 District tax (per \$1,000) '22 \$45.40
 Population (est.) 2,000
 INT. payable at the First National Bank, San Joaquin or at the Chase National Bank, N. Y.

JEFFERSON SCHOOL DIST.
 This district is in San Mateo Co.
Building Bonds.
 5s '10 F-A \$33,750 1950
 5s '17 F-A 60,000 Aug 1 '23-'42
 BOND, DEBT July 1 1921 \$96,750
 Assess. val., real estate 2,212,050
 Assess. val., personal 51,650
 Total assess. value 1921 2,263,700
 (30% actual) 3,263,700
 Tax (per \$1,000) '22: Inside
 Daily City, \$30.84; outside, \$40.34
 Population in 1921 (est.) 5,000

JEFFERSON UNION H. S. D.
 This district is in San Mateo Co.
 5 1/2s '23 J-J \$180,000 Jan 1 '23-'43
 BOND, DEBT Nov 1922 \$180,000
 Assessed value 1922 2,263,700
 INT. payable at Co. Treas. office.

KATELLA SCHOOL DISTRICT
 This district is in Orange County.
 6s '20 \$31,500 Jun 1 '23-'43
 BONDED DEBT July 1 '21 \$33,000
 Total assess. val (non-oper.)
 1922-'23 1,664,965
 Tax rate per \$1,000 1921 \$16.00
 INT. payable at the office of the County Treasurer.

KEEN COUNTY
 County seat is Bakersfield.
Count-House Bonds.
 4 1/2s '09 M-S \$269,429c 1923-1928
Highway Bonds.
 5s g '13 M-S \$2,001,883c Sep 1 '23-'38
 BOND, DT. June 30 '21 \$2,445,000
 Assess. val., real estate 121,278,353
 Assess. val., impts. 14,801,768
 Assess. val., pers. prop. 26,971,621
 Money and credits 159,395
 Tot. val. '21 163,211,137
 County tax rate (per inside \$10.70 \$1,000) 1921 Outside 14.70
 Pop. 1910, 37,715; 1920 54,843
 INT. at County Treas. office.

KEEN CO. RD. IMPT. D. NO. 1.
 6s '21 J-J \$363,300
 BOND, DEBT Nov '21 \$363,300
 Assess. value of land 4,999,650

KEEN COUNTY ROAD IMPROVEMENT DIST. NO. 3.
 6s g '20 J-J \$298,115 Aug 30 '23-'32
 BONDED DEBT (7)

KEEN CO. ROAD IMP. D. NO. 12.
 6s g '21 J-J \$369,800
 BOND, DEBT Feb 1922 \$369,800
 Assessed value 9,825,780
 INT. payable at Co. Treas. office.

KERN CO. ROAD IMPT. DIST. NO. 14.
 Road Bonds (Tax Free).
 6s g '11 J-J \$286,000 1923-1933
 BOND, DEBT May 31 '21 \$316,008
 Total assess. val. 1921-'22 35,230,690
 (80% act.) 35,230,690
 Tax rate (per \$1,000) 1921 \$16.00
 Population in 1921 (est.) 2,000
 INT. at office of County Treas.

KEEN COUNTY UNION H. S. D.
 5 1/2s '20 M-S \$200,000c Mar 29 '25-'29
 BOND, DEBT Feb 2 '20 \$200,000
 Assessed value 1919 64,919,357
 Population 1921 (est.) 35,000
 INT. at County Treasurer's office.

KERNAN UNION HIGH S. D.
 This district is in Fresno County.
Building Bonds.
 5s '22 \$150,000 1925-1942
 TOTAL DEBT April 1922 \$150,000
 Assessed valuation 1921 5,450,405

KING CITY.
 This city is in Monterey County.
Street Improvement Bonds.
 5 1/2s '19 J-J \$43,000c
Fire Apparatus Bonds.
 5 1/2s '19 J-J \$7,000
 BOND, DEBT Sept 20 '21 \$50,000
 Tot. ass'd val. '21 (1/2 act.) 604,678
 Tax rate (per \$1,000) 1921 \$18.30
 Population in 1920 1,048
 INT. payable at the office of the City Treasurer.

KING CITY SCHOOL DIST.
 This district is in Monterey Co.
 5s '11 \$12,000 1923-1950
 6s '18 A-O 2,610 1923-1950
 6s '20 F-A 23,000 1923-1945
 BOND, DEBT July 1 '21 \$56,000
 Assessed val. 1920 1,015,490
 Tax rate (per \$1,000) 1920 \$35.90

KING COUNTY RECLAMATION DISTRICT NO. 1618.
 6s '21 J-J \$600,000
 BOND, DEBT Oct 1922 \$600,000

KINGSBURG.
 This city is in Fresno County.
Water Bonds.
 5s '10 \$24,000 1946
Sewer Bonds.
 6s '18 A-O \$19,200 1954
 BOND, DEBT July 1 '22 \$67,500
 Assess. val., real estate 254,290
 Assess. val., personal 418,450
 Other assess. property 363,655
 Total assess. val. 1922 1,066,395
 Tax rate (per \$1,000) 1921 \$21.30
 Population in 1910, 634; 1920, 1,318

KINGSBURG JOINT SCH. DIST.
 This district is in Fresno County.
 6s '20 S-A \$52,074 Oct 5 '23-'56
 BOND, DEBT July 1 '22 \$127,500
 Assess. val. 1922-1923 2,054,800
 Total tax rate (per \$1,000) '22-'23, outside \$50.90
 INT. at the office of the Co. Treas.

KINGSBURG JT. UN. H. SCH. D.
Building Bonds.
 6s g '15 J-J \$34,000c Mar 6 '23-'39
 BOND, DEBT Nov 23 '22 \$34,000
 Assess. val. '22 (1-5 act.) 5,268,065
 High school tax (per \$1,000) '22 \$28.50
 INT. at County Treas. office, Fresno

KINGS COUNTY.
 Hanford is the county seat.
Road Bonds (Int. pay. at Hanf'd.)
 5s '15 July \$43,000 July 1 '23-'40
 BOND, DEBT Sept 1 '22 \$483,000
 Assess. val., real estate 20,441,925
 Assess. val., pers. prop. 3,235,125
 County tax rate (inside \$24.70 \$1,000) '22 Outside \$30.70
 Popula'n, 1910, 16,230; 1920, 22,031

KNIGHTSEN IRRIG. DISTRICT.
 This district (P. O. Knightsen) is in Contra Costa County.
 6s '21 J-J \$650,000c July 1 '27-'46
 BOND, DEBT Nov 23 '22 \$650,000
 Floating debt (est.) 17,000
 Assessed value 1923 1,708,970

LA CANADA SCHOOL DIST.
 This district is in Los Angeles Co.
Building & Equipment Bonds.
 5s '16 J-D \$24,000 June 1 '23-'46
 BOND, DEBT June 30 '21 \$25,000
 Assess. val. '22 (non-oper.) 1,902,845
 School tax (per \$1,000) '22 \$17.40

LAGUNA IRRIGATION DIST.
 This district is in Los Angeles Co.
 6s '16 J-D \$24,000 July 1 '23-'32
 BOND, DEBT July 1921 \$265,000
 Assess. val. (ab. 1-3 act.) 1,255,012
 Population (est.) 3,000
 INT. payable at the office of dist.

LA HABRA SCHOOL DIST.
 This district is in Orange County
Building Bonds.
 6s '14 F-A \$30,000 1937
 6s '18 \$12,000 1923-1934
 6s '20 5,000 1923-1939
 BOND, DEBT July 31 '22 \$127,000
 Assess. val. (non-operative) 1922-'23 4,157,610
 Tax rate (per \$1,000) 1921 \$19.00

LAKEPORT UNION SCH. DIST.
 This district is in Lake County.
 BONDED DEBT (7)

LA MESA, LEMON GROVE AND SPRING VALLEY IRRIGATION DISTRICT.
Water-System Bonds.
 6s g '14 J-J \$65,000c
 These bonds are part of an authorized issue of \$1,232,500 maturing July 1 '34 to '64 incl.
 BOND, DEBT Nov 3 '22 \$66,000
 Assess. val. (est.) 2,755,799
 Personal property is not assessed.
 District tax (per \$1,000) 1921 \$2.00
 Population in 1918 (est.) 2,500
 INT. at Dist. Treasurer's office.

LARKSPUR.
 This town is in Marin County.
Street Bonds.
 5s '12 \$30,700 1952
Town-Hall Bonds.
 5s '12 \$8,800 1952
 BOND, DEBT Nov 14 1921 \$34,875
 Assess. debt (add'l) 40,000
 Assess. val., real estate 816,625
 Assess. val., personal 40,800
 Total assess. val. '21 (about 1-3 actual) 857,425
 Tax rate (per \$1,000) 1921 \$13.00
 Population in 1910, 594; 1920, 612

LASSEN COUNTY.
 Susanville is the county seat.
County Hospital Bonds.
 5s g '15 J-J \$10,000c July 1 '26-'45
 10,000c July 1 '46-'55
Count-House Bonds.
 5s g '15 J-J \$80,000c July 1 '26-'55
 32,000c July 1 '46-'55
 BOND, DEBT Sept 23 '22 \$100,000
 Assess. val., real estate 10,420,836
 Assess. val., pers. prop. 2,832,213
 Total val. '22 (3-5 act.) 13,253,049
 Total tax rate (per \$1,000) '22 inside, \$18.00; outside \$22.00
 Population 1910, 4,802; 1920, 8,507
 INT. at County Treas. office.

LAUREL SCHOOL DISTRICT.
 This district is in Orange County.
 6s '20 \$30,000 1940
 BOND, DEBT Sept 1922 \$36,000
 Tot. ass'd val. (non-oper.) 1922-'23 647,685
 Total tax rate (per \$1,000) \$19.00

LA VERNE.
 This city (formerly Lordsburg) is in Los Angeles County.
Water Bonds.
 5s '10 \$27,473 1923-1949
Street-Paving Bonds.
 5s '12 F-A \$25,038 Aug 1 '23-'48
 Fire Apparatus Bonds \$2,000
 BOND, DEBT Dec 1 1921 \$56,500
 Assessed value real estate 969,170
 Assessed value personal 219,156
 Total assessed value 1921 1,188,326
 Total assessed val. (non-oper.) 1922 1,350,655
 Tax rate (per \$1,000) 1922 \$15.70
 Popula'n 1910, 954; 1920 1,698

LA VERNE CITY SCHOOL DIST.
 This district is in Los Angeles Co.
 6s '21 s-a \$67,000
 (For maturity see V. 113, p. 754.)
 BOND, DEBT Aug 1921 \$67,000
 Assess. val. '22 (non-oper.) 1,634,890
 Tax rate (per \$1,000) 1922 \$20.30
 Population in 1921 (est.) 3,000
 INT. at County Treasurer's office.

LAWSDALE SCHOOL DIST.
 This district is in Los Angeles Co.
 5 1/2s '22 s-a \$81,500 Apr 1 1923
 36,000 Apr 1 '24-'42
 BOND, DEBT May 1922 \$43,500
 Ass'd val. (non-oper.) '22 \$95,400
 Sch. tax rate (per \$1,000) '22 \$99.30
 INT. payable at Co. Treas. office.

LEMOORE.
 This city is in Kings County.
Improvement Bonds.
 '11 \$48,402 1923-1928
Sewer Bonds.
 '11 Dec \$12,700c 1943
Electric-Light & Water Bonds.
 6s '03 J-J \$13,750c 1942
 BOND, DEBT Sept 23 '22 \$53,880
 Assessment debt (add'l) 7,892
 Assess. val., real estate 509,541
 Assess. val., improvements 334,910
 Assess. val., personal 368,781
 Other assess. property 23,495
 Tot. assess. val. '22 (60% act.) 1,236,637
 Total tax rate (per \$1,000) '22 \$14.10
 Pop'n in 1910, 1,040; 1920 1,355
 INT. is payable in Lemoore.

LIBERTY UNION HIGH S. D.
 This district is in Contra Costa Co.
 5s \$50,000
 BOND, DEBT Nov 23 '22 \$50,000

LINCOLN.
 This town is in Placer County.
 6s '11 J-J \$29,000 1951
 BOND, DEBT July 1 1921 \$45,500
 Assess. val. '20 (non-oper.) 478,385
 Population, 1910, 1,402; 1920, 1,325

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. Incorporated Feb. 28 1910.
Water and Sewer Bonds.
 5s '11 J-J \$57,000c 1923-1931
 BOND, DEBT Nov 23 '22 \$91,000
 Total assess. val. 1921 1,669,736
 Tax rate (per \$1,000) 1921 \$17.00
 Population 1910, 1,814; 1920, 3,579
 INT. payable at City Treas. office.

LINDSAY SCHOOL DISTRICT.
 This district is in Tulare County.
 6s '20 J-D \$1,500 1923-1931
 5s '20 J-D 55,120 1923-1945
 6s '20 A-O 15,000 April 3 '27-'41
Building Bonds.
 6s '14 July \$4,010 July 1 '23-'43
 BOND, DEBT May 1922 \$169,000
 Assessed valuation 1921 3,290,173
 Tax rate (per \$1,000) 1917 \$9.00
 Population in 1920 (est.) 2,500
 INT. on 6s of 1920 payable at the office of the County Treasurer.

LINDSAY HIGH SCHOOL DIST.
 This district is in Tulare County.
 6s '20 J-D \$154,000 1925-1945
 6s A-O 10,000 April 3 '27-'36
 BOND, DEBT May 1922 \$149,000
 Assessed valuation 1921 3,290,173
 INT. payable at the office of Co. Treasurer.

LINDSAY STRATHMORE IRRIGATION DISTRICT.
This district (P. O. Lindsay) is in Tulare County. Organized Oct. 26 1915.
6s J-J \$250,000...Oct 1 '29-'48
Irrigation System Bonds.
6s g '16 J-J \$1,400,000...1927-1948
(Bonds can be redeemed 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.)
BOND. DEBT Oct 21 '22 \$1,650,000
Assess. val., real estate, '22
(30% act.)...2,150,000
Total tax rate (per \$1,000) '22 \$74.00
Population in 1922 (est.)...1,000

LITTLE LAKE SCHOOL DIST.
This district is in Los Angeles Co. Building Bonds (Tax Free).
5 1/2s '19 M-N \$9,363c. May 1 '23-'40
BOND. DEBT Oct 1 1921...\$31,000
Total assess. val. 1922 (non-op.)...1,547,170
Tax rate (per \$1,000) '22...\$15.50
INT. payable at Co. Treas. office.

LITTLE ROCK IRRIG. DIST.
This district is in Los Angeles Co.
6s g '20...\$200,000...Jan 1 '41-'60
6s '20...48,000...Jan 1 '25-'42
TOT. BD. DT. Oct 1922...\$308,000
Appraised value of prop...2,410,160
Population (est.)...150

LIVE OAK JOINT HIGH SCH. D.
This district is in Sutter County.
6s...\$100,000
BONDED DEBT...7

LIVE OAK UNION HIGH S. D.
This district is in Santa Clara Co. School Bonds.
6s A-O \$43,000...Apr 1 '23-'41
BOND. DEBT July 1 '22...\$43,000
Tot. assess. val. 1920...3,778,055
INT. payable in San Jose.

LIVERMORE.
This town is in Alameda County.
Sewer Bonds.
4 1/2s '08...\$15,000...1940
Park Bonds.
5s '10...\$4,000...1930
Street Bonds.
5s '15...\$39,500...1949
Fire Apparatus Bonds.
5s g '20 s-a \$8,000c. Jan 1 '23-'30
BOND. DEBT Sept 20 '22...\$69,500
Assessed val'n, real estate...413,525
Assessed val'n, impts...621,100
Assessed val'n, personal...305,475
Total assess. val. 1922
(ab. 3-5 actual):
Non-operative...1,340,100
Operative...109,759
Total tax rate (per \$1,000) '22...\$16.00
Population 1910, 2,030; 1920, 1,916
INT. on 5s of 1920 at the office of the Town Treasurer.

LIVERMORE SCHOOL DIST.
This district is in Alameda Co.
6s '21 J-D \$108,000c. Dec 15 '23-'28
BOND. DEBT July 1 '22...\$15,000
Assess. val., '22 (3 1/2 act.)...2,367,225
School tax (per \$1,000) '22...\$5.10
INT. at the County Treas. office.

LIVINGSTON SCHOOL DIST.
This district is in Merced County.
School Bldg. Bonds.
6s '21 M-N \$34,000...1923-1930
BOND. DEBT Nov 22 '22...\$34,000
Total assessed val. 1922...991,000
LODI.
This city is in San Joaquin County. Incorporated in Nov. 1906.
Sewer Bonds (Part yearly).
5s '08 J-J \$29,999.97 July 1 1938
Light and Water (Part yearly).
5s '08 J-J \$43,066.71c July 1 1938
Street-Improvement Bonds.
7s '18 J-J \$40,794...1923-1928
Improvement Bonds.
5 1/2s '21 M-S \$195,000. Mar 1 '23-'61
BOND. DEBT July 1 '21...273,068
Assessment debt...72,160
Assess. val., real estate...2,977,730
Assess. val., personal...855,316
Assess. val., '21 (60% act.)...3,853,046
Tax rate (per \$1,000) 1921...\$16.50
Population 1910, 2,697; 1920, 4,850
INT. at First Nat. Bank, Lodi, and on 5 1/2s at Lodi or New York.

LODI SCHOOL DISTRICT.
6s '06 J-J \$7,350...July 1 1926
5s '16 J-J 28,000...Jan 2 1936
5s '20 A-O 90,000...Apr 6 1930
5s '22 A-O 90,000...Apr 13 '23-'52
TOTAL DEBT July 1 '22...\$209,250
Total assess. val. 1922...4,788,330
Sch. tax rate '22 (per \$1,000)...\$9.90
INT. on 5s of 1922 at the County Treasurer's office.

LODI UNION HIGH SCH. DIST.
6s '13...\$90,000...Feb 1 1932
6s '22 A-O 250,000...Apr 3 1942
TOT. BD. DT. Sept 23 '22...\$340,000
Tot. assess. val. '22 (3 1/2 act.)...15,121,255
Tax rate (per \$1,000) 1921...\$7.10
INT. on 6s of 1922 at the County Treasurer's office and on others at County Treas. office or in N. Y. City.

LOMPOC.
This town is in Santa Barbara Co. Water Bonds.
5s '16...\$21,000...1942-56
5s '16...43,000...1944
BOND. DEBT Nov 12 '21...\$64,000
Ass'd val. '22 (non-op.)...\$78,125
Tax rate (per \$1,000) 1921...\$1.55
Pop'n 1910, 1,452; 1920, 1,876

LOMPOC PERM. ROAD DIV.
5 1/2s '20...\$400,000...Mar 15 '25-'44
BOND. DEBT July 1 '22...\$400,000
Assessed valuation 1922...6,009,390
Population in 1920 (est.)...5,000
INT. at Co. Treasurer's office.

LOMPOC SCHOOL DISTRICT.
This district is in Santa Barbara County.
6s...\$65,000...1923-1944
6s...6,000...1942-1946
BOND. DEBT June 30 '22...\$71,000
Assess. val. '22 (non-op.)...1,309,480
District tax '22 (per \$1,000)...\$6.90
Total tax 1922 (per \$1,000)...\$43.00

LOMPOC UNION HIGH S. D.
This district is in Santa Barbara County.
6s '21...\$38,000...1923-1941
6s...5,000...1942-1946
BOND. DEBT June 30 '22...\$43,000
Assessed value 1922...4,833,590
District tax (per \$1,000) '22...\$0.90

LONG BEACH.
This city is in Los Angeles County. Incorp. as city of 6th class Dec. 1897 and as a city of the 1st class under Freeholders Charter in 1907. Commission overnmg adopted Oct. 15 1914. City adopted City Manager form of govt. on July 5 1921.
V. 113, p. 318.
Series "A" Bonds.
5s '19...\$297,500...1923-1939
City-Hall Bonds.
5s '99 F-A \$3,825...Feb 1 '23-'39
Park Improvement Bonds.
5s '99 F-A \$2,019...Feb 1 '23-'39
Public Bath-House Bonds.
5s '99 F-A \$1,100...Feb 1 '23-'39
Wharf Repair Bonds.
5s '01 A-O \$3,135...Apr 1 '23-'41
Pier Bonds.
5s '03 J-D \$52,500...Dec 1 '23-'43
5s '14 M-N \$2,500...May 1 1954
Sewer Bonds.
5s '03 F-A \$18,375...Feb 2 '23-'43
5s '14 J-J \$20,500...Jan 1 1954
Public Convention Hall Bonds.
5s '05 M-S \$13,000...Mar 1 '23-'35
Fire-Apparatus Bonds.
5s '05 M-N \$13,000...May 1 '23-'35

Water-Plant-Purchase.
4 1/2s '11 J-J \$725,000...July 1 '23-'51
5s '14 F-A \$60,000...Feb 1 '23-'54
Municipal Harbor Impt. Bonds.
4 1/2s '09 M-N \$173,553...Nov 1 '23-'49
5s '17 J-J \$3,073...Jan 2 '23-'57
5s '17...270,000
Water Works Impt. Bonds.
5s '20...\$100,000...Apr 1 1934
5s '20 A-O 10,000...Apr 1 1934
5s '20...390,000...Apr 1 '35-'60
5s '20 A-O 255,000...1944-1960
BOND. DEBT July 1922...\$3,046,343
Water debt (included)...1,295,000
Total assess. value 1922 (non-op.)...105,076,855
City tax rate (per \$1,000) '22 \$11.70
Pop'n 1910, 17,809; 1920, 55,593
INT. payable at City Treas. office, or Marine Commercial & Sav. Bank, Long Beach.

LONG BEACH CITY SCH. DIST.
5s '03...\$1,500...1923
5s '04...5,000...1923-1924
5s '05...1,250...1923-1925
5s '13...90,000...1923-1931
5 1/2s '19...\$21,000...June 1 '23-'29
120,000...June 1 '30-'50
5s '19...70,000...Dec 1 '23-'29
5s '19...240,000...Dec 1 '30-'40
6s '20...180,000...July 1 '23-'40
6s g '21 s-a 1,465,000c. Apr 1 1934
(For maturity see V. 113, p. 875.)
BOND. DEBT Aug 1921...\$2,266,000
Assessed valuation 1922...\$2,748,440
Tax rate (per \$1,000) 1922...\$18.80
Population in 1920 (est.)...80,000
INT. at County Treas. office.

LONG BEACH CITY HIGH SCH. DIST.
5s g '10 A-O \$173,000...Apr 25 '23-'50
5s '19...135,000...Dec 1 '23-'49
6s '20...90,000...July 1 '23-'40
6s g '21 s-a 435,000c. or r
(For maturity see V. 113, p. 875.)
BOND. DEBT Aug 1921...\$855,000
Assessed valuation 1922...2,863,288.65
Tax rate (per \$1,000) 1922...\$8.69
Population in 1920 (est.)...80,000
INT. payable at County Treas. office.

LORDBURG. See La Verne.

LOS ALTOS SCHOOL DIST.
A district in Santa Clara County.
BOND. DEBT July 1 1922...\$60,000

LOS ANGELES.
County seat of Los Angeles. Commission government re-elected Dec. 3 1912. All bonds are exempt from taxation in California. City founded Sept. 4 1781; incorp. Apr. 4 1850. In Aug. 1909 voted to consolidate with the city of Wilmington (V. 89, p. 427) and with the city of San Pedro (V. 89, p. 488). Early in 1910 city of Hollywood was consolidated (V. 90, p. 391). Since additional territory has been annexed the present area of the city is 366.17 square miles.
On June 2 a proposition to annex the city of Sawtelle to the city of Los Angeles was carried. (V. 114, p. 2750).
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. The last of these bonds were sold on Oct. 13 1922. V. 115, p. 1970. City purchases certain water lines. See V. 100, p. 2025. The legality of \$11,000,000 bonds to buy the Southern California Edison Co.'s distributing system in the city and \$2,500,000 bonds to build a power plant and make other betterments to the city's system, which were voted June 3 1919, was upheld by

the State Supreme Court on Mar. 30 1921 (V. 112, p. 1779). The sale of these bonds was made during February 1922 (V. 114, p. 981).
Bridge Bonds.
4s '98 J-J \$10,250c. July 1 '23-'39
3 1/2s '03 J-D 55,000c. June 1 '23-'43
Detention-Hospital Bonds.
3 1/2s '04 J-D \$28,750c. June 1 '23-'44
Fire-Department Bonds.
4s '98 J-J \$67,500c. June 1 '23-'39
4s '98 J-D \$86,250c. June 1 '23-'44
Main and Lateral Sewer Bonds.
4s g '06 J-J \$186,875c. July 2 '23-'46
Park Bonds.
4s '98 F-A \$4,500c. Aug 1923-'39
Outfall Sewer Bonds.
3 1/2s '03 J-D \$550,000c. June '23-'43
Sewer Bonds.
6s '19 F-A (\$56,000...Aug 1 '23-'25
65,000...Aug 1 '26-'30
***School Improvement.**
4 1/2s '95 J-J \$107,100c. July 1 '23-'35
Refunding Bonds.
4s g '97 J-D \$108,000c. July 1 '23-'37
***Polytechnic High School.**
3 1/2s '03 J-D \$110,000c. June 1 '23-'43
Police-Station Bonds.
4 1/2s '95 J-J \$4,000c. July 1 '23-'35
Tunnel Bonds.
4s '98 F-A \$68,000c. Aug 1 '23-'38
Storm-Drain Bonds.
3 1/2s '03 J-D \$220,000c. June '23-'43
***Public School.**
3 1/2s '03 J-D \$264,000c. June 1 '23-'43
Franklin Canyon Line Water Bonds.
4 1/2s '13 M-N \$1,100,000c. May 1 '23-'43
Water-Works Bonds.
4 1/2s '95 J-J \$10,550c. July 1 '23-'35
4s g '05 M-N \$97,500c. Nov 1 '23-'45
3 1/2s '01 A-O 1,050,000c. Oct 1 '23-'44
3 1/2s '04 J-D 125,000c. June 1 '23-'31
***Owens River Bonds.**
4s '07 J-D \$820,800c. Dec 31 '23-'47
4 1/2s '07 J-D 17,342,000c. Dec 31 '23-'47
Harbor-Improvement Bonds.
4 1/2s '10 J-D \$2,250,000c. June 1922-'51
4 1/2s '13 M-N 1,984,000c. May 1 1953
Harbor-Improvement Bonds.
6s '19 M-S \$1,700,000c. Sept 1 '23-'61
5 1/2s '21 M-S 1,200,000c. Sept 1 '23-'61
5 1/2s '21 M-N 1,000,000c. Nov 1 '23-'61
4 1/2s '21 M-N \$1,560,000c. Nov 1 '23-'61
***Electric-Light-Plant Bonds.**
4 1/2s '10 J-D \$83,000,000c. June 1 '23-'51
4 1/2s '14 F-A 6,500,000c. 1942
(Due on or before Aug. 1 1954.)
Municipal Power Bonds.
5s '21 F-A \$13,500,000c. corr. Aug 1 '26-'61

Library Bonds.
4 1/2s...\$494,000c...1923-1960
6s...6,000c...1961
Hollywood (Annexed).
5s '07 J-D \$500c. Dec 1 1922
4 1/2s '07 J-J 7,000c. July 1 1922
Sawtelle Central School Bonds (Annexed).
5 1/2s '13 A-O \$13,000c. Apr 1 '23-'34
San Pedro (Annexed).
5s '04 M-N \$6,000c. Nov 1 '23-'24
5s '08 M-N 12,000c. Nov 1 '23-'26
Wilmington (Annexed).
5s '07 M-N \$67,500c. May 1 '23-'45
BOND. DT. Oct 1922...\$55,535,150
Water debt (incl.)...20,600,150
Sinking funds...3,599,837
Total assess. value 1921-1922 (3 1/2 act.) non-op. 783,718,772
Assess. val. (oper.) add 1,180,394,412
City tax (per \$1,000) '21-'22...\$12.60
Value of city property June 30 1921...125,000,000
Population in 1910 (Census) 319,198
Population in 1920...576,673
INT. on bonds marked (*) at Kountze Bros., N. Y.; (1) Speyer & Co., N. Y.; (2) at the City Treasurer's office or the Guaranty Tr. 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, etc., 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...\$36,500...Jan 1 '22-'46
4s '09...168,000...Apr 1 '22-'49
4 1/2s '11 M-S 896,320c. Sept 1 '23-'51
4 1/2s g '14 s-a \$2,450,725c. July 1 '23-'54
5 1/2s '20 s-a 350,000...Nov 1 '23-'25
5 1/2s '20 s-a 500,000...Nov 1 '23-'26
5 1/2s '20 s-a 400,000...Nov 1 '23-'26
5 1/2s '20 s-a 1,100,000...Nov 1 '31-'50
5 1/2s '20 s-a 500,000...Nov 1 '31-'50
5 1/2s g '20 1,500,000...Nov 1 '23-'60
M-N
(280,000...Nov 1 '23-'30
150,000...Nov 1 '31-'35
5 1/2s '20 M-N 525,000...Nov 1 '26-'50
5 1/2s '20 M-N 220,000...Nov 1 '51-'50
5 1/2s '20 M-N 220,000...Nov 1 '51-'50
4 1/2s '22 s-a 1,000,000c. Sept 1 '23-'62
4 1/2s '09...\$100...July 23 1922
Annandale S. D. Bds. (Assumed).
5s '09...\$1,000...Mar 18 '23-'25
5s '07...10,000...Aug 5 '22-'30
Belvedere S. D. (Ass'd) (Ass'd)
4 1/2s '10 Jan \$24,000c. Jan 3 '23-'45
5s '08 May 17,000c. May 4 '23-'38
4 1/2s '12 Apr 4,000c. Apr 1 '23-'25
Cahuenga Sch. Bonds (tax-free) (Assumed).
5s '00 June \$24,000c. June 7 '23-'36
4 1/2s '09 June 15,000c. June 28 '23-'44
Chatsworth Pk. S. Bds. (Ass'd).
6s '15...\$28,000...1923-1949
Cienega Sch. Bonds (Assumed).
5 1/2s...\$107,514...1922-1955
Colegrove S. D. (Assumed).
4 1/2s '09...\$7,000...Sept 7 '23-'27

LOS ANGELES CITY SCH. DIST.
4s '06...\$60,000...1922-1926
4s '09...336,000...Apr 1 '23-'49
4 1/2s '11...4,206,774...1922-1951
4 1/2s '14 J-J 1,358,850c. July 1 '23-'54
5 1/2s '20 s-a 28,000...Nov 1 1922
5 1/2s '20 s-a 625,000...Nov 1 '23-'47
5 1/2s '20 s-a 260,000...Nov 1 '48-'60
5 1/2s '20 s-a 140,000...Nov 1 '23-'35
5 1/2s '20 s-a 300,000...Nov 1 '36-'55
5 1/2s '20 s-a 60,000...Nov 1 '56-'60
5 1/2s '20 s-a 150,000...Nov 1 '23-'27
5 1/2s '20 s-a 560,000...Nov 1 '28-'49
5 1/2s '20 s-a 125,000...Nov 1 1955
5 1/2s '20 s-a 150,000...Nov 1 '56-'60
5 1/2s '20 M-N 110,000...Nov 1 '23-'47
5 1/2s '20 M-N 216,000...Nov 1 '28-'35
5 1/2s '20 M-N 110,000...Nov 1 '36-'40
5 1/2s '20 M-N 161,000...Nov 1 '41-'47
5 1/2s '20 M-N 224,000...Nov 1 '48-'55
5 1/2s '20 M-N 130,000...Nov 1 '56-'60
4 1/2s '22 s-a 1,000,000c. Sept 1 '23-'62
Hollywood H. S. Bds. (Assumed).
6s '04...\$9,500...May 23 '23-'24
5s '10...72,000...1922-1935
Jewell School Bonds (Assumed).
4 1/2s '06...\$5,000...July 2 '23-'26
Owensmouth Un. High Sch. Bonds (Assumed).
6s '15 M-S \$60,000c. Mar 1 '23-'50
San Fernando Un. High Bds. (Assumed).
5s '12 A-O \$40,000c. Oct 1 '22-'41
5 1/2s '14...138,000...1922-1944
San Pedro City S. D. (Assumed).
5s '04...\$6,000...Dec 27 '22-'24
Van Nuys High Sch. Bds. (Ass'd)
5 1/2s '14 s-a \$98,000c. 1922-1954
BOND. DEBT Dec 1922...\$36,856,500
Ass'd val. '22 (non-op.)...19,564,053
Assess. val. (operative)...131,268,348
High school tax rate (per \$1,000) 1922...\$6.39
Population in 1916 (est.)...550,000

LOS ANGELES MUN. IMPT. DISTRICT NO. 1.
BOND. DEBT July 1 1921...\$816,000

LOS ANGELES MUNICIPAL IMPROVEMENT DIST. NO. 7.
5s '19...\$132,000 July 1 '23-'39
BOND. DEBT July 1 '21...\$144,000
Assessed value 1922...26,164,705
District tax (per \$1,000) 1922...\$0.06
INT. payable at the office of the City Treasurer or at the Chase Nat. Bank, N. Y.

LOS ANGELES COUNTY.
County seat is Los Angeles.
Highway Bonds.
4 1/2s '09 F-A \$2,705,000c. Feb 1 '23-'49
BOND. DEBT July 1 '21...\$2,801,000
Floating debt (add'l)...907,329
Assess. val. real estate...684,214,545
Assess. val. improv'ts...358,590,840
Money and credits...32,453,997
Total val. '22 (non-op.)...1,375,262,371
(% actual)...131,557,526
Total value (operative)...1,915,551,997
County tax rate (per \$1,000) '22...\$13.10
Population in 1920...504,131
Population in 1920...936,455
INT. at Kountze Bros., N. Y. C.

LOS ANGELES COUNTY DRAINAGE IMPT. DIST. NO. 1.
Drainage Bonds (Tax Free).
6s '18...\$77,269c. Feb 1922-'33
BOND. DEBT Oct 1 1921...\$77,269
INT. payable at Co. Treas. office.

LOS ANGELES COUNTY DRAINAGE IMPT. DIST. NO. 3.
5s '19 J-J \$136,242 Jan 13 '22-'34
BOND. DEBT June 30 '21 \$23,234.50
Assess. val. 1922 (3 1/2 act.)...1,505,970
Tot. tax rate (per \$1,000) '21...\$9.00
INT. payable at the office of the County Treasurer.

Farmdale Sch. Bds. (Assumed).
5s '10...\$600...1922-1925
5s '10...4,077...1922-1925
5s '11...5,000...1926-1930
5s '12...5,000...1927-1931
Hollywood Sch. Bds. (Assumed).
5s '04...\$24,000...May 23 '23-'38
4 1/2s '09...22,000...Dec 6 '23-'43
Los Feliz S. D. Bds. (Assumed).
5s '03...\$1,000...June 29 '23-'23
Marian School Bonds (tax-free) (Assumed).
6s '15 A-O \$46,200c...1922-1955
Miramonte S. D. Bds. (Assumed).
5s '08...\$3,000...May 18 '23-'24
4 1/2s '09...5,000...July 26 '25-'29
5s '11...13,000...Sept 1 '33-'45
Morningstar Sch. Bds. (Assum).
5 1/2s '14...\$40,000...1922-1944
Mt. Washington S. D. (Assumed).
5s '12...\$5,500...Jan 1 '23-'32
Owensmouth Sch. Bds. (Ass'd).
5s '13...\$41,220...1923-1953
Pacoima Sch. Bds. (Assumed).
5 1/2s '15...\$11,000...1922-1932
San Fernando Sch. Bds. (Ass'd).
5s '08...\$11,500...1922-1928
5 1/2s '14...40,000...1927-1934
San Pedro Sch. Bds. (Assumed).
6s '03...\$600...Nov 9 '23-'23
Sunnyside Sch. Bds. (Assumed).
5s '06...\$1,000...Nov 5 1922
The Palms Sch. Bds. (portion assumed).
5s '13...\$52,000...1922-1947
The Pass Sch. Dist. (Assumed).
5s '04...\$1,500...June 13 '23-'24
Van Nuys Gram. Sch. Bds. (Assumed).
5s '12...\$40,700...1922-1952
Washington Park Dist. (Assum.).
5s '11...\$5,500...Aug 1 1927
5s '09...40,000...Apr 19 '23-'29
BOND. DEBT Dec 1922...\$11,098,150
Assess. val. '22 (non-op.)...\$36,573,625
Assessed value (oper.)...129,430,478
Tax rate (per \$1,000) 1922...\$16.00
Population in 1920 (Census)...576,673

LOS ANGELES CITY HIGH S. D.
4s '06...\$65,000...1922-1926
4s '09...336,000...Apr 1 '23-'49
4 1/2s '11...4,206,774...1922-1951
4 1/2s '14 J-J 1,358,850c. July 1 '23-'54
5 1/2s '20 s-a 28,000...Nov 1 1922
5 1/2s '20 s-a 625,000...Nov 1 '23-'47
5 1/2s '20 s-a 260,000...Nov 1 '48-'60
5 1/2s '20 s-a 140,000...Nov 1 '23-'35
5 1/2s '20 s-a 300,000...Nov 1 '36-'55
5 1/2s '20 s-a 60,000...Nov 1 '56-'60
5 1/2s '20 s-a 150,000...Nov 1 '23-'27
5 1/2s '20 s-a 560,000...Nov 1 '28-'49
5 1/2s '20 s-a 125,000...Nov 1 1955
5 1/2s '20 s-a 150,000...Nov 1 '56-'60
5 1/2s '20 M-N 110,000...Nov 1 '23-'47
5 1/2s '20 M-N 216,000...Nov 1 '28-'35
5 1/2s '20 M-N 110,000...Nov 1 '36-'40
5 1/2s '20 M-N 161,000...Nov 1 '41-'47
5 1/2s '20 M-N 224,000...Nov 1 '48-'55
5 1/2s '20 M-N 130,000...Nov 1 '56-'60
4 1/2s '22 s-a 1,000,000c. Sept 1 '23-'62
Hollywood H. S. Bds. (Assumed).
6s '04...\$9,500...May 23 '23-'24
5s '10...72,000...1922-1935
Jewell School Bonds (Assumed).
4 1/2s '06...\$5,000...July 2 '23-'26
Owensmouth Un. High Sch. Bonds (Assumed).
6s '15 M-S \$60,000c. Mar 1 '23-'50
San Fernando Un. High Bds. (Assumed).
5s '12 A-O \$40,000c. Oct 1 '22-'41
5 1/2s '14...138,000...1922-1944
San Pedro City S. D. (Assumed).
5s '04...\$6,000...Dec

LOS ANGELES COUNTY FLOOD CONTROL DISTRICT.
 5s '18 J-J \$520,000 July 1 '22-'25
 5s '18 J-J 1,045,000 1927-1957
BOND, DEBT June 30 '21 \$3,154,000
 Assess. val. 1922-1923 1,113,204.925
 Tax rate (per \$1,000) 1921.....\$7.00
 INT. at County Treasurer's office or Kountze Bros., New York.

LOS ANGELES CO. MUN. IMPT. DISTRICT NO. 2.
 Mission Lands Dist. Water Bds.
 5s '16 J-D \$338,000.....June 1 1946
TOTAL DEBT July 1 1921 \$338,000
 Assess. val. 1922.....2,763,615

LOS ANGELES CO. MUN. IMPT. DISTRICT NO. 3.
 Bairdwater Dist. Wat. Imp. Bds.
 5s '16 J-D \$80,000 Dec 1 '23-'42
BOND, DEBT July 1 1921 \$96,000
 Sinking fund.....2,308
 Assessed value 1922.....2,705,420
 INT. payable at the City Treasurer or the Chase National Bank, N. Y.

LOS ANGELES COUNTY ROAD IMPROVEMENT DISTRICTS.
 District No. 34.
 B.D. DEBT June 30 '21.....\$28,648
 Assessed value 1922.....930,955
 District tax (per \$1,000) 1922.....\$0.38
 District No. 36.
 B.D. DEBT June 30 '21.....\$35,960
 Assessed value 1922.....1,023,330
 District tax (per \$1,000) 1922.....\$0.44
 District No. 54.
 B.D. DEBT June 30 '21.....\$28,617
 Assessed value 1922.....1,025,630
 District tax (per \$1,000) 1922.....\$0.60
 District No. 66.
 B.D. DEBT June 30 '21.....\$23,990
 Assessed value 1922.....188,590
 District tax (per \$1,000) 1922.....\$2.93
 District No. 82.
 B.D. DEBT June 30 '21.....\$48,400
 Assessed value 1922.....535,800
 District tax (per \$1,000) 1922.....\$1.02
 District No. 124.
 B.D. DEBT June 30 '21.....\$111,816
 Assessed value 1922.....369,929
 District tax (per \$1,000) 1922.....\$4.08
 District No. 96.
 B.D. DEBT June 30 '21.....\$24,855
 Assessed value 1922.....84,151
 District tax (per \$1,000) 1922.....\$3.60
 District No. 124.
 BOND, DEBT June 30 '21.....\$20,112
 Assessed value 1922.....158,710.00
 District tax (per \$1,000) 1922.....\$2.31
 District No. 126.
 B.D. DEBT June 30 '21.....\$40,497
 Assessed value 1922.....183,700.00
 District tax (per \$1,000) 1922.....\$4.32
 District No. 141.
 BOND, DT. June 30 '21 \$31,220.00
 Assess. value 1922.....551,800.00
 District tax (per \$1,000) 1922.....\$0.99
 District No. 145.
 BOND, DEBT June 30 '21.....\$34,315
 Assessed value 1922.....152,980
 District tax (per \$1,000) 1922.....\$3.46
 District No. 147A.
 BOND, DEBT June 30 '21.....\$11,919
 Assessed value 1922.....\$237,740
 District tax (per \$1,000) 1922.....\$2.20
 District No. 149.
 6s \$226,154.80.....(?)
BONDED DEBT.....(?)
 Assessed value 1922.....951,800
 District tax (per \$1,000) 1922.....\$2.96
 Road District No. 151.
 BOND, DEBT June 30 '21 \$127,023
 Assessed value 1922.....269,540
 District tax (per \$1,000) 1922.....\$7.24
 District No. 166.
 6s '21 J-J \$75,000.....1922-1931
 BOND, DEBT June 30 '21.....\$75,279
 Assessed value 1922.....\$409,940.00
 District tax (per \$1,000) 1922.....\$2.28
 INT. payable at Co. Treas. office.
 District No. 171.
 6s \$78,000.....1922-1941
 BOND, DEBT June 30 '21.....\$73,594
 Assessed value 1922.....\$228,800.00
 District tax (per \$1,000) 1922.....\$3.56
 District No. 183.
 6s '21 J-J \$169,975.71 Dec 19 '23-'31
 BOND, DEBT Feb 1 1922.....\$188,862
 Assessed value 1922.....1,471,610
 District tax (per \$1,000) 1922.....\$2.51
 District No. 198.
 6s '22 \$71,314.68.....(?)
BONDED DEBT.....(?)
 Assessed value 1922.....\$60,470
 District tax (per \$1,000) 1922.....\$17.23

LOS ANGELES COUNTY WATER WORKS DIST. NO. 3.
 P. O. Los Angeles.
 5s '16 F-A \$2 263,000 Feb 1 '22-'49
BOND, DEBT July 1 21 \$2,268,000
 Sinking fund.....125,299
 Assess. val. of dist. 1922 1,477,873.30
 District tax (per \$1,000) 1922.....\$1.45
 INT. at Co. Treas. office, First Nat. Bank of Los Angeles or Chase Nat. Bank, N. Y.

LOS ANGELES COUNTY WATER WORKS DISTRICT NO. 4.
 Water-Works Bonds.
 6s '20 J-D \$67,000.....June 1 '21-'60
BOND, DEBT July 1 1921.....\$60,250
 Assess. val. 1922-1923.....345,705
 Tax rate (per \$1,000) 1922.....\$1.59
 INT. on 6s of 1920 payable at the County Treasurer's office.

LOS ANGELES MUNICIPAL IMPROVEMENT DIST. NO. 11.
 5 1/2s \$80,000.....
BOND, DEBT July 1 '21.....\$680,000
 Assess. val. 1922.....4,454,435
 District tax (per \$1,000) 1922.....\$1.21

LOS BANOS.
 This town is in Merced County.
Sewer Bonds.
 5s '09 \$19,000.....1930
Water System Bonds.
 5 1/2s '20 \$95,000.....1951
BOND, DEBT July 1 1921 \$114,000

Assess. val. '20 (non-oper.):
 Real.....\$636,015
 Personal.....213,145
 Total.....849,160
 Value, operational property.....47,871
 Town tax rate (per \$1,000).....\$22.50
 Population, 1920.....1,276

LOS BANOS SCHOOL DIST.
 This district is in Merced County.
Building Bonds.
 5s '17 Mar (\$14,000) Mar 1 '23-'29
 39,000 Mar 1 '30-'42
BOND, DEBT Oct 21 1918 \$61,000
 Ass'd val' 1918 (1/2 act.).....1,539,035
 Population in 1918 (est.).....2,450
 INT. at County Treasurer's office.

LOS GATOS.
 This town is in Santa Clara Co.
Bridge and Sewer Bonds.
 5s '05 s-a \$9,600.....1925
Street, Sewer, Park & Hall Bds.
 5s '13 s-a \$64,800.....1933
Chemical Engine Bonds.
 5s '15 s-a \$4,800.....1925
BOND, DEBT Nov 1921.....\$55,800
 Total assessed value 1921.....2,104,005
 Town tax rate (per \$1,000) '21 \$15.40
 Population, 1910, 2,232; 1920, 2,317

LOS GATOS SCHOOL DIST.
 This district is in Santa Clara Co.
 \$120,000
BOND, DEBT July 1 '22.....\$120,000

LUGO SCHOOL DISTRICT.
 This district is in Los Angeles Co.
 5s '17 \$26,000.....
 5 1/2s '22 s-a 10,000 July 1 '23-'32
BOND, DEBT July 1922.....\$36,000
 Assess. val. '22 (non-oper.) 1,235,480
 Sch. tax rate (per \$1,000) '22 \$21.40
 INT. payable at Co. Treas. office.

MC FARLAND SCHOOL DIST.
 This district is in Kern County.
 6s '20 A-O \$26,000 Feb 2 '23-'35
BONDED DEBT.....(?)
 Assessed value 1919.....\$826,015
 Population (est.).....2,000
 INT. payable at the office of Co. Treasurer.

MCKINLEY SCHOOL DISTRICT.
 This district is in Fresno County.
 \$1,000.....Aug 1 1923
 6s '21 F-A 6,000 Aug 1 '24-'26
 30,000 Aug 1 '27-'36
BOND, DEBT Oct 1922.....\$37,000
 Sinking fund.....3,220
 Assessed value 1922.....805,760
 School tax rate (per \$1,000) '22 \$35.40
 INT. at Co. Treas. office.

MADERA.
 This city is in Madera County.
Water Bonds.
 5s '09 \$33,750.....1949
 49,000.....
Sewer Bonds.
 5s '09 \$16,875.....1949
 86,000.....
Bridge Bonds.
 6s '15 \$6,000.....1927
City Hall Bonds.
 6s \$19,000.....
BOND, DEBT Nov 1922.....\$203,625
 Water debt (incl.).....75,750
 Assessed val'n, real estate 2,693,596
 Assess. val., impts. 1,632,015
 Assessed val'n, personal 237,046
 Assessed value 1922.....4,662,626
 Less exemptions.....48,512
 Net valuation 1922.....4,614,114
 Tax rate (per \$1,000) '22-'23.....\$13.00
 Pop'n '10, 2,404; '20 (Census), 3,440

MADERA SCHOOL DISTRICT.
 6s '20 M-N \$68,522.....1922-1944
 30,000.....
BOND, DEBT Sept 1922.....\$135,000
 Ass'd val'n 1922.....3,234,690
 Tax rate (per \$1,000) 1922.....\$11.40
 Population in 1922 (est.).....4,500

MADERA IRRIGATION DIST.
 This district (P. O. Madera) is in Madera County.
 6s '21 J-J \$200,000 July 1 '27-'28
 Bonds authorized.....\$28,000,000
 Bids. outstdg. Sept. 30 '22 200,000
 Assess. val. 1922 (act.).....27,493,780
 District tax rate (per \$1,000) '22 \$2.00
 Population 1922 (est.).....15,000
 INT. at office of Dist. Treasurer.

MADERA UN. HIGH SCH. DIST.
 This district is in Madera County.
 5s '19 M-N \$65,000.....1923-1935
 90,000.....1933-1940
BOND, DEBT Sept 1922.....\$100,000
 Total assessed value 1922 11,417,954
 Sch. tax rate (per \$1,000) '22 \$8.40
 Population 1921 (est.).....10,000

MALAGA SCHOOL DISTRICT.
 This district is in Fresno County.
School Bonds.
 6s '21 J-D \$45,000 June 29 '23-'27
BOND, DEBT Oct 2 '22.....\$45,000
 Sinking fund.....6,960
 Assess. val. '22 (abt. 1/2 act.) 958,890
 Sch. tax rate (per \$1,000) '22 \$48.60
 INT. at the County Treasurer's office.

MANHATTAN BEACH.
 This city is in Los Angeles County
 Incorp. Dec. 7 1912. Population in 1920, 859.
Water-Works Bonds.
 6s '13 \$111,000.....1924-1953
 5 1/2s '20 J-J 28,000.....1923-1950
Pier Pier Bonds.
 5 1/2s '19 F-A \$75,000.....Feb 1 '21-'46
City-Hall Constr. Bonds.
 6s '16 J-J \$14,000 Jan 1 '23-'36
Municipal Pier Bonds.
 5 1/2s \$42,000.....1923-1949
Municipal Funding Bonds.
 6s '21 \$15,000 May 1 '23-'37
BOND, DEBT Nov 22 '22 \$289,200

Total assessed val. 1922.....\$5,420,380
 Total tax (per \$1,000) 1922.....\$16.50
 *INT. at payable at the City Treas. office or at the Chase Nat. Bk., N.Y.

MANHATTAN BEACH CITY S. D.
 This district is in Los Angeles County.
 \$3,000 Apr 1 '23-'25
 10,000 Apr 1 '26-'30
 21,000 Apr 1 '31-'37
BOND, DEBT Aug 1921.....\$50,000
 Assess. val. '22 (non-oper.) 1,165,305
 Sch. tax rate (per \$1,000) '22 \$20.40
 Population 1921 (est.).....1,200
 INT. at County Treasurer's office.

MANTECA.
 This place is in San Joaquin Co.
General Sewer Bonds.
 5s '19 J-J \$33,550.....1923-1945
Municipal Improvement Bonds.
 5 1/2s '22 F-A 15,000.....Feb 6 1917
BOND, DEBT Nov 22 '22.....\$37,500
 Assessed debt (add'l).....18,000
 Sinking fund.....4,160
 Assess. val., real estate.....568,270
 Assess. val., personal.....91,800
 Other assessable property.....388,480
 Tot. assess. val. '22 (2-5 act.) 1,048,550
 Tot. tax rate (per \$1,000) '22 \$22.50
 Population in 1920.....1,286

MANTECA UNION HIGH S. D.
 This district is in San Joaquin Co.
 5 1/2s '22 F-A \$185,000 Feb 6 '23-'46
 5 1/2s '23 F-A 15,000 Feb 6 1917
BOND, DEBT July 1 '22.....\$185,000
 Assess. val. 1921.....4,775,265
 Tax rate (per \$1,000) 1921.....\$4.40

MARGARITA BLACK UNION HIGH SCHOOL DISTRICT.
 This district is in San Luis Obispo Co.
High School Bonds.
 6s '20 J-J \$200,000
BOND, DEBT Nov. 1920.....\$200,000
 Total assessed value 1919.....4,862,748
 INT. at the office of the Co. Treas.

MARIAN SCHOOL DISTRICT.
 A district in Los Angeles County.
 \$49,000.....
BOND, DEBT June 30 '21.....\$49,000

MARICOPA HIGH SCHOOL D.
 This district is in Kern County.
School Bonds.
 \$5,000 May 17 '23-'25
 6s M-N \$30,000 May 17 '26-'40
BONDED DEBT.....(?)
 Assessed value 1919.....4,625,395
 INT. at the office of the Co. Treas.

MARIN COUNTY SAN. D. NO. 1.
 P. O. San Anselmo.
 6s '22 A-O \$200,000 Apr 1 '23-'62
BOND, DEBT Nov 8 '22.....\$200,000
 Assessed value 1921.....3,990,945
 Population (est.).....5,000

MARIN MUN. WATER DIST.
 This district (P. O. San Rafael) is in Marin County.
Water Pl. Purch. & Impt. Bds.
 5s '15 A-O \$33,000 Oct 1 '26-'55
 (For maturity, see V. 103, p. 2174)
Water Works Extension Bonds.
 5s '21 J-J \$250,000 Jan 1 '23-'31
TOTAL DEBT Dec 1921 \$3,500,000
 Assess. val. '21 (40% act.) 16,731,040
 Population in 1920 (est.).....28,000

MARTINEZ.
 This city is in Contra Costa Co.
Water front and City Hall Bds.
 5s '11 A-O \$27,377 Oct 1 '23-'31
BOND, DEBT July 1 1921 \$217,500
 Assessed val. real estate.....670,710
 Assess. val. improvements 979,330
 Assess. val. personal.....915,335
 Total assess. val. (60% act.).....2,565,325
 1920 (non-operative).....2,565,325
 City tax rate (per \$1,000) '21 \$15.50
 Population 1910, 2,115; 1920, 3,858

MAXWELL IRRIGATION DIST.
 6s '19 J-J \$247,000 Jan 1 '23-'41
BONDED DEBT.....(?)

MAYFIELD.
 This town is in Santa Clara Co.
Water-Works Bonds.
 5s '04 \$21,000.....1944
 5s '19 \$9,000.....
Sewer Bonds.
 5s '09 \$26,000.....1948
Fire Engine Bonds.
 6s '20 \$3,000.....
 GEN. B.D. DT. Sept 23 '22 \$59,150
 Water debt (incl.).....27,750
 Assess. val., real est. & impts. 723,425
 Assess. val. personal.....31,195
 Other assessable property.....15,270
 Total assess. val. 1921.....788,890
 Tot. assess. val. (non-op.) '22 \$900,000
 Assess. val. non-op. prop. '22 100,000
 Total tax rate (per \$1,000) '22 \$18.30
 Population 1910, 1,041; 1920, 1,146

MAYWOOD SCHOOL DISTRICT.
 This district is in Los Angeles County.
 \$4,000 Mar 1 '23-'26
 10,000 Mar 1 '27-'31
 15,000 Mar 1 '32-'36
 20,000 Mar 1 '37-'41
BOND, DEBT June 30 '21 \$50,000
 Assess. val. '22 (non-op.) 3,466,390
 Sch. tax rate (per \$1,000) '22 \$19.50
 Population (estimated).....1,500
 INT. at the County Treasurer's office.

MENDOCINO COUNTY.
 County seat is Ukiah.
Refunding Bonds.
 4s '04 J-J \$42,500 July 1 '23-'39
BOND, DEBT Oct 1922.....\$42,500
 Floating debt (add'l).....1,900
 Warrant debt.....2,989
 Assess. val. real estate.....21,190,571
 Assess. val. pers'l property 4,290,974
 Other assess. prop.....4,761,783
 Tot. ass'd val. '22.....30,243,328
 County tax rate (per \$1,000) '22 \$20.00
 Population 1910, 23,920; '20, 24,116

MERCED.
 This city is in Merced County.
Sewer Bonds.
 5s '00 \$25,000.....1940
Engine House Bonds.
 5s '08 \$18,400.....1948
Fire Apparatus Bonds.
 5s '08 \$7,200.....1948
Outfall Sewer Bonds.
 5s '22 \$70,000.....
BOND, DEBT Nov 16 '21 \$49,800
 Assess. val. real estate.....1,283,090
 Assess. val., personal.....860,105
 Other assess. property.....1,566,148
 Tot. ass'd val. '22 (1/2 act.) 3,709,343
 Tax rate (per \$1,000) 1922.....\$12.50
 Population 1910, 3,102; 1922, 3,974

MERCED COUNTY.
 Merced is the county seat. County has no general bonded debt.
Highway Bonds (Tax-free).
 5s '18 J-J \$1,250,000.....
 (For maturity see V. 108, p. 292.)
CO. DIST. DT. June 30 21 \$1,250,000
 Assess. val., real estate.....19,079,934
 Assess. val., improvements 4,406,045
 Assess. val., personal.....5,894,439
 Moneys and credits.....63,056
 Total assessed val. 1921.....29,443,474
 County tax rate (inside).....\$23.00
 (per \$1,000) '21 Outside.....\$29.00
 Pop'n in 1910, 15,148; 1920, 24,979
 INT. on 5s of 1918 payable in Merced.

MERCED GRAMMAR SCH. DIST.
 This district is in Merced County.
School Building Bonds.
 6s \$130,000.....
TOT. B.D. DT. July 1921 \$137,800
 Assessed value.....2,933,185
 Population (estimated).....6,000

MERCED IRRIGATION DIST.
 This district (P. O. Merced) is in Merced County.
 6s '22 J-J \$3,120,000 Jan 1 '33-'50
 (For amount due each year see V. 114, p. 331)
 5 1/2s '22 J-J \$1,800,000 Jan 1 '51-'53
BOND, DEBT Oct 1922 \$4,920,000
 Assess. value (land only) 13,764,998
 Actual value (est.).....50,000,000
 Population 1922 (est.).....20,000
 INT. payable at Merced.

MERCED UNION HIGH S. D.
Building Bonds.
 5s '16 \$142,500.....1935
BOND, DEBT July 19 '21 \$137,800
 Assess. val. real estate '21 (38% actual).....2,933,185
 Total tax rate (per \$1,000) '17 \$12.00

MIDWAY SCHOOL DISTRICT.
 This district is in Kern County.
 6s '19 J-D \$20,000 Dec 1 '23-'27
BONDED DEBT June 1920 \$65,000
 Assessed value 1919.....7,027,965
 INT. payable at the County Treasurer's office.

MILLBRAE SCHOOL DISTRICT.
 This district is in San Mateo Co.
 5 1/2s \$80,000.....
BONDED DEBT.....(?)
 Assess. val. (real & pers.) 1921.....1,857,300

MILL VALLEY.
 This town is in Marin County.
Paving Bonds.
 7s '18 M-S \$70,000 10-year Serial
Sewer, Bridge & Street Bonds.
 5s '06 \$32,500.....1946
General Improvement Bonds.
 5s '08 \$35,750.....1948
 73,665.80.....
BOND, DEBT Sept 1921.....\$68,750
 Total assess. val. '20-'21 (non-operative).....2,469,590
 Tax rate (per \$1,000) '20-'21.....\$12.50
 Population 1910, 2,551; 1920, 2,554

MODESTO.
 This city is in Stanislaus County.
 Inc. 1884. Re-inc. in 1911. Operating under commission form of government.

Fire, Water, Sewer & Street.
 5s '09 J-D \$30,000 Dec 1 '22-'28
 5s '10 J-D 70,000 Dec 1 '22-'49
 5s '19 J-J 61,500.....
Street Bonds.
 5s '11 J-J \$21,750 Jan 2 '23-'51
Water Bonds.
 5s '12 J-J \$67,500 Jan 2 '23-'45
 2,500 Jan '23-'25

Civic Impt. Bonds.
 5s '20 J-J \$27,000.....
Aviation Field & Fair Bonds.
 5s '20 J-J \$46,000.....
BOND, DEBT Nov 24 '22 \$562,500
 Assess. val., real estate.....4,167,875
 Assess. val., personal.....2,023,870
 Other assess. property.....5,425,875
 Tot. assess. val. '22 (55% actual).....11,617,420
 City tax rate (per \$1,000) '22 \$16.00
 Population 1910, 4,034; 1920, 9,241
 INT. on 5s of 1919 payable at Modesto.

MODESTO HIGH SCHOOL DIST.
 5s '16 \$135,000.....1952
 5s '19 \$161,000.....1959
BOND, DEBT July 1 1922 \$299,000
 Assess. val. '22 (abt. 2-5 act) 9,536,760

MODESTO IRRIGATION DIST.
 This district (P. O. Modesto) is in Stanislaus Co. Bonds are tax-free.
 Organized July 23 1887. Population 1920 (Census), 17,241.
 5s J-J \$1,010,511 Jan '33-'42
 5s J-J \$32,000 Jan '35-'44
 5s '09 J-J 250,000.....1920-1939
 6s J-J 510,000 July 1 '35-'50
 (Part yearly)
 6s \$434,000.....
 6s J-J 015,000.....
 (For maturity see V. 112, p. 1897.)
 6s '20 J-J \$1,181,600 July 1 '31-'50
 (For amount due each year see V. 114, p. 102.)

BOND, DEBT June 30 '22 \$3,908,341
Assess. val. '22 (abt. 1-3 act.) 4,788,590
Tax rate (per \$1,000) 1922...\$84.00

MODESTO SCHOOL DISTRICT.
Grammar School Bonds.
5s '06 \$11,000 1932
5s '09 24,000 1934

MODOC COUNTY.
Alturas is the county seat.
Highway Bonds (Tax-free)
5s '19 J-J \$100,000 Jan 3 '25-'29

MONROE SCHOOL DISTRICT.
5 1/2s \$50,000 1924-1942
BOND, DEBT July 1 '22...\$50,000

MONROVIA.
Monrovia is in Los Angeles Co.
Incorporated Dec. 1887.
Water Bonds.
6s '94 July \$13,000 July 1 '23-'35

MONROVIA SCH. DISTRICTS.
Grammar Districts.
5s '03 July \$15,750 July 27 '23-'43

MONTEBELLO SCHOOL DIST.
This district is in Los Angeles Co.
Building Bonds.
5 '02 \$2,000
5s '12 M-S 7,910 Sept 1 '23-'32

MONTEBELLO HIGH SCH. D.
This district is in Los Angeles Co.
5 '09 \$24,000 Dec 1 '23-'27

MONTEREY.
This city is in Monterey County.
Incorp. as a city of sixth class in 1889.

MONTEREY COUNTY.
Salinas is the county seat.
Road and Bridge Bonds.
6s g '15 Jan \$184,380 Jan 2 '23-'25

MONTEREY CO. RECLAMATION DISTRICT NO. 1665.
\$12,000 July 1 '28-'31
6s J-J 35,000 July 1 '32-'36

MONTEREY PARK.
This city is in Los Angeles Co.
6s '22 M-S \$231,000 Mar 1 '27-'40

MONTEREY UNION H. S. D.
This district is in Monterey Co.
5s '22 F-A \$100,000 1923-1942

MONTEREY SCHOOL DIST.
This district is in Monterey Co.
5s '19 M-S \$85,000 1923-1939

MOORPARK MEMORIAL UNION HIGH SCHOOL DISTRICT.
6s g '20 M-S \$3,000 Mar 2 1923

MORGAN HILL SCHOOL DIST.
This district is in Santa Clara Co.
5s \$44,000
BOND, DEBT July 1 '22...\$44,000

MORNINGSIDE SCHOOL DIST.
This district is in Los Angeles Co.
5s \$55,000
BOND, DEBT June 30 1921 \$49,000

MT. DIABLO UNION H. S. D.
This district is in Contra Costa Co.
6s '22 M-S \$120,000 Mar 15 '23-'42

MOUNTAIN VIEW.
This town is in Santa Clara Co.
6s \$20,000
Water Works.
4 1/2s '04 \$19,800 1944

MOUNTAIN VIEW UNION HIGH SCHOOL DISTRICT.
5s '22 M-S \$197,000 Sept 1 '23-'56

NAPA.
This city is in Napa County.
Incorporated March 23 1872.
Park, Fire & Bridge Bonds.
4s '04 M-S \$9,800 Mar 1 '23-'29

NAPA SCHOOL DISTRICT.
This district is in Napa County.
5s \$12,000 1934

NAPA UNION HIGH SCH. DIST.
This district is in Napa County.
6s g '22 F-A \$120,000 Feb 1 '26-'33

NATIONAL CITY.
This city is in San Diego County.
6s \$14,000 1922-1928

NEVADA CITY.
This city is in Nevada County.
Water Bonds.
6s '97 \$24,000 1937

NEWMAN SCHOOL DISTRICT.
This district is in Stanislaus Co.
School Building Bonds.
5s '21 36,000 1940

NEWPORT BEACH.
This city is in Orange County.
Bridge Construction Bonds.
6s '22 \$21,000 April 1923-43

NEWPORT BEACH SCH. DIST.
This district is in Orange County.
5s '22 s-a \$58,000 1924-1952

NEWPORT HEIGHTS IRR. DIST.
This district (P. O. Costa Mesa) is in Orange County.
6s J-J \$160,000 Jan 1 41-60

NEWPORT-MESA IRRIG. DIST.
This district is in Orange County.
6s '19 \$50,000 1940-1959

NORTH END SCHOOL DIST.
This district is in Imperial County.
School Building Bonds.
6s '19 \$30,000 1934-1933

NORTH FRESNO MUNICIPAL IMPROVEMENT DIST. NO. 1.
This district is in Fresno County.
5s \$200,000

NORTH SACRAMENTO SCH. D.
This district is in Sacramento Co.
6s '22 s-a \$60,000 Feb 1 23-42

OAKDALE.
This city is in Stanislaus County.
Street-Improvement Bonds.
6s \$40,000 1-30-year serial

OAKDALE IRRIGATION DIST.
This district is in Stanislaus Co.
Organized Nov. 1 1909.

OAKDALE UNION HIGH S. D.
This district is in Stanislaus Co.
6s '22 F-A \$20,000 Feb 14 24-38

OAKLAND.
Oakland is the county seat of Alameda County.
McElroy Bonds.
4 1/2s g '09 J-J \$2,287,100 Jan 1 '23-'50

OAKLAND HIGH SCHOOL DIST.
5s '19 M-N \$178,000 Nov 1 '23-'44

OAKLAND SCHOOL DISTRICT.
4 1/2s '04 J-J \$896,000 1944

OCEANSIDE.
This city is in San Diego County.
Water Bonds.
5s '03 \$7,875 1943

OLIG SCHOOL DISTRICT.
This district is in Kern County.
6s '20 J-D \$63,000 June 1 '23-'31

ONTARIO.
This city is in San Bernardino Co.
Incorporated Dec. 1891.
Sewer Bonds (Tax-exempt).

ONTARIO (continued).
5s '12 M-N \$75,000 Nov 1 1952

ONTARIO (continued).
5s '15 J-J \$5,375 Jan 2 1955

ONTARIO (continued).
5s '10 M-N \$15,400 May 1 1950

ONTARIO (continued).
5s '20 \$15,200

ONTARIO SCHOOL DISTRICT.
 Bldg. Bds. (Int. at Co. Treasury).
 5s 1/2 '13 M-N \$50,000
 5s 1/2 '22 J-J 116,000 Jan 3 '28-56
 5,000 Jan 3 1957
 TOTAL DEBT Oct 31 1922 \$250,000
 Assessed valuation 1922 5,117,457
 School tax (per \$1,000) '22 \$6.00
 Population (est.) 9,000

ORANGE.
 This city is in Orange County.
Water Works Bonds.
 4 1/2 '05 \$30,000 1945
 5s '11 J-D 38,750 1951
Sewer Bonds.
 5s '10 \$3,000 1920
 City Hall and Well Bonds.
 5s '20 \$88,000 1943
Bridge Bonds.
 5s 1/4 '14 M-S \$6,462 Sept 1 '23-34
 GEN. BD. DT. Sept 27 '22 \$173,750
 Assess. debt (add'l) 75,350
 Sinking fund, general 12,915
 Sinking fund, water 5,832
 Total assess. value 1921 (30% actual) 4,441,933
 Total assess. value 1922 1923 (non-operative) 3,448,660
 Total tax (per \$1,000) 1922 \$16.50
 Pop'n '10, 2,920; '20 4,884.

ORANGE SCHOOL DISTRICT.
 This district is in Orange County.
 5s '14 s-a \$36,000 1922-1930
 5s '22 s-a 60,000 July 1 '23-42
 BOND. DEBT Nov 1922 \$90,000
 Total assessed value 1922 1923 (non-operative) 6,013,795
 Total tax rate (per \$1,000) '22 \$14.00
 Population in 1920 (est.) 7,000
 INT. on 5s of 1922 at the County Treasurer's office.

ORANGE UNION HIGH S. D.
 Building Bonds.
 5s '12 M-S \$30,935 Sept 1 '23-37
 5s '21 P-A 60,000 Aug 1 '24-43
 BOND. DEBT Sept 23 '22 \$194,000
 Ass'd val. '22 (3-5 act.) 12,333,740
 School tax (per \$1,000) '21 \$5.50
 Population 1919 (est.) 10,000
 INT. at County Treas. office

ORANGE COUNTY.
 Santa Ana is the county seat.
Bridge Bonds.
 5s 1/2 '12 J-J \$51,000 1923-1932
Hospital & Almshouse Bonds.
 5s '12 J-J \$31,000 1923-1932
Highway Bonds.
 5s 1/2 '13 M-S \$980,000 Mar 1 1945
 Newport Harbor Imp. Bonds.
 5s '19 \$430,174 Sept 1 '23-44
 BOND. DEBT Sept 1 '21 \$1,468,000
 General sinking fund 56,004
 Assess. val. real estate \$58,924,805
 Assess. val. improvements 21,408,955
 Assess. val. personal prop. 35,270,595
 Money and credits 129,830
 Total assess. val. 1921 115,729,185
 County tax rate (inside) \$15.00
 (per \$1,000) '21 Outside 19.00
 Pop'n 1910, 34,438; 1920, 60,000
 INT. at County Treas. office.

ORANGETHORPE SCH. DIST.
 This district is in Orange County.
 5s '20 \$54,000 Mar 1 '23-40
 BONDED DEBT (7)
 Ass'd val. '22 (30% non-op.) 1,459,100
 Tax rate (per \$1,000) 1921 \$4.50

ORCUTT SCHOOL DISTRICT.
 This district is in Santa Barbara County.
 6s '21 s-a (\$47,000 Sept 6 '23-43
 3,000 Sept 6 1944
 BOND. DEBT June 30 '22 \$51,000
 Assessed value 1922 1,274,530
 District tax (per \$1,000) 1922 \$4.50
 Total tax (per \$1,000) 1922 \$46.80

ORCUTT UNION S. D.
 This district is in Santa Barbara County.
 6s \$67,600 \$3,000 annually
 BONDED DEBT June 30 '22 \$70,000
 Assessed value 1922 1,306,835

ORLAND.
 This town is in Glenn County
 Incorporated Nov. 5 1909.
Water (Int. at Bank of Orland).
 5s '11 \$22,000 1939
Sewer (Int. at Bank of Orland).
 5s '11 J-J \$22,000 1939
Park Bonds.
 5s '16 \$6,500
 Pump House Engine Bonds.
 5s '20 \$20,000
 BOND. DEBT Oct 1 1922 \$63,000
 Tot. ass'd val. '22 (2-5 act.) 1,175,416
 City tax (per \$1,000) 1922 \$16.00
 Pop'n 1910, 836; 1920 1,582

ORLAND JOINT UNION HIGH SCHOOL DISTRICT.
 This district is in Glenn County.
Building Bonds.
 5s \$38,000
 BOND. DEBT Oct 1922 \$81,000
 Assess. val. 1922-23 4,934,773
 Total tax rate (per \$1,000) '21 \$23.80
 Population in 1922 (est.) 6,500

OROSI UNION HIGH SCH. DIST.
 This district is in Tulare County.
 5 1/2 s A-O \$60,000 Apr 4 '23-54
 BOND. DEBT May 1922 \$79,000
 Assessed value 2,632,030
 INT. at the County Treas. office.

OROVILLE.
 This city is in Butte County.
 Incorporated Jan. 3 1906.
Municipal Building Bonds.
 5s '19 J-J \$5,000 July 1 '23-30
Levee Bonds (Tax exempt).
 5s '08 J-J \$54,000 July 1 '23-48
Sewer Bonds (Tax exempt).
 5s '10 J-J \$37,000 1923-1950
 BOND. DEBT Nov 22 '22 \$149,000
 Assess. val. real estate \$1,391,692

Assess. val. pers'l property \$273,719
 Other assessable property \$88,996
 Tot. assess. val. '22 (4-5 act.) 2,551,507
 City tax (per \$1,000) 1922 \$15.90
 Pop'n 1910, 3,859; 1920 3,340
 INT. payable at City Treas. office

OROVILLE UNION HIGH S. D.
 This district is in Butte County.
 Incorporated in Oct. 1902.
Building Bonds.
 5s 1/2 '17 J-D \$10,000 1923-1932
 20,000 1933-1942
 45,000 1943-1957
 BOND. DEBT June 1 1917 \$80,000
 Ass'd val. '17-18 (abt. 60% actual) 3,093,985
 School tax (per \$1,000) '22-23 \$4.50
 Population in 1917 (est.) 6,000
 INT. payable at County Treasury.

OWENSMOUTH SCHOOL DIST.
 This district is in Los Angeles Co.
 5s \$42,000
 BOND. DEBT June 30 1921 \$42,000

OWENSMOUTH UNION H. S. D.
 This district is in Los Angeles Co.
 5s \$86,000 \$2,000 yearly
 BOND. DEBT June 30 1921 \$87,000

OXNARD.
 This city is in Ventura County.
Municipal Imp. Bonds.
 5s '22 \$75,000 1923-1952
Light Bonds.
 5s '12 \$30,000 1939
Sewer Bonds (Subject to call).
 5s '05 J-D \$25,875 1945
Water-Works Bonds.
 5s '12 \$95,000 1939
 BOND. DEBT Sept 1922 \$225,875
 Sinking fund (water) 10,000
 Assess. val. real est. 1,259,540
 Other assess. property 785,580
 Tot. assess. val. '22 (3-5 act.) 3,223,095
 City tax rate (per \$1,000) '22 \$14.50
 Pop'n 1910, 2,552; '20 4,417

OXNARD DRAINAGE DISTRICT
 This district P. O. Oxnard, is in Ventura County.
 6s '19 J-J \$200,000
 BOND. DEBT Sept 20 '21 \$200,000
 Total assess. value 1922 982,820
 Tax rate '22 (per \$1,000) \$18.40
 INT. at the office of the County Treasurer.

OXNARD UNION HIGH S. D.
 This district is in Ventura County.
School Bonds.
 5 1/2 s '20 s-a \$15,000 Apr 15 '23-25
 35,000 Apr 15 '26-30
 40,000 Apr 15 '31-35
 50,000 Apr 15 '36-40
 12,000 Jan 3 '24-26
 30,000 Jan 3 '27-31
 30,000 Jan 3 '32-36
 35,000 Jan 3 '37-41
 BOND. DEBT Nov 1922 \$237,000
 Assessed value 1922 \$12,829,535
 Tax rate (per \$1,000): Inside \$28.90
 \$28.90; outside \$32.30
 INT. at County Treasurer's office.

OXNARD SCHOOL DISTRICT.
Building Bonds.
 5s '16 J-J \$39,000 Jan 1 '23-36
 6,000 Apr 1 '23-28
 5s '20 s-a 16,000 Apr 1 '29-36
 12,000 Apr 1 '37-46
 BOND. DEBT Nov 1922 \$73,000
 Assess. val. 1922 3,724,580
 Total tax rate (inside) \$28.90
 (per \$1,000) Outside \$32.30

PACIFIC GROVE.
 This city is in Monterey County.
Sewer Bonds (Serial).
 5s '06 J-D \$10,000 Dec 1 1946
Sewer & City Hall Bonds (Serial)
 5s '11 M-S \$33,000 Sept 1 1951
Fire Apparatus Bonds.
 5s '20 M-N \$8,000 May 1 1931
 BOND. DEBT Sept 23 '22 \$71,000
 Assess. val., real estate 2,527,121
 Assessed val., personal 160,770
 Total assessed value (60% actual) '22 (non-op.) 2,787,828
 City tax rate (per \$1,000) '22 \$14.00
 Pop'n 1910, 2,385; 1920 2,974

PACIFIC GROVE GRAM. S. D.
 This district is in Monterey Co.
School Building Bonds.
 6s \$85,600 1923-1941
 BOND. DEBT July 1 '21 \$90,000
 Assessed valuation 1920 1,723,305
 Tax rate (per \$1,000) 1920 \$32.60

PALMDALE IRRIGATION DIST.
 This district is in Los Angeles Co.
 6s '20 \$372,000 Jan 1 41-60
 6s '21 10,000 Jan 1 37-42
 GEN. BD. DT. Oct 1922 \$445,000
 Appraised val. of property 2,491,070
 Population (est.) 300

PALO ALTO.
 This city is in Santa Clara Co. Inc. July 1 1909.
Sewer Bonds.
 5s '98 A-O \$17,000 Oct 1 '23-38
 5s '19 M-N \$21,000 May 1 '23-43
 Municipal Imp. Bonds.
 5s '02 A-O \$20,000 Oct 1 '23-42
 5s '08 M-N 45,000 May 1 '23-47
 5s '09 J-J 9,360 July 1 '23-50
 5s '11 J-D 16,830 July 1 '23-31
 5s '12 J-J 22,000 July 2 '22-52
Water Bonds.
 5s '98 J-J \$14,000 July 15 '23-36
Gas Plant Bonds.
 4 1/2 s '17 J-D \$61,250 June 1 '23-57
Subway Bonds.
 5s '15 M-N \$7,837.50 May 1 '23-55
Water & Sewer Bonds.
 5s '15 J-J \$34,000 July 2 '22-55
Power Plant Bonds.
 5s '18 J-J \$54,000 Jan 15 1940
 (Due \$3,000 yrly. begn. Jan. 15 1919.)
 5s '19 69,000
 5s '19 96,000
City Hall Bonds.
 5s '22 20,000

Peninsula Hospital Purchase Bonds.
 5s '21 \$55,000
Improvement Bonds.
 5s '19 \$17,000
Library Bonds.
 5s '22 \$10,000
 GEN. BD. DT. June 30 '22 \$624,387
 Assess. val., real estate 4,762,850
 Assess. val., personal 648,438
 Total assess. val. 1922-23 5,411,288
 City tax (per \$1,000) '22-23 \$12.50
 Pop'n 1910, 4,486; 1920 5,900
 INT. payable at Bk. of Palo Alto.

PALO ALTO SCHOOL DIST.
 This district is in Santa Clara Co.
 6s M-S \$20,000 1923-1927
 1,000 1928
 5s 55,000
 BOND. DEBT July 1 '22 \$76,000
 INT. at Co. Treasurer's office.

PALO ALTO UNION H. S. D.
 This district is in Santa Clara Co.
Building Bonds.
 5s '17 M-N \$186,000 1923-1952
 (For maturity see V. 104, p. 1828.)
 BOND. DEBT July 1 '22 \$196,000
 Assessed val. 1917 (about 40% actual) \$6,618,000
 Population in 1917 (est.) 10,000
 INT. payable at Co. Treas. office.

PALO VERDE DRAINAGE DIST.
 This district is in Imperial and Riverside counties.
 6s '21 J-J \$250,000 Jan 1 '33-42
 Bonds authorized \$850,000
 Bonds outst'g Nov 1 '22 250,000
 Assessed value 1922 1,537,930
 Tax rate (per \$1,000) '22-23 \$25.40
 Population (est.) 6,000

PALO VERDE VALLEY JOINT LEVEE DISTRICT.
 This district (P. O. Blythe) is in Riverside and Imperial counties.
Levee Bonds.
 6 1/2 s '18 s-a \$18,000 May 1 '23-58
 6 1/2 s '18 M-S \$740,000 1923-1959
 951.86 1949
 25,000 1950-1954
 3,000 1955
 4,000 1956-1957
 22,000 1958
 54,000 1923-1931
 85,000 1932-1948
 4,000 1949
 6 1/2 s '18 s-a 54,000 1923-1931
 85,000 1932-1948
 4,000 1949
 TOT. BD. DT. Aug 1 '22 \$1,157,952
 Assess. value (less operative property) 1922-23 9,092,280
 Tax rate (per \$1,000) '22-23 \$85.40

PALO VERDE VAL. UN. H. S. D.
 This district is in Riverside Co.
School Bonds.
 5s '17 Apr \$38,000 1937
 6s '20 s-a 13,500 1935
 BOND. DEBT Aug 1 '22 \$51,500
 Assessed val'n (less operative property) 1922 2,173,600
 H.S. tax rate (per \$1,000) '22-23 \$10.30

PARADISE IRRIGATION DIST.
 This district is in Butte County.
Irrigation System Bonds.
 6s '17 J-J \$350,000 May 1 '38-67
 6s '20 J-J 70,000 Yearly
 6s '20 J-J 70,000 July 1 '48-56
 (For amount due each year see V. 115, p. 162.)
 BOND. DEBT Sept 23 '22 \$490,000
 Floating debt 39,000
 Assess. val. (lands) 1922 614,000
 Population 1922 (est.) 1,200
 INT. payable at District Treasurer's office, Paradise.

PARLIER UNION HIGH SCH. D.
 This district is in Fresno County.
 6s '20 M-N \$150,000 Nov 3 '25-39
 BOND. DEBT Oct 2 '22 \$150,000
 Sinking fund 6,500
 Total assess. value 1922 3,421,575
 High school tax rate (per \$1,000) 1922 \$9.70
 INT. at office of County Treas.

PARLIER SCHOOL DISTRICT.
 This district is in Fresno County.
 5s '12 s-a \$20,000 Feb 14 '23-42
 BOND. DEBT July 1 '22 \$421,500
 Assess. val. 1922 \$2,143,945
 Dist. tax (per \$1,000) '22-23 \$17.60
 Population (est.) 500
 INT. at County Treasurer's office.

PASADENA.
 This city is in Los Angeles County.
 Incorp. June 14 1886. Annexed to Pasadena are Annandale, Arroyo Addition, East Side (Lamanda Park), Linda Vista, Pasadena Heights and San Rafael.
 5s \$85,000
Electric-Light Extension Bonds.
 4s '08 J-J \$78,125 July 1 '23-46
 4 1/2 s '08 A-O 32,500 Apr 1 '23-48
 4s '09 M-S 101,250 Mar 1 '23-48
 4 1/2 s '20 F-A \$450,000 Aug 1 '23-30
 5 1/2 s '21 J-D 62,000 June 1 '23-46
 5 1/2 s '21 J-D 27,500 June 1 '23-41
Street-Machinery Bonds.
 4s '02 J-J \$5,750 Jan 2 '23-42
City Hall and Jail Bonds.
 4s '02 J-J \$24,750 Jan 2 '23-42
City Hall Bonds.
 4 1/2 s '11 J-D \$16,675 June 1 '23-51
Park Bonds.
 4s '02 J-J 7,500 Jan 2 '23-42
 4 1/2 s '22 A-O 80,000 Oct 1 '23-30
Water Bonds.
 4s '05 M-N \$14,375 May 1 '22-45
 4s '02 J-J 3,000 Jan 2 '23-42
 5 1/2 s '21 J-D 47,500 June 1 '23-31
Water-Plant-Purchase Bonds.
 4 1/2 s '12 A-O \$1,000,000 1941
 (Due \$50,000 yrly. begn. Oct 1 '17)
Sewer Bonds.
 4 1/2 s '18 A-O \$32,500 Apr 1 '23-48
 4s '02 J-J 17,500 Jan 2 '23-42

Sewer Farm Bonds.
 4s '02 J-J \$2,625 Jan 2 '23-42
Sewage Disposal Bonds.
 4 1/2 s '22 A-O \$40,000
 4 1/2 s '22 A-O 160,000 Oct 1 '23-30
Fire-Department Bonds.
 4s '02 J-J \$10,000 Jan 2 '23-42
 4s '06 J-J 48,875 July 1 '23-46
 4 1/2 s '11 J-D 13,050 June 1 '23-51
 5s '21 F-A 10,000 Feb 1 '23-42
 4 1/2 s '22 A-O 114,000 Oct 1 '23-41
 3,000 Oct 1 1942

Bridge Bonds.
 4 1/2 s '11 J-D \$72,500 June 1 '23-51
Garbage-Incinerator Plant Bds.
 4 1/2 s '12 M-N \$20,000 May 1 '23-27
 BOND. DEBT Sept 1 '22 \$2,128,075
 Water debt (incl.) 95,512
 Cash on hand June 30 '22 773,505
 Investments June 30 '22 240,887
 Assess. val. real est. 72,465,873
 Assessed val. personal 20,239,678
 Tot. assess. val. '22 (3-5 act.) 92,705,551
 Total tax (per \$1,000) '22 \$11.80
 Pop'n 1910, 30,291; 1920 45,354
 Excluded from this total are \$92,388 water bonds which have been transferred to the Park Department.
 INT. at City Treas. office.

PASADENA SCHOOL DISTRICT.
 Includes the City of Pasadena and North and East Pasadena, Altadena, La Mandas Park, San Rafael Heights, Linda Vista School and Chapman Districts. Population in 1917 (est.) 47,500. San Rafael Heights and Linda are now a part of the incorporated boundaries of the City of Pasadena, Sierra Madre City Sch. Dist. and So. Santa Anita Sch. Dist. is annexed for school purposes only.
School Bonds.
 4s '03 Sept \$30,000 Sept 8 '23-37
 4s '08 M-N \$5,000 Mar 12 '23-39
 4 1/2 s '08 A-O 100,000 Apr 27 '23-42
 4 1/2 s '11 M-N 45,000 May 1 '23-31
 5s '14 M-N 55,000 May 1 '23-33
 5 1/2 s '21 s-a 750,000
 (For maturity see V. 113, p. 1077.)
 4 1/2 s '22 A-O 650,000 1924-1951
 (For maturity see V. 115, p. 1763.)
High-School-Building Bonds.
 4 1/2 s '11 M-N \$60,000 May 1 '23-28
 (100,000 May 1 '27-31
 275,000 May 1 '32-43
 BONDED DEBT:
 City Sch. Dist. Oct '22 \$1,732,000
 H. S. Dist. July 1 '22 445,000
 Assess. val. of district '21 '22 (non-operative) 72,685,210
 City School Dist. 78,498,655
 High School Dist. 78,498,655
 Sch. tax rate (per \$1,000) '22-23 \$21.30
 INT. at County Treasurer's office.

PASO ROBLES.
 This city is in San Luis Obispo Co.
 GEN. BD. DT. Nov 24 '22 \$77,000
 Water debt (incl.) 89,000
 Sinking fund (general) 8,000
 Assess. val., real estate 697,000
 Assess. val., personal 340,278
 Other assess. property 774,170
 Tot. assess. val. '22 (3-5 act.) 1,811,448
 Total tax rate (per \$1,000) '22 \$18.00
 Pop'n '10, 1,441; '20 (Census) 1,919

PATERSON GRAMMAR SCH. D.
 This district is in Stanislaus Co.
Building Bonds.
 5s '11 Feb \$25,000 Feb 1 '23-40
 5s '13 \$17,000 1943
 6s '21 M-N 60,000 1923-1946
 6s '22 20,000 1943
 BOND. DEBT July 1 '22 \$126,000
 Total assess. value (about 40% actual) 1922 2,970,050
 Grammar school tax rate (per \$1,000) 1922 \$8.00

PATERSON UNION HIGH SCHOOL DIST.
 This district is in Stanislaus Co.
 6s '14 48,000 1954
 BOND. DEBT July 1 '22 \$48,000
 Assess. val. '22 (abt 2-5 act.) 3,695,215
 H.S. tax rate (per \$1,000) '22 \$7.50

PERRIS IRRIGATION DIST.
 For compromise with bondholders, see V. 101, p. 633.

PERSHING SCHOOL DISTRICT.
 This district is in Kern County.
 6s '20 A-O \$12,000 Feb 2 '23-28
 6s '20 A-O 17,000 1923-1939
 BONDED DEBT (7)

PETALUMA.
 This city is in Sonoma County.
Public Park Bonds.
 5s '11 P-A \$18,000 Feb 1 '23-31
Grammar School Bonds.
 4s '04 \$19,250 1944
Street Bonds.
 5s '15 M-S \$10,000 1935
 5s '19 F-A 75,000 1923-1940
 BOND. DEBT Sept 1922 \$113,250
 Sinking fund 3,622
 Assess. val. real estate 4,521,650
 Assess. val. personal (including money, &c.) 1,324,420
 Total assess. val. '22 (about 50% act.) (non-op.) 5,846,070
 Total property 1922 250,345
 Tax rate (per \$1,000) 1922 \$16.60
 Pop'n 1910, 5,880; 1920 6,266

PETALUMA CITY HIGH SCH. D.
Building Bonds.
 5s '14 A-O \$74,000 Oct 1 '23-51
 6s '21 A-O 70,000 Oct 1 '52-61
 BOND. DEBT Nov 27 '22 \$343,000
 Assess. val. '22 (abt 2-5 act.) 10,000,000
 School tax rate (per \$1,000) '22 \$6.60
 INT. at County Treasurer's office.

PIEDMONT.
 This city is in Alameda Co. Inc. Jan. 1912.
Fire Department Bonds.
 5s '17 J-J \$18,750 Jan 1 '23-37

PIEDMONT (Concluded)
 Impt. Bonds (Part only to 1930)
 5s '10 A-O \$55,350.00 1930
Park Bonds.
 5s \$50,000
 BOND, DEBT Nov 15 '21. \$90,150
 Assess. val., real estate. 4,327,064
 Assess. val., personal. 1,233,893
 Assess. val., improvements. 2,647,760
 Total assess. val. 1921. 8,208,684
 Tax rate (per \$1,000) 1921. \$12.00
 Pop'n 1910, 1,719; 1920. 4,282
 INT. payable at Oakland Bank of Savings.

PIEDMONT HIGH SCH. DIST.
 This district is in Alameda County.
School Building Bonds.
 5 1/2s '20M-N\$238,000.00 yearly
 5s '22 A-O 100,000.00 Apr 1 '27-'46
 TOT. BD. DT. July 1 '22. \$338,000
 Ass'd val. '22 (5% act.) 3,033,125
 School tax (per \$1,000) 1921. \$14.20
 Population (est.) 4,500
 INT. at County Treasurer's office.

PITTSBURGH.
 This place is in Contra Costa Co.
Sewer Bonds.
 5s \$15,000.00 1924
 5s \$11,000.00 1924
Fire Apparatus Bonds.
 5s \$10,000.00 1926
Water Bonds.
 5s \$135,000.00 1960
 BOND, DEBT July 1 '21. \$189,000
 Assess. val., real estate. 471,770
 Assess. val., improvement. 701,475
 Assess. val., personal prop. 249,305
 Total assess. val. 1920. 1,422,550
 Pop'n (Census) '10, 2,372; '20, 4,715

PITTSBURGH SCHOOL DIST.
 This district is in Contra Costa Co.
 5 1/2s '13 M-N\$43,331.00 Nov 1 '23-'53
 6s '21 M-N 36,000.00 May 1 '26-'37
 BOND, DEBT May 1921. \$150,000
 Assess. val. 1920. \$1,107,040
 Tax rate (per \$1,000) 1920. \$18.00
 Population in 1920 (est.) 6,500
 INT. payable in Pittsburgh, Cal.

PLACENTIA-RICHFIELD SCH. DIST.
 This district is in Orange County.
Building Bonds.
 5s '11 s-an \$28,000.00 1934
 5s '16 s-an 24,000.00 1937
 BOND, DEBT July 1 '21. \$52,000
 Assessed value 1920-1921. \$,268,305
 Tax rate (per \$1,000) '20-'21. \$19.00

PLACER COUNTY.
 Auburn is the county seat. County has no general bonded debt.
 DIST. DEBT Sept 20 '21. \$161,325
 Value of oper. prop. 1921. 1,835,893
 Assess. val., real estate. 8,144,055
 Assess. val., impt. 3,627,300
 Assess. val., personal. 1,057,845
 Moneys and credits. 13,400
 Tot. assess. val. '21 (non-operative) (abt. 40%) 12,842,330
 County tax rate (inside) \$25.00
 (per \$1,000) '21 Outside \$29.00
 Population '10, 18,237; '20, 18,584

PLACERVILLE.
 This city is in El Dorado County.
Street Bonds.
 5s '16 J-J \$24,000.00 July 1 '23-'46
Water-Works Purchase Bonds.
 5 1/2s '20 A-O \$30,000.00
 TOT. BD. DT. Nov 23 '22 \$58,000
 Assess. val., real estate. 1,009,880
 Assess. val., personal. 82,550
 Tot. assess. val. '22 (3-5 act.) 1,092,430
 Total tax rate (per \$1,000) '22 \$14.50
 Population 1910, 1,914; 1920, 1,050
 INT. payable at City Treas. office

PLACERVILLE SCHOOL DIST.
 \$34,000
 BOND, DEBT Sept 26 1922. \$31,000
 Assessed val., real estate. 883,250
 Assessed val., personal. 341,515
 Tot. assess. val. '21 (80% actual) 1,224,765
 Tax rate (per \$1,000) 1921. \$20.00
 Population in 1920 (est.) 1,800

PLEASANTON.
 This town is in Alameda County.
Water Bonds.
 5s '00 \$10,000.00 1940
Municipal Improvements.
 4 1/2s '10 \$29,000.00 1950
Town-Hall Bonds.
 4 1/2s '14 \$5,500.00 1934
 BOND, DEBT Oct 1921. \$45,500
 Tot. assess. val. '21 (45% act.) 479,425
 Tax rate (per \$1,000) 1921. \$16.00
 Population 1910, 1,254; 1920, 991

PLEASANT VALLEY SCH. DIST.
 This district is in Ventura County.
School Bonds.
 5 1/2s '20 J-D \$61,000.00 June 1 1945
 6s '20 J-D 15,000.00 Dec 1 '31-'45
 BOND, DEBT Nov 1922. \$76,000
 Assess. val. '22 (non-op.) 2,894,641
 Total tax rate (per \$1,000) '22 \$29.50
 Population in 1922 (est.) 700
 INT. payable at the office of the County Treasurer.

PLUMAS COUNTY.
 Quincy is the county seat. Pop'n 1910, 5,229; 1920, 5,681.
Refunding Bonds (Tax-free).
 4s A-O \$35,100.00 1934
Bridge and Highway (Tax-free).
 4s '07 A-O \$60,000.00 Oct 1 '24-'32
 BOND, DEBT Sept 25 '22. \$95,100
 Assess. val., real estate. 9,432,050
 Assess. val., personal. 2,810,520
 Tot. assess. val. '22 (3-5 act.) 12,242,572
 Co. tax rate (per \$1,000) '22 \$16.50
 INT. at County Treasurer's office.

POMONA.
 This city is in Los Angeles County. Incorpor. city of the fifth class Jan. 1888. Area of city 12.5 square miles. All bonds tax-exempt.
Building Bonds.
 5s '19 \$49,000.00 1923-1937
Municipal Impt. Bonds.
 5s '19 \$10,000.00 1940
Special Fire Bonds.
 5s '13 M-N\$9,000.00 Nov 1 '23-'33
Special Street Bonds.
 5s '13 M-N\$45,000.00 Nov 1 '23-'33
Sewer Bonds.
 5s '00 J-D \$14,250.00 1923-1940
Park Bonds.
 5s '03 J-D \$15,750.00 1923-1943
School Bonds.
 4 1/2s '07 J-D \$25,000.00 July 1 '23-'47
 5s '03 16,500.00 1923-1943
Street Improvement Bonds.
 5 1/2s '19 \$200,000.00
City-Hall Bonds.
 4 1/2s '09 J-J \$17,100.00 July 1 '22-'49
 BOND, DEBT June 30 '22. \$432,600
 Total of balance on hand in all funds June 30 '22. 372,491
 Assess. val. '22 (non-op.) 12,176,558
 Value of property owned by city. 834,850
 Tax rate (per \$1,000) 1922. \$17.50
 Pop'n 1910, 10,207; 1920, 13,505
 INT. at City Treas. office.

POMONA CITY SCHOOL DIST.
 4 1/2s '09 \$56,357.00 1923-1949
 5 1/2s '20 15,000.00 Jan 1 '25-'39
Building Bonds.
 5s '13 \$3,000.00 1923
 BOND, DEBT June 30 '21 \$87,000
 Assess. val. 1922 (non-op.) 11,522,165
 School tax rate (per \$1,000) '22 \$20.00
 INT. on 5 1/2s of 1920 payable at the office of the County Treasurer.

POMONA CITY HIGH SCH. D.
 4 1/2s '03 \$3,005.00 1923
 5 1/2s '09 44,962.00 1923-1949
 5 1/2s 50,000.00
 5 1/2s '21 M-N\$20,000.00 (For maturity Aug. V. 113. p. 1602.)
 BOND, DEBT Oct 1921. \$531,750
 Assessed value 1922. 12,311,165
 Tax rate (per \$1,000) 1922. \$11.39
 Population (est.) 17,000

PORTERVILLE.
 This city is in Tulare County. Incorporated May 7 1902.
Municipal Improvement Bonds.
 5s '06 \$9,450.00 Nov 1 1946
 (\$350 yearly on Nov. 1.)
 5s '09 F-A \$25,377.00 Aug 1 1949
 (\$875 yearly on Aug. 1.)
 5s '10 \$45,000.00 June 1 1950
 (\$1,500 yearly on June 1.)
 5s '12 F-A \$11,625.00 Aug 1 1952
 (\$375 yearly on Aug. 1.)
Water Bonds.
 5s '08 \$35,000.00 June 1 1948
 (\$1,250 yearly on June 1.)
 5s '12 F-A \$34,875.00 Aug 1 1952
 (\$1,125 yearly on Aug. 1.)
 5s '14 A-O \$7,000.00 Apr 1 '23-'29
 BOND, DEBT Sept 25 '22. \$159,750
 Water debt (incl.) \$1,500
 Assessment debt (add'l) 33,000
 General sinking fund 7,579
 Assessed val'n, real estate. 2,020,474
 Assessed val'n, personal. 1,828,883
 Other assessable property. 303,601
 Tot. ass'd val. '22 (4-5 act.) 4,152,958
 Tax rate (per \$1,000) 1922. \$12.49
 Population 1910, 2,696; 1920, 4,007
 INT. at City Treasurer's office.

PORTERVILLE GRAM. S. D.
 This district is in Tulare County.
 5 1/2s \$80,000
BONDED DEBT (?)

PORTERVILLE UNION H. S. D.
 This district is in Tulare County. District incorporated Feb. 1910.
School Bonds (Tax-free).
 5 1/2s ann \$365,000.00 1924-1946
 5s 2,500
 TOT. BD. DT. Sept '22. \$367,500
 Ass'd val. '22 (30% act.) 9,329,185
 Sch. tax rate (per \$1,000) '22. \$8.20
 INT. payable at Co. Treas. office.

PRINCETON CODORA GLENN IRRIGATION DISTRICT.
 This district (P. O. Princeton) is in both Glenn and Colusa Counties.
 5s '18 J-J \$175,000
 BOND, DEBT Nov 9 1921. \$175,000
 Assessment dist. (add'l) 16,000
 (Will be paid before Jan. 1923.)
 Assess. val. '21 (2-3 act.) 950,000
 Population 1921 1,000

PROVIDENT IRRIG. DISTRICT.
 This district is in Glenn County.
 5s \$190,000
BONDED DEBT (?)

PUEBLO UNION HIGH SCH. D.
 This district is in Los Angeles Co.
Building Bonds.
 4 1/2s \$64,400.00 1923-1945
 BOND, DEBT June 30 '21 \$68,000
 Assess. valuation 1922. 6,634,510
 Tax rate (per \$1,000) 1921. \$6.19

RAISIN CITY SCHOOL DIST.
 This district is in Fresno County.
School Bonds.
 6s '21 F-A \$3,000.00 Feb 28 '23-'25
 30,000.00 Feb 28 '26-'35
 BOND, DEBT Oct 2 '22. \$33,000
 Sinking fund. 2,443
 Assess. val. '22 (abt. 1/2 act.) 702,100
 Total tax rate (per \$1,000) outside, 1921-1922. \$39.80

RANCHITO SCHOOL DIST.
 This district is in Los Angeles Co.
 5s '20 s-a \$28,000.00 Aug 1 '23-'36
 12,000.00 Aug 1 '37-'40
 BOND, DEBT June 30 '22 \$44,000
 Ass'd val. '22 (non-op.) 1,252,150
 School tax rate (per \$1,000) '22 \$7.90
 INT. at office of County Treasurer

RAVENSWOOD SCHOOL DIST.
 This district is in San Mateo Co.
 5 1/2s '22 J-J \$16,000.00 July 1 '23-'30
 Assess. val., personal. 630,980
 BOND, DEBT July 1922. \$45,000
 Ass'd val. (real & per.) 1921-915,010

RED BLUFF.
 This city is in Tehama County.
Water System Purchase Bonds.
 6s '21 J-J \$91,000.00 Jan 1 '23-'48
 500.00 Jan 1 1949
 BOND, DEBT Sept 25 '22. \$109,750
 Water debt (incl.) 94,000
 Assess. val., real estate. 458,945
 Assess. val., impts. 879,670
 Other assess. property. 294,290
 Total assess. value (about 3-5 actual) 1922. 2,263,995
 Tot. tax rate (per \$1,000) '22. \$13.10
 Pop'n '10, 3,530; '20 (Census). 3,104

RED BLUFF UN. HIGH SCH. D.
 This district is in Tehama County.
Building Bonds.
 5s '15 M-N\$55,920.00 Nov 3 '23-'49
 El Canino Sch. Dist. (Annexed). \$13,000
 BOND, DEBT Nov 25 '22. \$78,000
 Assess. val. '22 (65% act.) 7,102,515
 Tax rate (per \$1,000) 1922. \$6.30

REDDING.
 This city is in Shasta County.
Street Bonds.
 5s '05 \$46,500.00 1945
Sewer Bonds.
 5s '05 \$39,000.00 1945
Building Bonds.
 5s '05 \$9,750.00 1945
Bridge Bonds.
 6s '13 \$49,500.00 1953
Municipal Lighting and Power Distribution Bonds.
 6s '21 M-N \$39,000.00 Nov 21 '23-'61
 BOND, DEBT Aug 9 '22. \$173,500
 Assessment debt (add'l) 18,000
 Assessed val., real estate. 1,461,295
 Assessed val., personal. 884,110
 Assessed val., improvements 933,930
 Total assessed val. 1922 (about 70% actual) 3,278,335
 Less exemptions. 21,000
 Net assess. val. 1922. 3,257,335
 Tax rate (per \$1,000) 1922. \$14.50
 Population 1910, 3,572; 1920, 2,912

REDDING SCHOOL DISTRICT.
 This district is in Shasta County.
School-Building Bonds.
 5 1/2s '22 J-J \$110,000.00 Yearly
 BOND, DEBT Oct 30 '22. \$110,000
 Sinking fund. 9,919
 Ass'd val. '21 (abt. 1/2 act.) 2,217,930
 School tax rate (per \$1,000) '21 \$6.20
 Population (estimated) 4,500
 INT. at County Treasurer's office.

REDLANDS.
 This city is in San Bernardino Co.
 Inc. Nov. 26, 1888.
Water-Works System (Serial).
 4 1/2s '13 J-J \$600,000.00 Jan 15 1953
Municipal Improvement Bonds.
 4 1/2s '05 J-J \$57,500.00 July 15 '23-'45
Special Impt.
 5s '07 J-J \$12,500.00 Jan 15 '23-'27
Public Park Bonds.
 4 1/2s '07 F-A \$8,000.00 Aug 1 1923
 5s '11 M-S 58,000.00 Mar 1 '23-'51
 BOND, DEBT July 1 '22. \$741,500
 Water debt (incl.) 600,000
 Cash in treasury. 84,795
 Tot. ass'd val. '21 (non-op.) 9,113,945
 City tax rate (per \$1,000) '21 \$15.00
 Population 1910, 10,449; 1920, 9,781
 INT. at office of City Treasurer.

REDLANDS SCHOOL DISTRICT.
 Grammar-School Bonds.
 5s '02 \$1,000.00 Sept 15 1923
 5s '04 1,000.00 Mar 6 1923
 5s '08 Aug 50,000.00 Aug 24 '23-'32
High-School Bonds.
 5s '03 \$4,000.00 Apr 20 1923
 5s '10 Apr 53,000.00 Apr 4 '23-'35
 5 1/2s '20 M-S 15,000.00 May 1 '26-'29
 160,000.00 May 1 '26-'41
 BOND, DEBT Nov 1922. \$52,000
 Grammar school district. 232,000
 Ass'd value '22. 7,994,549
 School tax rate (per \$1,000) '22 \$2.37
 INT. at County Treasurer's office.

REDONDO BEACH.
 This city is in Los Angeles County.
Sewer Bonds.
 5s '06 \$16,000.00 1926
Public-Pier Bonds.
 5 1/2s '15 \$8,000.00 1923-1955
 5 1/2s '10 22,000.00
 Ocean Front Acquisition Bds.
 5s '20 F-A \$51,000.00 Feb 1 '23-'30
 Municipal Fire Hall Impt. Bds.
 5s '22 \$4,000.00
 BOND, DEBT Oct 5 '22. \$195,000
 Tot. ass'd val. '22 (non-op.) 5,291,595
 Total tax rate (per \$1,000) '22. \$16.50
 Population 1910, 2,935; 1920, 4,913
 INT. at City Treas. office.

REDONDO BEACH SCH. DIST.
 5s '07 \$3,000.00 1923-1927
 5s '14 5,000.00 1953-1954
 5s '14 69,000.00 1923-1952
 BOND, DEBT June 30 '21. \$131,000
 Assess. val. '22 (non-op.) 5,886,685
 School tax rate (per \$1,000) '22 \$19.50
 Population in 1916. 5,060

REDONDO BEACH UN. H. S. D.
 5s '05 \$5,400.00 1923-1925
 5 1/2s '14 14,806.00 1923-1944
 BOND, DEBT June 30 '21 \$135,000
 Ass'd val. '22 (non-op.) 11,700,065
 Tax rate (per \$1,000) 1922. \$10.19
 Population in 1916. 8,300

REDWOOD CITY.
 This city is in San Mateo County.
Fire Apparatus Bonds.
 4 1/2s '15 \$4,500.00 Aug 2 1930

Street Light Bonds.
 5 1/2s '13 A-O \$3,600.00 Apr 7 '23-'33
 5 1/2s '09 1,987.75 1940
Water-Works Bonds.
 5 1/2s '00 \$3,500.00 1940
Water-Works Extension Bonds.
 5 1/2s '09 \$8,000.00 1929
Municipal Improvement Bonds.
 4 1/2s '04 \$60,000.00 1944
 5s '10 30,812.50 1950
 5 1/2s '19 J-J 114,000.00 July 2 '23-'59
Paving Bonds.
 5 1/2s '12 \$18,018.97 1952
 BOND, DEBT Sept 1922. \$231,198
 Total valuation '22, '23. 3,748,145
 Tax rate (per Old town) \$16.50
 \$1,000 '22 Annex. \$16.40
 Population 1910, 2,442; 1920, 4,020

REDWOOD GRAMMAR SCH. D.
 This district is in San Mateo Co.
Site Purchase & Bldg. Bonds.
 5 1/2s '16 J-J \$33,000.00 Jan 1 '23-'32
 BOND, DEBT Nov 1922. \$33,000
 Ass'd val. '22 (real & per.) 3,746,530
 Total tax rate (per Outside) \$44.53
 \$1,000 1921-22. Inside. 39.53
 Population in 1920. 4,020

REEDLEY.
 This city is in Fresno Co. Inc. Feb. 18 1913. Pop'n 1920, 2,447.
Sewer Bonds (Part yearly).
 5 1/2s '13 J-D \$31,000.00 Dec 31 '23-'53
 6s '21 64,350.00 Apr 15 '23-'61
Water Bonds.
 5 1/2s '13 J-D \$28,000.00 Dec 31 '23-'27
Improvement Bonds.
 7s '22 J-J \$210,400.00
 TOTAL BD. DT. June '22. \$456,941
 Water debt (incl.) 26,500
 Assessed val'n, real estate. 401,365
 Improv'ts on real estate. 314,355
 Assessed val'n, pers'l prop. 302,885
 Moneys and credits. 117,055
 Total assessed val'n 1920. 1,225,600
 Assessed value 1922. 1,612,256
 Tax rate (per \$1,000) 1921. \$17.70
 INT. at Reedley National Bank.

REEDLEY JOINT UNION H. S. D.
 This district is in Fresno and Tulare Counties.
 6s '21 \$450,000.00 May 9 '22-'47
 BOND, DEBT Jan 1 1922. \$450,000
 Assessed value 1921-22. 11,699,074
 Population (estimated) 8,060

RICHMOND.
 This city is in Contra Costa Co. Incorporated Aug. 7 1905. Interest at City Treasurer's office.
Tunnel, Highway and Harbor.
 5s '13 J-J \$1,020,000.00 Jan 1 1952
 (Payable part yearly.)
Harbor Impt. Bonds.
 6s \$150,000
 BOND, DEBT June 30 '22 \$1,156,000
 Assessed val., real estate. 11,997,980
 Assessed val., personal. 7,008,760
 Other assessable property. 7,620,955
 Tot. ass'd val. '22 (60% act.) 26,627,695
 City tax rate (per \$1,000) '22. 17.70
 Population 1910, 6,802; 1920, 16,843

RICHMOND SCH. DISTRICTS.
Grammar-School Building.
 5s Nov \$20,000.00
 (\$1,000 yearly on Nov 1)
 4 1/2s J-D 142,000.00
 (\$3,000 yearly on Dec 1)
 5s M-N \$158,000.00
 (\$2,000 yearly on May 1)
 5 1/2s 45,000.00
 BOND, DEBT 1921-1922:
 Grammar School Dist. \$850,000
 Union High Sch. Dist. 45,000
 Assessed value 1921-1922:
 Grammar District. 23,168,440
 Union High District. 31,834,395
 INT. payable in Martinez.

RICHVALE DRAIN DIST. NO. 16.
 This district (P. O. Richvale) is in Butte County.
 6s '16 J-J \$50,000.00 1926-1936
 GEN. BD. DT. Dec 20 '17. \$50,000
 Assess. val., real estate 1917. 340,000
 District tax rate (per \$1,000) \$44.00
 Population 1197 (est.) 200

RIO VISTA.
 This town is in Solano County.
Water-Works Bonds.
 6s '02 \$18,000.00 1942
Sewer & Water-Works-Ext. Bds.
 5s '12 \$11,500.00 1937
 BOND, DEBT Nov 22 '22. \$29,500
 Sinking fund (water). 15,878
 Assessed val'n, real estate. 880,795
 Assessed val'n, impts. 250,735
 Assessed val'n, personal. 215,265
 Tot. assess. val. (60% act.) '22. 753,745
 Tax rate (per \$1,000) 1922. \$15.50
 Population in 1910, 884; 1920, 1,104

RIO VISTA UNION H. SCH. D.
 5s '17 \$54,000.00
 5s '17 35,000.00
 BOND, DEBT Sept 1921. \$50,000
 Assess. val. '21 (65% act.) 9,784,885
 Tax rate (per \$1,000) '22. \$2.20

RIPPERDAM SCHOOL DIST.
 This district is in Madera County.
 6s \$25,000.00
 BOND, DEBT Sept 25 '22. \$25,000
 Total assess. val. '22 '23. 778,480
 (2-5 act.)
 School tax rate (per \$1,000) 1922-1923. \$5.00
 Total tax rate (per \$1,000) '21 \$25.50

RIVEBSIDE.
 This city is the county seat of Riverside County. Incorporated 1883.
Street-Improvement Bonds.
 5s '95 s-a \$31,500.00 Aug 1 '23-'35
Electric-Light Impt. Bonds.
 5s '95 F-A \$14,000.00 Aug 1 '23-'35
Steam Power Plant Bonds.
 4s '00 J-D \$18,000.00 June 1 '23-'40
Fairmont Park (Part yearly).
 4 1/2s '11 M-S \$13,500.00 Mar 1 1931

RIVERSIDE (Continued).
 Fire Department (Part yearly).
 4 1/2 '11 M-S \$9,000. Mar 1 1931
 Water-Works-Purchase Bonds.
 5s '13 J-D \$899,000. June 1 '23-53
 BOND. DEBT July 1 '23. \$985,000
 Water debt (incl.) 899,000
 Assessment debt 37,575
 Floating debt 92,855
 Gen'l sink fund 5,884
 Assessed value real estate 9,771,130
 Assessed value personal 1,577,320
 Tot. ass'd val. '22 (1/2% act.) 11,368,450
 Ass'd val. (non-op.) '22 23,113,668,450
 Ass'd val. operative prop. 2,401,608
 City tax rate (per \$1,000) 22-31.90
 1922-1923 22-31.90
 Pop'n 1910, 15,212; 1920, 19,341
 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 JUNIOR COLLEGE DISTRICT.
 This district is in Riverside Co.
 5s '22 s-a \$100,000 July 1 '32-56
 BOND. DEBT July 1922. \$100,000
 Ass'd val. (non-op.) '22 16,654,460
 School tax rate (per \$1,000) '22 \$2.80
 Population (estimated) 22-22,600

RIVERSIDE CITY HIGH S. D.
 This district is in Riverside County
 5s '22 s-a \$175,000 July 1 '32-56
 BOND. DEBT July 1922. \$175,000
 Ass'd val. (non-op.) '22 16,654,460
 High sch. tax rate (p. \$1,000) '22 \$7.00
 Population (estimated) 22-22,600

RIVERSIDE CITY SCHOOL DIS. Building Bonds.
 4 1/2 '10 F-A \$212,500. Aug 3 '23-39
 5s '14 M-S 42,000. 1923-1943
 5s '16 J-D 40,000. 1923-1942
 5s '17 J-J 50,000. July 2 '24-48
 5s '22 s-a 225,000. July 1 '32-59
 BOND. DEBT July 1 '22. \$582,000
 Ass'd val. (non-op.) '22 11,996,500
 Tax rate (per \$1,000) 1922-18.80
 Population in 1921 (est.) 20,000
 INT. payable at County Treasury

RIVERSIDE COUNTY.
 Riverside is the county seat.
 Bonds tax from population 1910, 34,696; 1920, 50,297.
 Highway Bonds.
 5s '14 M-S \$1,125,000. May 1 '25-54
 Court-House (Part yearly).
 4s '02 M-S \$104,762. Sept 1 '23-42
 India Perm. Road Division.
 5s '15 May \$55,000. May 1 '23-33
 Coral Reef Perm. Road Div. Bds.
 7s '16 Jan \$28,000. 1923-1946
 BOND. DEBT Aug '22. \$1,230,000
 Warrant debt Aug 1922. 10,922
 Sinking fund Sept 1921. 22,683
 Assessed val'n. real estate 23,613,100
 Assessed val'n. improve'ts 11,123,270
 Assessed val'n. pers'l prop. 4,037,630
 Moneys and credits 4,655
 Total assess. val. '22-23 38,768,650
 County tax rate (inside) \$23.30
 (per \$1,000) '22 Outside \$31.30
 INT. on highway bonds at County Treas. office or at Hanover Nat. Bk., N. Y.; others at County Treas. office.

RIVERSIDE CO. DR. D. NO. 3.
 6s '20 M-N \$29,861.91 Nov 8 '23-33
 5s '22 M-S 5,429.44 Nov 8 '34-35
 BOND. DEBT July 31 '22. \$38,000
 Tot. ass'd val. '22 (non-op.) 56,790
 Tax rate (per \$1,000) '22-23 \$2.00
 Population 1921 (est.) 200
 INT. at the County Treas. office.

RIVERVIEW UNION HIGH S. D.
 See Grossmont Un. High Sch. Dist.

RIVERVIEW UNION SCH. DIST.
 This district is in Fresno County.
 6s \$57,000. 1923-1941
 BOND. DEBT Oct 2 '22. \$57,000
 Sinking fund 4,390
 Ass'd val. '22 (abt. 1/2% act.) 1,723,300
 Tax rate (per \$1,000) '21 (for bds) \$3.75

ROSEVILLE.
 This city is in Placer County.
 Sewer Bonds.
 5s '10 \$35,500. 1950
 Highway Bonds.
 5s '13 \$13,000. 1933
 BOND. DEBT July 1 1921 \$71,500
 Assessed val. real estate 404,090
 Assess. val. improvements 657,110
 Assess. val. personal prop. 103,370
 Total assess. val. 1920. 1,164,570
 Population 1910, 2,608; 1920, 4,477
 Tax rate (per \$1,000) 1920-12.00
 Population 1920, 2,608; 1920, 4,477

ROSEVILLE UN. HIGH SCH. D. Building Bonds.
 5s '14 J-J \$22,000. July 1 '23-45
 18,000. July 1 '46-54
 BOND. DEBT Sept 1920. \$43,000
 Ass'd val. '20 (abt. 1/2% act.) 2,351,986
 Tax rate (per \$1,000) 1920-8.50
 Population 1919 (est.) 6,000
 INT. at Co. Treas. off. in Auburn

ROSS.
 This town is in Marin County.
 Municipal Impt. Bonds.
 4 1/2 '09 \$40,500. 1949
 Park Bonds.
 5s '11 \$10,000. 1941
 BOND. DEBT Sept 24 '22. \$59,500
 Assessed val'n. real estate 7,15,071
 Other assess. property 135,416
 Improvements 526,770
 Total assessed val. 1922 7,711,257
 Less exemptions 14,320
 Net assessed value 1,362,936
 Tax rate (per \$1,000) '22 \$13.90
 Population in 1910, 550; 1920, 727

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. (On July 1 1921 a Council and Manager form of government became effective.)
 Levee & Sewer (Red. any time).
 4s '0 J-J \$80,000. Jan '23-38
 4s '0 J-J 130,000. Jan 1 '23-48
 Sewer and Drainage.
 4 1/2 '13 \$614,400. July 1 '23-53
 Capitol Park Extension Bonds.
 4 1/2 '14 J-J \$500,000. Jan 1 '23-54
 Levee Bonds.
 4s '08 J-J \$40,000. July 1 '23-38
 4 1/2 '13 J-J 687,425. Jan 1 '23-53
 High-School Bonds.
 4s '05 J-J \$115,000. Jan 1 '23-45
 4s '08 J-J 22,000. July 1 '23-38
 Hall of Justice Bonds.
 4 1/2 '14 \$161,200
 (55,200 yearly ending July 1 1933.)
 City Hall Bonds.
 4s '07 J-J \$187,500. July 1 '23-47
 Water-Main Bonds.
 4s '03 J-J \$74,000. Jan 1 '23-41
 4 1/2 '13 J-J \$44,440. July 1 '23-53
 River-Improvement Bonds.
 4 1/2 \$47,500. Jan 1 '23-41
 Old bonds outstanding \$7,100
 Filtration Bonds.
 5s \$1,290,000
 5 1/2 '22 J-J \$288,000. Jan 1 '23-58
 \$72,000. Jan 1 '59-61
 4 1/2 \$170,000
 BOND. DEBT Sept 19 21. 1,999,850
 Assessed val., real estate 64,019,730
 Assessed val., personal 12,931,000
 Assessed val., other prop. 9,621,600
 Assess. val. '21 (72% act.) 86,572,330
 Assess. val. '22 81,749,720
 City tax (per \$1,000) 1922-17.80
 Population in 1910 (Census) 44,896
 Population in 1920 (Census) 65,857
 INT. at Co. Treas. office or Bank of N. Y., N. B. & C. others at Capital Nat. Bank, Sacramento.

SACRAMENTO CITY SCH. DIST. Capital Sch. Dist. (Annexed)
 \$32,000
 4 1/2 '08 Jan 26,000. Jan 1 '23-48
 4 1/2 '20 J-J 1,057,000. July 1 1959
 5s '22 J-J 400,000. 1926-1961
 BOND. DEBT Aug '22. \$3,294,000
 Tot. val. (3-5% act.) '22 77,347,800
 Total tax rate (per \$1,000) '21 \$2.80
 Population in 1920 (est.) 70,000
 INT. at County Treasurer's office.

SACRAMENTO CITY HIGH S. D. Building Bonds.
 4 1/2 '11 J-J \$100,000. July 15 '27-51
 4 1/2 '20 J-J 760,000
 (Due \$10,000 every six months from Jan. 1 1922.)
 5s '22 J-J 750,000
 (For maturity see V. 116, p. 1013.)
 BOND. DEBT Aug '22. \$1,600,000
 Total val. 1922 (60% act.) 167,100,255
 Total tax rate (per \$1,000) '22 \$3.89
 INT. at County Treasurer's office

SACRAMENTO COUNTY.
 County seat is Sacramento.
 Bridge Bonds.
 4 1/2 '08 J-J \$202,500. Jan 1 '23-48
 Court-House and Jail Bonds.
 4 1/2 '08 J-J \$594,000. Jan 1 '23-48
 Road Bonds.
 4 1/2 '08 J-J \$240,000. Jan 1 '23-45
 4 1/2 '17 J-J 610,000. Jan 1 '23-45
 Co. Bd. D.T. Sept 1922. \$2,446,500
 Tot. val. '22 (non-op.) 110,932,802
 County tax rate (per \$1,000) '22-20
 Inside \$20.00
 Outside 24.61
 Pop'n 1910, 67,806; 1920, 91,020
 INT. payable in New York.

SACRAMENTO AND SUTTER COUNTIES RECL. D. NO. 1000.
 6s '13 J-J \$1,800,000. Jan 1 '23-40
 97,344. Jan 1 1941
 8s '17 J-J \$100,000. Jan 1 1927
 900,000. Jan 1 '28-45
 BOND. DEBT Sept 1921. \$2,997,344
 Total assessed value (60% actual) (about) 3,000,000
 Total tax rate (per \$1,000) \$21.16
 Population in 1919 (est.) 350
 INT. at the County Treasurer's office, Sacramento.

SALINAS CITY.
 This city is in Monterey County.
 Inc. Feb. 11 1903.
 Sewer (Int. at Treasurer's office).
 5s '07 J-J \$15,000. Jan 2 '23-37
 City-Hall (Int. at Treas. office).
 5s '06 J-D \$30,000. Dec 31 '23-46
 School (Int. at Treasurer's office).
 5s '08 J-D 12,240. Dec 31 '23-46
 5s '09 J-J 8,555. Jan 2 '23-39
 BOND. DEBT Sept 25 '22 \$80,000
 Assess. val., real estate \$1,472,539
 Assess. val., personal 610,730
 Other assess. property 1,251,505
 Tot. assess. val. '22 (50% act.) 3,334,774
 City tax rate (per \$1,000) '21 \$2.00
 Pop'n 1910, 3,736; 1920, 4,700

SALINAS CITY SCHOOL DIST.
 5 1/2 \$48,000
 BOND. DEBT Sept 25 '22 \$48,000
 Ass'd val. '22 (40% act.) 3,000,000
 Tax rate (per \$1,000) 1922-26.10
SALINAS UN. HIGH SCH. DIST.
 5s '19 F-A \$250,000. 1929
 BOND. DEBT Nov 1921. \$400,000
 Assess. debt (add'l) 75,000
 Assessed value 1921 11,000,000
 Tax rate (per \$1,000) 1920-21 \$31.10
 Population (estimated) 10,000

SALVADOR UNION SCH. DIST.
 This district is in Napa County.
 5s \$45,000
 BOND. DEBT June 30 '22. \$45,000
 Assessed valuation 1922-1,632,095

SAN ANSELMO.
 This town is in Marin County.
 Inc. April 1907.
 Street Bonds.
 4 1/2 '09 \$24,000. 1938
 Sewer Bonds.
 4 1/2 '09 \$5,250. 1929
 Municipal Improv't Bonds.
 5s '10 A-O \$29,000. 1942
 5s '18 2,000. 1924
 Municipal Impt. (Road) Bonds.
 6s '20 \$83,000. 1950
 Road, Sewers and Bridges.
 5s '12 M-S \$16,650. 1939
 BOND. DEBT Sept 22 '22. \$159,900
 Assessment debt (add'l) 120,000
 Assessed val'n. '22 (1/2% act.) 2,030,000
 City tax rate (per M) 1922-2.470
 Pop'n 1910, 1,531; 1920, 2,470
 INT. at First Bank of San Anselmo.

SAN ANSELMO SCHOOL DIST.
 This district is in Marin County.
 5s \$43,025. 1923-1939
 5s '22 J-J 20,000. July 1 '23-42
 BONDED DEBT (?)

SAN BENITO COUNTY.
 Hollister is the county seat.
 Road Bonds (Int. at Hollister).
 5s '12 J-J \$200,000. July 1 '23-42
 TOT. BD. D.T. July 1 '22. \$200,000
 Assessed val'n. real estate 10,492,860
 Assessed val'n. pers. prop. 2,330,270
 Tot. ass'd val. '22 (non-op.) 12,873,130
 County tax (per \$1,000) '22-27.00
 Population 1910, 8,041; 1920, 8,995

SAN BERNARDINO.
 This city is located in San Bernardino County. Incorporated 1886.
 An amendment to the city charter was adopted on April 11 1921 and subsequently approved by the Legislature, increasing the borrowing capacity to 25% of assess. val'n.
 Water Bonds.
 4s '03 A-O \$5,575. Apr 1 '23-43
 4s '03 35,700. 1943
 Improv't Bonds (Tax-exempt).
 4 1/2 '08 A-O \$74,250. 1923-1948
 Library Bonds.
 6s '20 s-a \$75,000. Nov 1 '23-24
 Bridge Bonds.
 5s \$85,500. 1923-1941
 Convention Hall Bonds.
 5s '21 J-D \$195,000. June 1 '23-61
 BOND. DEBT Nov 25 '22. \$483,525
 Ass'd val. '21 (1-3) 6,991,685
 Non-operative 3,108,770
 Operative 6,991,685
 City tax rate (p. \$1,000) '21-22 \$20.60
 Pop'n 1910, 12,779; 1920, 18,721
 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 \$230,000.)
 (Due \$5,000 yearly from 6 to 25 years inclusive and \$10,000 yearly from 26 to 40 years inclusive.)
 BOND. DEBT Oct 1918. \$250,000
 Assessed value (Non-op.) 6,345,105
 1918 (Total) 9,466,825
 Population (est.) 20,000
 INT. at Co. Treas. office.

SAN BERNARDINO COUNTY.
 San Bernardino is the county seat.
 Highway Bonds.
 5s '15 J-J \$1,600,000. Jan 5 '23-54
 Hospital Bonds.
 5s '15 J-J \$150,000. Jan 5 '26-55
 BOND. DEBT June 30 '21. \$1,800,000
 Floating debt 183,750
 Assessed val'n. real estate 30,529,990
 Assessed val'n. improve'ts 16,533,140
 Assessed val'n. pers. prop. 7,059,990
 Ass'd val'n. moneys & cred. 39,330
 Total val. '21 (non-op.) 54,161,950
 Total val. of all prop. '21 89,511,779
 County tax rate (per \$1,000) '21 \$21.57
 \$1,000) 1921 Outside \$29.40
 Pop'n 1910, 56,706; 1920, 73,401

SAN BERNARDINO SCH. DIST.
 This district is in San Bernardino County.
 5s '19 J-J \$245,000. July 1 '24-58
 5,000. July 1 1950
 BOND. DEBT 1919. \$285,000
 Assessed value/Non-op. 6,345,105
 1918 (Total) 9,466,825
 INT. on 5s of 1919 payable at the office of the County Treasurer.

SAN BRUNO.
 This city is in San Mateo County.
 Municipal Improvement Bonds.
 6s '15 \$172,324. 1927
 BOND. DEBT June 30 '21 \$137,911
 Total assessed value 1921 829,475
 Tax rate (per \$1,000) 1922-11.00
 Population in 1920 1,562

SAN BRUNO PARK SCH. DIST.
 This district is in San Mateo Co.
 Site-Purchase, Building and Equipment Bonds.
 5s '08 \$11,000. 1923-1933
 5 1/2 '16 J-J 14,000. Jan 1 '23-36
 BOND. DEBT Nov 15 '21. \$27,000
 Assess. val., real estate 1,054,875
 Assess. val., personal 9,475
 Tot. ass'd val. '21 (30% act.) 1,064,350
 Tax rate (per \$1,000) 1922-338.21
 In city 338.21
 Outside \$43.21
 Population 1921 (est.) 1,600
 INT. at County Treasurer's office.

SAN BUENAVENTURA.
 This city (P. O. Ventura) is in Ventura Co. Inc. in 1866. Re-inc. in 1905.
 Park Bonds.
 5s '07 J-D \$2,850. Dec 1 '23-27
 Municipal Improvement Bonds.
 5s '07 J-D \$74,398. Dec 30 '23-37
 6s '18 12,000. Nov 1 '23-38
 6s '18 16,150. Nov 1 '23-38

Street Bonds.
 5s '03 M-N \$1000. May 1 1923
 5s '03 M-N 1,1000. May 1 1923
 Town Hall Bonds.
 5s '03 M-N \$4000. May 1 1923
 Sewer Bonds.
 5s '03 M-N \$4000. May 1 1923
 BOND. DEBT Sept 26 '22. \$108,148
 Assessed value real estate 2,107,170
 Assessed value personal 638,390
 Other assess. property 779,730
 Tot. ass'd val. '22 (50% act.) 3,525,290
 Tax rate (per \$1,000) 1922-16.50
 Pop'n 1910, 2,945; 1920 (est.) 5,000
 INT. payable at City Treas. office.

SAN BUENAVENTURA SCH. D.
 This district is in Ventura County.
 5 1/2 '22 J-D \$90,000. June 1 '24-53
 BONDED DEBT (Gram. & High) Oct. 30 1922. \$132,000
 Tot. ass'd val. '22 (25% act.) 3,042,742
 School tax rate (per \$1,000) '22 \$12.10
 INT. at County Treasurer's office.

SAN DIEGO.
 This is the county seat of San Diego Co. Inc. Jan. 1 1835, 1850, 1889, and again in 1909. All bonds are tax-exempt.
 Water Bonds (Part yearly).
 4 1/2 '01 J-J \$286,000. 1941
 4 1/2 '03 J-J 104,475. 1943
 4 1/2 '05 A-O 32,000. 1945
 4 1/2 '07 J-D 36,608.55. 1947
 4 1/2 '07 J-D 161,891.45. 1945
 4 1/2 '11 J-J 241,000. 1949
 4 1/2 '12 J-J 255,000. 1952
 4 1/2 '13 J-J 1,937,500. 1953
 4 1/2 '14 J-J 1,201,000. 1954
 5s '14 A-O 564,000. 1954
 s '14 220,000. 1954
 s F-A 950,000. 1960
 s J-J 487,500. 1961
 4 1/2 '55 F-A 20,190,000. 1960

Reservoir Bonds.
 s '07 \$91,933.71. 1945
Refunding Bonds (Part yearly).
 4 1/2 '98 J-J \$104,000. 1938
Fire-Dept. Bonds (Part yearly).
 4 1/2 '03 J-J \$19,000. 1940
 4 1/2 '07 J-D 35,000. 1940
 4 1/2 '12 J-J 60,000. 1952
Sewer Bonds (Part yearly).
 4 1/2 '03 J-J \$73,500. 1943
 4 1/2 '05 A-O 43,125. 1945
 4 1/2 '07 J-D 30,394.54. 1943
 4 1/2 '07 J-D 5,334,585. 1933
 4 1/2 '07 J-D 1,900. 1926
 4 1/2 '07 J-D 19,126. 1942
 4 1/2 '11 J-J 65,000. 1948
 4 1/2 '11 J-J 18,850. 1951
 4 1/2 '11 J-J 52,500. 1949
 4 1/2 '12 J-J 93,000. 1952
Dulzura-Otay Conduit Bonds.
 5s '16 J-J \$85,000. July 1 '23-56
 Lower Otay Dam Constr. Bonds
 5s '17 A-O \$94,700. Apr 1 '23-55
 17,200. Apr 1 1956
Pier Bonds.
 s F-A \$37,500. 1960

Street and Road Bonds (Part yearly).
 4 1/2 '07 J-J \$41,000. 1942
 4 1/2 '13 J-J 40,250. 1952
Concrete Culvert (Part yearly).
 4 1/2 '07 J-D \$27,500. 1941
Park Bonds (Part yearly)
 4 1/2 '11 J-J \$725,000. 1951
 4 1/2 '13 J-J 56,250. 1952
 5s '13 M-S 658,750. 1953
Harbor Impt. (Part yearly).
 4 1/2 '12 J-J \$759,000. 1952
 5s '14 J-J 320,000. 1954
Municipal Impt. (Part yearly).
 4 1/2 '13 J-J \$5,000. 1932
Paving Bonds.
 5s '20 F-A \$76,000. 1923-1960
 TOT. BD. D.T. Oct 31 '22. \$10,992,975
 Water debt (included) 7,439,009
 Warrant debt (add'l) 32,366
 Cash on hand 1,172,311
 Sinking funds 435,529
 Assessed val. real estate 72,460,343
 Assessed val. improve'ts 9,478,590
 Assessed val. personal 12,717,123
 Moneys, cash on hand 1,044,017
 Tot. ass'd val. '22 (non-op.) 95,700,079
 Less soldier and church exemptions 2,248,139
 Net val. 1922 (non-op.) 93,451,934
 Operative property 6,982,170
 City tax rate (per \$1,000) '22 \$21.00
 Pop'n 1910, 39,578; 1920, 74,683
 INT. at City Treasurer's office and at Nat. Park Bank, New York.

SAN DIEGO SCHOOL DISTRICT.
 4s '06 July \$24,000. July 5 '23-24
 5s '07 July 50,000. July 5 '23-27
 4 1/2 '09 s-a 40,000. 1923-1928
 5s '13 A-O \$10,000. 1923-1953
 5s '20 345,000. Mar '20-60
 BOND. DEBT Oct 9 '22. \$764,000
 Sinking fund 29,114
 Assessed valuation 1922 60,138,572
 School tax rate (per \$1,000) '22 \$16.80
 INT. at County Treasurer's office.

SAN DIEGO HIGH SCH. DIST.
 5s '05 M-S \$27,300. Sept '23-25
 5s '11 Feb 164,000. Feb 6 '23-51
 5s '20 730,000. Mar '20-60
 BOND. DEBT Oct 9 '22. \$92,000
 Sinking fund 38,814
 Assessed valuation 1922 60,138,572
 School tax rate (per \$1,000) '22 \$16.80
 INT. at County Treas. office.

SAN DIEGO COUNTY.
 San Diego is the county seat.
 Highway Bonds.
 4 1/2 '09 A-O \$817,000. Oct 1 '23-49
 5s '19 2,186,000.
 BOND. DEBT Oct 9 '22 \$3,033,000
 Sinking fund 39,460
 Assessed val'n. real estate 55,030,550
 Assessed val'n. improve'ts 14,503,530
 Assessed val'n. pers. prop. 12,771,205
 Moneys and credits 455,785
 Total value 1922 (non-op.) \$82,764,710
 Total value (operative) 6,186,925
 County tax rate (per \$1,000) '22-21.70
 Pop'n 1910, 61,865; 1922, 112,248
 INT. at County Treas. office.

SAN FERNANDO.
This city is in Los Angeles County.
Water-Works Bonds.
5 1/2% '20 F-A \$155,000. 1923-1953
BOND. DEBT Sept 25 '22. \$155,000
Assess. value real estate. 1,507,915
Assess. value personal. 572,075
Tot. ass'd val. '22 (40% act.) 2,169,990
Total tax rate (per \$1,000) '22 \$16.90
Population in 1920. 3,204

SAN FERNANDO SCHOOL DIST.
This district is in Los Angeles Co.
\$46,000
BOND. DEBT June 30 '21. \$46,000

SAN FERNANDO UNION H. S. D.
This district is in Los Angeles Co.
\$188,000
BOND. DEBT June 30 '21. \$188,000

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.
A plan to issue \$38,000,000 bonds to purchase the Spring Valley Water Co. was defeated on Mar. 8 1921 (V. 112, p. 118).

Charter amendment authorizing the purchase of the properties of the Market Street Ry. was adopted by voters on Nov. 7 1922 (V. 115, p. 2291).

The Board of Supervisors on Jan. 5 1914 passed an ordinance formally accepting the water supply and power rights in the Hetch-Hetchy Valley, granted in the bill passed by Congress in 1913. V. 97, p. 1838, and V. 98, p. 250. Board of Supervisors upheld Mayor in vetoing resolution offering for sale \$43,257,000 Hetch-Hetchy water supply bonds. See "Chronicle" of Dec. 11 1915, p. 1998. Charter amendment excluding from the 15% debt limit all indebtedness created in the Hetch-Hetchy project, was defeated on Nov. 7 1922 (V. 115, p. 2291).

The \$3,800,000 5% exposition bonds given in table below are the remaining outstanding portion of an 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% '04 J-J \$119,818. July 1 '23-'44
Library Bonds.
3 1/2% '04 J-J \$665,332. July 1 '23-'44
3 1/2% '04 J-J \$1,000. June 30 '35-'40
Mission Park Bonds.
3 1/2% '04 J-J \$1,000. July 1 '23-'44
Playground Bonds.
3 1/2% '04 J-J \$406,914. July 1 '23-'44
Hospital Bonds.
5% '08 J-J \$1,000,000. July 1 '23-'32
Hospital-Jail-Completion Bds.
4 1/2% '13 A-O \$675,000. Apr 1 '23-'37
Sewer Bonds.
5% '08 J-J \$3,200,000. July 1 '23-'54
Polytechnic High-School Bonds.
4 1/2% '10 J-J \$375,000. Jan 1 '23-'37
Fire-Protection Bonds.
5% '08 J-J \$1,193,873. July 1 '23-'55
Garbage Disposal Bonds.
5% '08 J-J \$333,334. July 1 '23-'30
School Bonds.
5% '08 J-J \$3,200,000. July 1 '23-'38
4 1/2% '18 M-S 2,366,000. 1926-1942
(For amount due each year see V. 112, p. 1324)

4 1/2% '18 1,134,000
City Jail and Hall of Justice.
5% '08 J-J \$479,106. July 1 '23-'31
Hetch-Hetchy Water Supply.
4 1/2% '10 J-J \$1,535,500. 1923-1964
4 1/2% '10 J-J \$940,000. July 1 '26-'33
(For maturity see V. 107, p. 2394)

4 1/2% '10 5,570,000
(For maturity see V. 109, p. 803)
\$181,000. July 1 1924
4 1/2% '10 J-J 2,020,000. July 1 '25-'28
280,000. July 1 1929
250,000. 1930-1932
4 1/2% '10 J-J \$13,306,000. July 1 '45-'64
(For amount due each year see V. 113, p. 759)

4 1/2% '10 8,520,000. Due vly July 1
(For maturity see V. 113, p. 2429)
Geney Street Ry. Bonds.
4 1/2% '10 J-J \$1,135,385. July 1 '23-'34
Market St. Ry. Bonds.
4 1/2% '10 869,000
Municipal Street Ry. Bonds.
5% '13 J-J \$82,000. Dec 1 '23-'51
Exposition Bonds.
5% '12 M-N \$3,800,000
(Pay'le \$200,000 vly. on May 1)
City Hall & Civic Centre Bonds.
5% '12 J-J \$7,600,000. July 1 '23-'60
Special bonds made payable by statute from taxes on lands benefited.
Montgomery Ave. bonds. \$1,579,000
Dupont Street bonds, 75,000
amount outstanding. 285,000
Both the Dupont St. and the Montgomery Ave. bonds have long been in default, but they were not obligations of the municipality.

Holders of Montgomery Ave. bonds brought suit against the State to recover the face value and int. aggregating \$2,000,000. The Superior Court holds that the State is not liable. V. 78, p. 1565; V. 79, p. 925, 1659, and V. 80, p. 483, 1070; V. 81, p. 1449. Appeal was taken, which up to July 1 1916 was still pending.
INTEREST is payable in gold in San Francisco.
TOT. BD. DT. June '22. \$73,604,600
Water debt (incl.) 38,719,000
CITY PROPERTY.—The estimated value of city property June 1921 was \$100,000,000.

ASSESSED VALUATION AND TAX RATE.—Property is assessed at about 50% of its actual value.
1920. 1921.
Real estate. 487,000,755 502,628,792
Personal. 90,681,402 93,470,516
Money and credits. 7,331,911 14,385,316
Total. 585,014,068 609,884,624
Tax (per M.) \$31.80 \$34.70
In addition to the valuation of non-operative property given above for 1921, the assessed valuation of operative property for 1921 amounted to \$258,821,713, making a total assessment roll of \$868,706,337.

POPULATION.—In 1920 (Census), 508,410; 1910 (Census), 416,912; in 1900 (Census), 342,782; in 1890, 298,997.

SAN GABRIEL SCHOOL DIST.
This district is in Los Angeles Co.
\$23,000
5 1/2% '22 s-a 3,000. July 1 1924
135,000. July 1 '25-'51
BOND. DEBT June 1922. \$161,000
Assess. val. (non-op.) 22. 3,676,655
Sch. tax rate (per \$1,000) '22. \$22.50
Population (est.) 6,500
INT. at County Treasurer's office.

SAN GABRIEL WATER DIST.
This district is in Los Angeles Co.
5% '22 F-A \$40,000. Feb 1 '26-'30
180,000. Feb 1 '31-'50
BOND. DEBT Aug 1 '22. \$220,000
Assessed value 1921. 2,750,000
Actual value (est.) 6,500,000
Population 3,300

SANGER.
This city is in Fresno County.
Sewer Bonds.
5% '14 224,750. 1923-1954
5 1/2% '18 s-a 13,000. Sept 1 '23-'46
Water-Plant Bonds.
5% '14 332,400. 1924-1954
BOND. DEBT July 1 '21. \$71,150
Water debt (incl.) \$32,400
Assess. val. real estate. 307,970
Assess. val. personal. 235,220
Other assessable property. 38,220
Tot. assess. val. '20 (non-op.) 378,270
Assessed value 1921. 1,165,550
Tax rate (per \$1,000) '21-'22. \$15.20
Population in 1920. 2,578

SANGER SCHOOL DISTRICT.
This district is in Fresno County.
BOND. DEBT July 1 1922. \$70,000
Assess. value 1922-23. 1,936,180
District tax rate (per \$1,000) 1922-23. \$17.40

SAN JACINTO.
This city is in Riverside County.
Waterworks Bonds.
6% '95 15,200. 1933-1938
Street-Paving Bonds.
6% '11 J-J \$23,000. Jan 15 '23-'45
BOND. DEBT Sept 23 '22. \$39,200
Water debt (incl.) 15,200
Ass'd val. '22-'23 (non-op.) 390,960
Tax rate (per \$1,000) 1922. \$23.20
Population 1910, 898; 1920. 945

SAN JOAQUIN COUNTY.
Stockton is the county seat.
Highway Bonds.
5% g J-J \$1,350,000. 1923-1949
BOND. DEBT Sept 23 '22 \$1,350,000
Assess. val. real estate. 68,653,545
Assess. val. personal prop. 14,410,179
Other assessable property. 23,331,655
Tot. ass'd val. '22 (1/2 act.) 96,395,779
County tax rate. Inside. \$17.00
(per \$1,000) '21 Outside. 23.00
Pop'n 1910, 50,731; 1920, 79,905
INT. at County Treas. office or at office of Kountze Bros., New York.

SAN JOAQUIN SCHOOL DIST.
This district is in Fresno County.
6% g '19 M-S \$10,000. 1929-1938
6% '20 J-J 34,000. June 29 '23-'38
6% '21 M-S 10,000. Sept 18 '29-'38
BOND. DEBT Oct 2 '22. \$62,000
Sinking fund. 4,186
Assessed value 1922 (about 1/2 actual) 1,405,965
Total tax rate (per \$1,000) outside, 1920. \$45.10
INT. payable at the office of the County Treasurer.

SAN JOAQUIN CO. RECLAMATION DISTRICT.
Bonds outstanding as of July 1 '22.
District No. 756. July 1 1938
District No. 2020. July 1 1938
6% '20 J-J \$5,950. July 1 1938
District No. 2023. July 1 1938
6% '20 J-J \$350,000. July 1 1938
District No. 2027. July 1 1938
6% '20 J-J \$35,000. July 1 1938
District No. 2028. July 1 1938
6% '20 J-J \$3,000. July 1 1938
District No. 2029. July 1 1938
6% '20 J-J \$15,000. July 1 1938
District No. 2030. Jan 1 1938
6% '20 J-J \$50,000. Jan 1 1938
District No. 2037. July 1 1938
5 1/2% '20 J-J \$396,000. July 1 1938
District No. 2038. July 1 1938
5 1/2% '20 J-J \$453,000. July 1 1938
District No. 2039. Mar 7 1939
5 1/2% '20 J-J \$443,000. July 1 1938
District No. 2040. July 1 1938
6% '20 J-J \$30,000. July 1 1938
District No. 2041. July 1 1938
6% '20 J-J \$110,000. July 1 1938
District No. 2042. July 1 1938
6% '20 J-J \$125,000. July 1 1938
District No. 2044. July 1 1938
6% '20 J-J \$225,000. July 1 1938
District No. 2058. Jan 1 1931
6% '20 J-J \$18,000. Jan 1 1932
6% '20 J-J \$270,000. Jan 1 '33-'42

SAN JOSE.
This city is in Santa Clara Co. Bonds tax-free. Incorpor. 1850. City manager plan of government adopted Apr. 19 1915. The municipality of Gardner and a portion of Crandallville were annexed on Mar. 18 1911. On Nov. 2 1911 East San Jose was annexed. V. 93, p. 1413. In Dec. 1912 Port San Jose was annexed. During Sept. 1922 Palm Haven was annexed.
Municipal Improvement Bonds.
4% g '06 A-O \$8129,000. Apr 1 '23-'46
High School Bonds.
4 1/2% g '07 J-D \$28,125. June 1 '23-'37
Sewer Bonds.
4 1/2% g '07 J-D \$15,000. June 1 '23-'37
4 1/2% '12 F-A 75,000. Feb 1 '23-'52
City-Hall and Fire Bonds.
4 1/2% g '07 F-A \$93,750. Aug 1 '23-'47
Park Bonds.
4 1/2% '13 F-A \$82,500. Feb 1 '23-'52
Fire and Police Dept. Bonds.
4 1/2% '12 F-A \$45,000. Feb 1 '23-'52
Incinerator Bonds.
4 1/2% '12 F-A \$37,500. Feb 1 '23-'52
Bridge and Creek Bonds.
4 1/2% '12 F-A \$41,250. Feb 1 '23-'52
Station Bonds.
4 1/2% '12 F-A \$1,500. Feb 1 '23-'52
East San Jose Bonds (Assumed).
5% '09 \$42,000. 1949-1949
BOND. DEBT Oct 1922. \$580,625
Assess. val. real estate. 14,044,985
Assess. val. improvements. 11,069,660
Assess. val. personal. 4,657,611
Money & credits. 399,720
Total assess. val. 1922. 30,173,980
City tax (per \$1,000) 1922. \$14.50
Popula'n 1910, 28,946; 1920, 39,604
INT. payable at City Treas. office.

SAN JOSE SCHOOL DISTRICT.
4% g '07 Jan \$150,000. Jan 17 '23-'47
5% '08 M-N 21,000. May 1 '23-'43
5% '16 7,000. June 1 '23-'41
5% '20 276,000
BOND. DEBT July 17 '22. \$523,000
Ass'd val. '22 (abt. 1/2 act.) 30,485,780
School bond tax (per \$1,000) 1922. \$1.53
1923. 1.53
INT. at County Treasurer's office.

SAN JOSE HIGH SCHOOL DIST.
4% '07 Jan \$55,000. Jan 17 1927
5% '08 M-N 6,000. May 1 '26-'28
5% '16 38,000. June 1 '23-'41
5% '20 368,000. Apr 1 1945
BOND. DEBT July 17 '22. \$467,000
Ass'd val. '22 (abt. 1/2 act.) 30,485,780
School bond tax (per \$1,000) '22 \$1.65
INT. at County Treasurer's office.

SAN LEANDRO SCH. DIST.
This district is in Alameda County.
Lincoln School Bonds.
5% J-J \$34,000. July 1 '23-'39
Washington & McKinley School Bonds.
5% '16 J-J \$54,000. July 1 '23-'36
BOND. DEBT Sept 25 '22. \$89,000
Tot. ass'd val. '22. 5,582,504
Total tax rate (per \$1,000) '21. \$20.00

SAN LUIS OBISPO.
This city is in San Luis Obispo Co. City was first incorporated in 1856 and again in 1911.
Water (Int. at Treas. office).
5% '09 \$36,000. 1930-1939
Sewer (Int. at Treas. office).
5% '09 \$16,200. 1939-1939
5% '17 7,500. 1937-1937
5% '17 2,000. 1938-1938
Imp. Bds. (Int. at Treas. office).
5% '09 \$130,500. 1949-1949
Municipal Impt. Bonds.
\$12,000. July 1 '23-'45
5% g '22 J-J 2,500. July 1 1944
24,000. July 1 '45-'52
BOND. DEBT Dec 1922. \$270,700
Assessed val. 1922. 4,543,700
Tax rate (per \$1,000) 1922. \$18.00
Population 1910, 5,157; 1920. 5,895

SAN LUIS OBISPO COUNTY
San Luis Obispo is the county seat.
Bonds tax-free. Population 1910, 19,383; 1920, 21,893. INT. at Co. Treas. office.
Highway Bonds.
5% '20 J-J \$1,500,000. 1939-1957
(For maturity see V. 110, p. 389)
Whart (Red. aft. 10 yrs. fr. issue).
5% g '03 July \$15,000. July 1 '23-'35
5% g '06 July 2,000. July 1 '23-'35
BOND. DEBT July 19 '21 \$1,548,000
Assess. val. real estate. 19,415,050
Assess. val. improvements 4,452,825
Assess. val. personal prop. 8,048,192
Tot. val. '21 (non op.) 31,916,037
Tot. val. of all prop. 1921. 36,161,472
County tax rate. Inside. \$18.60
(per \$1,000) '21 Outside. 23.00

SAN LUIS OBISPO SCH. DIST.
This district is in San Luis Obispo County.
6% g '21 M-S \$179,000. 1939-1957
(For maturity see V. 112, p. 1489)
6% '21 \$7,000. Mar 7 1938
6% '21 \$8,000. Mar 7 1939
BOND. DEBT March '21 \$194,000
Assessed value. 3,896,641
INT. at County Treas. office.

SAN MARINO CITY SCH. DIST.
This district is in Los Angeles Co.
Building Bonds.
5% '17 M-N \$16,000. May 1 '23-'37
40,000. May 1 '38-'57
BOND. DEBT June 30 '21 \$56,000
Assess. val. '22 (non-op.) 4,391,940
School tax rate (per \$1,000) '22. \$15.60

SAN MATEO.
This city is in San Mateo County. Incorporated Sept. 4 1894. Commission form of government adopted April 8 1912.
Sewer Bonds.
6% '95 ann \$13,000. Sept 16 '23-'35
Bridge Bonds.
4 1/2% '02 A-O \$20,000. Apr 1 '23-'42
Fire Protection and Sewer Bds.
4 1/2% '11 F-A \$40,800. Feb 1 '23-'51
City Hall, Fire Station, Bridge.
5 1/2% '13 J-D \$75,625. \$2,250 yearly on Dec. 1

Street Impt. Bonds.
5 1/2% \$124,000
BOND. DEBT July 1 '21. \$149,010
Assess. val. real estate. 3,462,768
Assess. val. improvements 1,520,033
Assess. val. personal prop. 134,621
Tot. ass'd val. (non-op.) 21.5. 5,117,422
Ass'd val. (operative) 21. 250,589
Tax rate (per old town) \$13.70
\$1,000) '21-'22 Annex. 12.85
Pop'n 1910, 4,384; 1920. 5,979

SAN MATEO COUNTY.
Redwood City is the county seat.
Highway Bonds.
7% '13 J-J \$1,042,858. July 1 '23-'42
County House Bonds.
4% g '06 M-S \$100,500. Sept 1 '23-'46
BOND. DEBT July 1 '21 \$1,241,500
Assess. val. real estate. 22,514,810
Assess. val. improvements. 10,641,145
Assess. val. personal prop. 2,550,119
Money and credits. 209,495
Total val. '21 (non-op.) 35,915,569
County tax (per inside cities) \$20.40
\$1,000 (1922) Outside cities 25.40
Population 1910, 26,585; 1920. 36,781
INT. payable at Co. Treas. office.

SAN MATEO SCHOOL DIST.
Grammar School Bonds.
4 1/2% '07 \$10,000. 1923-1927
4 1/2% '13 14,875. 1923-1929
6% '22 J-J 200,000. Jan 1 '23-'42
High School Bonds.
4 1/2% '10 \$67,000. 1950-1951
4 1/2% '11 40,000. 1951-1951
6% '22 360,000. Jan 1 '23-'42
BOND. DEBT (Grammar) \$229,000
Jan 1922. High. 467,000
Total assess. (real & pers) '21
Grammar. 4,847,990
High. 15,403,090
Grammar school tax '21-'22. \$5.85
High school tax '21-'22. \$10.03
Total tax rate (per \$1,000) '21-'22:
Grammar (inside) \$42.03
Grammar (outside) \$42.03
Grammar (inside) \$35.98

SAN PABLO SCHOOL DISTRICT
This district is in Contra Costa Co.
6% '22 \$35,000
6% '22 10,000. Aug 1 '23-'32
BONDED DEBT (7)

SAN RAFAEL.
This city is in Marin County.
Gravity Outfall Sewer Bonds.
5% '08 \$12,500. 1938-1938
City-Hall Bonds.
5% '07 M-N \$17,500. 1947-1947
Municipal Improv't Bonds.
5% '13 J-D \$148,750. 1933-1933
BOND. DEBT June 30 '20. \$178,600
Assessed val. real estate. 2,452,060
Assessed val. personal. 417,350
Assessed val. improv'ts. 1,961,035
Total val. 1920 (1/2 act.) 4,830,445
Tax rate (per \$1,000) 1920. \$16.00
Population 1910, 5,934; 1920. 5,512
INT. is payable at City Treasurer's office in San Rafael.

SANTA ANA.
This city is in Orange Co. First incorp. June 1 1886; last, Apr. 9 1888. Int. at Treas. office.
Bridge Bonds.
5% '18 s-a \$34,100. 1923-1953
6% '18 s-a 6,820. 1923-1953
Water Bonds (Tax-exempt).
5% '05 F-A \$57,500. Feb 1 '23-'45
4 1/2% '11 M-S 8,000. Mar 1 1931
5% '14 s-a 50,800. 1923-1954
Sewer Bonds (Tax-exempt).
4 1/2% '08 \$26,000. Apr 1938
City-Hall (Tax-exempt).
4 1/2% '03 \$2,000. Nov 1924
Fire Bonds (Tax-exempt).
5% '14 s-a \$7,530. 1923-1938
Municipal Impt. Bonds.
5 1/2% '20 s-a \$215,280. Sept 1 '22-'45
Outfall Sewer Bonds.
5% '22 M-N \$172,000. 1923-1957
Sewer Pipe Line Bonds.
5% '22 M-N \$149,000. 1923-1957
BOND. DEBT June 1922. \$742,855
Ass'd val. '22-'23 (non-op.) 12,282,763
Total tax (per \$1,000) 1921. \$16.00
Population 1910, 8,249; 1920, 15,485
INT. on 5 1/2% of 1920 at office of City Treasurer.

SANTA ANA GRAM. SCH. DIST.
Building Bonds.
4 1/2% '09 s-a \$24,000. 1923-1934
5% '12 s-a 15,000. 1923-1937
6% '21 A-O 75,000. 1922-1936
5% '22 M-S 250,000. Mar 1 '23-'47
BOND. DEBT Feb 1922. \$336,000
Ass'd val. (non-op.) '22-'23 12,282,765
Tax rate (per \$1,000) 1921. \$5.50
INT. on 6% of 1921 and 5% of 1922 at the County Treasurer's office.

SANTA ANA HIGH SCH. DIST.
Polytechnic High-School Bds.
4 1/2% '09 s-a \$12,000. 1923-1934
5% '12 s-a 106,387. 1923-1952
High-School Bonds.
5% '20 \$107,000. 1923-1942
BOND. DEBT July 1 1921 \$228,000
Ass'd val. (non-op.) '22-'23 18,309,240
Tax rate (per \$1,000) 1921. \$17.07
INT. payable at office of County Treasurer.

SANTA BARBARA.
 Santa Barbara is in Santa Barbara County, Incorporated Mch. 9 1874.
Main Sewer Bonds.
 4 1/2% '03 F-A \$7,350.00 Aug 1 '23-'43
Bridge Bonds.
 4 1/2% '03 F-A \$10,500.00 Aug 1 '23-'43
High-School Bonds.
 5% '01 Jan \$28,975.00 Jan 10 '20-'41
Oak Park Bonds.
 4 1/2% '04 F-A \$8,250.00 Aug 15 '23-'44
Water Bonds.
 4 1/2% '01 J-J \$28,975.00 July 1 '23-'41
 4 1/2% '03 F-A 105,000.00 Aug 1 '23-'43
Water-Works-Ext. Tunnel.
 4 1/2% '08 M-\$8130.000.00 Sept 1 '23-'48
 4 1/2% '10 A-O 140,000.00 Oct 1 '23-'57
 5% '17 F-A 518,250.00 Aug 1 '23-'57
Mission Tunnel.
 5% '13 M-N \$86,000.00 Nov 1 '23-'33
Boulevard Bonds.
 4 1/2% '07 M-S \$21,635.00 Sept 3 '23-'47
 4 1/2% '03 F-A 25,250.00 Aug 1 '23-'43
Street Bonds.
 4 1/2% '09 J-J \$25,481.00 July 1 '23-'33
Sewer & Sewage Treatment Plant Bonds.
 5% '17 F-A \$80,000.00 Aug 1 '23-'34
City Hall Bonds.
 5% '22 F-A \$185,000.00 Aug 1 1959
Fire Station Bonds.
 5% '22 F-A \$15,000.00 Aug 1 1947
BOND. DEBT Nov 22 '22 \$1,512,625
 Floating debt (add'l) 6,833
 Assess. val., real estate 19,696,670
 Assess. val., personal 4,973,435
 Tot. ass'd val. '22 (2-3 act.) 24,670,105
 Total tax rate (per \$1,000) 1922 31.30
 Pop'n 1910, 11,659; 1920, 19,441
 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.
State Highway Bridge Bonds.
 5% g 15 M-S \$8240,000.00 \$10,000 yearly CO. BD. DT. June 30 '22. \$240,000
 Road Dist. debt (add'l) 682,999
 Assess. val., real estate 41,095,795
 Assess. val., personal prop. 11,332,990
 Total val. '22 (non-oper.) 52,428,785
 Val. of operative property 8,870,407
 County tax (per \$1,000) 1922 22.00
 Pop'n 1910, 27,738; 1921 (est.) 55,000

SANTA BARBARA HIGH S. D.
 This district is in Santa Barbara County.
 5% '22 A-O \$450,000.00 Apr 18 '23-'42
BOND. DEBT June 30 '22 \$451,600
 Assess' val. 1922 23,927,135
 District tax (per \$1,000) '22 21.60
 Population (est.) 35,000

SANTA BARBARA SCH. DIST.
 School Bonds.
 4 1/2% --- \$25,875.00 \$1,125 ann.
 5% --- 5,000.00 1,000 ann.
 6% '20 A-O \$143,000.00 Oct 18 '23-'24
 5% '20 BOND. DEBT June 30 '22 \$315,875
 Assessed value 1922 15,966,995
 Bond tax (per \$1,000) 1922 22.20
 Population 19,441
 INT. at the office of Co. Treas.

SANTA CLARA.
 This town is in Santa Clara County, Inc. Mch. 6 1872.
Gas Bonds.
 5% '00 J-J \$3,500.00 Jan 1 '23-'40
Water, Light & Power Bonds.
 4 1/2% '07 M-N \$13,633.00 May 1 '23-'47
Sewer Bds. (Int. at Treas. office).
 4 1/2% '07 M-N \$19,472.00 May 1 '23-'47
Water Bds. (Int. at Treas. office).
 5% '95 M-N \$20,429.00 May 1 '23-'35
School Bonds.
 5% g '05 J-J \$24,750.00 Jan 2 '23-'45
 5% '12 --- 48,000.00 1952
Fire Bonds (Int. at Treas. office).
 5% '12 --- \$4,100.00 1952
Highway and Street Bonds.
 5 1/2% '16 --- \$100,000.00 1952
BOND. DEBT Nov 14 '21 \$158,075
 Ass'd val. '21 (non-oper.) 2,841,298
 Ass'd val. '21 (operative) 136,381
 Tax rate (per \$1,000) '21 21.50
 Population 1910, 4,348; 1920, 5,220

SANTA CLARA COUNTY.
 San Jose is the county seat.
 4% '07 Jan \$250,000.00 1947
BOND. DEBT June 30 '22 \$250,000
 Sinking fund 10,000
 Assess. val., real estate 51,695,425
 Assess. val. improvements 11,122,635
 Assess. val. personal 12,988,925
 Moneys and credits 691,010
 Tot. val. '20 (non-oper.) 99,497,995
 Tot. val. of all prop. 1921 115,993,819
 County tax rate (inside) 17.20
 (per \$1,000) '21 (outside) 21.50
 Population in 10 83,639; 20 100,676
 INT. payable at Co. Treas. office

SANTA CLARA SCHOOL DIST.
 This district is in Santa Clara Co.
 6% BOND. DEBT July 1 '22 \$107,000

SANTA CLARA HIGH SCH. DIS.
 This district is in Santa Clara Co.
 6% BOND. DEBT July 1 '22 \$122,000

SANTA CLARA CO. RECLAMATION DISTRICT NO. 1663.
 Established Aug. 7 1916.
 6% '17 J-J \$32,000.00 Jan 1 1927
BOND. DEBT Nov 6 '18 \$32,000
 Assessed valuation 1918 91,966
 INT. at County Treas. office.

SANTA CRUZ.
 This city is in Santa Cruz County. Commission government adopted Jan. 31 1911. City's liability on Water Co. bonds assumed by it sustained by U. S. Circuit Court of Appeals on Jan. 13 1913. V. 96, p. 299.

Bridge Bonds.
 6% '21 --- \$139,000.00
Wharf and Bridge Bonds.
 5% '14 J-J \$15,000.00 Jan 15 1954
Refunding Bonds.
 4% '94 Apr \$108,000.00 1934
Water-Plant Purchase Bonds.
 5% '13 F-A \$160,000.00 Feb 1 1938
BOND. DEBT Sept 23 '22 \$552,600
 Water debt (incl.) 160,000
 Tot. ass'd val. '22 (2-5 act.) 7,508,000
 Total tax rate (per \$1,000) '22 21.80
 Popula'n 1910, 11,146; 1920, 10,917
 INT. payable at City Treasury.

SANTA CRUZ COUNTY.
 Santa Cruz is the county seat.
Highway Bonds.
 5% '19 J-J \$785,778.00 July 1 '23-'39
 6% g '21 F-A 180,000.00 Aug 1 '23-'40
TOTAL DT. Nov 24 '22 \$965,000
 Sinking fund 20,559
 Assess. val., real estate 12,235,885
 Assess. val., personal 2,694,944
 Other assess. property 6,847,925
 Tot. assess. val. (non-oper.) 21,776,955
 1922 (about 1/2 actual) 21,776,955
 Assess. val., oper. prop. '21 1,128,805
 County tax rate (inside) \$30.00
 (per \$1,000) '21 (outside) 36.30
 Population 1910, 26,140; 1920, 26,269

SANTA CRUZ H. SCH. DIST.
 Bldg. Bds. (Int. at Co. Treasury).
 5% g '14 M-\$8140,656.00 Mar 23-'50
BOND. DEBT Nov 16 '21 \$155,000
 Assess. val. 1922 7,560,000
 Tax rate (per \$1,000) 1921 21.80
 Pop'n 1920, 11,250; 1921 (est.) 12,000

SANTA CRUZ SCH. DIST.
 Building Bonds (Part yearly).
 a '08 --- \$5,000.00 Mar 25 1954
 5% g '14 M-S 74,000.00 Mar 25 1954
BOND. DEBT Nov 16 '21 \$66,000
 Assess. value 1922 9,400,000
 Tax rate (per \$1,000) 1921 7.50
 Pop'n 1920, 11,250; 1921 12,000
 INT. at Co. Treas. office.

SANTA MARIA.
 This city is in Santa Barbara Co. Incorporated Sept. 12 1905.
Sewer Bonds.
 5% '12 J-J \$57,000.00 1950
Water Bonds.
 5% '16 --- \$64,000.00 1923-1954
BOND. DEBT July 1 1921 \$122,000
 Water bonds included 65,000
 Assess. val. 1922 2,349,415
 City tax rate (per \$1,000) '21 \$14.00
 Pop'n 1910, 2,260 1920 3,943
 INT. payable at First Nat. Bank, Santa Maria.

SANTA MARIA SCHOOL DIST.
 This district is in Santa Barbara County.
 6% '20 --- \$34,000.00 1923-1934
 5% '08 --- \$8,000.00 1923-1928
BOND. DEBT July 1 1922 \$42,000
 Assess. val. 1922 3,523,025
 District tax (per \$1,000) '22 33.60

SANTA MARIA UNION H. S. D.
 This district is in Santa Barbara County.
 6% '21 s-a \$39,000.00 Jan 17 '23-'61
BOND. DEBT June 30 '22 \$390,000
 Assessed valuation 1922 15,822,710
 School tax rate (per \$1,000) '22 8.30

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.
Sewer and Incinerator Bonds.
 5% '07 M-N \$10,000.00 Nov 1 '23-'47
Fire Apparatus.
 6% '06 J-J \$9,510.00 1923-1941
Crematory Bonds.
 5% '06 J-J \$2,000.00 1923-1926
Storm-Drain Bonds.
 5% '06 J-J \$6,000.00 1923-1934
Bridge Bonds.
 5% '02-'06 --- \$12,000.00 '27, & '36
Sewer Bonds.
 6% '07 --- \$15,000.00 1923-1937
 5% '06 --- 21,000.00 1923-1943
City-Hall Bonds.
 6% '02 J-J \$15,000.00 1923-1937
Water-Works Bonds.
 5% '16 M-S \$637,250.00 Sept 1 '23-'56
 1,000.00 May 1 1923
 5% '19 M-N 68,000.00 May 1 '24-'57
 1,000.00 May 1 1958
Municipal Wharf Bonds.
 5% '20 M-S \$70,000.00 Mar 1 '23-'57
 1,000.00 Mar 1 1958
Mun. Impt. Dist. No. 1 Bonds.
 6% '20 J-J \$255,000.00 1923-1958
BOND. DEBT Nov 30 '22 \$1,350,000
 Assess. val., real estate 14,535,970
 Assess. val. improvements 2,359,830
 Assess. val. improvements 6,038,450
 Money 19,710
 Other assessable property 20,020
 Tot. ass'd val. '22-23 23,984,990
 Less exemptions 180,960
 Net assessed value 23,804,000
 Ass'd val. (oper. prop.) 1,871,120
 Tax rate (per \$1,000) 1922 47.70
 Val. of prop. owned by city 2,803,977
 Popula'n 1910, 7,847; 1920, 15,252
 INT. on 5% of 1920 payable at County Treasurer's office.

SANTA MONICA CITY SCH. DIS.
 5% '08 M-N \$23,000.00 1923-1932
 5% '12 --- 67,742.00 Oct 1 '23-'52
 5% g '11 A-O 11,257.00 Apr 1 '23-'55
 5% '19 --- 51,540.00 Sept 1 '23-'59
 5% '21 s-a 350,000.00 Sept 1 '40-'41
 (For maturity see V. 113, p. 757.)
BOND. DEBT Oct 31 '21 \$525,000
 Assess. val. '22 (non-op.) 20,921,065
 School tax rate (per \$1,000) '22 32.10
 Population 1921 (est.) 22,000
 INT. at Co. Treas. office.

SANTA MONICA HIGH SCH. D.
 High School Bonds.
 5% g '11 A-O \$176,900.00 Apr 1 '23-'51
High-School Bonds.
 5% '12 A-O \$92,910.00 Oct 1 '23-'52
 5% '15 --- 25,500.00 Sept 1 '23-'39
 5% '21 s-a 250,000.00
 (For maturity see V. 113, p. 757.)
TOT. DEBT Oct 31 '21 \$525,000
 Assess. val. '22 (non-op.) 21,417,320
 Tax rate (per \$1,000) 1922 30.20
 Population 1921 (est.) 22,000
 INT. payable at County Treasury.

SANTA PAULA.
 This city is in Ventura County.
Sewer Bonds.
 5% '10 J-J \$30,000.00 1941
Levee Bonds.
 5% '11 Jan \$7,000.00 1928
GEORGE B. DT. Nov 25 '22 \$34,500
 Assessment debt 84,420
 Assessed val., real estate 84,420
 Other assessable property 343,610
 Assessed val., personal 1,040,000
 Tot. ass'd val. '22 (1-3 act.) 2,192,170
 Total tax rate (per \$1,000) '22 35.70
 Pop'n 1910, 2,216; 1920 3,967

SANTA PAULA UN. HIGH S. D.
 J-D \$45,000.00
BOND. DEBT July 1922 \$45,000
 Assess. val. 1922 8,804,937
 School tax rate (per \$1,000) '22 \$3.20
 Population in 1921 4,000
 INT. is payable at County Treasurer's office in Ventura.

SANTA ROSA.
 This city is in Sonoma County. Incorporated in 1872.
Water Bonds.
 4% '03 --- \$49,500.00 1923-1933
 4% '05 --- 45,170.00 1923-1945
 5% '22 --- 50,000.00
Sewer Bonds.
 4% '05 --- \$34,635.00 Nov 1947
Street and Bridge Bonds.
 4% '05 Nov \$28,339.00 1945
BOND. DEBT Sept 1922 \$207,634
 Assess. val. real estate 2,937,075
 Assess. val. impts. 2,951,610
 Assess. val. personal 463,740
 Total assess. val. 1922 6,352,425
 Less deductions 104,750
 Net assess. value 1922 6,247,675
 Total tax rate (per \$1,000) '22 \$13.50
 Population 1910, 7,817 1920, 8,758
 INT. at City Treas. office and Exchange Bank.

SANTA ROSA-COURT HOUSE SCHOOL DISTRICT.
 High-School Bonds.
 5% '11 A-O \$70,000.00 195
 5% --- 300,000.00 Aug 1 '28-'57
 75,000.00 Aug 1 '58-'62
Grammar School (Part yearly)
 4 1/2% --- \$10,000.00 July 1 1921
 5 1/2% --- 241,000.00
BOND. DEBT
 High Sch. dist. Sept. '20 870,000
 Gram. Sch. dist. July '22 317,000
 Tot. ass'd val. '22 (40% act.) 16,355,855
 Tax rate (per \$1,000) 1920 214.70

SARATOGA SCHOOL DIST.
 This district is in Santa Clara Co.
 5% '22 J-J \$34,000.00 June 1 '23-'39
 21,000.00 June 1 '40-'46
BOND. DEBT July 1 '22 \$55,300
 INT. at County Treasurer's office.

SAUSALITO.
 This town is in Marin County. Incorporated Sept. 4 1893.
Water Bonds.
 5% '09 J-J \$62,500.00 Jan 15 '23-'49
Road Bonds (State Loan).
 5% '18 --- \$80,000.00 1953
BOND. DEBT Oct 1922 \$142,500
 Tot. assess. val. 1922-23 2,417,980
 Total tax rate (per \$1,000) '21 50.50
 Population 1910, 2,383; 1920 2,790
 INT. payable at Sausalito.

SCOTT VALLEY IRRIG. DIST.
 This district is in Siskiyou County.
 Reservoir and Canal Construction Bond (Tax-free).
 6% '20 A-J \$125,000.00 July 1 '23-'37
BONDED DEBT Oct 1921 \$125,000
 Tot. ass'd val. '20 (50% act.) 250,500

SEAL BEACH.
 This city is in Orange County.
Sewer Bonds.
 5% '19 --- \$7,445.00 1923-1945
Water Bonds.
 6% --- \$50,000.00
BOND. DEBT Nov 1921 \$38,500
 Total assess. value 1922-23 675,520
 Tax-rate (per \$1,000) 1920 10.00
 Population in 1920 669

SEBASTOPOL.
 This town is in Sonoma County.
Municipal Improvement Bonds.
 4 1/2% '05 --- \$100,000.00 194
BOND. DEBT Jan 12 '22 \$36,000
 Assessment debt (add'l) 5,400
 Assess. val. real estate 330,119
 Assess. val. personal 16,649
 Other assess. property 42,770
 Tot. assess. val. '21 (1/2 act.) 943,850
 Tax rate (per \$1,000) '21 14.00
 Population 1910, 1,233 1920, 1,493

SELMA.
 This city is in Fresno County.
Sewer Bonds (serial).
 5% '08 s-a \$2,000.00 1929
 6% --- 87,000.00
 (Due serially in from 1 to 30 years.)
Park Bonds (serial) (Tax-free).
 5% '18 s-a \$2,822.00 1932
 5% '18 --- 8,025.00
Fire-Protection Bonds (serial).
 5% '12 s-a \$4,500.00 1932
BOND. DEBT Sept 23 '22 \$117,500
 Assess. debt (add'l) 25,000
 General sinking fund 13,217

Assess. val., real estate \$1,029,900
 Assess. val., personal 678,344
 Assess. val., oper. property 50,375
 Tot. assess. val. '21 (1/2 act.) 1,768,619
 Total assess. value 1922 1,692,775
 City tax rate (per \$1,000) '22 32.10
 Popula'n 1910, 1,750; 1920, 3,158
 INT. is payable at City Treasurer's office.

SELMA SCHOOL DISTRICT.
 This district is in Fresno County.
 5% '19 --- \$115,000.00
BOND. DEBT July 1 '22 \$115,000
 Assess. val. 1922 3,739,298
 Total tax rate (per \$1,000) 1922 31.60
 Outside 1922 \$31.60
 Population in 1922 (est.) 2,500

SELMA UN. HIGH SCH. DIST.
 5% '22 F-A \$230,000.00 Feb 14 '23-'46
 (For amount due each year see V. 114, p. 1216.)
BOND. DEBT July 1 '22 \$257,000
 Assessed value 1922-23 9,830,998
 High school tax rate (per \$1,000) 1922-23 27.20
 Population in 1919 (est.) 6,000
 INT. at County Treasurer's office.

SEQUOIA UNION H. S. DIST.
 This district is in San Mateo Co.
 6% '22 J-J \$300,000.00 Jan 1 '23-'42
BOND. DEBT Dec 1921 \$314,000
 Assess. val. (real & per) '21 10,817,194

SIERRA MADRE.
 This city is in Los Angeles County.
Water-Works Bonds (Part yearly)
 5% '10 s-a \$31,000.00 Last bond '50
 5% '11 s-a 93,000.00 Last bond '31
 5% '13 s-a 15,000.00 Last bond '33
 5 1/2% '20 s-a 57,000.00 Last bond '60
Street Bonds.
 5 1/2% '20 s-a \$8,000.00 Last bond '30
Fire Apparatus Bonds.
 6% '20 s-a \$15,000.00 Last bond '36
BOND. DEBT Sept 26 '22 \$218,500
 Water debt (incl.) 195,500
 Assess. val. real estate 2,021,575
 Assess. val. personal 326,495
 Tot. ass'd val. 1922 2,348,070
 Less exemptions 44,355
 Net assess. value 1922 2,303,715
 City tax rate (per \$1,000) '22 \$20.10
 Population 1910, 1,308; 1920, 2,028
 INT. at City Treasurer's office.

SIERRA MADRE CITY S. D.
 This district is in Los Angeles Co.
 5 1/2% '22 s-a \$20,000.00 July 1 '23-'42
BOND. DEBT June 1922 \$44,000
 Ass'd val. (non-oper.) '22 2,766,960
 Sch. tax rate (per \$1,000) '22 \$19.30
 Population (est.) 4,500
 INT. at County Treasurer's office.

SIMI VALLEY UNION H. S. D.
 This district is in Ventura County.
 5% '22 -D \$5,000.00 June 1 '25-'29
 5% g '22 -D 24,000.00 June 1 '30-'41
 36,000.00 June 1 '42-'53
BOND. DEBT June 1922 \$65,000
 Assess. val. '22 (2-5 act.) 119,664
 School tax rate (per \$1,000) '22 \$5.30
 INT. at County Treasurer's office.

SISKIYOU COUNTY.
 Yreka is the county seat. County has no general bonded debt.
DIST. DEBT Sept 1 '21 \$140,000
 Assess. val., real estate 13,984,185
 Assess. val., impts 3,474,555
 Assess. val., personal 3,896,870
 Moneys and credits 19,695
 Total assess. val. 1921 21,379,305
 County tax rate (inside) \$20.00
 (per \$1,000) '21 (outside) 26.00
 Population 1910, 18,801; 1920, 18,545

SISKIYOU UNION HIGH SCH. DIS.
 Building Bonds.
 6% '17 May \$45,000.00 May 8 '23-'31
TOTAL DEBT Nov 22 1921 \$50,000
 Total assess. val. 1921 (about 60% actual) 17,693,270
 Total tax rate (per \$1,000) '21 \$31.00
 Population 1920 (est.) 15,000

SIBSON.
 This town is in Siskiyou County.
Water-Wks., Sewer & City Hall.
 5 1/2% '12 --- \$9,000.00 1952
TOTAL DEBT Nov 29 '22 \$30,000
 Assess. val. real estate 195,090
 Assess. val. personal property 65,220
 Moneys and credits 1,009
 Total assess. value 1921 394,807
 Tax rate (per \$1,000) '21 \$14.00
 Population 1910, 636; 1920 542

SOLANO COUNTY.
 Fairfield is the county seat.
Court-House Bonds.
 4% '09 --- \$120,000.00 Dec 1 '23-'34
BOND. DEBT Oct 1922 \$130,000
 Assess. val. real estate 16,917,820
 Assess. val. improvements 8,290,550
 Assess. val. personal prop. 4,389,388
 Money and credits 19,695
 Total value 1921 (80% act.) (non-operative) 29,628,037
 Tot. val. of all prop. 1921 34,570,425
 Assessed value 1922 29,120,443
 county tax rate (inside) \$17.00
 (per \$1,000) '22 (outside) 21.00
 Pop'n 1910, 27,559; 1920, 40,602
 INT. payable at Co. Treas. office.

SOLANO CO. RECL. D. NO. 2032.
 BONDED DEBT \$60,000
 Assessed value 1921 100,000
 Actual value 214,200

SOLANO COUNTY RECLAMATION DISTRICT NO. 2060.
 6% '22 J-J \$30,000.00 July 1 '28-'28
 30,000.00 July 1 '29-'30
 40,000.00 July 1 '31-'32
 360,000.00 July 1 '33-'41
BOND. DEBT Aug 1 '22 \$460,000
 Assessed value 1,020,000
 INT. at County Treasurer's office.

SONOMA.
A town in Sonoma County.
City Hall Bonds.
5s '05 \$2,500 1925
Sewer Bonds 1950
Municipal Imp. Bonds.
6s '20 \$55,000 1948
BOND. DEBT July 1 '21 872,500
Assess. val. '20 (non-oper.):
Real 523,800
Personal 109,300
Total 633,100
Operative property 30,161
Town tax (per \$1,000) 1920 \$22.40
Population 1920 801

SONOMA COUNTY.
Santa Rosa is the county seat.
Court-House Bonds (Tax-exempt)
4 1/2s '07 June 195 296 June 30 '23-42
Green Valley R. D. No. 1 Bds.
5s '18 J-J \$64,033 51-1921-1938
Highway Bonds.
6s '19 J-J \$1,640,000
BOND. DEBT June 1921 \$1,752,000
Assess. val. real estate 28,799,480
Assess. val. improvements 11,704,625
Assess. val. personal prop. 6,812,970
Money and credits 36,861
Tot. val. 1921 (non-oper.) 47,335,940
Tot. val. of all prop. 1921 53,335,210
County tax rate (inside) \$27.00
(per \$1,000) '21 Outside 31.00
Population 1910, 48,394; 1920, 52,090
INT. on 4 1/2s of 1907 and 5s of 1919 payable at Co. Treas. office.

SONOMA COUNTY RECLAMATION DISTRICT NO. 2061.
Bonds authorized \$243,791
Bonds outstanding 203,791
Assessed value 439,000

SONOMA VAL. UNION H. S. D.
This district is in Sonoma County.
6s '21 A-O \$8,000 Oct 1 '22-26
Assess. val. 1105,000 Oct 1 '22-26
BOND. DEBT Sept 1921 \$115,000
Assessed value 3,584,505
INT. at County Treasurer's office.

SOQUEL UNION SCHOOL DIST.
This district is in Santa Cruz Co.
\$16,000
BOND. DEBT Nov 24 '22 \$46,000
Sinking fund 5,617
Tot. assess. val. '22 (abt. 1/2 act.) 1,102,735
Sch. tax rate (per \$1,000) '22 \$4.30

SOUTH PASADENA.
This city is in Los Angeles Co.
Bridge Bonds.
4 1/2s '11 \$12,000 Part yearly
Fire-Protection, Paving & City-
Yard Bonds (Part yearly).
6s '14 J-J \$44,849 Jan 2 '23-54
War Memorial Bonds.
6s '21 \$12,000
Sewer Bonds.
6s '14 J-J \$161,000 Jan 2 '23-54
Water Works Bonds.
4 1/2s '22 J-J \$10,000 July 2 1924
315,000 July 2 '25-59
BOND. DEBT Dec 10 '22 \$546,000
Water debt (incl.) 325,000
Assess. val., real estate 7,082,980
Assess. val., personal 943,100
Other assessable property 132,600
Tot. assess. val. '22 (1/2 act.) 8,158,685
Tax rate (per \$1,000) 1922 \$17.90
Pop'n 1910, 4,649; 1920, 7,648
INT. at City Treas. office.

SOUTH PASADENA CITY HIGH SCHOOL DISTRICT.
Building Bonds.
-s '06 \$40,000
-s '06 8,000
-s '13 70,000
6s '21 8-an 90,000 Aug 1 '24-41
35,000 Aug 1 '24-46
BOND. DEBT Sept 1921 \$297,000
Assess. val. '22 (non-op.) 13,078,550
School tax rate (per \$1,000) '22 \$9.39
Population in 1919 (est.) 6,000

SOUTH PASADENA CITY S. D.
-s '03 \$7,000
-s '04 5,000
-s '08 20,000
-s '09 54,000
BOND. DEBT June 30 '21 \$171,000
Assess. val. 1922 (non-op.) 8,686,010
School tax rate (per \$1,000) '22 \$21.30
Population in 1919 (est.) 6,000

SOUTH SAN FRANCISCO.
This city is in San Mateo County.
6s '19 F-A \$127,400
Sewer Bonds.
5s '13 \$13,000 1941
BOND. DEBT July 1 '21 \$186,400
Total assessed val. 1921 1,848,465
Tax rate (per \$1,000) 1921-22 \$14.40
Popul'n 1910, 1,989; 1920 4,250

SOUTH SAN FRANCISCO HIGH SCHOOL DISTRICT.
Site-Purchase, Building and
Equipment Bonds.
5s '16 F-A \$54,000 Aug 1 '23-49
BOND. DEBT Nov 15 '21 \$60,000
Assess. val. (real & pers.) '21 2,454,765
High sch. tax (per \$1,000) '21-22 \$10.90
Population 1920 4,411
INT. at County Treasurer's office.

SOUTH SAN JOAQUIN IRR. DIS.
This district (P. O. Manteca) is in
San Joaquin Co. Organized May 24
1909. Pop. 1918 (est.) 10,000.
Irrigation Bonds.
6s '10 J-J \$1,875,000 July 1 '31-40
6s '13 J-J 1,170,000 Apr 18 1943
(Bonds are subject to call at any
int. time by mutual agreement.)
5 1/2s '19 J-J 100,000
5 1/2s '19 J-J 20,000 July 1 1954
5 1/2s '19 J-J 50,000 July 1 '55-56
5 1/2s '19 J-J 5,000 July 1 1956
5 1/2s '19 J-J 35,000 July 1 1957
20,000 July 1 1958

Reservoir-Construction Bonds.
5s '14 J-J \$790,000 July 1 '34-43
5 1/2s '19 500,000 1941-1959
BOND. DEBT Nov 23 '24 \$335,000
Assessed valuation 1922 6,803,695
(Assessment about 40% actual value)
Total tax rate (per \$1,000) '22 \$63.00
Population in 1920 (est.) 13,000
INT. at Dist. Treas. office or at
Irving Nat. Bank, N. Y.

STANISLAUS COUNTY.
Modesto is the county seat.
Highway Bonds.
1 1/2s s-a \$1,404,000
BOND. DEBT July 1 '22 \$1,404,000
Assessed val'n, real estate 28,101,385
Assessed val'n, improvements 10,541,795
Assessed val'n, pers'l prop 7,96,535
Money and credits 153,014
Other assessable property 4,429,477
Total val. '22 (abt 2-5 act.) 51,198,600
County tax rate (inside) \$19.00
(per \$1,000) '22 Outside 23.00
Pop'n 1910, 22,522; 1920, 43,557

STEVE SANITARY DISTRICT.
This district is in Contra Costa Co.
Sewer-System Bonds.
5s '21 \$45,000 1923-1925
BOND. DEBT Nov 24 '22 \$45,000
Assess valuation 1922 2,324,770
Tax rate (per \$1,000) \$4.10

STOCKTON.
Stockton is in San Joaquin County.
Inc. Aug. 5 1850. Commission govern-
ment adopted Jan. 6 1913. City
Manager government adopted Nov.
28 1922 (V. 115, p. 2818). Population
1910, 23,353; 1920, 49,296.
Sanitary Sewer Bonds.
4s '00 \$10,450
-s '08 6,250
5s '15 350,000
6s '20 135,000
Storm Sewer Bonds.
4s '00 \$14,250
4s '06 18,750
5s '15 200,000
6s '20 325,000
Street-Improvement Bonds.
5s '17 \$21,550 1947
City Hall Bonds.
5 1/2s '20 \$600,000
Auditorium Bonds.
\$323,000 Dec 1 '23-41
240,000 Dec 1 '42-53
16,000 Dec 1 1954
BOND. DEBT Dec 31 '21 \$282,381,250
Total assessed value 1921 65,914,815
City tax rate (per \$1,000) '21 \$15.50

STOCKTON SCHOOL DISTRICT.
High School Bonds.
5s '13 J-J \$70,000 July 1 1935
5s '20 305,000 Oct 1 1940
Grammar-School Bonds.
6s '11 M-N \$43,000 Nov 15 1931
6s '13 J-J \$455,000 July 1 1948
5s '20 900,000 Oct 1 1943
TOT. BD. DT. Sept 1922 \$1,773,000
Assess. val. '22 (1/2 act.) 39,378,554
Total tax (per \$1,000) 1922 \$12.50
INT. at office of County Treas.

STREATHMORE UNION HIGH SCHOOL DISTRICT.
This district is in Tulare County.
5s \$85,000 1925-1944
6s 30,000 1925-1944
BOND. DEBT Sept 1922 \$115,000
Total assessed value 1922 2,644,860
Total tax rate (per \$1,000) '22 \$39.30

SUISUN.
This city is in Solano County.
Water-Works Bonds.
6s '07 \$13,765 1937
5s '03 1,125 1923
5s '13 M-S 14,700 1953
BOND. DEBT Sept 1922 \$29,580
Assessed value real estate 148,560
Assessed value improv'ts 253,550
Assessed value personal 128,102
Total assess. val. (non-op.) 530,212
1922 (50% actual) 530,212
Total tax rate (per \$1,000) '22 \$16.00
Population in 1910, 641; 1920, 769

SULTANA SCHOOL DISTRICT.
This district (P. O. Sultana) is in
Tulare County.
BOND. DEBT Apr 1922 \$15,000
Assessed value 901,670

SUMMIT UNION SCHOOL DIST.
This district is in Siskiyou County.
6s \$2,000
BOND. DEBT Dec 1920 \$42,250
Total assessed val. 1920 1,241,965

SUNNYVALE.
This town is in Santa Clara Co.
Inc. Dec. 24 1912.
Sewer Bonds.
5 1/2s '14 F-A \$34,000
(One bond yrly. beg. Feb 1 1915.)
Water Bonds.
5 1/2s '14 F-A \$29,000
(One bond yrly. beg. Feb 1 1915.)
5s '17 \$12,000
Fire-Protection Bonds.
6s '17 J-J \$2,091 Jan 15 '23-32
5s '18 M-S \$2,000 1923
BOND. DEBT July 1 '21 \$76,000
Total assessed val. 1920 1,126,485
Tax rate (per \$1,000) 1920 \$17.00
Population in 1920 1,675

SUNNYVALE SCHOOL DIST.
This district is in Santa Clara Co.
5 1/2s \$19,000 July 1 1940
5 1/2s \$3,000 July 1 1945
BOND. DEBT July 1 1922 \$72,000

SUSANVILLE GRAMMAR S. D.
This district is in Lassen County.
5 1/2s \$83,000 1926-1960
6s 50,000
TOTAL DEBT Sept 1922 \$133,000
Assessed value 1922 3,442,000
Population 1922 (est.) 3,000

SUTTER COUNTY.
Yuba City is the county seat.
Highway Bonds.
5s \$80,000
5s '19 730,000 Sept 1 '28-47
GEN. BD. DT. July 1 '21 \$822,000
Assessed value real estate 15,352,475
Assessed value personal 2,877,380
Monies and credits 11,300
Total assessed value 1921 18,241,155
County tax rate (inside) \$19.00
(per \$1,000) '21 Outside \$25.00
Population 1910, 6,328; 1920, 10,118

SUTTER COUNTY RECLAMATION DISTRICT NO. 1001.
P. O. is Nicolaus. Bonds are tax-
free.
6s '17 J-J \$416,858 July 1 '23-35
BOND. DEBT Nov 1 '18 \$450,000
Assessed valuation (20 to
30% actual) 750,000
Population in 1917 (est.) 1,000
INT. is payable at County Treas-
urer's office at Yuba City.

SUTTER COUNTY RECLAMATION DISTRICT NO. 1600.
\$496,000 Jan 1 1930
6s '20 J-J \$4,014,000 Jan 1 '31-39
442,000 Jan 1 1940
BOND. DEBT Nov 1921 \$6,660,000
Assessed value 1920 16,000,000

SWEETWATER UNION H. S. D.
This district is in San Diego Co.
6s '20 \$172,000 1924-1940
BOND. DEBT Oct 9 1922 \$172,000
Sinking fund 2,223
Total assess. value 1922 4,586,210
Sch. tax rate (per \$1,000) '22 \$22.60

TAFT.
This place is in Kern County.
Sewer Bonds.
5s '12 \$13,750 1932
6s '21 J-J 46,000 July 2 1931
Fire Protection Bonds.
5s '12 \$8,800 1932
6s '18 M-S 6,000 Mar 1 '23-28
(9,000 Mar 1 '23-28
6s '21 J-J 24,700 July 2 1941
Fourth Street Ext. Bonds.
6s '21 J-J \$28,000 July 2 1931
BOND. DEBT Sept 26 '22 \$136,250
Assess. debt (add'l) (abt.) 60,000
Sinking fund 9,944
Assessed val. real estate 2,220,214
Assess. val. personal 1,156,324
Tot. ass'd val. '22 (60% act.) 3,376,538
Total tax rate (per \$1,000) '22 \$16.50
Population in 1920 3,317
INT. on 6s of 1918 and 6s of 1921
payable at office of City Treasurer.

TAFT UNION HIGH SCH. DIST.
This district is in Kern County.
School Bonds.
\$350,000 Mar 13 '23-29
6s M-S 30,000 Mar 13 1930
BOND. DEBT Mar 1922 \$470,000
Assessed val. 1921-22 70,066,270
INT. at County Treasurer's office.

TEHAMA COUNTY.
Red Bluff is the county seat.
Court-House Bonds.
5s '19 F-A \$25,000 1924-1928
175,000 1929-1953
Bridge Bonds.
5s '19 F-A \$521,000
Highway Bonds.
5s '19 F-A \$16,000 1923-1924
54,000 1925-1930
CO. BD. DT. Sept 21 '22 \$791,000
Assess. val. real estate 10,744,820
Assess. val. improvements 2,761,585
Assessed val. personal 3,184,245
Monies and credits 83,525
Total assessed value 1922 16,774,225
Co. tax rate (per \$1,000) '22
Inside \$21.00
Outside 25.00
Population 1910, 11,401; 1920, 12,882
INT. payable at the office of the
County Treasurer.

TEMPLETON UNION HIGH S. D.
A school district in San Luis
Obispo County.
6s '21 J-J \$45,000 \$48,000
BOND. DEBT July 1921 \$48,000
Assessed value, real & pers'l 983,850
Population (estimated) 1,250
INT. at office of County Treas.

TERRA BELLA IRRIG. DIST.
This district (P. O. Terra Bella) is
in Tulare County. Organized Aug.
16 1915.
Irrigation-System Bonds.
6s '16 J-J \$600,000 Nov 1 '27-46
6s '16 J-J 180,000 1942-1944
6s '16 J-J 40,000
6s J-J 50,000 1946-1946
6s J-J 50,000 1946-1946
BOND. DEBT Oct 1922 \$1,000,000
Total ass'd val. 1922 1,225,000
Tax rate (per \$1,000) 1922 \$75.00
Population in 1920 (est.) 500

THE PALMS SCHOOL DIST.
See Los Angeles City Sch. Dist.

THE PALMS (NEW) SCH. DIST.
This is new Culver City Sch. Dist.

TRACY.
This city is in San Joaquin Co.
6s '19 M-S \$27,000 Sept 1 '23-49
Sewer and Water Bonds.
5s '11 F-A \$35,000 1941
Improvement Bonds.
6s '18 \$13,500 1936 & 1938
5s '16 12,000 1944
6s '16 3,000 1926
BOND. DEBT June 30 '21 \$92,500
Assess. val. real estate 464,775
Assess. val. improvements 454,190
Assess. val. personal (includ-
ing money, &c.) 303,346
Total assessed val'n 1920 1,222,311
(non-operative) 1,222,311
Tot. ass'd val. '21 (non op.) 1,303,140
City tax rate (per \$1,000) '20 \$16.30
Population in 1920 2,450

TRACY SCHOOL DISTRICT.
This district is in San Joaquin Co.
5s '11 \$14,000 June 1 1923
5 1/2s '20 J-D \$34,000 Dec 1 '22-40
5 1/2s '22 75,000 Mar 6 1941
BOND. DEBT Nov 28 '22 \$120,500
Assessed val. 1921 3,883,830
Tax rate (per \$1,000) 1922 \$9.20

TRANQUILLITY IRRIG. DIST.
This district (P. O. Tranquillity)
is in Fresno County.
5 1/2s '20 J-J \$260,000 1924-1957
BOND. DEBT Sept 26 '22 \$260,000
Assess. val. '22 (1/2 act.) 1,608,797
Irrigation tax (per \$1,000) '22 \$35.00
Population in 1922 (est.) 2,000
Prin. and int. at Tranquillity.

TRANQUILLITY UNION HIGH SCHOOL DIST.
This district is in Fresno County.
6s '19 J-J \$50,000 Jan 1 '28-52
BOND. DEBT Oct 9 '22 \$50,000
Total assessed value 1922 5,820,985
High sch. tax (per \$1,000) '22 \$7.50

TROPICO SCHOOL DISTRICT.
This district is in Los Angeles Co.
-s '05 \$6,000
-s '06 4,500
5 1/2s '13 17,000
BOND. DEBT June 30 '20 \$25,500
Assess. val. '17-18 (non-op.) \$1,389,935

TULARE.
This city is in Tulare County. In-
corporated Apr. 5 1888.
Sewer Bonds.
5s '10 \$58,000 1949
Fire-Department Bonds.
5s '13 \$3,500 1928
Water Bonds.
6s '12 J-D \$85,000 Dec 1 '23-49
BOND. DEBT Sept 26 '22 \$140,700
Water debt (incl.) 85,000
Assessment debt (add'l) 16,500
Tot. ass'd val. 22 (65% act.) 4,408,710
Total tax rate (per \$1,000) '22 \$18.00
Population 1910, 2,758; 1920, 3,539
INT. at City Treasurer's office.

TULARE COUNTY.
Visalia is the county seat. Pop. in
1910, 35,440; 1918 (est.), 45,000.
Highway Bonds.
6s '17 J-D \$2,200,000 June 1 '25-40
BOND. DEBT Oct 19 '22 \$2,200,000
Assessed val'n, real estate 41,631,020
Assessed val'n, improv'ts 16,855,715
Assessed val'n, pers'l prop 8,176,500
Money & solvent credits 11,220
Total val. '22 (abt. 30%
act.) (non-operative) 66,674,455
Assess. val. oper. prop. 16,968,825
Total of all prop. 1921 83,643,280
County tax rate (inside) \$24.00
(per \$1,000) '22 Outside \$30.00
Population 1910, 35,440; 1920, 59,031
INT. payable at Co. Treas. office.

TULARE IRRIGATION DIST.
See V. 77, p. 158.

TULARE SCHOOL DISTRICT.
This district is in Tulare County.
5s '19 M-N \$4,000 May 5 1959
5 1/2s 150,000
BOND. DEBT Nov 28 '22 \$84,000
Total assess. val. 1922 \$3,751,025

TULE IRRIGATION DISTRICT.
This district is in Lassen County.
6s '21 J-T \$806,000 1926-1943
BOND. DEBT Jan 1922 \$806,000

TURLOCK.
This city is in Stanislaus County.
Water and Sewer Bonds.
5s '10 \$18,125 1952
5s '10 18,650 1952
Sewer Bonds.
5s '09 \$18,225 1949
6s '20 F-A \$4,000 (Due \$3,000 yearly.)
Water Bonds.
5s '09 \$17,530 1949
Park Bonds.
5s '15 A-O \$13,600 Apr 15 '22-55
BOND. DEBT Oct 3 '22 \$140,125
Assess. debt (add'l) 3,000
Assessed value, real estate 1,731,600
Assessed value improv'ts 965,445
Assessed value personal 1,005,947
Total assess. val. (real est.
assess. 80%—other prop.
at 40%) 3,706,610
Total tax (per \$1,000) 1922 \$16.50
Population 1910, 1,573; 1920, 3,394
INT. on 6s of 1920 payable at
Turlock.

TURLOCK IRRIGATION DIST.
This district is in Stanislaus and
Merced Cos. Organ. June 6 1887.
5s '02 J-J \$1,000,000 July 1 '23-35
5s '05 J-J 200,000 Jan 1 '23-35
5s '10 J-J 100,000 July 1 '31-40
5s '11 J-J 1,206,000 1932-1941
5 1/2s '20 J-J 510,000
(For maturity see V. 111, p. 1301.)
6s '20 J-J \$2,570,000 July 1 1936-51
6s '20 J-J 1,028,000 July 1 '36-51
(For amount due each year see
V. 114, p. 332.)
BOND. DEBT Oct 1922 \$6,690,000
Assessed valuation 1922 11,831,295
Dist. tax rate (per \$1,000) '22 \$56.00
Population in 1920 (est.) 7,000
INT. at First National Bank or
People's State Bank, Turlock.

TURLOCK UNION HIGH S. D.
Building Bonds.
6s '07 \$6,800 1926
6s '17 M-N \$54,286 May 15 '22-42
8,500 May 15 '43-57
BOND. DEBT July 1 '22 \$81,800
Ass'd val. '22 (abt 2-5 act.) 7,589,925
School tax rate (per \$1,000) '22 \$7.50
Population in 1920 (est.) 7,000
INT. is payable at County Treas-
urer's office in Modesto.

TURLOCK SCHOOL DISTRICT.
 This district is in Colusa County.
 5s '10 ann \$44,000 May 1 '23-'44
 5s '12 11,000 1921-1932
 5s '20 80,000 1951
 5 1/2s '22 A-O 12,000 1924-1929
 (24,000) 1930-1937
 BOND, DEBT July 1 '22 1,177,000
 Tot. ass'd val. '22 (ab40%) 3,981,175
 Sch. tax rate (per \$1,000) '22-\$7.50

TUSTIN SCHOOL DISTRICT.
 This district is in Orange County.
 5s '13 s-a \$36,000 1923-1936
 6s '20 3,000 1923-1933
 BOND, DEBT Oct 1922 869,000
 Ass'd val. (non-op.) '22-'23 4,653,840
 Tax rate (per \$1,000) 1921 1.80
 INT. on 6s of 1920 payable at office of County Treasurer.

TUSTIN UNION HIGH S. D.
 This district is in Orange County.
 6s '21 s-a \$250,000 Jan 1 '23-'48
 BOND, DEBT Dec 1921 2,500,000
 Ass'd val., non-op. '22-'23 10,037,615

UKIAH.
 This city is in Mendocino County.
Water Bonds.
 6s '22 \$54,000 1923-1949
BONDED DEBT.
 Population 1910, 2,136; 1920, 2,306

UKIAH SCHOOL DISTRICT.
 This district is in Mendocino County.
 5 1/2s '22 M-S \$80,000 1923-1942
 BOND, DEBT April 1922 800,000
 Assessed value 1,856,972
 Population (est.) 3,500
 INT. at the County Treas. office.

UPLAND.
 This place is in San Bernardino Co.
Street Bonds.
 5s '08 \$32,500 1948
Sewer Bonds.
 5s '17 J-J \$18,000 July 1 '23-'41
Building Bonds.
 6s '11 \$7,250 1941
***Fire Equip. & Street Bonds.**
 6s '14 M-N \$20,000 1923-1954
 BOND, DEBT Dec '22 \$77,750
 Tot. ass'd val. '22-'23 (1-3 actual) 2,431,535
 Tax rate (per \$1,000) 1920 2.32
 Pop'n 1910, 2,384; 1920, 2,913
 *INT. at City Treasurer's office

UPLAND SCHOOL DISTRICT.
 5s '19 J-J \$46,000 1937
 BOND, DEBT Nov 13 1920 \$46,000
 Total assessed value 1920 2,365,505

VACAVILLE.
 This town is in Solano County.
Sewer Bonds.
 5s '06 \$10,000 1931
Bridge Bonds.
 5s '11 \$10,680 1936
Street Imp't., Fire Engine Bds.
 5s '15 \$15,000 1943
 BOND, DEBT Dec '22 \$33,368
 Assess. val., real estate 148,195
 Assess. val., personal 175,192
 Assess. val., improvements 349,975
 Tot. assess. val. '22 (60% act.) 673,362
 Total tax rate (per \$1,000) '22 \$15.30
 Population 1910, 1,177; 1920, 1,264
 INT. is payable in Vacaville

VALLEJO.
 This city is in Solano County. Inc. Mch. 30 1868. Commission government adopted Feb. 21 1911. V. 92, p. 611.
Refunding Bonds.
 6s '95 F-A \$10,400 Aug 1 '23-'35
Water Bonds.
 5s '05 M-N \$35,000 May 1 '23-'25
 6s '08 M-S 15,000 Sept 1 '23-'25
 5s '11 39,000 Jan 1 '26-'31
Harbor-Improvement Bonds.
 5 1/2s '14 M-N \$87,230 May 1 '23-'35
 BOND, DEBT July 1 1921 \$258,700
 Assess. val., real estate 8,240,224
 Assess. val., personal 899,276
 Total assess. val. (non-operative) 1921 9,139,500
 Value of operative prop. 799,916
 City tax rate (per \$1,000) '21 \$15.50
 Pop'n 1910, 11,340; 1920, 21,107
 INT. at City Treas. office.

VALLEJO GRAMMAR SCH. DIS.
 This district is in Solano County.
 5 1/2s '20 M-N 168,000 June 24 '23-'50
 170,000 June 24 '51-'60
 BOND, DEBT Nov 1922 2,338,000
 Assess. val. '22-'23 6,615,879
 Tax rate (per \$1,000) 1922 2.22
 Population (est.) 1920 26,000

VALLEJO HIGH SCHOOL DIST.
 This district is in Solano County.
 5 1/2s '20 M-N 168,000 June 24 '23-'50
 170,000 June 24 '51-'60
 BOND, DEBT Nov 1922 2,338,000
 Assess. val. '22-'23 6,615,879
 Tax rate (per \$1,000) 1922 2.22

VAN NUYS SCHOOL DISTRICT.
 This district is in Los Angeles Co.
 \$41,000
 BOND, DEBT June 30 '21 \$41,000

VAN NUYS HIGH SCH. DIST.
 This district is in Los Angeles Co.
 \$99,000
 BOND, DEBT June 30 '21 \$99,000

VENICE.
 This city is in Los Angeles Co. Incorporated Feb. 17 1904.
Sewer Bonds (Part yearly).
 5s '05 \$11,500 1945
 5s '05 7,000 1935
 5s '06 12,500 1946
Outfall Sewer Bds. (Part yearly).
 5s '13 \$15,000 1952
Fire Dept. Bonds (Part yearly).
 5s '05 \$7,000 1925
 5s '06 6,000 1946
Building Bonds (Part yearly).
 5s '06 \$1,000 1926
Garbage Crematory (Part yearly).
 5s '06 \$6,000 1946

Garbage Incinerator (Part yearly).
 5s '13 \$13,000 1935
Mun. Real Prop. Bds. (Part yearly).
 5s '08 \$1,000 1926
 BOND, DEBT Sept 27 '22 \$73,250
 Sinking fund 4,305
 Assess. val. '22 (non-oper.) 13,402,599
 City tax (per \$1,000) 1922 12.50
 Population 1910, 3,119; 1920, 10,385
 INT. at First Nat. Bank, Venice.

VENICE CITY SCHOOL DIST.
Building Bonds.
 5s '12 A-O \$77,334 1923-1951
 6s '21 s-a 250,000
 (For maturity see V. 112, p. 2004.)
 BOND, DEBT June 30 '21 \$336,000
 Assess. val. '22 (non-oper.) 13,021,490
 Sch. tax rate (per \$1,000) '22 \$22.80
 Population in 1921 (est.) 20,000
 INT. at County Treasurer's office.

VENICE UNION HIGH S. D.
Building Bonds.
 5s '13 F-A \$20,500 Aug 1 '23-'52
 5s '22 s-a 350,000 July 1 '23-'57
 BOND, DEBT June 1922 \$594,000
 Assess. val. '22 (non-oper.) 15,437,095
 Tax rate (per \$1,000) 1922 2.11
 INT. at Co. Treasurer's office.

VENTURA COUNTY.
 Ventura is the county seat.
Court-House Bonds.
 5s '12 F-A \$109,000 Feb 1 '23-'42
Bridge Bonds.
 5s '11 F-A \$180,000 Feb 1 '23-'42
Public Highway Bonds.
 5s '15 J-D \$20,000 Dec 20 '23-'44
Road Bonds.
 5s '19 \$56,000 Dec 22 '23-'44
 BOND, DEBT Oct 26 '22 \$1,780,000
 Assess. val., real estate 34,518,070
 Assess. val., improvements 8,380,001
 Assess. val., personal 4,294,193
 Moneys and credits 7,500
 Tot. ass'd val. '22 (2-5 act.) 47,199,732
 County tax (per \$1,000) '22 \$19.50
 \$1,000 1922 Outside 22.50
 Population 1910, 18,347; 1920, 25,724
 INT. on highway bonds at Co. Treas. office on Bankers' Trust Co. (Y. City); others at Co. Treas. office

VENTURA SCHOOL DISTRICT.
 This district is in Ventura County.
 5 1/2s '22 \$90,000 1953
 BOND, DEBT July 1922 900,000
 Tot. ass'd val. '22 (non-op.) 3,042,742
 Total tax rate (per \$1,000) '22 \$19.50
 \$1,000 1922 Outside 35.00

VENTURA UN. HIGH SCH. DIST.
 This district is in Ventura County.
Building Bonds.
 5s '11 \$42,000 1923-1936
 BOND, DEBT Nov 1922 442,000
 assessed valuation 1922 12,439,607
 School tax rate (per \$1,000) '22 \$4.50
 INT. is payable at County Treasurer's office in Ventura.

VERNON.
 This city is in Los Angeles County.
Street Bonds.
 5s '11 \$75,000 1951
 5s '14 \$85,000 1953
 BOND, DEBT June 30 '21 \$160,000
 Tot. ass'd val. '22 (non-op.) 13,236,075
 Tax rate (per \$1,000) 1922 4.29
 Population 1910, 772; 1920, 1,005

VISALIA.
 County seat of Tulare County. First incorporated Feb. 27 1874; re-incorporated in 1876 and again in 1900 and is now a city of the fifth class
High-School Bonds.
 6s '96 July \$4,000 1936
Sewer Bonds.
 5s '11 J-J \$40,000 1948
 5s '12 J-J 96,000 Jan 8 '23-'46
Fire Apparatus Bonds.
 6s '14 \$6,000 1926
City Hall Bonds.
 5s '08 \$32,625 1948
Municipal Imp't. Bonds.
 5s '10 \$71,125 1950
 6s '15 52,500 1941
 5s '15 40,000 1935
 BOND, DEBT July 1 1921 \$246,250
 Assess. val. '20 (non-oper.) 12,806,610
 Tax rate (per \$1,000) 1921 13.00
 Pop'n 1910, 4,550; '20 5,753
 INT. at First Nat. Bank, Visalia

VISALIA HIGH SCHOOL DIST.
 This district is in Tulare County.
 5 1/2s '20 A-O \$112,000 1924-1944
 TOTAL DEBT Oct 1921 1,614,000
 Assessed value 4,113,720
 INT. at County Treasurer's office.

VISALIA SCHOOL DISTRICT.
Building Bonds.
 5s '16 J-D \$87,000 1923-1951
 5 1/2s 110,000
 BOND, DEBT Nov 16 '20 \$94,500
 Assessed valuation 1920 3,066,103
 Tax rate (per \$1,000) 1920 4.80
 Population in 1920 (est.) 5,800
 INT. at County Treas. office.

WASCO UNION GRAMMAR S. D.
 6s '19 M-S \$60,000 Mar 17 '23-'38
 BONDED DEBT (7)
 Assessed valuation 1918 \$2,054,951
 INT. payable at the office of the County Treasurer.

WASHINGTON COLONY S. D.
 This district is in Fresno County.
 6s '22 J-J \$36,000 Jan 3 '25-'36
 BOND, DEBT Feb 1922 336,000
 Assessed valuation 1921 730,980
 Population (est.) 500
 INT. at the County Treas. office.

WASHINGTON SCHOOL DIST.
 This district (P. O. Woodland) is in Yolo County.
Building Bonds.
 5s '17 M-S \$25,750 Mar 1 '23-'47
 BOND, DEBT Oct 25 '22 225,750
 Sinking fund 882
 Tot. assess. val. '22-'23 1,337,492
 Sch. tax rate (per \$1,000) '22 \$23.20

WATERFORD IRRIG. DIST.
 This district (P. O. Waterford) is in Stanislaus County. Organized Sept. 15 1913. Pop'n (est.) '22, 625.
 5 1/2s '19 J-J \$205,000 July 1 '27-'46
Improvement Bonds.
 6s '17 J-J \$465,000 Oct 1 '27-'46
 BOND, DEBT Sept 26 '22 670,000
 Assessed val. 1,107,885
 Tax rate (per \$1,000) 1922 2.46
 INT. at District Treasurer's office.

WATSONVILLE.
 This city is in Santa Cruz County.
Sewer Bonds.
 5s '99 \$17,000 1940
 5s '10 15,400 1950
Convention Hall Bonds.
 4 1/2s '10 \$11,200 1955
Bridge Bonds.
 6s '15 \$13,000 1935
Fire Engine & Equip't Bonds.
 5s '15 \$7,800 1935
 BOND, DEBT Sept 25 '22 364,400
 Total ass'd val. 1922 3,308,530
 Tax rate (per \$1,000) 1922 2.16
 Population 1910, 4,446; 1920, 5,113

WATSONVILLE H. S. DIST.
 This district is in Santa Cruz Co.
Building Bonds.
 5s '16 J-J \$70,000 1923-1936
 BOND, DEBT Nov 24 '22 770,000
 Sinking fund 8,776
 Assess. val. '22 (ab150% act.) 4,319,855
 INT. payable at County Treasurer's office in Santa Cruz.

WATTS.
 This city is in Los Angeles County.
City Hall Bonds.
 5s '09 J-J \$6,300 Jan 2 1949
Street Bonds.
 5s '09 J-J \$28,700 Jan 2 1949
 BOND, DEBT Sept 25 '22 333,750
 Tot. assess. val. '22 (non-operative) 1,877,725
 Tax rate (per \$1,000) 1922 2.12
 Pop'n 1910, 1,922; '20 4,529
 INT. is payable in Watts.

WATTS CITY SCHOOL DIST.
 \$11 \$24,500
 6s '20 J-J \$24,500 July 1 '23-'50
Building Bonds.
 5 1/2s '15 F-A \$28,366 Feb 1 23-'50
 BOND, DEBT Nov 1922 770,000
 Assess. val. 1922 2,493,741
 Sch. tax rate (per \$1,000) '22 \$22.40
 Population in 1921 (est.) 7,000
 INT. at County Treasurer's office in Los Angeles.

WESTMORELAND SCH. DIST.
 6s '19 \$49,000 1924-1940
 BONDED DEBT (7)
 Net valuation 1922-1923 1,844,112
 Tot. tax rate (per \$1,000) '22-'23 \$33.40
 INT. payable at the office of the County Treasurer.

WEST SIDE IRRIGATION DIST.
 This district (P. O. Tracy) is in San Joaquin County.
Irrigation Bonds.
 6s '17 J-J \$295,000 Jan 1 '38-'57
 6s '15 J-J \$100,000 1939-1958
 6s '20 J-J \$105,000 1930-1936
 6s '20 J-J 150,000 1937-1939
 TOT. BD. DT. Nov 23 '22 \$545,000
 Assess. val. 1922 1,178,333
 Total tax rate (per \$1,000) '22 \$80.00
 Population (estimated) '20 650

WEST SIDE UNION HIGH S. D.
 This district is in San Joaquin Co.
 5s '16 \$60,000 July 1 1936
 BOND, DEBT Sept 1922 600,000
 Ass'd val'n '22 (50% act.) 7,826,700
 School tax rate (per \$1,000) '22 \$4.50

WHITTIER.
 This city is in Los Angeles County. Incorporated Feb. 21 1898.
Water-Works Bonds.
 5s '99 J-J \$17,000 Jan 1 '23-'39
 5s '05 J-D 63,250 Mar 1 '23-'45
 5s '00 M-S 2,750 Mar 1 '23-'40
 5s '19 \$333,000 Dec 1 '23-'59
 5s '22 J-D 30,000 June 1 '23-'52
Sewer Bonds.
 5s '09 A-O \$74,250 June 1 '23-'49
 5s '22 J-D 148,000 June 1 '23-'59
 1,500 June 1 1960
City Hall Bonds.
 5s '22 J-D \$45,000 June 1 '23-'52
 5s '02 A-O \$2,500 April 1 '23-'42
 BOND, DEBT Dec 1922 770,000
 Assessment debt (add'd) 280,000
 Floating debt (abt.) 7,000
 Sinking fund—General 158,313
 Water 43,000
 Assessed valuation—
 Real estate 10,434,537
 Personal 347,242
 Other property 1,281,821
 Total assess. val. 1922 12,063,600
 (Real estate assessed at 70%—other property at 50%)
 Total tax rate (per \$1,000) '22 \$37.20
 Population 1910, 4,450; 1920, 7,997
 INT. at City Treasurer's Office.

WHITTIER CITY SCH. DIST.
Building Bonds.
 5s '11 ann 21,000
 5s '14 35,700 Aug 1 '23-'39
 5s '20 s-a 9,000 Aug 1 '23-'25
 6s 150,000 1924-1945
 BOND, DEBT Sept 1921 2,212,300
 Assess. val. '22 (non-oper.) 5,761,545
 Sch. tax rate (per \$1,000) '22 \$21.40
 Population in 1921 (est.) 11,900

WHITTIER UN. HIGH SCH. D.
Building Bonds.
 \$04 36,000
 \$10 54,000
 5 1/2s '14 Aug \$7,000 1923-1926
 5s '22 s-a 150,000 Apr 1 '24-'48
 5s '22 s-a 150,000 Apr 1 '24-'48
 BOND, DEBT Nov 1922 335,500
 Assess. val. 1922 (non-operative) 21,338,230
 Sch. tax rate (per \$1,000) '22 \$5.39
 INT. on 5s of 1922 at the County Treasurer's office.

WILLOWS.
 This town is in Glenn County.
Sewer District No. 1 Bonds.
 5s '08 \$23,000 1938
Municipal Improvement Bonds.
 5s '12 \$35,000 1952
Sewer Bonds.
 6s '19 F-A \$37,000 Aug 1 '23-'50
 BOND, DEBT Sept 23 '22 84,000
 Assess. val. real estate 1,009,670
 Assess. val. personal 706,528
 Other assessable property 853,245
 Total assess. val. '21 (abt. 50% actual) 2,569,443
 Tot. assess. val. '22 (3-5 act.) 2,250,855
 Tax rate (per \$1,000) '22 2.19
 Population 1910, 1,139; 1920 2,190

WILLOWS UNION SCH. DIST.
 This district is in Glenn County.
 6s '21 M-S \$109,000 1924-1934
 BOND, DEBT Nov 23 '22 1,600,000
 Total assess. val. '22 (abt. 51 actual) 6,000,000
 Sch. tax rate (per \$1,000) '22 \$4.00

WINTERS.
 This city is in Yolo County.
Sewer Bonds.
 5s '11 J-J \$22,711 1955
Town-Hall Bonds.
 6s '16 M-N \$2,800 May 1 '23-'26
 BOND, DEBT Sept 22 '22 27,000
 Assess. val., real estate 472,985
 Assess. val., personal 158,000
 Total assess. val. 1922 630,985
 Tax rate (per \$1,000) 1922 2.00
 Population 1910, 910; 1920 903

WINTERS JOINT HIGH SCH. D.
Building Bonds.
 5s '15 J-J \$36,000 \$2,600 yearly
 BOND, DEBT Oct 25 '22 256,000
 Sinking fund 1,097
 Assess. val. 1922-1923 2,731,695
 Sch. tax rate (per \$1,000) '22-'23 \$4.70

WINTERS SCHOOL DISTRICT.
 This district is in Yolo County.
 5s '19 \$34,000
 BOND, DEBT Oct 25 '22 334,000
 Sinking fund 275
 Total assess. val. '22-'23 810,530
 Tax rate (per \$1,000) '22-'23 3.90

WOODLAND.
 This city is in Yolo County.
Refunding Bonds (3 issues).
 5s '99 \$37,050 1939
Sewer and Water Bonds.
 5s '06 \$12,000 1946
 5s '16 \$5,000 1956
 BOND, DEBT June 30 '21 305,050
 Tot. ass'd val. '22 (60% act.) 2,740,260
 Tax rate (per \$1,000) 1921 2.16
 Population 1910, 3,187; 1920 4,147

WOODLAND SCHOOL DIST.
Grammar-School Bonds.
 5s '14 M-N \$82,500 Nov 10 '23-'54
High-School Bonds.
 5s \$70,000 25 years
 BOND, DEBT July 1 1922 882,500
 High-School bonds 882,500
 Sinking fund 70,000
 5,379
 Tot. assess. val. '22-'23 7,405,630
 Tax rates (per \$1,000) 1922 1.60
 High 4.00
 INT. at County Treasurer's office.

WOODLAKE UNION HIGH S. D.
 BOND, DEBT Sept 22 '22 400,000
 Assess. val. '22 (1-3 act.) 2,825,000
 Tax rate (per \$1,000) 1922 2.70
 Population in 1922 (est.) 3,500

WOODS SCHOOL DISTRICT.
 A district in San Joaquin County.
Water Bonds.
 6s '21 \$50,000 July 1 1946
 6s '22 10,000 Apr 3 1936
 BOND, DEBT July 1 '22 860,000
 Assessed value 1921 1,218,380
 Tax rate (per \$1,000) '21 4.20

YOLO COUNTY.
 Woodland is the county seat.
Court-House Bonds.
 5s '16 s-a \$140,000 1923-1936
Highway Bonds.
 5s '19 \$1,000,000 1925-1959
 BOND, DEBT July 1 '22 \$1,150,000
 Sinking fund 837,645
 Total assess. val. 1922-23 26,268,861
 County tax rate (per \$1,000) '22 Outside 27.30
 Population 1910, 13,926; 1920, 17,105
 INT. at County Treas. office.

YOLO COUNTY RECLAMATION DISTRICT NO. 1001.
 BOND, DEBT July 1922 889,655
 Assessed value 1922 6,240,000

YORBA SCHOOL DISTRICT.
 This district is in Los Angeles Co.
 \$25,000
 BONDED DEBT (7)

YREKA.
 This city is in Siskiyou County.
Water Works Bonds.
 5s '02 \$26,500 1942
City-Hall and Street Bonds.
 5s '16 J-J \$7,500 1923-1936
 BOND, DEBT Dec 9 '22 334,000
 Water debt (incl.) 26,500
 Total assessed val'n 1922 (non-operative) 872,810
 Operative property (add'd) 54,282
 Total tax rate (per \$1,000) '23 \$15.50
 Population 1910, 1,134; 1920 1,277

YREKA GRAMMAR SCH. DIST.
 This district is in Siskiyou County.
 \$34,000
 BOND, DEBT Nov 23 '21 334,000
 Total assess. value 1921 (about 60% act.) 24,575
 Total tax rate '21 (outside) \$40.30
 Population in 1920 (est.) 1,600

YUBA CITY.
This town is in Sutter County.
Street & Sewer Bonds.
A-O \$33,000, \$1,000 yearly
6s Water Works Extension Bonds.
M-S \$15,000, \$1,000 yearly
BOND, DEBT Sept 23 '22 \$49,000
Sinking fund..... 4,440
Assessment debt (add'l)..... 14,519
Assess. val. (60% act.) 1922:
Real estate..... \$81,005
Personal..... 203,065
Total (non-oper.)..... 1,084,070
Assess. val. 1922 (oper. prop.) 115,070
Total tax rate (per \$1,000) '22 \$17.50

Pop'n '10 (Census), 1,160; '20, 1,713
INT. at Treasurer's office.
YUBA COUNTY.
Marysville is the county seat.
County has no general bonded debt.
DIST. DEBT Sept 19 '21 \$141,200
Assess. val., real estate..... 8,336,475
Assess. val., impts..... 3,762,150
Assess. val., personal..... 3,762,150
Other assess. property..... 3,534,645
Tot. assess. val. 22 (60% act) 15,933,955
County tax rate (inside)..... \$20.00
(per \$1,000) '21 (Outside)..... \$24.00
Population 1910, 10,042; 1920, 10,375

ring of indebtedness in an amount not to exceed 3% of the assessed valuation of the State for the payment of a "Soldiers' bonus." In a litigation the validity of this amendment was upheld by the Multnomah County Court on Oct. 22 1921 (V. 113, p. 1790 & 1907), and this decision was affirmed by the State Supreme Court on Dec. 13 1921 (V. 113, p. 2740). We quote these sections in full.

ARTICLE XI. SECTION 5.—Restrictions upon Municipal Corporations.—Acts of Legislative Assembly incorporating towns and cities shall restrict their powers of taxation, borrowing money, contracting debts, and loaning their credits.

SECTION 6.—State not to be Stockholder in Company.—The State shall not subscribe to or be interested in the stock of any company, association, or corporation.

SECTION 7.—Credit of State not to be Loaned.—Limitation upon Power of Contracting Debts.—The Legislative Assembly shall not lend the credit of the State nor in any manner create any debt or liabilities which shall singly or in the aggregate with previous debts or liabilities exceed the sum of fifty thousand dollars, except in case of war or to repel invasion or suppress insurrection or (according to an amendment of 1912) to build and maintain permanent roads; and the Legislative Assembly shall not lend the credit of the State nor in any manner create any debts 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 (according to an amendment of 1920) four per cent. of the assessed valuation of all the property in the State; and every contract of indebtedness entered into or assumed by or on behalf of the State in violation of the provisions of this section shall be void and of no effect.

SECTION 8.—State not to Assume County Debt, Except in What Case.—The State shall never assume the debts of any county, town, or other corporation whatever, unless such debts shall have been created to repel invasion, suppress insurrection, or defend the State in war.

SECTION 9.—Prohibition upon Municipal Corporations.—No county, city, town or other municipal corporation, by vote of its citizens, or otherwise, shall become a stockholder in any joint company, corporation or association, whatever, or raise money for or loan its credit to, or in aid of, any such company, corporation or association. Provided (according to an amendment adopted in 1917) that any municipal corporation designated as a port under any general or special law of the State of Oregon, may be empowered by statute to raise money and expend the same in the form of a bonus to aid in establishing water transportation lines between such port and any other domestic or foreign port, or to aid in establishing water transportation lines on the interior rivers of this State, or on the rivers between Washington and Idaho and Oregon, or on the rivers of Washington and Idaho which by navigation from Oregon's rivers; any debts of a municipality to raise money created for the aforesaid purpose shall be incurred only on approval of a majority of those voting on the question, and shall not, either singly or in the aggregate, with previous debts and liabilities incurred for that purpose, exceed 1% of the assessed valuation of all property in the municipality.

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: "The common council of any city or town, shall not in the aggregate create any debt or liability which shall singly or in the aggregate exceed the sum of two thousand five hundred dollars without first obtaining authority from the Legislative Assembly of this State to contract a debt or liability in excess of said sum."

The above limitation does not apply to bonds issued in anticipation of the collection of street and sewer assessments under the authority of any charter of any city of 2,500 or more inhabitants. See sections 2727 to 2735 of the Annotated Codes and Statutes.

As regards school districts, the general school law as amended by the State Legislature in 1901 (Bellinger & Cotton's Code, section 3389, paragraph 31) gives permission to school boards to issue bonds "in no case shall method) without special legislation, but stipulates that exceed five per centum the aggregate of bonded debt in any school district, exceed five per centum of the value of the taxable property of any such district." Further provision is made (Section 3415 of the Code) that the indebtedness of districts of the first class (those having over 1,000 children of school age) located in cities of over 75,000 inhabitants shall never exceed \$100,000—the 5% limit mentioned above applying to all districts of under 75,000 inhabitants.

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 (according to an amendment adopted on June 3 1919) six per cent. of the assessed valuation of all the property in the county; provided, however, (as amended in 1920), that either Crook or Curry County, or both, may issue warrants drawn on its Treasurer to evidence debts and liabilities imposed on it by law and which the county is powerless to prevent and may issue bonds in an amount not to exceed 2% of the assessed valuation of all the property in the county to fund its warrants so issued whenever such bonds shall be authorized by a majority of the legal voters of the county voting on the question at any general election or a special election called and held for such purpose; provided, further, that the county court may order a special election for said purpose and shall cause printed notices thereof, signed by the county clerk, to be posted at least twenty days before the date of the election, in like manner as notices of a general election are now posted, which notices shall particularly specify the amount of bonds proposed to be issued, the length of time they shall run, which shall not exceed twenty years, and the maximum rate of interest they shall bear, which shall not exceed the legal rate, and said court shall have printed for use at such election the same number of ballots, both official and sample ballots, as would be required by the election laws at a general election; said ballots to specify the amount of bonds to be issued, the length of time they shall run and the maximum rate of interest they shall bear, and said election shall be conducted by the regularly appointed election officials and in accordance with the general election laws except as herein otherwise provided; provided further, that said bonds when so authorized may be sold by the county court for the best price obtainable and, subject to the limitations hereinabove set forth, shall be in such form as the county court may issue and provide further, that the county court shall each year, after the issuance of such bonds, levy a special tax in such an amount as may be necessary to pay the interest on said bonds and to retire the principal thereof at maturity, such tax to be in addition to all other taxes provided by law; provided further (amendment of 1922), the county court of Linn County, Oregon, shall annually levy a tax equal to 2 mills on the dollar of taxable property of said county for the purpose of paying all warrants of said county outstanding Dec. 31 1921, with interest at the legal rate from the dates thereof to the date of payment, which tax shall be levied and collected as other taxes, kept in a separate fund and applied only to the payment of said warrants and accrued interest thereon, same to be paid in numerical order until all said warrants and accrued interest shall have been paid. When all said warrants and accrued interest shall have been paid, the power hereby conferred shall cease. Said tax may be in addition to and in excess of the limitations fixed by Section 11, Article XI, of the Constitution of the State of Oregon; provided further, that Benton County, upon the majority vote of the people thereof, voting thereon, may issue bonds not to exceed an amount equal to the amount of the warrants of said county outstanding on Dec. 31 1921, for the payment of which no funds were then available, and pay the unpaid expenses of said county from the proceeds of such bonds. Such election shall be called and held and such bonds shall be issued and sold in the same manner and according to the same procedure as provided in this section for holding of elections and the issuance and sale of bonds by Crook and Curry counties. The Oregon Supreme Court on Dec. 14 1920 held that the constitutional amendment providing that counties may issue bonds for permanent highway improvements up to 6% of their assessed valuation, is valid. (See "Chronicle" of Dec. 25 1920.)

Section 11. Unless specifically authorized by a majority of the legal voters voting upon the question, neither the State nor any county, municipality, district or body to which the power to levy a tax shall have been delegated shall in any year so exercise that power as to raise a greater amount of revenue for purposes other than the payment of bonded indebtedness or interest thereon plus 6% thereof; provided, whenever any new county, municipality or other taxing district shall be created and shall include in whole or in part property theretofore included in another county, like

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 1927)..... Walter M. Pierce
Auditor and Secretary of State (term expires Jan. 2 1925)..... Sam A. Kozer
Treasurer (term expires Jan. 3 1927)..... O. P. Hoff
Attorney-Gen. (term expires Jan. 5 1925)..... I. H. Van Winkle

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. The bonded debt of the State on Sept. 30 1922 was \$50,884,020, as follows:

Name and Purpose.	Interest— P. C. Payable.	Principal— When Due.	Outstanding
Rural Credit bonds	1917 4 A-O	Apr 1 1937	\$250,000
(Subject to call \$50,000 in 5 years and \$200,000 in 10 years.)			
do do	1917 4 J-D	June 1 1937	200,000
(Subject to call 10% in 5 years and remainder in 10 years.)			
State highway bonds	1917 4 M-S		400,000
(Due \$100,000 yearly Sept. 1 1922-1925.)			
do do	1917 4 A-O		1,000,000
(Due \$25,000 each April and Oct. from Oct. 1922 to April 1942.)			
do do	1918 4 A-O	1923-1943	500,000
do do	1918 4 A-O	1924-1944	250,000
do do	1918 4 A-O	1925-1945	690,000
(Due \$17,500 each six months beginning Oct. 1 1923.)			
do do	1919 4 A-O	1924-44	500,000
do do	1919 4 A-O	1924-44	1,000,000
do do	1919 4 F-A	1926-33	800,000
do do	1919 4 A-O	1924-44	1,000,000
do do	1919 4 1/2 A-O	1924-44	2,000,000
do do	1919 4 1/2 A-O	1925-44	2,000,000
do do	1920 4 1/2 A-O	1925-45	5,000,000
do do	1920 4 1/2 A-O	1925-44	2,500,000
do do	1920 4 1/2 A-O	1926-45	1,500,000
do do	1921 4 1/2 A-O		500,000
(Due \$12,500 each Apr. 1 and Oct. 1 from Apr. 1 1926 to Oct. 1 1945.)			
do do	1921 4 1/2 A-O		1,000,000
(Due \$25,000 each Apr. 1 and Oct. 1 from Apr. 1 1926 to Oct. 1 1945.)			
do do	1921 5 1/2 semi-ann	April 1 1925	1,000,000
do do	1921 6 A-O	Oct. 1 1925	1,000,000
do do	1921 5 1/2 A-O		1,500,000
(Due \$37,500 each Apr. 1 and Oct. 1 from Oct. 1 1926 to Apr. 1 1946.)			
do do	1921 5 1/2 A-O		2,000,000
(Due \$50,000 each six months from Oct. 1 1926 to Apr. 1 1946.)			
do do	1921 5 1/2 A-O		1,500,000
(Due \$37,500 each six months from Oct. 1 1926 to Apr. 1 1946.)			
do do	1921 5 1/2 A-O	Oct. 1 1925	1,000,000
(Due \$37,500 on Apr. 1 and Oct. 1 from 1927 to 1946.)			
do do	1921 5 1/2 A-O		500,000
(Due \$14,000 on April 1 and Oct. 1 from 1927-1946.)			
do do	1922 5 g A-O		1,000,000
(Due \$25,000 on April 1 and Oct. 1 from 1927-1946, inclusive.)			
do do	1922 5 g s-a	Apr. 1 '27-'46	500,000
do do	1922 4 1/2 g A-O	1927-47	1,000,000
(Due \$25,000 semi-annually beginning Oct. 1 1927.)			
do do	1922 4 1/2 g A-O	1927-47	1,500,000
(Due \$37,500 semi-annually beginning Oct. 1 1927.)			
do do	1922 4 1/2 g A-O	1927-47	1,500,000
(Due \$37,500 semi-annually beginning Oct. 1 1927.)			
Veterans' State-aid bonds	1922 4 1/2 g A-O	1931-50	10,000,000
(Due \$250,000 on April 1 and Oct. 1 from 1931 to 1950, inclusive.)			
do do	1922 4 1/2 g A-O	1931-51	4,400,000
(Due \$110,000 semi-annually beginning Oct. 1 1931.)			
do do	1922 4 g A-O	1931-51	600,000
(Due \$15,000 semi-annually beginning Oct. 1 1931.)			
District bonds	1919 4 1/2 J-D	Apr. 1941	35,250
do do	1919 4 1/2 J-D	Jan. 1941	40,500
do do	1920 5 1/2 J-D	Oct. 1941	38,000
do do	1920 5 1/2 J-D	July 1948	40,500
do do	1920 5 1/2 J-D	1938-49	115,275
do do	1921 6 J-D	1939-49	121,375
(For maturity see V. 112, p. 2563.)			
do do	1921 4 1/2 J-D	1938-50	154,825
(For maturity see V. 113, p. 1011.)			
do do	1922 4 1/2 J-D	1938-51	188,895
(For maturity see V. 115, p. 2628.)			
do do	1922 4 1/2 g s-a	1942-58	231,450
(For maturity see V. 115, p. 2607.)			

On Sept. 30 1922 the amounts held in the irrevocable trust funds were as follows: Common School Fund Principal, \$201,005.69; Agricultural College Fund Principal, \$1,397.48; University Fund Principal, \$2,190.36; Rural Credits Loan Fund Principal, \$25,212.51; Rural Credits Expense Fund Principal, \$1,107.50; Industrial Accident Fund, \$1,484,614.48; Segregated Fund, \$3,095,372.49; Rehabilitation Fund, \$86,692.32; Catastrophe Fund, \$70,647.13. On the same date the cash on hand amounted to \$4,333,526.60.

VALUE OF TAXABLE PROPERTY AND TAX RATE.—

Years.	Taxable Property.	Tax per \$1,000.	Years.	Taxable Property.	Tax per \$1,000.
1921	\$1,020,804,197.10	9.36	1908	\$598,133,963	\$2.13
1920	1,040,839,040.12	9.72	1906	427,379,978	2.39
1919	990,435,472.17	4.43	1904	188,058,281	5.45
1918	987,533,897	3.06	1902	148,099,602	5.13
1917	928,605,509	3.07	1900	117,804,874	5.70
1916	878,763,945	3.07	1898	144,435,426	4.80
1915	934,495,025	2.75	1896	114,077,788	4.34
1914	932,413,080	3.34	1885	77,185,694	3.10
1912	905,011,667	1.24	1880	48,483,174	7.00
1910	844,887,708	1.64	1875	41,436,086	---

DEBT LIMITATION.—Constitutional inhibitions as to the creation of debt are all found in Article XI, Sections 5 to 11, inclusive, Section 11 having been created by a vote of the people in November 1916; Article XI.a, Sections 1 to 11, inclusive, and Article XI.b, Sections 1, 9 and 11, and Article XI.c of the Constitution as amended in 1910, 1912, 1916, 1919 and 1920 and 1921. Article XI.c., which was added in 1921, permits the incur-

municipality or other taxing district, no greater amount of taxes shall be levied in the first year by either the old or the new county, municipality or other taxing district upon any property included therein than the amount levied thereon in the preceding year by the county, municipality or district in which it was then included plus 6% thereof; provided further, that the amount of any increase in levy specifically authorized by the legal voters of the State, or of a county, municipality, or other district, shall be excluded in determining the amount of taxes which may be levied in any subsequent year.

The prohibition against the creation of debts by counties prescribed in Section 10 of Article XI of this constitution shall apply and extend to debts hereafter created in the performance of any duties or obligations imposed upon counties by the constitution or laws of the State, and any indebtedness created by any county in violation of such prohibition and any warrants for or other evidences of any such indebtedness and any part of any levy of taxes made by the State or any county, municipality, or other taxing district or body which shall exceed the limitations fixed hereby shall be void.

ARTICLE XI, Section 1.—May Incur Indebtedness for Loans to Farmers.—(Adopted in Nov. 1916, proclaimed in effect Dec. 5 1916.)—Notwithstanding the limitations contained in Section 7 of Article XI of this constitution, the credit of the State may be loaned and indebtedness incurred to an amount not exceeding 2% of the assessed valuation of all the property in the State for the purpose of providing funds to be loaned upon the security of farm lands within the State, subject to the limitations herein contained.

Section 2. The Governor, Secretary of State and State Treasurer shall constitute the State Land Board, which Board is hereby authorized and directed to issue and sell or pledge bonds in the name of the State to be known as Oregon farm credit bonds in an amount not to exceed said 2% of the assessed valuation of all the property in the State, and to place the proceeds in the State Treasury in a fund to be known as the "Rural Credits Loan Fund."

Section 3. Said bonds shall be issued in denominations of \$25, \$100, \$500 and \$1,000, and shall be issued in series of \$50,000 or multiples thereof, drawn to mature in not more than thirty-six years. They shall bear interest at the rate of 4% per annum and shall be exempt from all taxes levied by the State of Oregon, or any of its subdivisions.

Section 4. Said State Land Board is authorized and directed to loan the moneys in said Rural Credits Loan Fund to owners of farm lands in Oregon upon notes secured by mortgages or deeds of trust constituting first liens on such farm lands in amounts which shall not exceed 50% of the value of such lands, nor \$50 per acre on such lands, nor less than \$200 nor more than \$5,000 on any individual. If pending application shall at any time exceed the funds available, preference shall be given to loans not exceeding \$2,000 in amount.

Section 5. Such loans shall not be made except to owners who operate and occupy the lands mortgaged, and shall be made only for the following purposes: (a) The payment for lands purchased; (b) the purchase of livestock and other equipment, and the making of improvements which, in the judgment of said Board, will increase the productivity of such lands or add to their value as a farm home in a degree to justify such expenditure; and (c) for the satisfaction of encumbrances upon such lands which, in the judgment of said Board, were incurred or assumed by said applicant for the aforesaid purposes.

Section 6. Every applicant for a farm loan shall state clearly in his application the purposes for which such loan is desired, and upon its approval by the Board this statement shall be deemed a part of the note or contract under which the loan is granted. But no failure to apply such funds to the purposes stated in such application or enumerated herein shall invalidate a loan when once made, nor shall anything herein contained be deemed to prevent a farm owner from selling or leasing lands subject to such encumbrance; but if he shall violate his said contract by applying the moneys borrowed to purposes other than those stated in his application or enumerated herein, or if he shall lease such lands or sell them to any person not fulfilling the conditions and purposes provided for herein, said Board is authorized and directed to require the repayment of said loan upon six months' notice, and said note or contract shall contain a clause providing therefor.

Section 7. Such loans shall be repaid with interest accruing in semi-annual or annual installments on the amortization plan, such installments being fixed at such sums as will cover the interest rate and will liquidate the debt in a period to be agreed on between said Board and the applicant, such period to be not less than ten nor more than thirty-six years; but any debtor may liquidate any part or all of his indebtedness in amounts of \$50 or multiples thereof upon any amortization payment date.

Section 8. The rate of interest on loans shall be 5% per annum, provided that in case any series of said farm credit bonds is sold at an average of less than par, the Board may charge upon such farm loans as are made from the proceeds of the series so sold below par a rate of interest in excess of 5%, but which shall not exceed by more than 1% the rate which the State must pay for the funds actually obtained from the disposal of its said bonds. The Board, however, shall require each applicant to pay an initial charge of 1% of the loan granted, the minimum charge to be \$10, to cover the cost of appraisal and examination of title.

Section 9. All surplus funds accruing from the operation of the system of rural credits herein provided for, after paying interest accruing on the aforesaid bonds, and all operating and other expenses arising from the administration of said system of rural credits, shall be placed in the State Treasury and become a part of a fund to be known as the "Rural Credits Reserve Fund." Said Rural Credits Reserve Fund shall be loaned on farm lands in the manner herein provided for the Rural Credits Loan Fund, and the interest accruing from loans made from said Rural Credits Reserve Fund shall be added to it and become part of it. The said Rural Credits Reserve Fund shall be irrevocable except that it may be drawn upon to reimburse the State for loss incurred in the administration of said system of rural credits.

Section 10. The Legislative Assembly shall provide in such detail as it shall deem advisable for the carrying out and administering of the provisions of this amendment and shall provide adequate safeguards against the use of such loans as an aid to the purchasing and holding of lands for purposes of speculation. Such safeguards shall include clear definitions of the terms "operate" and "occupy" used herein. In the absence of such legislation, and subject to the same after its enactment, the State Land Board shall proceed to administer said system of rural credits under rules and regulations provided by itself, but subject to the provisions herein contained.

Section 11. The provisions of the constitution and laws of Oregon in conflict with this amendment are hereby repealed in so far only as they conflict herewith. The provisions of this amendment shall be self-executing, and shall take effect and be in operation sixty days after their approval and adoption by the people of Oregon.

ARTICLE XI b, Section 1.—State Bond Payment of Irrigation and Drainage District Bond Interest.—(Adopted June 3 1919, proclaimed in effect June 23 1919.)—Notwithstanding the limitations contained in Sec. 7 of Article XI of the constitution, the credit of the State may be loaned and indebtedness incurred to an amount not exceeding two (2) per cent of the assessed valuation of all property in the State, for the purpose of providing funds for the payment by the State of interest for a period not exceeding five (5) years on bonds heretofore or hereafter issued by irrigation and drainage districts, organized, or to be organized, under the laws of the State of Oregon.

SECTION 9. Whenever an agreement shall be entered into by and between the State and a district for the payment of such interest by the State, excepting when the directors of any such district shall have notified the State Treasurer on or before ninety days prior to any interest due date that it will not avail itself of said moneys for the payment of any single installment of interest under its agreement with the State, the district shall, ninety days before the due date of said interest payment, forward an "interest certificate of indebtedness" for the amount of interest to fall due on said due date to the Treasurer of the State of Oregon, and said Treasurer of the State of Oregon shall sixty days prior to such interest due date call for bids for bonds of the State of Oregon which shall be general obligations of the State and shall be known as "district interest bonds," series _____.

SECTION 11. The money arising from the sale of each issue of bonds shall be deposited in the State Treasury, to the credit of a special fund to be designated as district interest fund, and ten days prior to the interest due date of each of said districts shall be delivered by the State Treasurer to the treasurer of such district, and be used by the treasurer of said district in the payment of interest in accordance with the stipulation of outstanding bonds of said district, interest on which is to be paid by the State under the provisions hereof.

ARTICLE XI c, Section 1.—Notwithstanding the limitations contained in Section 7 of Article XI of the constitution, the credit of the State of Oregon may be loaned and indebtedness incurred to an amount not exceeding 3 per

cent of the assessed valuation of all the property in the state, for the purpose of creating a fund to be loaned or to be paid to residents of the State of Oregon who served in the army, navy or marine corps of the United States between April 6 1917, and November 11 1918, and were honorably discharged from service, which fund shall be known as the "world war veterans' state aid fund."

Bonds of the state of Oregon containing a direct promise on behalf of the state to pay the face value thereof with the interest thereon provided for, may be issued to an amount authorized in Section 1 hereof for the purpose of creating said world war veterans' state aid fund. Said bonds shall be a direct obligation of the state and shall be in such form and shall run for such periods of time and bear such rates of interest as shall be provided for by statute. No person shall be eligible to receive money from said fund except the following:

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.

SAVINGS BANK INVESTMENTS.—Investments by any savings bank maintaining a savings department are regulated by subdivision c of Section 50 of the Oregon Banking Laws (Sec. 6220, Oregon Laws), relating to banking, revision of 1921, which reads as follows:

SECTION 50 (c). The savings deposits of any bank maintaining a savings department may be invested in the following classes of securities, and not otherwise; provided, that the reserve required in Section 6209 shall be maintained:

First. In interest-bearing bonds, notes or obligations of the United States of America, or of those of which the faith of the United States is pledged for the payment of the principal and interest, or in bonds acceptable to the United States Government to secure postal savings deposits.

Second. In bonds, notes or warrants of this State or of any of the States of Washington, Idaho or California, or of any county, school district or municipal corporation in this State, or in any of the States of Washington, Idaho or California, or in the bonds of any other of the United States or any county school district or municipal corporation of any of such states; provided, the bonds or warrants are issued in compliance with the constitution and laws of the several States above enumerated; provided further, that the state, county or municipal corporation has not defaulted in the payment of either principal or interest on any of its obligations within five years previous to making such investment.

Third. In the mortgage bonds of any steam or electric railroad company incorporated in any of the United States whose road is located wholly or in part therein, and which owns and operates not less than one hundred miles of standard gauge road, exclusive of sidings, the income of which, for the three years last preceding the investment, has been sufficient to pay all the operating expenses, fixed charges and interest.

Fourth. In notes or bonds secured by mortgage or deed of trust upon unencumbered real estate in this State, or any of the States of Washington, Idaho or California, the actual cash market value of which real estate shall be at least twice the amount loaned thereon, and in loans secured by a pledge of such notes or bonds as collateral; provided, such loans do not exceed the market or par value of the notes or bonds securing them.

Fifth. In the notes of any individual, firm or corporation, with a pledge as collateral of securities or personal property, the actual cash market value of which shall be at least 25% more than the amount of such loan. In real estate subject to the provisions and restrictions of Section 6204.

Seventh. In loans or in commercial or business paper arising out of commercial, industrial or agricultural transactions, having a maturity not longer than six months from the date of discount or purchase, the aggregate amount of which shall not exceed 40% of the total savings deposits of the bank.

The amount of reserve required by Section 6209, mentioned above, is 15% of the total demand deposits and 10% of the total time and savings deposits. This reserve is to be in actual money of the U. S., except that 1/4 may be deposited, payable on demand, in banks or trust companies.

POPULATION OF STATE.—The population of Oregon has been as follows in the years named:
1920.....783,389 1900.....423,536 1880.....174,768 1860..... 52,465
1910.....672,765 1890.....313,767 1870..... 90,923 1850..... 13,294

CITIES, COUNTIES AND TOWNS IN THE STATE OF OREGON.

Fiscal agent for State of Oregon in N. Y. City in the National Park Bank.

ALBANY.
This city is in Linn County.
City-Hall Bonds.
\$22,000.....Jan 1 1934
Refunding Bridge & Sewer Bds.
A-O \$75,000.....1923
(Redeemable after Jan. 1 1928)
Sewer Bonds.
\$13 J-J \$19,000.....Jan 1 1928
\$5 J-J 8,000.....July 1 1930
(Redeemable July 1 1925 and subsequent interest dates.)
GEN. BD. DT. Sept 21 '20 \$187,587
Assess. debt (add'l)..... 72,525
Floating debt..... 43,501
Sinking fund invested..... 21,213
Assessed valuation 1920.....3,300,000
Tax rate (per \$1,000) 1920.....\$13.50
Population 1910, 4,275; 1920, 4,840
INT. at fiscal agency in New York.

ARLINGTON.
This city is in Gilliam County.
7 1/2 '21 J-D \$20,000.....
(For maturity see V. 113, p. 315.)
TOT. BD. DT. Nov. 22 '22 \$71,000
Floating debt..... 20,000
Assessed value 1921..... 525,000
Total tax rate (per \$1,000) '22 \$22.90
Population in 1910 317; 1920..... 529
INT. at the Nat. Park Bank, N. Y.

ASHLAND.
This city is in Jackson County.
Incorporated Oct. 1874. Population 1910, 5,020; 1920, 4,283.
Sewer Bonds.
4 1/2 '04 A-O \$5,000.....Apr 1 '24-'27
Refunding Bonds.
5 1/2 '18 J-J 50,500.....1923-1935
Mineral Springs Water Bonds.
5 1/2 '14 J-J \$175,000.....July 1 1959
(Red. \$25,000 July 1 1924 and \$25,000 every 5 years after 10 years from date of issue.)
Electric-Light (Tax-exempt).
4 1/2 '08 M-S \$17,500.....Sept 1 '23-'29
4 1/2 '09 J-J 8,000.....Jan 1 1929
(Subject to call after Jan 1 1919)
5 1/2 '10 J-J \$25,000.....July 1 1930
(Subject to call after July 1 1920)
Park Bonds.
5 1/2 '17 M-S \$13,500.....May 1 '23-'26
5 1/2 '21..... \$5,500.....Dec 1 1931
Improvement Bonds.
5 1/2 '21..... \$5,500.....Dec 1 1931
Refunding Bancroft Bonds.
\$21..... \$37,500
GEN. BD. DT. Oct 15 '22 \$292,500
Bancroft bonds (ass't) add'l 17,002
Cash in various sink. funds:
Electric light bonds..... 5,147
General bond redemption 14,978
Assessed val. 1922 (1/2 act.) 536,097
INT. at City Treasurer's office,
State Bank of Ashland, Citizens,
Bank and First Nat. Bank.

ASHLAND SCH. DIST. NO. 5.
5 1/2 '11 J-J \$70,000.....Jan 1 1931
(Subject to call, \$25,000 in 10 years and \$25,000 in 15 years)
BOND. DEBT Oct 1922..... \$70,000
Tot. ass'd val. 2,160,000..... 2,790,000
School tax rate (per \$1,000) '22 \$10.00
Population in 1920 (est.)..... 5,000
INTEREST payable at Nat. Park Bank, N. Y. City, or in Ashland.

ASTORIA.
Astoria is in Clatsop County. Inc. 1855. Population 1910, 9,599; 1920, 14,027. On Dec. 8 1922 a fire destroyed the business district of the city. The property loss is estimated at \$15,000,000.

Refunding Bonds. (t)
5 1/2 '11 M-S \$50,000.....Nov 1 1931
5 1/2 '15..... 100,000.....1935
(Optional after 1925.)
5 1/2 '16..... 845,000.....1936
(Optional after 1921.)
5 1/2 '17 A-O 90,000.....Apr 1 '28-'37
Refunding Bonds.
5 1/2 '22 J-J \$75,000.....Jan 1 1942
Water Bonds.
5 1/2 '08 J-J \$200,000.....1922 & 1925
5 1/2 '11..... 45,000.....July 1 1931
5 1/2 '17 J-J 150,000.....July 1 1937
(Red. beg. Dec. 1923.)
5 1/2 '10 J-J \$50,000.....Jan 1 1939
Water Bonds.
5 1/2 '22 A-O \$250,000.....Apr 1 1942
Refunding Bonds.
5 1/2 '22 s-a \$20,000.....July 1 1925
648,000.....July 1 '26-'49
Dam and Reservoir Bonds (t).
5 1/2 '12 J-J \$80,000.....Jan 1 1932
Bulk Head Bonds.
5 1/2 '13 J-D \$100,000.....Dec 1 1943
5 1/2 '18 A-O 200,000.....Oct 1 1958
(Optional after 10 years.)
Fire Department Bonds.
5 1/2 '21 F-A \$13,500.....Aug 1 1931
GEN. BD. DT. Oct. '22 \$1,266,500
Water bonds (additional)..... 851,000
Assessment debt (add'l)..... 1,188,424
Sink. fd. (water) Oct 1 '21 147,409
Ass'd val'n 1921 (1/2 act.) 1,165,632
City tax rate (per \$1,000) '20 \$16.20
INT. on bonds marked (t) at Chase Nat. Bank, N. Y.; (t) at Nat. Park Bank, N. Y.
* Optional on or after Aug. 1 1919.

ASTORIA SCHOOL DIST. NO. 1.
Organized about 1855.
Refunding Bonds.
5 1/2 '03 F-A \$11,000..... 1923
(Subject to call after Aug 1 1913)
5 1/2 '04 A-O \$12,000.....Apr 1 1924
(Subject to call after April 1 1905)

Building Bonds.
 5s '10 J-D \$75,000... June 1 1930
 (Subject to call after June 1 1920)
 6s '16 M-S 75,000... Mar 1 1936
 (Subject to call beg. Mar 1 1926)
 5s '14 J-J \$20,000... July 1 1934
 (Red. beg. July 1 1924)
 5s '17 A-O 25,000... Apr 1 1937
 (Optional after April 1 1927.)
 BOND DEBT June 1922 \$218,000
 Assess. val. '21 (80% act.) 11,532,399
 Tax rate (per \$1,000) 1922...\$14.70
 Population 1920...14,700
 INT. on bonds marked () payable in N. Y., on others at Co. Treas. office.

BAKER CITY
 County seat of Baker Co. Incorporated 1874. Commission government was adopted Oct. 3 1910. V. 91, p. 1113.

Sewer Bonds (Tax-exempt).
 5s '03 J-J \$12,000... July 1 1923
Water Bonds (Tax-exempt).
 5s '05 A-O \$10,000... Apr 30 1927
 5s '11 J-J 90,000... July 1 1931
 5s '14 M-S 98,800... Mar 1 1934
 5s '16 F-A 75,000... Feb 1 1936
 5s '22 341,600... June 1 1942

Refunding Water (Tax-free).
 5s '10 A-O \$25,000... Apr 4 1930

New City Hall (Tax-exempt).
 5s '03 J-J \$40,000... 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 M-S 5,503.72... Sept 3 1932
 5s '13 M-S 8,826.36... Mar 1 1933

Natorium & Park Impt. Bds.
 5s '19 135,000... 1939
 (Optional after 1929.)

Street Equipment Bonds.
 5s '10 820,000... 1939
 (Optional after 1929.)

GEN. BD. DT. Dec 21 '22 \$785,730
 Water debt (incl.) 405,400
 Assessment debt (add'l) 17,858
 Assess. val. '22 (75% act.) 5,754,000
 Tax rate (per \$1,000) 1922...\$14.80
 Population 1910, 6,742; 1920, 7,729

INT. payable in Baker City and N. Y. at Nat. Park Bank, and on 5s of 1919 at the Fiscal Agency of the State of Oregon in New York City, N. Y., or at the office of the Mayor.

BAKER CITY SCH. DIST. NO. 5
 5s '13 320,000... Dec 1 1933
 (Optional after Dec 1 1923.)

School Bonds (Red. beg. 1916).
 5s '06 J-J \$20,000... 1926

Heating & Sanitary Plant Bds.
 5s '09 s-a \$25,000... 1929
 (Subject to call after 1919)

High-School Bldg. & Equipm't.
 5s '19 s-a \$125,000... 1936
 (Red. 1-10th yearly after 10 years.)

BOND DEBT Oct 22 '22...\$174,000
 Assess. val. '22 (75% act.) 5,900,000
 Tax rate (per \$1,000) '21...\$11.50
 Population in 1922 (est.) 9,200

INT. payable at Baker City or N. Y.; *at Chase Nat. Bk., N. Y. C.

BAKER COUNTY.
 Baker is the county seat.

Road Bonds.
 5s '19 A-O \$75,000... 1929-1939
 (Optional after 10 years.)

5s '19 110,000...
 5s '19 240,000...
 BOND DEBT Sept 22 '22 \$425,000
 Total assess. value 1922
 (approx. 75% actual) 26,000,000
 Total tax rate 1921...\$12.00
 Pop'n 1910, 18,076; 1920, 17,929

BANDON.
 This town is in Coos County.

Municipal Water Bonds.
 6s g '15 Nov \$40,000... 1935
 s 48,500

Municipal Funding Bonds.
 6s g '15 Nov \$40,000... 1935

Street Bonds.
 s '18 86,000

Municipal Electric Light Bonds.
 6s '21 M-N \$110,000...
 TOTAL DEBT Sept 21 '21 \$243,800
 Sinking fund (water) 1,500
 Total assessed val. 1921
 (about 75% actual) 1,137,350
 Total tax rate 1921...\$6.50
 Population 1910, 1,803; 1920, 1,440

BEND.
 This city is in Deschutes County. Incorporated Jan. 4 1905. Charter adopted Nov. 22 1904.

Fire Equipment Bonds.
 6s 320,000

Refunding Bonds.
 6s '17 17,500

Sewer Bonds.
 s '02 80,000

Park Bonds.
 s 18,000

Railroad Bonds.
 s s-a \$35,000... 1947
 (Subject to call after 1927.)

BOND DEBT Sept 19 '22 \$133,000
 Assessment debt (add'l) 150,000
 Floating debt (add'l) 25,000
 Sinking fund 10,000
 Assessed val. 1921 1,750,000
 Population 1910, 536; 1920, 5,415

BENTON COUNTY.
 Corvallis is the county seat.

Road Bonds.
 5s g '19 M-S \$110,000... 1924-1929
 5s '19 10,000... Sept 1 1924
 100,000... Sept 1 25-29

BOND DEBT Nov 1921 \$110,000
 Assessed valuation 1921 12,452,960
 Pop'n 1910, 10,663; 1920, 13,744

INT. payable at the fiscal agency of the State of Oregon in N. Y. City.

BENTON AND LINN COUNTIES
 SCH. DIST. NO. 9.

P. O. Corvallis.
High School Building Bonds.
 5s '17 M-N \$25,000... May 1 1937
 (Subject to call beg. May 1 1927.)
 5s '17 J-D 5,000... Dec 1 1937
 BOND DEBT June 19 '22 \$85,000
 Floating debt 2,550
 Assessed value 1921 3,407,304
 School tax rate (per \$1,000) '21 \$17.02
 Population in 1919 (est.) 6,200
 *INT. payable at County Treasurer's office or Oregon fiscal agency in New York.

CENTRAL OREGON IRR. DIST.
 This district is in Deschutes Co.

6s g '22 J-J \$180,000... 1927-1942
 (Optional on any interest paying date upon 90 days notice.)

BOND DEBT Jan 1 '22 \$180,000
 Tot. assess. val. 22 (2-5 act.) 2,000,000

CENTRAL POINT.
 This city is in Jackson County.

Water Bonds.
 6s '12 A-O \$5,000... Oct 1 1942
 BOND DEBT Nov 20 '22 \$95,000
 Water debt (add'l) 45,000
 Assessed val. '22 (1/2 act.) 354,124
 Tax rate (per \$1,000) 1922...\$65.00
 Population in 1910, 761; 1920, 582

CLACKAMAS COUNTY.
 Oregon City is the county seat.

Road Bonds.
 5s '21 J-J \$13,500... May 1 1928
 30,000... July 1 1931
 5s '21 J-J 75,000... July 1 1931

BOND DEBT July 1922 \$479,950
 Assessed value 1922 29,516,881
 Population 1910, 29,931; 1920, 37,695

INT. payable at the fiscal agency of the State of Oregon in New York.

CLATSOP COUNTY.
 Astoria is the county seat.

Road Bonds.
 5s '14 A-O \$343,000... Apr 1 1934
 6s '21 s-a 100,000... Apr 1 1931
 BOND DEBT Nov 1922 \$443,000
 Assessed valuation 1921 40,602,358
 Population 1910, 16,106; 20, 23,030
 INT. at fiscal agency in N. Y.

COLUMBIA COUNTY.
 St. Helens is the county seat.

Road Bonds.
 5s g '14 A-O \$300,000... Apr 1 '24 '29 '34
 BOND DEBT Sept 1 '22 \$300,000
 Floating debt (add'l) 52,798
 Sinking fund 40,600
 Tot. assess. val. 22 (3-5 act) 17,490,595
 State & County tax rate (per \$1,000) 1922...\$15.80
 Popula'n 1910, 10,580; 1920, 13,960

INT. at office of Co. Treas. or at fiscal agency in N. Y. City.

COLUMBIA CO. SCH. DIST. NO. 2.
 P. O. St. Helens.

5s g '17 18,500...
 BOND DEBT June 19 '22 \$52,500
 Sinking fund 6,000
 Assess. val. 22 (67% act.) 15,461,125
 Sch. tax rate (per \$1,000) 22...\$14.00
 Population 1921 (est.) 3,000

INT. payable at the County Treasurer's or at the State Fiscal Agency in New York City.

CONDON.
 This city is in Gilliam County. Incorporated Feb. 18 1905.

Street Bonds.
 6s '13 M-S \$12,500... 1923
 (Subject to call.)

Water Bonds.
 6s '22 800,000... Aug 1 1942
 BOND DEBT July 1922 \$137,000
 Assessed value 1921 953,820
 Tax rate (per \$1,000) 1921...\$18.00
 Population 1910, 1,009; 1920, 1,127

COOS COUNTY.
 Coquille is the county seat.

Road Bonds.
 5s g '16 J-J \$280,600... 1930
 (10% optional 1921-1930 inclusive.)

6s '21 M-N 150,000... Nov 1 '23-'28
 6s '22 J-J 150,000... July 1 24-29
 BOND DEBT Sept 25 '22 \$589,600
 Warrants outstanding 135,256
 Cash on hand 135,256

Assess. val. 21 (69% act.) 24,498,360
 State and county tax rate (per \$1,000) 1921...\$27.00
 Popula'n 1910, 17,959; 1920, 23,257

INT. at fiscal agency in N. Y. or at County Treasurer's office.

COOS COUNTY SCHOOL DISTRICT NO. 9.
 P. O. Marshfield.

5s '14 10,000... 1934
 6s '14 3,800... 1924
 (Subject to call after 1918.)

5s g '19 M-N 6,800... 1923-1939
 5s g '20 F-A 4,400... 1923-1940
 BOND DEBT Sept 1922 \$62,400
 Sinking fund 1,000
 Assessed value 1921 4,191,756
 Total tax rate (per \$1,000) '21 \$19.00
 Population in 1920 (Census) 4,634

INT. on 5s of 1919 payable at the fiscal agency of the State of Oregon in New York City, N. Y.

COQUILLE.
 This city is in Coos County.

Water Bonds (Tax-exempt).
 6s g s-a \$25,500... Subject to call 5s g '22 J-J 50,000... July 1 1952
 (Optional July 1 1932.)

General Fund Bds. (Tax-exempt).
 6s s-a \$2,000... Subject to call GEN. BD. DT. July 1 '22 \$22,000

Water debt (additional) 75,590
 Assessment debt (add'l) 58,996
 Floating debt (add'l) 6,500
 Sinking fund 333

Assess. val. '21 (65% act.) 780,375
 City tax rate (per \$1,000) '20 \$17.50
 Population 1910, 3,398; 1920, 1,642
 INT. payable in Coquille and N. Y.

CORVALLIS.
 This city is in Benton County. Incorporated Jan. 27 1857.

Water Bonds (Red. beg. in 1916).
 5s '06 J-J \$72,500... Jan 2 1938

Sewer Bonds.
 5s '10 J-J \$144,000... July 1 1950
Street-Improvement Bonds.
 5s '10-11 228,746.51c... 40 years

Bridge Bonds.
 5s '13 J-J \$2,500... Jan 1 1953

Fire-Department Bonds.
 5s '10 J-J \$16,000... July 1 1950
 6s '17 J-J 8,000... July 1 '23-'30

Refunding Bonds.
 5s '13 J-J \$49,000... 1953
 5s '19 J-J \$3,100... 1959

City Park and County Fair.
 5s 60,000... 1955

GEN. BD. DT. Nov 16 '20 \$385,577
 Water debt (included) 70,500
 Sinking fund 52,926
 Bancroft bonds (add'l) 121,730
 Assess. val. 1920 (1-3 act.) 2,419,394
 Popula'n 1910, 4,552; '20... 5,752

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.

35,000...
Water Bonds (Tax-free).
 5s g '01 J-J \$15,000... 1930
 5s g '04 J-J 20,000... 1930
 5s g '10 J-D 88,000... 1935

Sewer Bonds (Tax-free).
 5s g '04 F-A \$15,000... 1925

Funding Bonds (Tax-free).
 6s g '10 A-O \$30,000... 1930
 GEN. BD. DT. Nov 21 '22 \$162,000
 Water debt (add'l) 117,000
 Floating debt (add'l) 25,000
 Bancroft bds. (assess.) (add'l) 21,479
 Water sinking fund 6,000
 Assessed valuation '22 990,000
 Tax rate (per \$1,000) '22...\$24.50
 Population 1910, 1,834; 1920, 1,919

*INT. at Kountze Bros., N. Y., on others at Chase Nat. Bank, N. Y.

CROOK COUNTY.
 Prineville is the county seat.

For special Constitutional provisions regarding this county's indebtedness, see "State's Debt Limitation on a preceding page.

Highway Bonds.
 5s g '19 M-N \$95,000... 1939
 s 220,000...
 6s g '20 J-D 100,000...
 (For maturity see V. 113, p. 392.)
 5s g '22 8,000... Sept 30 1940
 M-S 122,000... Sept 30 1941

Funding Bonds.
 6s g '20 J-D \$90,500... Dec 1 '26-'35
 BOND DEBT Sept 23 '22 \$414,500
 Warrant debt (add'l) (est.) 70,000
 Assess. val., real estate 4,203,800
 Assess. val., personal 977,145
 Assess. val., public utilities 54,150
 Tot. assess. val. 21 (57% act) 5,235,095
 Population, 1910, 9,315; 1920, 3,424

INT. on 5s of 1922 at the fiscal agency of the State of Oregon in New York City.

The reason for the decrease in the 1920 Census figures from those of 1910 is that part of this county was taken to organize Deschutes and Jefferson Counties.

CURRY COUNTY.
 The county seat is Gold Beach.

The Oregon Constitution contains special provisions regarding this county's power to contract indebtedness—see "State's Debt Limitation on a preceding page.

Road Bonds.
 6s 30,000... July 1 1934
 6s g '21 J-J 60,000... July 1 '26-'35
 5s g '22 J-J 60,000... Jan 1 1936
 (Optional \$6,000 yearly on Jan. 1 from 192 to 1935 inclusive.)

BOND DEBT July 1 '21...\$263,000
 Floating debt 71,893
 Total assessed val. 1920...4,926,328
 State and county tax rate (per \$1,000) 1920...\$41.40
 Population 1910, 2,044; 1920, 3,025

DALLES CITY.
 This city (P. O. The Dalles) is in Wasco County. Pop'n 1910, 6,834.

1920, 5,807.
 5s g '19 M-S \$35,000...
 5s g '19 M-S 12,000...
 (Optional \$6,000 yearly on Jan. 1 from 192 to 1935 inclusive.)

BOND DEBT July 1 '21...\$263,000
 Floating debt 71,893
 Total assessed val. 1920...4,926,328
 State and county tax rate (per \$1,000) 1920...\$41.40
 Population 1910, 2,044; 1920, 3,025

DESCHUTES COUNTY.
 Bend is the county seat.

5s g '19 J-D \$125,000...
 6s g '21 M-N 50,000... Aug 1 '32-'41
 BONDED DEBT (?)
 Tot. assess. value 1920...\$8,755,241
 Population in 1920...9,622

DESCHUTES COUNTY MUNICIPAL IMPROVEMENT DIST.

6s g '22 J-J \$550,000... Jan 1 23-42
 Optional in whole or in part in numerical order on any int. date on four weeks notice at 103 and accrued interest.)
 BONDED DEBT Oct 1922 \$550,000

DESCHUTES CO. S. D. NO. 1.
Building Bonds.
 5s '06 81,500... Apr 1 1926
 6s '13 23,000... Sept 1 1933
 (Optional after Sept. 1 1923.)

5s '16 25,000... Aug 15 1936
 (Optional after April 1 1926.)

5s '17 30,000... May 15 1937
 6s '19 M-N 28,000... May 15 1939
 5s g '19 15,000... Dec 1 '24-'39
 GEN. BD. DT. June 30 '22 \$127,500
 Floating debt (add'l) 30,000
 Sinking fund 33,255
 Assess. val. 21 (abt 1-5 act) 3,796,862
 Tax rate (per \$1,000) 1919...\$6.00

DESCHUTES VALLEY WATER DISTRICT.
 5s '19 J-D \$40,000... July 1 '24-'34
 BONDED DEBT (?)
 Assess. value 1920...\$387,348

DOUGLAS COUNTY.
 Roseburg is the county seat.

Road Bonds.
 4s g '17 858,000...
 6s '21 M-S 220,000...
 6s '22 s-a 220,000... June 1 29-30
 6s '22 s-a 220,000... Sept 1 31-32
 60,000... Sept 1 1933

BOND DEBT Sept 25 '22 \$1,223,500
 Assessed value 1921 33,559,870
 Total tax rate (per \$1,000) '21 \$21.50
 Pop'n '10, 19,674; '20... 21,332

INT. at the County Treas. office or at Oregon fiscal agency in N. Y. City.

DOUGLAS CO. SCH. D. NO. 4.
 5s '16 M-N \$55,000... May 1 1933
 (Subject to call May 1 1919.)

BOND DEBT June 19 22 \$55,000
 Floating debt (add'l) 43,642
 Assess. val. 21 (3-31-3 act) 3,981,770
 Tax rate (per \$1,000) 1921...\$12.80

EAGLE POINT IRRIG. DIST.
 This district is in Jackson County.

6s '21 J-J \$200,000... 1927-1947
 6s '22 J-J 200,000... 1927-1947
 BOND DEBT Aug 1922 \$400,000
 Appr. val., land & impts. 1,500,000

EAST FORK IRRIGATION DIST.
 A district in Hood River Co.

Irrigation Bonds.
 6s '13 J-J \$175,000... July 1 24-33
 6s '16 J-J 50,000... Jan 1 27-36

BOND DEBT Sept 23 '22 \$225,000
 Assess. val. '21 (70% act.) 2,293,351
 Tax rate (per acre) \$2.97
 Population in 1920 (est.) 2,000

INT. at State fiscal agency in New York City.

EUGENE SCHOOL DIST. NO. 4.
 Site and Building Bonds.
 4s a-a \$20,450.....1923-1924
 4½s a-a 40,000.....1929
 5s 13 J-J 20,000.....Jan 1 1933
 (Subj. to call beginning Jan 1 1923.)
 6s 14 M-N \$110,000.....May 1 1934
 (Subject to call after May 1 1924.)
BOND. DEBT Sept 22 '22 \$200,000
 Floating debt (additional).....13,000
 Assess. val. '21 (60% act.) 8,410,381
 Total tax rate (per \$1,000) \$21.146.00
 Population in 1921 (est.).....12,000
 * INT. at State fiscal agency, N. Y.

FALLS CITY.
 This city is in Polk County.
Water Works Bonds.
 6s '11 J-J \$25,000.....Feb 15 1931
BONDED DEBT (water)
 Sept 1921.....\$28,000
 Assessment debt (add'l).....4,056
 Sinking fund.....11,965
 Assessed valuation 1919.....250,360
 Population 1910, 969; 1920, 994

FOREST GROVE.
 This city is in Washington Co.
Water Bonds.
 5s '15 \$70,000.....July 1 1929
Light and Water Bonds.
 6s '15 \$25,000.....
 GEN. BD. DT. Nov 19 '21.....\$94,000
 Assessment debt (add'l).....61,000
 Floating debt.....30,000
 Total assessed val'n 1921.....\$50,000
 Population 1910, 1,772; 1920, 1,915

GILLIAM COUNTY.
 Condon is the county seat.
Road Bonds.
 5½s '22 a-a \$125,000.....Jan 1 1942
BOND. DEBT Nov 1 '22.....\$125,000
 Floating debt (additional).....30,000
 Total assessed value, 1922.....
 (92% actual).....15,247,851
 State and county tax rate (per \$1,000), 1922.....\$10.50
 Population 1910, 3,701; 1920, 3,960
 INT. payable in New York.

GOLD HILL IRRIGATION DIS.
 P. O. Gold Hill.
 6s '18 J-J \$60,000.....1923-1958
BOND. DEBT Nov 23 '22.....\$95,000
 Sinking fund.....2,350
 Assessed benefits.....98,570
 Tax rate 1922.....\$5.00
 INT. payable in New York City.

GRANT COUNTY
 Canyon City is the county seat.
Road Bonds.
 6s '21 M-N \$100,000.....
 (For maturity see V. 113, p. 1075.)
 5s '21 M-N \$50,000.....Aug 1 1931
 (Optional years on Aug. 1 as follows:
 \$10,000, 1936; \$22,000, 1937 to
 1942 incl., and \$8,000, 1943.)
BONDED DEBT.....(?)
 Population 1910, 5,607; 1920, 5,498

GRANT'S PASS.
 This city is in Josephine County.
Warrant-Funding Bonds.
 12 A-O \$50,000.....Apr 1 1932
Municipal R.R. Bonds.
 6s '14 J-J \$5,000.....1929
 6s '14 J-J \$100,000.....1940-1943
 6s '14 J-J \$5,000.....1944
 GEN. BD. DT. Sept 23 '22 \$280,500
 Assessment debt (add'l).....32,841
 Sinking fund.....18,505
 Total assess. val. 1922.....2,177,875
 Total tax rate '22 (per \$1,000) \$23.00
 Pop'n 1910, 3,980; 1920, 3,151
 INT. payable at City Treas. office.

GRANT'S PASS IRRIG. DIST.
 This district (P. O. Grant's Pass) is in Josephine County.
 6s '19 J-J \$100,000.....1938
 (Subject to call after 1929.)
 (Due yearly beginning July 1 1929)
 6s 400,000.....
 6s '20 J-J 200,000.....1930-1940
BOND. DEBT Dec 1920.....\$890,000
 Value real property 1920.....2,750,000

HEPPNER.
 This city is in Morrow County.
Water Bonds.
 a \$100,000.....
Funding Bonds.
 6s '22 M-N \$15,000.....May 1 1942
BOND. DEBT Nov 1921.....\$100,000
 Floating debt.....15,000
 Sinking fund.....5,500
 Total assess. val. 1920.....2,500,000
 Population in 1910, 880; 1920, 1,324
 INT. on 6s of 1922 at the fiscal agency of the State of Oregon in New York City.

HERMISTON.
 This city is in Umatilla County.
Water Bonds.
 6s '11 A-O \$25,000.....Oct 1 1941
 (Subject to call Oct 1 1931)
BOND. DEBT Oct 1922.....\$25,000
 Tot. assess. val. '20 (est.).....1,767,074
 Tax rate (per \$1,000) 1918.....\$33.00
 Population in 1910, 642; 1920, 655

HOOD RIVER.
 This city is in Hood River County.
Water Bonds.
 5s '12 \$90,000.....Aug 1 1932
City-Hall & Fire Dept. Bonds.
 6s '20 J-J \$45,000.....July 1 1940
 (Optional July 1 1930.)
 GEN. BD. DT. Oct 1922.....\$135,000
 Water debt (incl.).....90,000
 Assessment debt (add'l).....63,866
 General bonds.....3,255
 Sinking fund.....27,922
 Fund [Assessment] Bonds.....18,524
 Assess. val. 1921.....2,150,000
 Approximate value.....4,000,000
 Tax rate (per \$1,000) 1921.....\$23.20
 Population 1910, 2,331; 1920, 3,195
 INT. on assessment and city hall bonds payable at City Treasurer's office, and on water bonds at Nat. Park Bank, New York.

HOOD RIVER COUNTY.
 Hood River is the county seat.
Highway Bonds.
 5s '14 J-J \$57,000.....July 15 '24-33
 6s '21 M-N \$150,000.....Nov 1 1941
 4½s '21 M-N \$100,000.....Nov 1 1941
BOND. DEBT Sept 22 '22.....\$401,000
 Floating debt (add'l).....1,169
 Sinking fund.....6,000
 Assess. val. '21 (40% act.) 10,163,168
 State & Co. tax rate (per \$1,000).....\$14.32
 Population 1910, 8,016; 1920, 8,315

HOOD RIVER CO. SCH. D. NO. 3.
 6s '20 J-D \$41,000.....
 (Due 1940.)
BOND. DEBT Sept 25 '22.....\$114,000
 Total assessed value 1922.....2,800,000
 Tax rate (per \$1,000) '22.....\$27.10
 Population in 1922.....3,500

HOOD RIVER IRRIGATION DIS.
 A district in Hood River County.
Completion Bonds.
 6s '11 \$150,000.....1923-1931
BOND. DEBT Nov 20 '22.....\$167,000
 District tax (per acre).....\$1.29
 INT. in N. Y. City at National Park Bank.

HUNTINGTON.
 This city is in Baker County.
 5s '17 \$25,000.....1937
Mun. Impt. Bonds.
 6s '21 J-D \$15,000.....1932-1936
TOTAL DEBT Sept 19 '21.....\$31,000
 Population 1910, 680; 1920, 668

JACKSON COUNTY.
 Jacksonville is the county seat.
Road Bonds.
 \$100,000.....Nov 1 1923
 100,000.....Nov 1 1928
 100,000.....Nov 1 1933
 100,000.....Nov 1 1938
 100,000.....Nov 1 1943
 5s '22 M-N \$50,000.....'37, '41, '42, '46, '47, '51 & '52
BOND. DEBT Apr 1922.....\$1,096,000
 Sinking fund.....66,000
 Tot. val. '21 (62% act.) 27,600,000
 State & co tax (per \$1,000) '21.....\$26.70
 Pop'n 1910, 25,756; 1920, 20,412
 INT. at Nat. Park Bank, N. Y.

JACKSONVILLE.
 This place is in Jackson County.
BOND. DEBT Nov 1 '22.....\$60,000
 Assessment debt (add'l).....7,000
 Water debt (incl.).....7,000
 Sinking fund.....12,000
 Assess. val. 1920.....222,000
 City tax rate (per \$1,000) '22.....\$29.00
 Population in 1910, 785; 1920, 489

JEFFERSON COUNTY
 Madras is the county seat.
Road Bonds (Tax-Free).
 6s '21 J-J \$190,000.....Jan 1 1941
BOND. DEBT Sept 23 '22.....\$100,000
 Assess. val., real estate.....3,673,630
 Assess. val., personal.....859,483
 Other assess. property.....1,057,456
 Tot. assess. val. '21 (70% act.) 5,586,822
 Tot. assess. val. '21 (62% act.) 5,490,598
 Co. tax rate (per \$1,000) '22.....\$16.10
 Population in 1920.....3,211
 INT. at the fiscal agency of the State of Oregon in New York City.

JOSEPHINE CO. S. D. N. 7.
 Grade Bldg. Construc. Bonds.
 5s '22 A-O \$9,000.....Oct '23-'38
 8,000.....Oct '39-'42
Funding Bonds.
 5½s '22 A-O \$15,000.....
 *High-School Building Bonds.
 5s M-N \$32,000.....1930
 *Refunding Bonds.
 5s '11 M-N \$5,000.....1931
 *Building Bonds.
 5s M-N \$4,000.....1929
 5s F-A 3,000.....1926
BOND. DEBT Oct 1 '22.....\$64,000
 Floating debt.....17,000
 Total assess. val. '21.....10,410,070
 Total tax rate (per \$1,000) '22.....\$20.00
 Population in 1922 (est.).....6,000
 All bonds are subject to call 10 years after date of issue.

KINGMAN COLONY DRAINAGE DISTRICT.
 This district (P. O. Nyssa) is in Malheur County.
 6s '20 M-S \$57,000.....1926-1939
 6s '21 7,000.....1926-1939
BOND. DEBT Oct 1922.....\$57,000

KLAMATH FALLS.
 This city is in Klamath County.
 First incorporated in 1889.
City-Hall Bonds.
 5s '14 A-O \$50,000.....Apr 1 1934
Funding & Refunding Bonds.
 a \$300,000.....
Sewer Bonds.
 6s \$5,735.....
Refunding Bonds.
 6s \$65,000.....
BOND. DEBT 1918.....\$179,084
 Railroad bonds (add'l).....300,000
 Sinking fund.....1,400
 Total tax (per \$1,000) '16.....\$40.60
 Assess. val. '18 (abt. act.) 3,047,483
 Population 1910, 2,758; 1920, 4,301
 INT. at fiscal agency in N. Y. City.

KLAMATH COUNTY.
 Klamath Falls is the county seat.
Road Bonds.
 5s '19 \$306,000.....July 1 '29-'37
 41,700.....July 1 1938
 2,000.....1929
 5½s '22 A-O 31,000.....1930-1940
 24,000.....1930-1940
 123,000.....1941
BOND. DEBT June '22.....747,704
 Total assessed value 1920, 21,038,873
 Population 1910, 8,554; 1920, 11,413
 INT. payable at the National Park Bank, New York.

KLAMATH CO. SCH. D. NO. 1.
 BOND. DEBT Oct 1922.....\$145,000
 Assessed valuation 1919.....3,388,084
 Population 1910.....5,000

LA GRANDE.
 This city is in Union Co. Inc. Feb. 23 1885. City Manager form of government. Population, 1910, 4,843; 1920, 6,913.
 5s '09 F-A \$59,000.....1920
 (Subject to call after 1919.)
City-Hall Bds. (Red. bep. in '14.)
 5s '04 J-J \$19,000.....1924
 †Sewer (Red. aft. 10 yrs. from issue)
 5s '10 \$40,000.....Feb 1 1930
 5s '11 J-J 10,000.....Jan 1 1931
 †Ref. Water (Red. bep. in 1921.)
 5s '10 a-a \$49,000.....Jan 1 1930
 GEN. BD. DT. Sept 23 '22 \$177,000
 Water debt (incl.).....108,000
 Assessment debt (add'l).....79,163
 Assess. val. '21 (¾ act.) 4,800,000
 Sinking fund (general).....27,500
 water.....9,650
 Total tax rate (per \$1,000) '21 \$40.70
 INT. on bonds marked (a) at A. B. Leach & Co., Inc. N. Y. (P. Portland); (†) E. H. Rollins & Sons, Boston.

LA GRANDE SCH. DIST. NO. 1.
 6s '20 A-O \$50,000.....
 6s '21 F-A 15,000.....
 *High-School Bonds.
 5s J-D \$5,000.....1925
 5s '10 M-N 75,000.....May 2 1930
 †Sch.-Site & Bldg. (Tax-exempt).
 5s '13 A-O \$30,000.....Apr 1 1933
BOND. DEBT Nov 20 '22.....\$170,000
 Tot. ass'd val. '21 (3-5 act.) 5,234,230
 Sch. tax rate (per \$1,000) '21.....\$15.90
 Population in 1920.....7,000
 * Red. after 10 yrs. from issue.
 † Int. at Nat. Park Bank, N. Y.; on others at County Treas. office.

LAKE COUNTY.
 Lakeview is the county seat.
 5½s '10 J-J \$200,000.....1924-1938
BOND. DEBT Sept 15 '21.....\$200,000
 Tot. ass'd val. '21.....11,905,980
 Tax rate (per \$1,000) 1921.....\$20.10
 Population 1910, 4,658; 1920, 3,991
 INT. payable at the office of the County Treasurer or at the fiscal agency of the State of Oregon in N. Y. City at option of holder.

LANE COUNTY
 Eugene is the county sat.
Road Bonds.
 4s '21 \$100,000.....
 5s '21 50,000.....
 5s 300,000.....1931-1945
BOND. DEBT Jan 1922.....\$550,000
 Assessed value 1920.....34,873,273
 Pop'n 1910, 33,783; 1920, 36,166

LANE COUNTY SCHOOL NO. 19
 6s \$19,000.....
 5s 47,500.....
BOND. DEBT Oct 1922.....\$66,500

LANE COUNTY S. D. NO. 45.
BOND. DEBT Sept 25 '22.....\$43,000
 Assess. val'n (50% act.) '21 1,100,000
 Tax rate (per \$1,000) 1921.....\$21.60
 Population in 1920, 3,500; 1921, 3,600

LEBANON.
 This city is in Linn County.
Sewer Bonds.
 6s '11 J-D \$70,000.....June 1 1931
BOND. DEBT Sept 27 '22.....\$94,000
 Assessment debt (add'l).....16,935
 Sinking fund.....2,400
 Ass'd val. '22 (2-5 act.) 1,044,085
 Population 1910, 1,820; 1920, 1,805
 INT. payable in N. Y. or San Fr.

LINCOLN COUNTY.
 Toledo is the county seat.
Road Bonds.
 5½s '19 J-J \$180,000.....1937
 6s '21 M-N \$100,000.....1926-1935
 5s '21 63,000.....July 1 '25-'30
 5½s '21 243,210.....Sept 1 '26-'35
BOND. DEBT July '22.....\$583,240
 Assessed valuation 1921.....12,345,969
 Tax rate (per \$1,000) 1920.....\$1.78
 Population 1910, 5,587; 1920, 6,084

LINN COUNTY
 Albany is the county seat.
Road Bonds.
 5s '19 A-O \$198,500.....Oct 1 '24-'29
 125,000.....
BOND. DEBT Sept 26 '22.....\$498,500
 Warrant debt.....82,569
 Tot. assess. val. (60% act.) '21 29,810,506
 Total tax rate (per \$1,000) '21.....\$25.80
 Pop'n 1910, 22,662; 1920, 24,550

LINN CO. SCH. DIST. NO. 5.
 Post office is Albany.
Refunding Bonds.
 4½s \$18,000.....1924
High-School Bonds.
 4½s \$50,000.....1929
Central Building Bonds.
 5s \$50,000.....1937
BOND. DEBT Nov 1 '18.....\$112,000
 Floating debt.....10,000
 Sinking fund.....2,000
 Tot. assess. val. '18 (65% act.) 4,418,550
 Tax rate (per \$1,000) 1917.....\$6.00
 Population in 1918 (est.).....8,000
 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 \$5,500.....Jan 1 1928
 (Subject to call after Jan. 1 1913.)
 5s '10 J-D \$3,000.....June 1 1925
 6s '18 M-N 3,500.....1938
 (Optional after 1928)

Street Bonds (General).
 6s '14 J-J \$12,000.....July 1 1924
 4½s '16 12,000.....July 1 '25-'31
 6s '17 M-N 11,000.....Nov 1 1932
 12,000.....Nov 1 1933
 6s '18 M-N 8,250.....1923-1928

Water-Main Bonds.
 6s '12 J-J 5,000.....July 1 '23-'27
Water and Light Bonds.
 4½s '04 M-N \$20,000.....Nov 1 1924
 6s '06 J-J 143,500.....Jan 1 1926
 6s '08 28,000.....1928
 6s '10 M-S 30,000.....Mar 1 1930
 6s '12 J-J 125,000.....Jan 1 1932
 (Subject to call after Jan 1 1927.)
Equipment Bonds.
 4½s '15 J-J \$1,500.....July 1 '23-'25
Armory Bonds.
 6s '21 J-D \$20,000.....June 1 1941
 (Optional June 1 1931.)
BOND. DEBT Nov 1 1918 \$285,800
 Street & sewer debt (add'l).....121,564
 Warrant debt.....6,905
 Cash on hand.....40,120
 Other resources.....260,000
 Assessed value 1921.....2,115,984
 Tax rate (per \$1,000) 1921.....\$14.70
 Population 1910, 2,400; 1920, 2,767
 † Red. after 15 yrs. from issue.
 INT. on 4½s of 1904 at office of City Treas.; on 6s at U. S. Nat. Bank in Portland; on 6s '12, '14, '16 and '17 at fiscal agency of Oregon in New York.

MADRAS UNION HIGH SCH. D.
 This district (P. O. Madras) is in Jefferson County.
 6s '20 J-J \$50,000.....July 1 1940
 (Optional July 1 1930.)
BOND. DEBT Nov 1922.....\$50,000
 Assessed valuation 1921.....4,755,278

MALHEUR COUNTY.
 Vale is the county seat.
Bridge Bonds.
 a \$30,000.....
Road Bonds.
 5½s '19 J-D \$100,000.....1923-1939
 5½s '19 s-a 130,000.....
 (For maturity see V. 114, p. 329.)
BOND. DEBT Jan 1922.....\$260,000
 Gen. sinking fd Nov 14 '21.....5,500
 Tot. equalized val. 1922.....15,313,260
 Tax rate (per \$1,000) 1920.....\$23.30
 Pop'n 1910, 10,601; 1920, 10,907

MALHEUR (MUNICIPAL) DE. D.
 This district (P. O. Ontario) is in Malheur County.
Drainage Bonds (*Tax-Free).
 \$22,400.....Dec 1 '23-'26
 11,000.....Dec 1 1927
 1,000.....Dec 1 1928
 6s 140,000.....1933-1938
 6s '20 J-D 3,000.....1933-1938
 GEN. BD. DT. Nov 20 '22 \$167,000
 Floating debt (add'l).....1,500
 Assess. val. 1922 (est.).....430,000
 INT. on 6s of 1917 payable at the office of the County Treasurer, or collected free of cost through the offices of Carstens & Earles, Inc., of Seattle.

MARION COUNTY.
 Salem is the county seat.
Road Bonds.
 5½s '20 \$170,000.....July 1 '24-'25
 5½s '21 a-a 85,000.....July 15 1926
 6s '20 s-a 60,500.....July 15 1927
 5½s '21 a-a 24,500.....July 15 1927
 5½s '21 a-a 55,000.....July 15 1928
 5½s a-a 30,000.....July 15 1928
 170,000.....July 15 '29-'30
BOND. DEBT Sept 23 '22 \$595,000
 Assess. value 1921.....42,091,057
 State & co. tax (per \$1,000) '21.....\$21.60
 Pop'n 1910, 39,780; 1920, 47,187

MARION COUNTY SCHOOL NO. 4
 (P. O. Silverton)
School Bldg. Bonds.
 6s '21 M-N \$60,000.....May 15 1941
 (Optional 1931.)
BOND. DEBT Nov 21 '22.....\$78,000
 Floating debt.....7,000
 Assessed valuation 1921.....1,835,084
 School tax (per \$1,000) 1921.....\$17.10
 Population in 1922.....3,500

MARION CO. SCH. DIST. NO. 103.
BOND. DEBT Nov 1 1919 \$34,000
 Total assess. val. 1919.....1,071,196
 Tax rate (per \$1,000) 1919.....\$22.00
 Population 1919 (est.).....2,000

MARSHFIELD.
 This city is in Coos Co. Inc. 1874.
 5s '09 \$54,000.....Dec 1 1929
City Improvement Bonds.
 6s \$23,000.....
 GEN. BD. DT. Nov 1 '19 \$54,000
 Spec. Impt. bonds (incl.).....135,379
 Sinking fund.....18,246
 Assessed valuation 1919.....4,228,002
 Population 1910, 2,980; 1920, 4,034

MARSHLAND DRAINAGE DIST.
 This district (P. O. Marshland) is in Columbia County.
 6s \$50,000.....
BOND. DEBT Oct 1 '22.....\$38,500

MEDFORD.
 This city is in Jackson County. Incorporated as a town Feb. 24 1885 and as a city Feb. 6 1901. Reincorporated (new city charter) Feb. 7 1905. Area 1,717 acres. Value of property owned by city (incl. water system) approximately \$626,075.
Water Distributing Bonds.
 5s '08 J-J \$34,000.....July 1 '23-'28
 5s '08 J-J 14,000.....July 1 '26-'29
Water Bonds (Gracily Supply).
 5s '08 J-J \$87,000.....July 1 '29-'37
 5s '08 J-J 205,000.....July 1 1938
Refunding Bonds (Tax-exempt).
 5s '10 F-A \$30,000.....Aug 1 1930
 6s '17 J-J 30,000.....Jan 1 1932
Bridge Bonds (Tax-exempt).
 6s '12 A-O \$13,000.....Oct 1 1932

MEDFORD (Continued).
Refunding Bonds.
 6s '19 \$39,000 Jan 1 '23-'34
 GEN. B.D. DT. Sept 19 '22 \$415,000
 Assessment debt (add'l) 639,000
 Warrant debt (add'l) 18,500
 Sink. fds. for bond redemp. 98,828
 Assessed value 1921 (about 62% actual) 4,494,327
 Total tax rate (per \$1,000) '21 \$32.20
 Population 1910, 8,840; 1920, 5,756
 INT. on refunding bonds of 1910 and 1917 and bridge bonds payable in New York; on gravity supply and distributing bonds in Chicago.

MEDFORD IRRIGATION DIST.
 This district (P. O. Medford) is in Jackson County.
 6s '21 J-J \$1,250,000
BOND. DEBT Sept 23 '22 \$1,250,000
 Tot. ass'd val. '22 (5% act.) 1,230,000
 District tax (per acre) \$2.50

MILTON.
 This city is in Umatilla County.
Electric-Light Bonds.
 5s \$18,000
Water Bonds.
 BOND. DEBT Oct 31 '22 \$80,000
 Water debt (incl.) 12,000
 Assessment debt (add'l) 43,433
 Sinking fund (general) 1,147
 water 925
 Ass'd val. 21 (70% act.) 900,000
 Tax rate (per \$1,000) 1921 \$22.30
 Population 1910, 1,280; 1920, 1,747

MONMOUTH.
 This town is in Polk County.
Water Bonds.
 6s \$60,000 (Optional after 1934.)
BOND. DEBT Oct 20 '21 \$84,500
 Water sinking fund 500
 Total assessed value 1920 240,430
 Population 1910, 493; 1920, 582

MORROW COUNTY.
 Heppner is the county seat.
Road Bonds.
 5 1/2s '19 \$10,000 Nov 1 1929
 5 1/2s '19 M-N \$170,000 Nov 1 1929
 5 1/2s '19 M-N \$110,000 Nov 1 1929
BOND. DEBT Sept 26 '22 \$290,000
 Floating debt (add'l) 40,000
 Sinking fund 7,000
 Total assessed value 1921 (about 1/2 actual) 13,356,620
 Total tax rate (per \$1,000) 21 \$20.00
 Population 1910, 4,357; 1920, 5,617
 INT. on bonds marketed (*) at the fiscal agency of the State of Oregon in New York City.

MORROW CO. SCH. DIST. NO. 1.
 5 1/2s '12 J-J \$40,000 July 2 1932
 (Subject to call July 2 1922)
BOND. DEBT Nov 8 '18 \$48,000
 Sinking fund 5,000
 Assessed val. 1921 1,292,405
 Tax rate (per \$1,000) 1921 \$20.20

MULTNOMAH COUNTY.
 Portland is the county seat.
Interstate Bridge Bonds.
 6s '14 J-J \$1,000,000 July 1 '23-'42
Road Bonds.
 5s '15 M-N \$75,000 May 1 '23-'29
BOND. DEBT Sept 22 '21 \$1,875,000
 Floating debt (add'l) 3,000
 Assess. value real estate 228,094,370
 Assessed value personal, 61,096,150
 Other assess. property 33,906,530
 Tot. ass'd val. '21 (61% act.) 323,097,050
 County tax rate (per \$1,000) '21 \$8.50
 Pop'n 1910, 226,761; 1920, 275,898

MULTNOMAH COUNTY DRAINAGE DISTRICT NO. 1.
 5 1/2s '21 J-D \$40,000 1924-1939
 6s '14 J-D \$150,000 1922-1933
BOND. DEBT Dec 1922 \$550,000
 Total appraised value 2,967,000
 Population in 1921 (est.) 250
 INT. payable at the Fiscal Agency of the State of Oregon in New York.

MULTNOMAH CO. S. D. No. 3.
BOND. DEBT Sept 15 '22 \$63,000
 Tot. ass'd val. 21 (61% act.) 1,464,005
 Tax rate (per \$1,000) 1922 \$37.20

MULTNOMAH CO. S. D. NO. 51.
BOND. DEBT Sept 15 '22 \$42,000
 Tot. ass'd val. 21 (61% act.) 948,005
 Tax rate (per \$1,000) 1922 \$35.20

MYRTLE POINT.
 This city is in Coos County. Incorporated Feb. 4 1887.
Funding Bonds.
 5 1/2s '16 F-A \$15,000 Aug 1 '26-'35
Refunding Bonds.
 -s \$7,107
Water Bonds.
 6s \$25,000
 GEN. B.D. DT. Nov 1929 \$57,000
 Sinking fund 10,437
 Assessment debt (add'l) 15,993
 Floating debt 3,300
 Sinking fund 16,447
 Assessed valuation 1921 501,174
 Population 1910, 836; 1920, 934

NEWERG.
 This city is in Yamhill Co. Inc. Feb. 21 1889. Population 1910, 2,260; 1920, 2,566.
Water Bonds.
 4 1/2s '06 \$110,000 June 1 1927
 5s 20,000 Jan 1 1932
Refunding Water Bonds.
 5 1/2s '17 \$7,000 Jan 1 '23-'29
Street Bonds.
 -s '16 \$3,000
Sewer Bonds.
 5s '11 \$75,500 Jan 1 1931
 Improvement (Red. aft. Nov. 1 '14.)
 6s '13 M-N \$38,489.48 Nov 1 1923
 6s '18 2,247.10 1928

Water and Sewer Bonds.
 5s '12 \$22,000 Jan 1 1932
Fire Apparatus Bonds.
 6s '20 \$3,000 Oct 1 1930
 GEN. B.D. DT. Dec 22 \$373,102
 Floating debt (add'l) 6,650
 Assessment debt (add'l) 34,374
 Ass'd val. (abt. 60% act.) 1,241,190
 Tax rate (per \$1,000) 1921 \$13.00
 INT. at First Nat. Bk., Newberg.
 * Exclusive of public utility corporations.

NORTH BEND.
 This city is in Coos County. Incorporated Dec. 23 1903.
 6s '20 A-O \$15,500 Apr 13 1930
 (Optional after 1 year)
Funding Bonds.
 5s \$3,000 June 2 1933
 5 1/2s '15 J-D 38,000 June 1 1935
 GEN. B.D. DT. Oct 1 '21 \$70,000
 Special assess. debt (add'l) 130,671
 Sinking fund 15,184
 Assessed valuation 1919 1,975,000
 Population 1910, 2,078; 1920, 3,268
 INT. at Nat. Park Bank, N. Y.

NYSSA ARCADIA DRAIN. DIST.
Drainage System Constr. Bds.
 6s '16 M-N \$65,000 1923-1936
 (For maturity see V. 103, p. 1623)
 -s \$4,500 1923-1936
BOND. DEBT Sept 1922 \$84,000

OAKLAND.
 This place is in Douglas County.
Funding Bonds.
 6s '19 M-N \$37,000 1924-1939
BOND. DEBT.
 -s ()
 Assessed value 1921 \$325,230
 Tax rate (per \$1,000) 1921 \$30.80
 Population in 1910, 467; 1920, 516

OSCHOCO IRRIGATION DIST.
 This district (P. O. Prineville) is in Crook County. Organized Feb. 7 1916. Bonds are tax-free.
Irrigation System Bonds.
 6s '17 J-J \$900,000 July 1 '20-'30
 -s '19 J-J \$200,000 1928-1939
 -s '19 J-J \$50,000
 -s '20 J-J \$100,000 1931-1942
 -s '21 75,000
BOND. DEBT Nov 1922 \$1,425,000
 Assess. val. for dist. purposes 1,754,944
 Actual appraised value
 Lands and works 1919 3,759,000
 Tax rate (per acre) 191st 11 yrs \$3.42
 Population in 1919 (est.) 2,000
 INT. is payable at County Treasurer's office or at State fiscal agency in New York.

ONTARIO.
 This city is in Malheur County.
 -s '18 \$100,000 1938
 (Subject to call 1928)
Sewer Bonds.
 -s \$5,000
BOND. DEBT Sept 19 '21 \$263,000
 Water debt (incl.) 100,000
 T. t. ass'd val. (equal) 22 974,123
 City tax rate (per \$1,000) '22 \$21.50
 Population 1910, 1,248; 1920, 2,039

ONTARIO SCHOOL DISTRICT.
 A district in Malheur County. Bonds are subject to call.
 5s M-N \$2,750 1928
 5s M-S 1,000 1924
 5s A-O \$46,000 1931
BOND. DEBT Sept 25 '22 \$51,500
 Ass'd val. 21 (abt. 70% act.) 1,619,023
 School tax (per \$1,000) 21 \$29.40
 Population 1921 (est.) 2,500
 INT. at E. H. Rollins & Sons, N. Y.; on others at Kountze Bros., N. Y.

OREGON CITY.
 This city, incorporated Sept. 25 1849, is in Clatsop County.
Refunding Bonds.
 6s \$100,000 1925 & 1933
Funding Bonds.
 6s '16 J-J \$210,000 1923-1938
 6s 30,000
Water-System Bonds.
 5s '15 A-O \$552,500 Apr 1 '22-'45
Fire Department Bonds.
 5s '20 J-J \$15,000 July 1 1940
 (Optional any interest-paying date.)
BOND. DEBT Oct 28 '22 \$393,500
 Assessment debt (add'l) 35,658
 Water debt (add'l) 352,500
 Total assess. val. '22 (58% actual) \$3,184,593
 Total tax rate (per \$1,000) '22 \$50.30
 Pop'n 1910, 4,287; 1920 5,686
 *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
 INT. at fiscal agency, New York.

OREGON CITY S. D. NO. 62.
 5s '19 A-O \$35,000 Oct 1 1939
Funding Bonds.
 5 1/2s '22 J-J \$85,000 Oct 15 28-37
BOND. DEBT Nov 21 '22 \$127,500
 Assessed valuation 1922 3,401,760
 School tax (per \$1,000) 21 \$11.40

PARKDALE SCH. DIST. NO. 6.
 This district is in Hood River Co.
 6s '20 J-D \$21,000 1925-1938
 -s 4,000 1939-1940
BOND. DEBT Oct 3 '22 \$28,000
 Assess. val. '21 (1-3 act.) 901,311
 Total tax rate (per \$1,000) '21 \$23.30
 Population 1920 800

PAYETTE-OREGON SLOPE IRRIGATION DISTRICT.
 This district (P. O. Payette, Ida.), is in Malheur County.
Refunding Bonds.
 6s '17 A-O \$225,000 July 1 '23-'37
 6s '19 J-J \$50,000 1925-1937

BOND. DEBT Sept 29 '22 \$275,000
 Sinking fund 10,000
 INT. payable at the County Treasurer's office, Vale.

PENDLETON
 This city is in Umatilla County. Incorporated Oct. 25 1880. All bonds are tax-exempt to residents of State.
General (Red. beg. aft. 20 yrs. fr. iss.)
 5s '99 J-J \$77,800 July 1 1929
Water-Works Bonds.
 5s '13 J-J \$200,000 July 1 1943
 5s '14 J-J 40,000 July 1 1944
 5s '15 M-N \$38,000 serial
 5s '19 J-J \$14,000 Jan 1 '23-'29
 -s \$10,000
Levee Bds (Red. aft. 20 yrs. from iss.)
 5s '06 M-N \$10,000 Nov 30 1936
 5s '08 F-A 67,000 Aug 1 1938
Sewer (Red. aft. 20 yrs. from issue)
 5s '03 J-J \$30,000 July 1 1933
 5s '08 F-A 10,000 1938
 5s '18 20,000 1948
 5s '22 J-J 85,000 June 1 1952

Street Bonds.
 5s '08 F-A \$13,000 1938
City-Hall and Jail Bonds.
 5s '08 F-A \$40,000 1938
GEN. B.D. DT. Nov 20 '22 \$443,000
 Water debt (included) 281,000
 Assessment debt (add'l) 118,000
 Sinking funds (General) 35,000
 Water 7,000
 Assess. val. '22 (70% act.) 7,000,000
 City tax rate (per \$1,000) 21 \$11.00
 Population 1910, 4,460; 1920, 7,387
 INT. at City Treas. office, Harris Tr. & Sav. Bk., Chicago, and Kountze Bros., N. Y.

PENDLETON SCH. DIST. NO. 16.
 4 1/2s '11 A-O \$100,000 1931
 (Subject to call after 1921).
Building Bonds (Tax-exempt).
 4 1/2s J-J \$60,000 1924
BOND. DEBT June 21 '22 \$160,000
 Sinking fund 59,708
 Tot. ass'd val. 22 (50% act.) 7,263,178
 School tax (per \$1,000) '22 \$10.40
 Population in 1922 (est.) 7,000
 INT. at Nat. City Bank, N. Y.

PORTLAND.
 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. 95, p. 1642. The cities of Portland, East Portland and Albina were consolidated on June 18 1891. On July 8 1915 the city of St. Johns and the town of Linnton were annexed.
Dock Bonds.
 4 1/2s '11 M-N \$50,000 Nov 1 1901 (Subject to call after Nov. 1 1941.)
 4 1/2s '13 M-N \$1,250,000 May 1 1923
 5s '13 M-S 200 Sept 1 1943
 4 1/2s '13 J-D 900,000 Dec 1 1943
 4 1/2s '14 A-O 100,000 Oct 1 1939
 4 1/2s '15 M-N 100,000 May 1 1945
Harbor Development Bonds.
 4 1/2s '19 M-N \$1,200,000 May 1 '23-'49
 4 1/2s '20 F-A \$650,000 Feb 2 '23-'48
 *100,000 Feb 2 '49-'50
 5s '20 J-J \$840,000 July 1 '23-'46
 *160,000 July 1 '47-'50
 5s '20 M-N \$1,680,000 Nov 1 '23-'46
 \$200,000 Nov 1 '47-'50

Grain Elevator Bonds.
 4 1/2s '17 A-O \$1,050,000 Oct 1 '23-'43
 *300,000 Oct 1 '44-'47
 4 1/2s '18 A-O \$930,000 Oct 1 '23-'48
 5s '22 100,000 Jan 3 '25-'44
 80,000 Jan 3 '45-'62
 4 1/2s '22 M-S 200,000 Sept 1 '25-'44
 120,000 Sept 1 '45-'62

Bridge Bonds.
 5s '95 A-O \$200,000 Apr 1 1925
 4s '04 J-J 400,000 Jan 1 1934
 4s '09 J-J 450,000 Jan 1 1939
 4s '10 A-O 250,000 July 1 1940
 4s '11 J-J 500,000 Jan 2 1941
 4s '11 M-S 500,000 Sept 1 1941
 4s '12 A-O 315,000 Oct 1 1942
 4s '13 J-D 52,000 June 1 1943
Park and Boulevard Bonds.
 4s '08 J-D \$500,000 Dec 1 1933
 4s '11 J-J 250,000 July 1 1936
 4s '12 A-O 250,000 Oct 1 1937
Park and Playground Bonds.
 5s '19 M-N \$473,000 Nov 1 '23-'39
Water Bonds.
 4s '09 J-J \$250,000 July 1 1923
 4s '10 J-D 500,000 Jan 1 1934
 4s '10 M-S 500,000 June 1 1935
 4s '11 J-J 500,000 Jan 1 1936
 4s '11 M-S 500,000 Mar 1 1936
 4s '11 A-O 500,000 Oct 1 1936
 4s '12 M-S 500,000 Mar 1 1937
 4s '12 M-N 250,000 Nov 1 1937
 4s '13 F-A \$75,000 Aug 1 1938
 4s '13 J-D \$242,000 June 1 1938
 4s '13 J-D \$285,000 Dec 1 1938
 4s '13 M-N \$22,000 Nov 1 1938
 4s '13 M-S \$250,000 Sept 1 1938
 4s '14 F-A \$175,000 Feb 2 1939
 4s '14 J-D \$135,000 Dec 1 1939
 4s '15 M-S \$460,000 Mar 1 1940
 4s '16 A-O \$125,000 Apr 1 1941
 4s '17 A-O 75,000 Apr 1 1941
 4s '19 F-A \$810,000 Feb 1944
 4s '21 J-J 500,000 July 1 1946
 4s '21 J-D 200,000 Dec 1 1946
 4s '22 M-S 300,000 Mar 1 1947

Assessment Collection Bonds.
 5s '18 500,000 Aug 1 1928
 5s '19 500,000 Feb 1 1929
 5 1/2s '20 175,000 May 1 1930
 5 1/2s '20 25,000 May 1 1930
 (Optional May 1 1927)
Ferry Bonds.
 5s '93 A-O \$50,000 Apr 1 1923
 5s '03 J-D 15,000 Dec 1 1933
 4s '04 J-J 50,000 Jan 1 1934

Reconstruction Bonds.
 5 1/2s '18 \$4,000 1923-1928
 5 1/2s '20 J-D 60,000 1929-1934
 42,000 1935-1937
 63,000 1938-1941

Auditorium Bonds.
 4s '13 J-D \$35,000 Dec 1 1943
 4s '16 M-S 565,000 Mar 1 1946

Funding Bonds.
 5s '98 J-D \$430,000 Dec 1 1928
Fire Equipment Bonds.
 5s '19 J-D \$43,000 Dec 1 '23-'39
 5s '20 M-S 26,000 Mar 1 1940
 5s '21 9,000 Sept 1 '24-'32
 -s 18,000 Sept 1 '33-'41

Refunding Bonds.
 4s '03 M-N \$56,500 Oct 1 1928
Fire-Boat Bonds.
 4s '11 J-J \$125,000 July 1 1936
Municipal Jail Bonds.
 4s '11 M-N \$200,000 Nov 1 1941
TOWN OF LINNTON (Annexed).
Water-Wks. (Red. beg. Apr. 1 '23).
 5 1/2s '13 A-O \$100,000 Apr 1 1933
 -s \$4,000 May 1 '23-'24
 15,000 May 1 '25-'29
 25,000 May 1 '30-'34

ST. JOHN'S BOND (Annexed).
City-Dock Bonds.
 6s '08 \$60,000 Apr 21 1928
GEN. B.DS. Aug 1 '22 \$26,048,700
 Improvement debt 6,927,504
 TOT. DEBT 32,976,504
 Water debt (included) 7,538,000
 Sinking fund (general) 2,194,078
 Sinking fund (water) 1,221,227
 Assessed valuation, real 211,727,795
 Assessed val., personal 58,194,280
 Ass'd val., pub. serv. cor. 30,122,640
 Tot. val. 1922 (5% act.) 390,044,715
 (Assessment about 75% on land 50% on buildings)
 City tax rate (per \$1,000) '22 \$41.60
 Pop'n 1910, 207,214; 1920, 258,288
 *These bonds are payable, principal and interest, from the water rates; not from taxation.

The Impt. bonds are issued on account of street impt., sewer, street-etc. and water-main assessments and, according to the city charter, are not included in the 7% debt limit.
 INT. on dock bonds of 1915 at City Treasurer's office or at fiscal agency, N. Y.; on others at Chase Nat. Bk., N. Y., with exception of one issue, which is payable at Chemical Nat. Bank, N. Y. and on park and playground bonds of 1919 at the office of the City Treasurer or in N. Y. City, and on reconstruction bonds at the office of the City Treasurer.

CITY PARK PARTY.—The city owned property on Dec. 1 1922 valued at (est.) \$36,201,019, including the water works (est.) \$14,500,000. Receipts of water works from Dec. 1 1921 to Dec. 1 1922, \$1,100,000 (est.)

PORTLAND SCH. DIST.
 Validity of an issue of \$3,000,000 bonds has just been upheld by the courts.
Dist. No. 1 Bonds (All redeemable 10 years before maturity):
 4 1/2s '10 A-O 150,000 Oct 1 1930
 4 1/2s '12 J-D 150,000 Dec 2 1932
Dist. No. 2 Bonds (All redeemable 10 years before maturity):
 5 1/2s '14 J-J \$18,500 Jan 2 1934
BOND. DEBT Sept 28 '22 \$328,500
 Assess. val., real estate 214,508,770
 Assess. val., personal 55,623,180
 Other assessable property 30,491,240
 Total assessed value '21 303,623,190
 (About 75% to 50% actual.)
 School tax (per \$1,000) 1921 \$6.70
 Population 1910, 207,214; 1920, 258,288
 INT. in N. Y. and Portland.

PORT OF ASTORIA.
 A district in Clatsop Co. Incorporated in 1909.
Municipal Harbor Bonds.
 5s '14 J-J \$150,000 1924 & 1929
 150,000 1934 & 1939
 100,000 1944
 5s '15 J-J 150,000 Jan 1 '26-'40
 5s '16 J-J 75,000 Jan 1 '31-'51
 (Part every 5 years)
 100,000 1928
 50,000 1932
 50,000 1933
 5s '18 J-J 50,000 1935
 100,000 1941
 100,000 1946
 5s '19 J-J \$450,000
 (For maturity see V. 109, p. 507.)
 \$100,000 Jan 1 '37-'38
 50,000 Jan 1 1940
 100,000 Jan 1 '42-'43
 50,000 Jan 1 1945
 200,000 Jan 1 '47-'50

5s \$300,000
 5s \$250,000
 6s '20 J-J 400,000 July 1 1925
 6s '20 J-J 91,000 July 1 1925
 6s '21 J-J 300,000 Jan 1 1931
 6s '20 J-J 500,000 July 1 1930
 6s '21 J-J 150,000 Jan 1 1926
GEN. B.D. DT. Nov 20 '22 \$1,075,000
 Assessed val. 1921 40,596,378
 Pop. 16,106 '22 (est.) 20,000
 INT. at fiscal agency in N. Y.

PORT OF Bandon.
 6s '19 J-D \$40,000 June 30 '23-'26
BOND. DEBT Sept 23 '22 \$715,500
 Assessed value 1920 7,401,890
 Total tax rate (per \$1,000) '20 \$49.00
 INT. at State fiscal agency in New York City.

PORT OF BAY CITY
 (P. O. Bay City)
 -s \$200,000
 6s s-a \$9,000 May 1 1930
 1,000 May 1 1934
BONDED DEBT. (7)

PORT OF COOS BAY.
 5 1/2s '20 250,000
Series "A" Impt. Bonds.
 5s '13 J-J \$300,000 Jan 1933-1944
Series "B" Impt. Bonds.
 5 1/2s '14 J-J \$300,000 Jan 1 '45-'56
 5 1/2s '20 J-J 250,000 Jan 1 1940
BOND. DEBT Nov 10 '20 \$850,000
 Assess. val. '17 (30% act.) 8,687,525
 Population in 1918 (est.) 20,000
 INT. at Nat. Park Bank, N. Y.
 * Less assessment of public utility corporations.

PORT OF NEHALEM.

A district in Tillamook County. Harbor-Improvement Bonds. J-J \$235,000 1927-1937...

PORT OF NEWPORT.

A district in Lincoln County. Harbor Improvement Bonds. J-J \$90,000 1923-1928...

PORT OF PORTLAND.

Inc. in 1891. Limits include consolidated City of Portland and approximately half area and 97% of valuation of the territory of Multnomah Co. Bonds are tax-exempt to residents...

PORT OF SIU SLAW.

A district (P. O. Florence) in Lane County. Organized June 15 1909. District upheld by Circuit Court. V. 100, p. 1451. Harbor-Improvement Bonds...

PORT OF TOLEDO.

A district in Lincoln County. Harbor Impt. Bonds. J-J \$50,000 Nov 1 1920 (Subject to call after Nov 1 1920)...

PORT OF UMPQUA.

This district is in Douglas Co. J-J \$200,000 July 1 '36-'45. Water (Red. beg. 10 yrs. fr. 3ss.)...

PRINEVILLE.

This city is in Crook County. Railroad Bonds. M-N \$85,000 Nov 1 1946 (Subject to call beg. Nov. 1 1936)...

REDMOND.

This city is in Deschutes County. Water Bonds. J-D \$42,000 1941 (Optional 1931.) Municipal Bonds...

RICHLAND.

This place is in Baker County. Water Bonds. J-J \$35,000 1922-1924. BOND. DEBT Oct 2 '22 \$47,000...

ROSEBURG.

This city is in Douglas County. Dec. Oct. 3 1872. Population 1910, 4,738; 1920, 4,381. Street and Bridge Bonds...

SALEM.

This city, the capital of the State, is in Marion County. Incorporated Oct. 1862. Refunding Bonds. J-J \$80,000 Jan 1 1934...

SALEM SCHOOL DIST. NO. 24.

Bonds all redeemable 10 yrs. before final maturity. A-O \$35,000 Oct 1 1930. M-N 15,225 Nov 1 1930...

SEASIDE.

This city is in Clatsop County. GEN. BD. DT. Jan 22 1919 \$50,000. Assess. debt (add'l) 20,000...

SHERIDAN.

This city is in Yamhill County. Improvement Bonds. M-N \$11,000. BOND. DEBT 1921 \$569,751...

SHERMAN COUNTY.

Miro is the county seat. Road Bonds. J-J \$300,000 July 1 1939. BOND. DEBT July 1922 \$300,000...

SILVER LAKE IRRIGATION DIS.

This district is in Lake County. J-J \$275,000 (For maturity see V. 113, p. 757.) BOND. DEBT Aug '21 \$275,000...

SILVEVERTON.

This city is in Marion County. Incorporated in 1885. Sewer Bonds (Red. beg. in 1921)...

SLIDE IRRIGATION DISTRICT.

This district is in Malheur County. J-J \$95,000. BOND. DEBT Nov 25 '22 \$100,000. Assessed benefits 112,500...

SPRINGFIELD.

This city is in Lane Co. Incorp. Feb. 5 1885. Pop'n in 1910, 1,835. 1920, 1,855. Refunding Bonds...

SYUAW CREEK IRRIG. DIST.

This district (P. O. Redmond) is in Deschutes County. BOND. DEBT July 1922 \$138,000. Assessed benefits 270,000...

SUMMER LAKE IRR. DISTRICT.

A district in Lake County. These bonds are free from Fed. income tax. J-J \$260,000 July 1 26-'45...

SUTHERLIN.

This city is in Douglas County. Intersection Bonds. J-J \$7,500. Street Bonds. J-J \$4,500...

TALENT IRRIGATION DIST.

This district (P. O. Talent) is in Jackson County. Irrigation Bonds (Tax-free)...

TEEL IRRIGATION DISTRICT.

P. O. Echo. J-J \$1,100,000 1936 (Subj. to call any int.-paying date.) BOND. DEBT Nov 1 1921 \$329,000...

THE DALLES.

This city is in Wasco County. Columbia Highway Bonds. J-J \$29,000. General Improvement Bonds...

TILLAMOOK.

This city is in Tillamook County. Incorporated in 1893. City hall bonds \$21,000. General fund bonds 40,000...

TILLAMOOK COUNTY.

Tillamook City is the county seat. Road Bonds. J-J \$78,000 1926. J-J \$112,000 Jan 1 '32-'36...

TOLEDO.

This city is the county seat of Lincoln County. Incorporated Sept. 6 1893. Water Bonds. F-A \$12,000 Aug 15 1942...

UMATILLA COUNTY.

Pendleton is the county seat. Road Bonds. J-J \$75,000 1923-1929. BOND. DEBT Nov 21 '22 \$735,000...

UMATILLA COUNTY SCH. DIST.

P. O. Milton. J-J \$35,000 1929 (Subject to call after 1919.) BOND. DEBT June 13 '21 \$53,000...

UMATILLA CO. SCH. D. NO. 51.

Feb 1 1941. BOND. DEBT Nov 27 '22 \$53,000. Sinking fund 16,485...

UMATILLA DRAINAGE DIST.

This district (P. O. Umatilla) is in Umatilla County. BOND. DEBT \$30,000 (7)

UMATILLA CO. U. H. S. D. NO. 1.

P. O. Pendleton. BOND. DEBT \$50,000 (7)

UNION COUNTY.

La Grande is the county seat. Road Bonds. J-J \$80,000 1925-27...

UNION SCHOOL DIST. NO. 3.

This district is in Umatilla County. Building Bonds. J-J \$20,000 Nov 15 1940...

VALE.

This city is in Malheur County. Incorporated 1888. Water & Sewer (Red. beg. in 1920)...

WALLOWA COUNTY.

Enterprise is the county seat. Road Bonds. J-J \$100,000 Sept 1 '24-'28...

WALLOWA CO. SCH. D. NO. 21.

P. O. Enterprise. Building Bonds. J-J \$80,000 Mar 12 1937...

WALLOWA VALL. IMP. D. NO. 1.

This district (P. O. Joseph) is in Wallowa County. J-J \$21,000 May 1 '26-'41...

WARMSRING IRRIG. DIST.

This district (P. O. Vale) is in Malheur County. J-J \$750,000 1937-1947...

WARRENTON.

This city is in Clatsop County. Incorporated Feb. 11 1899. Population 1910, 339; 1920, 730. Gravity-Water-System Bonds...

WASCO COUNTY.

The Dalles is the county seat. Road Bonds. J-J \$234,000 Jan 2 '23-'31...

WASCO CO. S. D. No. 12.

Building (Red. beg. Mar. 1 1924). J-J \$100,000 Mar 4 1934. BOND. DEBT Nov 20 '22 \$149,000...

WASHINGTON CO. S. D. NO. 15
P. O. Forest Grove.
High School Building Bonds.
6s '13 \$35,000.....July 1 1923
BOND. DEBT Sept 25 '22.....\$35,000
Total assess. val. 1922.....1,270,549
Total tax rate (per \$1,000) 17.437.70

WASHINGTON CO. S. D. NO. 7
Bldg. Bonds (Co. sep. bill 1922)
5s '12 J-J \$33,000.....July 1 1923
BOND. DEBT Dec 6 '22.....\$33,000
Assess. val. '21 (1/2 act.).....2,038,574
Sch. tax rate (per \$1,000) '21 \$19.00
Population in 1920 (est.).....3,000
INT. at Equitable Trust Co., N. Y., or at Co. Treas. office, Hillsboro.

WHEELER COUNTY.
Possil is the county seat.
Road Bonds.
5s '17 s-a \$76,800.....Oct 1 1947
(Subject to call \$3,200 yearly beg. Oct. 1 1921.)
5 1/2s '19 A-O 44,000.....Oct 1 1942
6s '21.....140,000
BOND. DEBT Nov 8 '20 \$124,000
Assess. val. '20 \$800,000.....6,574,602
Tax rate (per \$1,000) 1920.....\$15.00
Population 1910, 2,884; 1920.....2,791

WILLAMINA.
This city is in Yamhill County.
Improvement Bonds.
6s '13 J-J \$15,000.....July 1 1923
(Subject to call on any int. paying date beginning July 1 1914.)
Water Works Bonds.
6s '11.....\$15,000.....1931
(Subject to call beginning in 1921.)
BOND. DEBT Sept 20 '19.....\$26,500
Assessment debt (add'l).....5,000
Water debt (included).....15,000
Sinking fund.....1,000
Assessed valuation 1921.....140,422
Tax rate (per \$1,000) 1921.....\$24.20
Pop'n 1910, 376; 1920.....247

YAMHILL.
This city is in Yamhill County.

Water System Bonds.
6s '19 J-D \$40,000.....June 15 1944
(Optional after June 15 1934.)
6s '21.....5,000.....Dec 1 1944
(Optional after Dec. 1 1934.)
General Street Impt. Bonds.
6s '15.....\$4,000.....June 1 1935
(Optional after June 1 1916.)
Improvement Bonds.
6s '16.....\$3,400.....Jan 3 1926
(Optional after Jan. 3 1917.)
BOND. DEBT Nov 15 '21.....\$49,000
Assessment debt (add'l).....3,400
Floating debt (add'l).....1,200
Sinking fund.....2,500
Total assess. val. 1921.....175,959
Tax rate (per \$1,000) 1921.....\$25.10
Population in 1910, 325; 1920, 366

YAMHILL COUNTY.
McMinnville is the county seat.
Road Bonds.
5s '19 M-N \$255,000.....Aug 1 '24-'32
5 1/2s '20 M-S 105,000.....Mar 1 '24-'36
GEN. BD. DT. Sept 23 '22 \$776,000
Total assessed val. 1921 \$21,820,141
Total tax rate (per \$1,000) '22 \$18.40
Popul'n 1910, 18,285; 1920, 20,529
INT. payable at the Fiscal Agent of the State of Oregon in New York City, N. Y.

YAMHILL COUNTY S. D. NO. 40.
P. O. McMinnville.
Building Bonds.
5s '14 A-O \$30,000.....Apr 20 1934
(Subject to call April 20 1929.)
BOND. DEBT Nov 1 '22.....\$62,000
Floating debt.....27,700
Total assess. val. 1922.....2,824,042
Tax rate (per \$1,000) 1922.....\$19.30
Population in 1920 (est.).....5,000

YAMHILL CO. S. D. NO. 48.
Building Bonds.
5s s' 15 M-N \$7,000.....May 1 1935
(Subject to call May 1 1925)
BOND. DEBT Sept 25 '22.....\$26,000
Total assess. val. 1921.....765,057
Tax rate (per \$1,000) 1921.....\$17.50
Population in 1921 (est.).....5,000
INT. payable at State fiscal agency in New York City.

1 1/4 % of the taxable property without the assent of 3-5 of the voters therein, nor in cases requiring such assent shall the total indebtedness at any time exceed 5% of the taxable property. It is further provided that "any city or town," with the required assent of the voters, may be allowed to become indebted to a larger amount but not exceeding 5% additional for supplying such city or town with water, light and sewers, when the works for the same shall be owned and controlled by the municipality. The constitutional provisions in full will be found below.

Sec. 1. *Limitation on State Debt.*—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.

Sec. 2. *Powers Extended in Certain Cases.*—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, and to no other purpose whatever.

Sec. 3. *Special Indebtedness.*—Except the debt specified in sections 1 and 2 of this Article, no debt shall hereafter be contracted by, or on behalf of this State, unless such debt shall be authorized by law for some single work or object to be distinctly specified therein, which law shall provide ways and means, exclusive of loans, for the payment of the interest on such debt as it falls due, and also to pay and discharge the principal of such debt within twenty years from the time of 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, 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, and if one be published therein, throughout the State, for three months next preceding the election at which it is submitted to the people.

Sec. 5. *Credit Not to Be Loaned.*—The credit of the State shall not, in any manner be given or loaned to or in aid of any individual, association, company, or corporation.

Sec. 6. *Limitations Upon Municipal Indebtedness.*—No county, city, town, school district or other municipal corporation, shall for any purpose become indebted in any manner to an amount exceeding 1 1/4 % of the taxable property in such county, city, town, school district or other municipal corporation, without the assent of 3-5 of the voters therein, voting at an election to be held for that purpose, nor in cases requiring such assent shall the total indebtedness at any time exceed 5% on the value of the taxable property therein, 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 any purpose other than strictly county, city, town, school district, or other municipal purposes. Provided further, that any city or town, with such assent may be allowed to become indebted to a larger amount but not exceeding 5% additional for supplying such city or town with water, artificial light, and sewers, when the works for supplying such water, light, and sewers shall be owned and controlled by the municipality.

Section 7. *Credit Not to Be Loaned.*—No county, city, town or other municipal corporation shall hereafter give any money, or property, or loan its money or credit, to or in aid of any individual, association, company, or corporation, except for the necessary support of the poor and infirm, or become directly or indirectly the owner of any stock in or bonds of any association, company or corporation.

The 1917 Legislature passed an Act (Chapter 141) amending Section 9211 of Remington & Ballinger's Annotated Codes and Statutes of Washington, 1915, limiting the expenditure of the revenues for certain counties and cities. This section now reads:

Section 9211. It shall be unlawful for the county commissioners, or any city council or city commission, or any public officer or employee of a county or city, to contract indebtedness or incur any liability in behalf of his or their county or city during any current fiscal year more than 2% in excess of the revenues provided for such year at the public hearing held as required by Section 9210 of Rem. & Bal. Code, unless authorized by a majority vote of the electors of the city of county at a general or special election, and any indebtedness contracted or liability incurred in violation hereof shall be void; Provided, That nothing herein contained shall be held to modify or change the limitations prescribed by Sections 5590-5 of Rem. & Bal. Code, or by any law limiting the debts of any taxing district to an amount based on a percentage of the assessed valuation thereof.

Sec. 2. None of the requirements of Section 1 of this Act shall apply to any city having a population of over 104,000, according to the Federal Census, or to a city having similar current revenue charter provisions.

DONOHUE ROAD ACT.—The State Supreme Court in May 1921, in a suit brought against Klickitat County, ruled that bonds issued under the Donohue Road Act, constitute general obligations of the issuing counties, (V. 112, p. 2216.) The plaintiffs succeeded in securing a re-hearing of the case and the Supreme Court on Jan. 7 1922 reversed its former decision, and held that bonds issued under this Act are not general county obligations, but are payable out of special improvement funds.

EXEMPTION FROM TAXATION.—Act of Legislature, approved Feb. 28 1907, exempted mortgages, credits, notes, municipal securities, &c., from all taxation on personal property. V. 84, p. 949. Act upheld by State Supreme Court in 1908. V. 87, p. 558.

SAVINGS BANK INVESTMENTS—INVESTMENT OF DEPOSITS.—The 1921 Legislature passed an Act (Chapter 156, Laws of 1921) repealing Section 11 of the Banking and Trust Company Law of the State of Washington, relative to the provision governing the investments of mutual savings banks, as amended in 1919 and substituted in lieu thereof a similar law, re-sectioned and with a few changes and additions. The new law, incorporated into the Banking Law as Section 135, reads as follows:

Sec. 135. A mutual 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, numbered 11-a, 11-b, 11-c, 11-d, 11-e, 11-f, 11-g, 11-h, 11-i, 11-j, 11-k, 11-l, 11-m, 11-n, 11-o, 11-p and 11-q:

Sec. 11-a. *Public Funds.*—The 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.

Sec. 11-b. The bonds or interest-bearing obligations of this State issued pursuant to the authority of any law of this State.

Sec. 11-c. The bonds or interest-bearing obligations of any other State of the United States upon which there is no default, and upon which there has been no default for more than ninety days; Provided, That within ten years immediately preceding the investment such State has not been in default for more than ninety days in the payment of any part of principal or interest of any debt duly authorized by the Legislature of such State to be contracted by the said State since Jan. 1 1878.

Sec. 11-d. The valid bonds of any city, town, county, school district or port district in the State of Washington, issued pursuant to law, and for the payment of which the faith and credit of such municipality, county or district is pledged, or valid warrants of such municipality, county or district drawing interest, and for which payment such municipality, county or district is liable.

Sec. 11-e. The bonds of any incorporated city, county, village or town situated in one of the States of the United States which adjoins the State of Washington. If at any time the indebtedness of any such city, town or village, together with the indebtedness of any district or other municipal corporation of subdivision, except a county, which is wholly or in part included within the boundaries or limits of said city, town or village less its water debt and sinking fund, or the indebtedness of any such county, less its sinking fund, shall exceed 7% of the valuation of said city, county, town or village for the purposes of taxation, its bonds shall thereafter, 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.

Sec. 11-f. Bonds of any incorporated city situated in any other State of the United States; Provided, Such city has a population as shown by the Federal census next preceding the investment, of not less than 45,000 inhabitants, and was incorporated as a city at least twenty-five years prior to the making of the investment, and has not since Jan. 1 1907 defaulted for more than ninety days in the payment of any part of principal or interest of any bond, note or other indebtedness, or effected any compromise of any kind with the holders thereof. If at the time the indebtedness of any such city, together with the indebtedness of any district (other than local improvement district) or other municipal corporation or subdivision, ex-

State of Washington.

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act March 2 1853).....March 2 1853
Admitted as a State (Act Feb. 22 1889).....Nov. 11 1889
Total area of State (square miles).....69,127
State Capital.....Olympia
Gov. (term ends Wed. aft. 2d Mon. Jan. '25).....Louis F. Hart
Sec. (term ends Wed. aft. 2d Mon. Jan. '25).....J. Grant Hinkle
Treas. (term ends Wed. aft. 2d Mon. Jan. '25).....Clifford L. Babcock
Auditor (term ends Wed. aft. 2d Mon. Jan. '25).....C.W. Clausen
Attorney-General (term ends Wed. aft. 2d Mon. Jan. 1925).....L. L. Thompson

LEGISLATURE meets biennially in odd years on the second Monday in January. Sessions are limited to sixty days.

TOTAL DEBT.—The State debt on Nov. 1 1922 was \$12,583,000, of which \$12,500,000 were General Fund bonds (issued to pay soldiers' bonus) and \$83,000 were Capitol Building Fund bonds.

Capitol Building Fund Bonds—			
4 1/2s '17	July	\$83,000	July 1 1927
(Redeemable monthly as funds come in from sale of Capitol Bldg. lands.)			
General Fund Bonds (Soldier Bonus) (Tax-free)—			
5 1/2s s' 21	F-A	\$5,000,000 c or r	Feb 1 1941
(Redeemable Feb. 1 1931.)			
5 1/2s '21	J-J	\$3,000,000 c or r	July 1 '26-'40
5 1/2s '21	J-J	\$3,000,000 c or r	July 1 '26-'40
6s '21		41,000,000 c	Feb 1 1924
(Redeemable on 30 days' notice.)			
6s '21	J-J	4,500,000 c	July 16 1923
(Redeemable on 30 days' notice.)			

a These bonds are owned by the General Fund of the State of Washington.

INTEREST on bonds marked (*) payable at the office of the State Treasurer at Olympia or at the fiscal agency of the State in New York City, and on Capitol Building bonds at the office of 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 was \$7.70, for 1917 \$8.33, for 1918 \$8.92, for 1919 \$10.44, for 1920 \$14.68, for 1921 \$14.630, and for 1922 it was \$15.050.

Years.	Assessment.	Years.	Assessment.	Years.	Assessment.
1922	\$1,116,356,267	1916	\$ 987,339,608	1905	\$328,542,525
1921	1,177,239,240	1915	1,031,277,499	1900	237,576,523
1920	1,193,923,659	1914	1,031,901,691	1890	201,448,136
1919	1,060,620,838	1912	1,005,086,251	1880	23,708,587
1918	1,035,933,644	1910	906,247,944	1870	10,642,863
1917	1,000,032,749	1908	748,593,942	1860	4,394,735
		1906	530,209,882		

DEBT LIMITATION.—The regulation of civil debts is contained in Article 8. The State may, to meet casual deficits or failures in revenues, or for expenses not provided for, contract debts, but such debts in the aggregate shall not at any time exceed \$400,000. The State may also incur debts to repel invasion, suppress insurrection or to defend the State in time of war. Otherwise the State shall not contract any debt unless 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. A bill of this kind, passed at the extra session, 1920, providing for a bonus for World War veterans, was favorably voted on at the November, 1920, elections. Under it general fund bonds to the amount of \$11,000,000, to bear no more than 6% interest, were authorized. The provision was made that if the funds realized from the sale of these bonds should be insufficient, additional bonds should be issued. The State Finance Board on Oct. 9 1921, taking advantage of this provision, authorized the sale of an additional \$1,500,000, making a total of \$12,500,000, all of which have been sold and are now outstanding. The validity of this Act was attacked immediately after receiving the voters' approval, but the State Supreme Court of Washington on Jan. 3 1921 decided in favor of the Act (V. 112, p. 281). Another bill, also submitted at the 1920 general election, providing for a \$30,000,000 road bond issue, was defeated. V. 111, p. 2442.

As regards counties, cities, towns, school districts or other municipal corporations, no debt is to be incurred by them in an amount exceeding

cept a county, which is wholly or in part included within the bounds or limits of said city, less its water debt and sinking fund, shall exceed 7% of the valuation of such city for purposes of taxation, its bonds shall thereafter, and until such indebtedness shall be reduced to 7% of such valuation, cease to be an authorized investment of the moneys of mutual savings banks.

Sec. 11-g. Bonds of any commercial waterway district in this State: Provided, The total obligations of such district by bonds, warrants or otherwise do not exceed 10% of the assessed valuation of the lands and improvements within such district: And provided further, That this authorization does not extend to the 30% in amount of such bond issue last callable for payment.

Sec. 11-h. Bonds of any local improvement district of any city or town in this State (except bonds for an improvement consisting of grading only) and bonds of any irrigation, diking, drainage, diking improvement or drainage improvement district of this State, unless the total indebtedness of the district after the completion of the improvement for which the bonds are issued, plus the amount of all other assessments of a local or special nature against the land assessed or liable to be assessed to pay the bonds, exceed 50% of the value of the benefited property, exclusive of improvements, at the time the bonds are purchased or taken by the bank, according to the actual valuation last placed upon the property for general taxation. Before any such bonds are purchased or taken as security the condition of the district's affairs shall be ascertained and the property of the district examined and appraised by at least two trustees, who shall report in writing their findings and recommendations; and no bonds shall be taken unless such report be favorable, nor unless the executive committee of the board of trustees after careful investigation is satisfied of the validity of the bonds and the validity and sufficiency of the assessment or other means provided for payment thereof. Provided, That no city or town local improvement bonds falling within the 25% in amount of any issue last callable for payment, shall be acquired or taken as security.

Sec. 11-i. The Following Bonds of Railroad Corporations.—The mortgage bonds of any railroad corporation incorporated under the laws of the United States or any of the States thereof 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 mortgaged 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 provided further, That all bonds authorized for investment by this paragraph shall be secured by a mortgage which is at the time of making such investment, or was at the date of the execution of said mortgage (one) a first mortgage upon not less than 75% of the railway owned in fee by the company issuing such bonds, exclusive of sidings, at the date of such mortgage, or (two) a refunding mortgage issued to retire all prior lien mortgages debts of such company outstanding at the time of such investment and covering at least 75% of the railway owned in fee by such company at the date of such 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 such company, after deducting therefrom in case of a refunding mortgage the bonds reserved under the provisions of such mortgage to retire prior debts at maturity, shall exceed three times the outstanding capital stock of such company at the time of making such investment. And 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, nor unless it covers a mileage at least 25% greater than is covered by any one of the prior mortgages so to be refunded.

Sec. 11-j. Any railway mortgage bonds which would be a legal investment under the provisions of Section 11-i, except for the fact that the railroad corporation issuing such 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 \$1,000,000.

Sec. 11-k. The mortgage bonds of a railroad corporation described in the foregoing sections 11-i and 11-j or the mortgage bonds of a railroad owned by such corporation assumed or guaranteed by it by endorsement on such bond: Provided, Such bonds are prior to and are to be refunded by a general mortgage of such corporation, the bonds secured by which are made a legal investment under the provisions of said sections 11-i and 11-j: And provided further, That said general mortgage covers all the real property upon which the mortgage securing such underlying bonds is a lien.

Bonds which have been or shall become legal investments for mutual savings banks under any of the provisions of this and the two preceding sections shall not be rendered illegal as investments though the property upon which they are secured has been or shall be conveyed to another corporation, if the consolidated or purchasing corporation shall assume the payment of such bonds, and shall continue to pay regularly interest or dividend or both upon the securities issued against, or in exchange for or to acquire the stock of the company consolidated to an amount at least equal to 4% upon the capital stock (outstanding at the time of such consolidation or purchase) of the corporation which has issued or assumed such bonds.

Not more than 25% of the assets of any savings bank shall be loaned or invested in railroad bonds, and not more than 5% of the assets of any savings bank shall be invested in the bonds of any one railroad corporation. In determining the amount of the assets of any savings bank under the provisions of this section, its securities shall be estimated in the manner prescribed by section 26 of this Act.

Street railroad corporations shall not be considered railroad corporations within the meaning of this Act.

Sec. 11-l. Loans on Personal Security.—Promissory notes payable to the order of the savings bank upon demand, secured by the pledge or assignment of any of the bonds, warrants or interest-bearing obligations lawfully purchased by a savings bank, or secured by pledge or assignment of one or more real estate mortgages of the class described in section 11-m, but no such loan shall exceed 90% of the cash market value of such securities so pledged. Should any of the securities so held in pledge depreciate in value after the making of such loan, the savings bank shall require an immediate payment of such loan, or of a part thereof, or additional security therefore, so that the amount loaned thereon shall at no time exceed 90% of the market value of the securities so pledged for such loan.

Sec. 11-m. Promissory notes made payable to the order of the savings bank within ninety days from the date thereof, secured by the pledge and assignment of the Passbook of any mutual savings bank in the State of Washington as collateral security for the payment thereof. No such loan shall exceed 90% per centum of the balance due the holder of such passbook as shown therein.

Sec. 11-n. Real Estate Mortgage Loans.—Investments may be made in loans secured by first mortgage on real estate subject to the following restrictions:

In all cases of loans upon real property, a note or bond secured by a mortgage on the real estate upon which the loan is made, together with a complete abstract of title for such real estate signed by the person or corporation furnishing such abstract of title (which abstract shall be examined by a competent attorney-at-law, selected by the bank, and his opinion furnished approving the title and stating that the mortgage is a first lien), or a policy of title insurance of a reliable title insurance company authorized to insure titles within this State or a duplicate certificate of ownership issued by a registrar of titles, shall be furnished to the savings bank by the borrower.

The real estate subject to such first mortgage must be improved to such extent that the net annual income thereof, or reasonable annual rental value thereof in the condition existing at the time of making the loan, is sufficient to pay the annual interest accruing on such loan in addition to taxes and insurance, and all accruing charges and expenses. No loan on real estate shall be for an amount greater than 50% of the value of such real estate including improvements. The mortgage shall contain provisions requiring the mortgagor to maintain insurance on the buildings on the mortgaged premises to such reasonable amount as shall be stipulated in the mortgage, the policy to be payable in case of loss to the savings bank, and to be deposited with it. A loan may be made on real estate which is to be improved by a building or buildings to be constructed with the

proceeds of such loan, if it is arranged that such proceeds will be used for that purpose and that when so used the property will be improved to the extent required by this section.

Not more than 75% of the assets of any savings bank shall be invested in mortgage loans.

No mortgage loan or renewal or extension thereof shall be made except upon written application showing the date, name of applicant, amount of loan requested, and the security offered, nor except upon the written report of at least two members of the board of investment of the bank certifying on such application according to their best judgment the value of the property to be mortgaged and recommending the loan, and the application and written report thereon shall be filed and preserved with the savings bank records. Every mortgage and every assignment of a mortgage taken or held by a savings bank shall be taken and held in its own name, and shall immediately be recorded in the office of the county auditor of the county in which the mortgaged property is located.

Sec. 11-o. Real Estate as Follows

(1) A tract of land whereon there is or may be erected a building or buildings suitable for the convenient transaction of the business of the savings bank, from portions of which not required for its own use a revenue may be derived. The investment in such tract of land to be subject to the conditions prescribed in section 12 of this Act.

(2) Such as shall be conveyed to such savings bank in satisfaction of debts previously contracted in the course of its business.

(3) Such as it shall purchase at sales under judgments, decrees or mortgages held by it.

Sec. 11-p. Acceptances of the Kind and Character following

(1) Bankers' acceptances and bills of exchange of the kind and maturities made eligible by law for rediscount with Federal Reserve banks, provided the same are accepted by bank or trust company incorporated under the laws of this State, or under the laws of the United States.

(2) Bills of exchange drawn by the seller on the purchaser of goods and accepted by such purchaser, of the kind and maturities made eligible by law for rediscount with Federal Reserve banks, provided the same are indorsed by a national bank or by a bank or trust company incorporated under the laws of this State. Not more than twenty per cent of the assets of any mutual savings bank shall be invested in such acceptances. The aggregate amount of the liability of any bank or trust company or of any national bank to any mutual savings bank whether as principal or indorser, for acceptances held by such savings banks and deposits made with it, shall not exceed twenty-five per cent of the paid-up capital and surplus of such bank or trust company or national bank, and not more than five per cent of the aggregate amount credited to the depositors of any mutual savings bank shall be invested in the acceptance of or deposited with a savings bank or a national bank of which a trustee of such mutual savings bank is a director.

Sec. 11-q. In equipment obligations or equipment trust certificates which comply with the following requirements:

(a) They must mature not later than fifteen years from their date.

(b) They must be issued or guaranteed by a corporation to which a loan or loans for the construction, acquisition, purchase or lease of equipment have been made or approved by the Inter-State Commerce Commission, under authority conferred by Act of Congress of the United States of America.

(c) They must be the whole or part of any issue maturing serially, annually, or semi-annually.

(d) They must be secured by or be evidence of a prior or preferred lien upon or interest in, or of reservation of title to the equipment in respect of which they have been issued or sold, and or by an assignment of or prior interest in the rent or purchase notes given for the hiring or purchase of such equipment.

(e) The total amount of principal of such issue of equipment obligations or trust certificates shall not exceed sixty per centum of the cost or purchase price of the equipment in respect of which they were issued.

(f) The remaining forty per centum of said cost or purchase price shall be paid by or for the account of the railroad so constructing, acquiring, purchasing or leasing said equipment, or by funds loaned or advanced for the purpose by the Government of the United States or one of its agencies or instrumentalities and subordinated in the event of default, in respect of the lien or interest thereof, upon or in such equipment and or in such equipment or rent or purchase notes, to the lien or interest of said prior or preferred equipment obligations or equipment trust certificates.

Not more than twenty-five per centum of the assets of any savings bank, less the amount invested in said bank in railroad bonds, shall be invested in said equipment obligations or certificates. In determining the amount of the assets of any savings bank under the provisions of this section the value of its securities shall be estimated in the manner prescribed for determining the per centum of par value surplus by section twenty-six of this Act.

POPULATION OF STATE.—Table with 4 columns: Year, Population, Year, Population. Rows for 1920, 1910, 1900.

CITIES, COUNTIES AND TOWNS IN THE STATE OF WASHINGTON.

Equitable Trust Company of New York City is the fiscal agent for the State of Washington.

ABERDEEN. This City is in Gray's Harbor Co. Incorporated May 12 1890.

Funding Bonds. \$125,000

Refunding Bonds. \$11 J-D \$108,000 June 1 '23-'31

Water-Works Bonds. \$15 A-S \$287,734 Oct 1 '23-'35

Bridge Bonds. \$15 M-S \$25,000 Sept 1 1925

Assessment Debt (add'l) 309,107

Sinking fund (general) 64,306

Sinking fund (water) 28,378

Total assessed value 1922 11,864,700

Total tax rate (per \$1,000) '20, \$31.90

Popula'n 1910, 13,660; 1920, 15,337

INT. at City Treas. office or Equitable Trust Co., New York.

ACME TOWNSHIP. This township is in Whatcom Co.

BOND. DEBT Oct 1922... \$62,800

Assessed valuation 1922... 1,247,482

ADAMS COUNTY. Riverville is the county seat.

Road Bonds. \$19 J-J \$30,250 1923-1929

\$19 J-J 97,000 1923-1934

\$19 J-J 28,800 1923-1934

\$19 J-J 31,000 1923-1935

\$19 J-J 71,800 1923-1935

\$19 J-J 100,000 1923-1935

\$19 J-J 50,000 1923-1935

\$19 J-J 74,700 1923-1931

\$19 J-J 185,500 1923-1931

BOND. DEBT Sept 25 '22 \$569,050

Sinking fund... 78,097

Total assessed value 1921 25,402,417

State & Co. tax (per \$1,000) '21, \$30.16

Population 1910, 10,920; 1920, 9,623

INT. payable semi-annually at fiscal agency for State of Wash. at N.Y. City.

ANACORTES. This City is in Skagit County.

Water debt Sept 22 1922... \$138,000

Floating debt... 13,169

Sinking fund... 4,500

Ass'd value 1922 (1/2 act.) 1,963,871

Total tax rate (per \$1,000) '22, \$7.42

Population 1910, 4,168; 1920, 5,284

ASOTIN COUNTY. Asotin is the county seat.

Highway Bonds. \$14 A-O \$34,000 Apr 1 1934

(Subject to call after Dec. 1 1924.)

BOND. DEBT Sept 22 '22 334,000

Floating debt (additional) 1,745

Sinking fund 2,885

Total assessed value 1921 5,039,890

(50% act.) 5,039,890

State & Co. tax (per \$1,000) '21 \$29.49

Population 1910, 5,831; 1920, 6,539

ASOTIN COUNTY INDEPENDENT HIGHWAY DIST. NO. 1.

P. O. Asotin.

Road Improvement Bonds. \$19 J-J \$90,000 1930-1939

BOND. DEBT Sept 1922... \$90,000

ASOTIN COUNTY S. D. NO. 25.

Refunding Bonds. \$14 M-S \$5,500 May 31 1924

Heating Plant Bonds. \$19 J-J \$3,000 Oct 1 1929

Building Bonds. \$12 Sept \$16,000 Sept 1 1932

\$12 J-J 60,000 Jan 1 '32-'41

(Optional any time after 5 years.)

BOND. DEBT Sept 30 '22 589,500

Floating debt (add'l) 3,009

Sinking fund 2,464

Total assessed val. '21 (1/2 act.) 1,605,440

State tax rate (per \$1,000) '21 \$26.00

Population in 1922 (est.) 300

ATALIA IRRIGATION DIST. This district (P. O. Atalla) is in Walla Walla County.

\$19 J-J \$55,000 1923-1933

\$19 J-J \$125,000 1929-1939

\$19 J-J 8,000 1923-1925

BOND. DEBT Oct 24 '22 \$186,000

Population in 1922 (est.) 300

BELLINGHAM.

This city is the county seat of Whatcom County and was organized Dec. 28 1903 by the union of the cities of Fairhaven and Whatcom. Bonds Issued by Bellingham to Refund Bonds of Former Cities—

Series A—Funding Bonds. 5s '06 A-O \$18,000. Oct. 1 1926 Series B—Funding Bonds. 5s '06 A-O \$39,000. Oct. 1 1926 Series C—Funding Bonds. 5s '06 A-O \$37,000. Oct. 1 1926 Series D—Funding Bonds. 5s '06 A-O \$183,000. Oct. 1 1926 Series E—Funding Bonds. 5s '06 A-O \$225,000. Oct. 1 1926

Municipal Dock Construction. \$65,000. July 2 1937 BOND, DEBT Nov 1 1922. \$767,000 Water debt (included) 183,000 L. I. bonds (assess.), add'l. 502,676 Warrant debt (additional) 30,000 Assessed Valuation for 1922.

District A (former Old Whatcom) \$2,257,238 District B (former New Whatcom) 7,542,141 District C (Keedlingville, Eldridge's 2d addition, Highlands west of waterways) 483,662 Dist. D (former Fairhaven) 1,655,278 Dist. E (former Silver B'eh) 93,650 Dist. F (Fairhaven Tidelands) 570,406 Dist. G (Larson) 148,694

Total for all Bellingham 12,851,099 City Tax Rate (per \$1,000) 1922. District A \$17.07 District B 15.47 District C 23.55 District D 13.41 District E 13.40 District F 13.40 District G 13.40 Pop'n, 1910, 24,298; 1920, 25,570 INT. at Equitable Trust Co., N. Y.

BELLINGHAM SCH. D. NO. 301.

This district was formed by the consolidation of Whatcom County School Districts Nos. 1, 4, 37, 74, 79, 81 and 87. 4 1/2s '10 \$75,000. 1939 5s '20 75,000. 1948 5s '20 60,000. 1963 a Bldg. Bds. (Red. aft. J'ne 1 '18). 4 1/2s '08 J'ne \$40,000. June 1 1928 4 1/2s '03 5,000. Mar 10 1923

Refunding Bonds. 5s '11 ann \$32,000. Aug 15 1931 High-School Building Bonds. 4 1/2s '10 ann \$2,000. Jan 9 1936 (Subject to call beginning in 1916.) BOND, DEBT Sept 22 '22. \$382,000 Assess. val. '21 (1/2 act.) 16,389,048 Value of school property 922,514 Total tax rate (per \$1,000) '21. \$13.54 Population in 1921 (est.) 30,000 INT. on bonds marked (a) at State Treas. office; (b) Bellingham Nat. Bk.

BENTON CO. SCH. D. NO. 6.

State Loans (Red. any time). 5 1/2s '19 ann \$2,000. Aug 1 1930 Building Bonds. 5s '11 s-a \$24,000. May 1 1931 (Subject to call after May 1 1921.) BOND, DEBT Nov 17 '21. \$26,000 Tot. assess. val. '21 (1/2 act.) 984,441 Sch. tax rate (per \$1,000) '21. \$23.00 Population in 1920 354 INT. on State loans is payable at State Treasurer's office in Olympia; on others at fiscal agency in N. Y.

BENTON COUNTY S. D. NO. 15

5 1/2s '19 (Optional in 1 year.) 1924 5s '20 52,500 serial 5 1/2s '20 2,500 serial Building Bonds. 5s '12 Sept \$49,000. Sept 1 1932 TOT. B.D. DT. Nov 17 '21. \$105,500 Sinking fund 4,105 Tot. assess. val. '21 (1/2 act.) 2,674,242 Total tax rate (per \$1,000) 1921 \$22.00 INT. at Co. Treas. office in Prosser.

BENTON CO. SCH. DIST. NO. 17

Building Bonds. 5 1/2s '05 ann \$2,000. Dec 1 1925 (Subject to call after Dec. 1 1915.) 5s '11 ann \$50,000. May 1 1931 (Subject to call May 1 1921.) 5s '11 ann \$10,000. Nov 1 1931 (Subject to call after Nov. 1 1921.) 5 1/2s '20 15,000 due \$3,000 yearly beg '26 BOND, DEBT Nov 17 '21. \$77,000 Sinking fund 8,310 Tot. assess. val. '21 (1/2 act.) 2,273,361 Sch. tax rate (per \$1,000) '21. \$21.00 INT. is payable at County Treasurer's office in Prosser.

BENTON CO. SCH. DIST. NO. 27.

5s '20 \$54,000 BOND, DEBT Dec 8 '21. \$54,000 Total assess. val. 1918 1,049,630 Sch. tax rate '19 (per \$1,000) \$10.00

CENTRALIA.

This city is in Lewis Co. Incorporated in 1890. Sewer Refunding Bonds. 5s '17 A-O \$18,150 Oct 22 '23 '30 *Water Revenue Bonds. 6s '13 s-a \$270,000 1923-1938 Funding Bonds. 5s '14 M-N \$117,000 May 1 1934 Light Bonds. \$75,000 GEN. B.D. DT. Nov 20 '22. \$133,150 Water bonds (add'l) 270,000 Assessment debt (add'l) 84,190 Assess. val. '22 (at 40% act.) 3,832,655 Total tax rate (per \$1,000) '21 \$71.00 Population 1910, 7,311; 1920, 7,549 INTEREST on all bonds payable at office of City Treasurer. *The water bonds are not a direct obligation of the city, but against the water system and its income.

CHEHALIS.

This city is in Lewis Co. Inc. Sept. 22 1890. State Supreme Court upholds city's right to issue bonds for gravity-water system. V. 97, p. 1761. 5 1/2s '15 s-a \$15,000. 1935 GEN. B.D. DT. Oct 31 '22. \$175,000 Water bonds (included) 170,000 Local Imp't. bonds (add'l) 71,337 Warr. outst'g Oct. 31 '22. Against general fund 29,494 Against local improvement district fund 104,953 Against water fund 3,000 Cash on hand, general 4,516 Cash on hand, imp't. dist. 11,444 Sinking fund invest. (water) 44,825 Assess. val. '21 (37% act.) 2,213,767 Tax rate (per \$1,000) '21. \$75.70 Population 1910, 4,507; 1920, 4,568

CHEHALIS COUNTY.—See Gray's Harbor County

CHELAN COUNTY.

Wenatchee is the county seat. Road Bonds. 6s '19 s-a \$300,000. Oct 1939 6s '20 s-a 100,000. Oct 1940 BOND, DEBT Jan 1 '22. \$327,500 Floating debt 49,117 Sinking fund 37,426 Assessed valuation 1921 22,125,379 State & Co. tax (per \$1,000) '21 \$34.49 Population 1910, 15,104; 1920, 20,908

CHELAN CO. SCH. DIST. NO. 9

Building Bonds. 5s '20 Apr \$32,000. Apr 1 1940 (Optional on or after April 1 1921) BONDED DEBT (7) Assessed value 1921 892,277 School tax rate (per \$1,000) '21. \$16.00

CHELAN CO. SCH. DIST. NO. 46.

School District No. 1 of this county is consolidated with District No. 46, and has a bonded debt of \$6,000 4 1/2s due 1924. District No. 7 is also consolidated with District No. 46 but has no bonded debt.

Building Bonds (Tax-exempt). 4s '08 June \$5,000. June 23 1926 4 1/2s '07 J-J 10,000. July 1 1927 (Subject to call July 1 1922.) 4s '09 Feb \$80,000. Feb 15 1929 5s '11 July 50,000. July 1 1931 (Subject to call.)

5 1/2s 140,000 BOND, DEBT Nov 1 '19. \$141,000 Floating debt None Sinking fund 194 Ass'd val'n 1921 (1/2 act.) 1,349,529 School tax rate (per \$1,000) '21. \$17.00 Population in 1919 8,000 *Red. aft. 1 yr. from date of issue. INT. at Co. Treas. office.

CHELAN COUNTY S. D. NO. 43.

Building Bonds (Tax-exempt). 5s '11 Nov \$23,000. Nov 1 1926 5s '10 35,000. Sept 1 1938 BOND, DEBT Nov 1 1919. \$71,000 Floating debt 2,697 Sinking fund 2,739 Ass'd val'n 1921 (1/2 act.) 2,026,354 School tax rate (per \$1,000) '21. \$18.00 Population in 1919 4,000 *Red. after one year from issue. INT. at County Treasurer's office.

CHELAN CO. SCH. DIST. NO. 56

Building Bonds (Tax-exempt). 5s '07 Aug \$14,000. Aug 1 1927 (Subject to call after Aug 1 1917.) 5s '11 July \$32,000. July 1 1931 5s '19 \$45,000. 1939 BOND, DEBT Nov 1 1919. \$102,180 Floating debt 1,587 Sinking fund 465 Ass'd val'n 1921 (1/2 act.) 480,581 School tax rate (per \$1,000) '21. \$19.50 Population in 1919 3,000 *Red. after 1 year from issue. INT. at Co. Treas. office.

CHELAN CO. SCH. DIST. NO. 100

Building Bonds. 5s '20 July \$30,000. July 15 1940 (Optional on or after July 15 1921) BONDED DEBT (7) Assessed valuation 1921 1,088,472 School tax (per \$1,000) 1921 \$15.00

CHELAN CO. SCH. DIST. NO. 104

5 1/2s \$40,000 BONDED DEBT (7) Assessed valuation 1921 \$962,931 School tax (per \$1,000) 1921 \$5.00

CHENEY.

This city is in Spokane County. s '19 \$5,500. May 15 1939 s '17 J-J \$10,000. 1928-1937 BOND, DEBT Sept 19 '21. \$80,800 Assess. debt (additional) 96,700 Floating debt (additional) 3,251 Sinking funds 8,251 Assess. val. '21 (50% act.) 732,823 City tax rate (per \$1,000) '21. \$19.50 Population 1910, 1,207; 1920, 1,252 *INT. at City Treasurer's office or at State fiscal agency in New York.

CLALLAM COUNTY.

County seat is Port Angeles. Refunding Bonds (Tax-free). 4 1/2s '17 F-A \$325,000. Aug 1 '23 '27 BOND, DEBT Nov 20 '22. \$250,000 Sinking fund 49,623 Warrant debt Dec 31 1920. 18,826 Assess. val., real estate 12,860,594 Assess. val., personal 1,802,921 Tot. assess. val. '22 (1/2 act.) 14,663,516 State & Co. tax rate (per \$1,000) 1921 \$29.00 Population 1910, 6,755; 1920, 11,368 INT. at Equitable Tr. Co., N. Y.

CLALLAM CO. SCH. D. NO. 7.

Building Bonds. 5s '12 J-J \$51,200. July 1 1932 (Subject to call after July 1 1917.) 4 1/2s '18 July \$27,000. July 15 1936 (Subject to call after July 1 1917.) 4 1/2s 95,000 BOND, DEBT Nov 20 '22. \$159,000 Sinking fund 6,000 Tot. ass'd val. '22 (1/2 act.) 3,452,011 School tax rate (per \$1,000) '21. \$14.00 Population in 1922 (est.) 7,000

CLARKE COUNTY.

County seat is Vancouver. Bonds are tax-exempt. Pop'n '10, 26,115; 1920, 32,805. Inter-State Bridge Bonds. 5s '15 s-a \$25,000. Jan 9 1935 (Optional after one year.) 5s '15 s-a \$250,000. Jan 1 1935 (Optional after Jan. 1 1925.) 5s '15 s-a \$75,000. July 1 1935 (Optional after July 1 1916.) 5s '16 s-a \$100,000. Jan 1 1937 (Optional Jan. 1 1917.)

General Bonds.

s '22 s-a \$37,000. June 15 1932 Road Imp't. District Bonds. 5 1/2s '19 F-A \$92,000. (Due beginning 1930.) 6s '19 114,500 5 1/2s '19 85,000 5 1/2s '19 220,000 GEN. B.D. DT. Oct 1922. \$487,000 Assessment debt (add'l) 511,500 Total warr. debt Dec 31 '21 50,162 Tot. co. cash Dec 31 '21 146,564 Ass'd value, real estate 12,762,880 Assessed value, personal 2,893,650 Other assessable property 2,128,274 Total assessed value 1921 17,784,804 Est. value of real estate owned by co. Dec. 31 '21 59,020 State & Co. tax (per \$1,000) '21 \$40.00 INT. at Co. Treas. office and at Equitable Trust Co., N. Y.

CLARKE CO. SCH. DIST. NO. 6.

4 1/2s \$8,000. July 1 1929 5s 20,000. Sept 1 1931 4 1/2s '12 60,000. Feb 3 1932 BOND, DEBT Sept 29 '22. \$118,000 Tot. ass'd val. '21 (1/2 act.) 5,323,940 School tax (per \$1,000) 1921 \$19.40 INT. payable at Co. Treas. office.

CLARKE CO. SCH. DIST. NO. 37.

5s '18 \$32,000. 1938 4 1/2s '10 \$69,000. July 1 1939 (Optional after one year.) 6s '22 54,000 (Due \$3,000 yearly.) TOT. B.D. DT. Sept 29 '22. \$191,000 Sinking fund 2,040 Ass'd value 1921 (1/2 act.) 5,656,820 Tax rate (per \$1,000) 1921 \$13.00 Population in 1921 (est.) 14,000

CLE ELUM.

This city is in Kittitas County. Water Bonds. 6s '22 \$50,000. Mar 1 1942 (Optional \$5,000 yearly beginning March 1 1933.) BOND, DEBT (7) Assessed valuation 1920 1,051,503 Tax rate (per \$1,000) 1920 \$10.00 Population 1910, 2,749; 1920, 2,661

COOLFAX.

Coalfax is in Whitman County, Inc. May 1 1891. Pop'n 1910, 2,783; 1920, 3,027. Refunding Bonds. 5s '12 \$77,000. 1932 Special Wat. Supply Fd. Warr. 6s '05 s-a \$40,000. (Subject to call at any time.) GEN. BOND, DEBT Sept 23 '22. \$77,000 Water debt (additional) 24,835 Assessment debt (add'l) 48,400 General sinking fund 24,262 Tot. ass'd val. '22 (1/2 act.) 1,690,000 Total tax (per \$1,000) 1922 \$17.00 INT. at Chemical Nat. Bk., N. Y.

COLUMBIA COUNTY S. D. NO. 2.

5s \$77,000 BONDED DEBT (7) Assessed valuation 1921 \$1,624,210 School tax (per \$1,000) 1921 \$13.00

COLUMBIA IRRIGATION DIST.

This district (P. O. Kennewick) is in Benton County. 6s M-N \$80,000 (For maturity see V. 106, p. 1709) 6s '19 J-J 440,000. 1930-1939 6s 50,000 GEN. B.D. DT. Sept 21 '22 \$550,000 Floating debt (add'l) 39,000 Assessed val'n, real estate 1,250,000 Assessed val'n, personal 500,000 Tot. ass'd val. '21 (50% act.) 1,750,000 Total tax rate (per \$1,000) '21. \$50.00 Population in 1922 (st.) 5,000

COWLITZ COUNTY.

Kalama is the county seat. Funding Bonds. 7s '20 s-a \$50,000. Oct 1 1940 6 1/2s '21 s-a 45,000. Mar 1 1941 6 1/2s '21 s-a 25,000. June 1 1941 Funding Bonds (Series "C"). 5s '11 F-A \$22,000. Aug 1 1931 (Subject to call Feb. 1 1925.) 5s '11 M-N \$50,000. May 15 1931 (Subject to call after May 15 1926.) 5s '11 J-J \$14,500. July 1 1931 (Subject to call after Jan. 1 1926.) BOND, DEBT Jan 1 1922 \$206,500 Warrant debt 4,421 Sinking fund 37,893 Total assess. val. 1921 18,872,713 State & Co. tax rate (per \$1,000) 1921 \$25.20 Popula'n 1910, 12,561; 1920, 11,799 INT. payable at Equitable Tr. Co., N. Y.; Harris Tr. & Sav. Bk., Chicago; Harris, Forbes & Co., N.Y. City; and at N.W. Harris & Co., Inc., Boast.

COWLITZ CO. DIKING D. NO. 1

Funding Bonds. 7s '14 s-a \$9,500. July 1 1924 7s '15 s-a 69,000. July 1 1935 BOND, DEBT Jan 1 1922. \$78,500 Total assessed val. 1921 279,913 Tax rate (per \$1,000) 1921 \$57.20

COWLITZ CO. DIKING D. NO. 2.

Funding Bonds. 7s '15 s-a \$30,000. Jan 1 '23-'25 BOND, DEBT Jan 1 '22. \$30,000 Ass'd val'n '21 (30% act.) 151,155 Tax rate (per \$1,000) 1921 \$181.30

COWLITZ CO. DIKING D. NO. 4

Funding Bonds. 7s '20 s-a \$130,000. May 1 1935 BOND, DEBT Jan 1 1922. \$130,000

COWLITZ CO. DIKING D. NO. 5.

Funding Bonds. 7s '19 s-a \$185,000. July 1 1934 7s '20 s-a 110,000. Nov 1 1935 BOND, DEBT Jan 1 1922. \$305,000

COWLITZ COUNTY S. D. NO. 36.

5 1/2s \$50,000 5s 22,000 BONDED DEBT (7)

DAVENPORT

This town is in Lincoln County. Water Bonds. \$26,000 BONDED DEBT \$38,000 Water debt (included) 25,000 Assessment debt (included) 1,500 Floating debt (additional) 9,000 Ass'd value 1921 (1/2 act.) 654,792 Town tax rate (per \$1,000) '21. \$15.66 Population 1910, 1,229; 1920, 1,112

DAYTON.

This city is in Columbia County. Went under State law and surrendered charter in 1904. *Funding Bonds. 5 1/2s '14 A-O \$14,000. 1926-1932 GEN. B.D. DT. Sept 20 '22 \$41,000 Water debt (included) 27,000 Assessment debt (add'l) 63,774 Sinking fund, general 750 Sinking fund, water 4,485 Assessed valuation 1922 1,160,000 City tax rate (per \$1,000) '22. \$19.00 Population 1910, 2,389; 1920, 2,675 *INT. at Equitable Trust Co., N. Y.

DOUGLAS COUNTY.

Waterville is the county seat. Road Bonds. 5 1/2s '19M-N \$19,000. Nov 1 '23-'24 10,500. Nov 1 '25-'29 48,000. May 1 '23-'25 15,000. May 1 '26-'40 33,000. May 1 '23-'25 15,000. May 1 '26-'40 15,875. July 1 '23-'25 500. July 1 '26-'40 36,750. Sept 10 '23-'25 15,000. Sept 10 '26-'40 BOND, DEBT Sept 1 '22. \$232,500 Total assessed value 1922 13,664,231 State & Co. tax (per \$1,000) '22. \$33.50 Population 1910, 9,227; 1920, 9,392

DOUGLAS CO. CONSOLIDATED SCH. DIST. NO. 105.

Building Bonds. 5s '13 J-D \$36,000. June 1 1933 (Subject to call June 1 1923.) 5 1/2s ann 20,000. 1923-1932 (Opt. at any interest-paying date.) BOND, DEBT Sept 22 '22. \$56,000 Floating debt 7,769 Assessed valuation 1921 2,025,859 Tax rate (per \$1,000) 1921 \$13.00 Population in 1921 (est.) 2,200

DOUGLAS CO. S. D. NO. 107.

5s \$25,000 (Optional after one year.) BOND, DEBT Sept 22 '22. \$33,000 Floating debt 14,263 Total assessed value 1922 805,116 Tax rate (per \$1,000) 1921 \$11.50

ELENSBURG.

This city is in Kittitas County. Incorporated 1886. Elec. Light Ext. Bonds. 4 1/2s '15 J-D \$30,000. Dec 1 1935 (Subject to call at any int. date.) 4 1/2s '15 A-O \$30,000. Oct 1 1935 (Subject to call at any int. date.) Refunding Bonds. 5s J-D \$29,000. Dec 1 1931 5s Funding Bonds. 5s \$20,000. Feb 1 1934 5s '11 J-D 70,000. June 1 1931 GEN. B.D. DT. Sept 22 '22 \$179,000 Assessment debt (add'l) 89,389 Floating debt 20,856 Water debt (additional) 126,660 Sinking fund 14,083 Ass'd val'n 1922 (50% act.) 2,434,650 Tax rate (per \$1,000) 1922 \$23.00 Population 1910, 4,209; 1920, 3,810 INT. at County Treasurer's office.

EVERETT.

This city is in Snohomish County, Inc. May 4 1893. Everett became a city of the first class in 1908. The present city charter was adopted Apr. 18 1912, and became operative July 1 of the same year. 5 1/2s F-A 45,000. Serially Park Bonds. 5s '19 \$10,000. 1939

EVERETT (Concluded)—
 Warrant Funding (General).
 5s g '11 \$613,000c. Dec 1 1931
Water-Supply Bonds.
 5s '16 J D \$956,750. June 1 1936
Water Revenue Fund Bonds.
 5 1/2s '16 F-A \$1,956,750 July 1 23-36
BOND. DEBT Dec 31 '21 \$2,248,000
 Assess. debt (add'l) 479,021
 Warrant debt (general) 173,125
 Sinking funds 358,183
 Total assessed value 1921 15,402,006
 Total tax (per \$1,000) 1921 \$18.60
 Pop'n 1910, 24,862; 1920, 27,644
 INT. at Equitable Tr. Co., N. Y.

EVERETT SCH. DIST. NO. 24.
 3 1/4s '07 J-J \$2,000c. July 1 1927
 3 1/4s '07 M-N 150,000. Mar 1 1927
 1 31,000. May 1 1927
 4 1/4s '08 Oct 20,000. Oct 1 1928
 4 1/4s '09 Jan 19,000. Jan 1 1929
 4 1/4s '09 June 9,000. June 1 1929
Funding Bonds (5-20 yr. opt.)
 4 1/4s \$150,000
BOND. DEBT Sept 31 '22 \$384,000
 Floating debt 169,640
 Sinking fund 214,360
 Assessed val. real estate 11,294,950
 Assessed value personal 3,833,475
 Other assess. property 1,155,967
 Tot. ass'd val. '22 (50% act.) 15,084,392
 School tax (per \$1,000) 1922 \$15.40
 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)
 5s '11 \$50,000c. Dec 1 1931
 (Redeemable beginning May 1 1922)
Court-House and Jail Bonds.
 5s '12 A-O \$35,000c. Apr 1 1932
 (Redeemable beginning Oct 1 1924)
Road and Bridge Bonds.
 5s '19 \$115,000. Oct 15 1939
BOND. DEBT Oct 1 '22 \$250,000
 Sinking fund 72,217
 Assess. val. real estate 4,701,275
 Assess. val. personal 1,135,435
 Assess. val. railroads 6,445,979
 Tot. ass'd val. '21 (42.5% act.) 11,422,610
 State & Co. tax rate (per \$1,000) 1921 \$28.80
 Population 1910, 5,153; 1920, 5,877
 INT. at County Treasurer's office or at State fiscal agency in N. Y. (Equitable Trust Co.)

FRANKLIN CO. IRR. DIST. NO. 1.
 6s '18 \$18,000. Mar 15 1929
 6s '19 \$42,000. July 1 '31-37
 6s '22 J-J 250,000. 1932-1951
BOND. DEBT Oct 1 1922 \$391,000
 Floating debt (add'l) 42,657

FRANKLIN CO. SCH. DIS. NO. 1.
 5s '09 \$40,000. 1929
 (Subject to call after 1910.)
 5s '11 \$8,000. 1931
 (Subject to call after 1912.)
 6s (For manual tax see N. Y. 113, p. 874)
 GEN. BD. DT. Oct 1 1922 \$160,000
 Floating debt (additional) 9,288
 Sinking fund 3,288
 Ass'd value 1921 (42.5% act.) 3,106,135
 Tax rate (per \$1,000) 1921 \$19.00
 Population in 1922 (est.) 5,000
 INT. at State Treasurer's office

FRANKLIN CO. SCH. DIS. NO. 45.
 5 1/2s '20 Sept \$24,000c. 1923-1940
 (Optional after 1 year.)
BOND. DEBT Oct 1 1922 \$24,000
 Floating debt (add'l) 10,085
 Ass'd value 1921 (42.5% act.) 1,750,249
 School tax rate (per \$1,000) '21 \$15.90
 Population 1920 (est.) 500

FRUITLAND IRRIG. DISTRICT.
 This district is in Stevens County.
 6s g '20 J-J \$113,200c. Sept 1 '31-40
BONDED DEBT Oct 1 1922 \$113,200
 Appr. val. of lands & impts. 2,750,200

GRANT COUNTY.
 Ephrata is the county seat.
Refunding Bonds.
 5 1/2s '20 J-J \$90,000. Jan 1 1940
BOND. DEBT Jan 1 '22 \$90,000
 Road district debt (add'l) 117,000
 Warrant debt 7,614
 Sinking fund 6,454
 Assessed value 1921 14,229,152
 State & Co. tax (per \$1,000) '21 \$31.36
 Population 1910, 8,698; 1920, 7,771
 INT. on 6s of 1921 at New York City, N. Y.

GRANT CO. SCHOOL NO. 123.
School Bonds.
 5 1/2s \$85,000
BOND. DEBT Nov 1 '22 \$85,000
 Floating debt (additional) 26,102
 Ass'd values 1921 (1/2 act.)
 Real 1,077,760
 Personal 146,359
 Other property 128,350
 Total 1,352,469
 School tax (per \$1,000) 1921 \$15.00
 Population in 1921 (est.) 600

GRAY'S HARBOR COUNTY (Formerly Chehalis).
 Montesano is the county seat.
Road Bds. (Int. at State Treas. Off.)
 5s '19 M-N \$300,000. May 1 1939
 5 1/2s '20 s-a 586,000. July 1 1941
 6s '21 523,000. July 1 1941
Funding (Int. at fiscal agency).
 5 1/2s '13 ann \$54,000. Dec 1 1924
 (Red. \$18,000 yearly beg. Dec. 1 '14)
BOND. DEBT July 1 '22 \$1,441,000
 Sinking fund 147,772
 Assessed valuation 1921 45,407,984
 State & Co. tax (per \$1,000) '21 \$38.28
 Popula'n 1910, 35,590; 1921, 44,572
 INT. payable at Equitable Trust Co., New York.

GRAY'S HARBOR CO. S. D. NO. 5.
Building Bonds.
 4s '06 May \$20,000. May 1 1926
 4s '09 Sept 80,000. Sept 1 1929
 5 1/2s '20 Sept 20,000. Sept 1 1948
Building and Equipment Bonds
 4 1/4s '17 June \$36,000. June 1 1937
 (Subject to call beginning 1918)
Warrant Funding Bonds.
 4s '05 Feb \$11,000. Feb 25 1925
 4s '09 July \$70,000. July 1 1929
 5 1/2s '14 M-S 63,000. Mar 1 '23-34
 TOT. BD. DT. Sept 23 '22 \$300,000
 Sinking fund (bond) 3,700
 Ass'd value 1921 (1/2 act.) \$1,113,841
 School tax rate (per \$1,000) '21 \$13.43
 * 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 1/4s '07 Aug \$40,000. Aug 1 1927
Warrant Funding Bonds.
 5s '11 Feb \$60,000. Feb 1 1931
 (Subject to call after Feb. 1 1912)
 4 1/2s '13 Sept \$90,000. Sept 1 1933
 (Subj. to call beginning Sept 1 1915)
BOND. DEBT Sept 23 '22 \$190,000
 Sinking fund 1,873
 Ass'd value 1921 (1/2 act.) 5,376,290
 School tax rate (per \$1,000) '21 \$11.67
 INT. at State Treasurer's office.

GRAY'S HARBOR CO. SCHOOL DISTRICT NO. 103.
Building Bonds.
 5s '12 s-a \$35,000. 1932
BOND. DEBT Sept 23 '22 \$35,000
 Sinking fund 14,613
 Ass'd value 1921 (1/2 act.) 1,717,211
 Tax rate (per \$1,000) 1921 \$11.48

GRAY'S HARBOR COUNTY S. D. NO. 200.
Building Bonds.
 5s '20 ann \$50,000. Serially (Optional after one year.)
BOND. DEBT Dec 31 1921 \$50,000
 Assessed value 1920 1,641,066

HILYARD.
 This city is in Spokane County.
 Incorporated 1907.
BOND. DEBT Sept 23 '22 \$39,000
 Sinking fund (water) 16,500
 Tot. ass'd val. '21 (1/2 act.) 1,546,932
 Tax rate (per \$1,000) '21 \$15.00
 Population 1910, 3,276; 1920, 3,942

HOQUIAM.
 This place is in Gray's Harbor Co.
 Commission government adopted June 5 1911. Popula'n 1910, 8,171; 1920, 10,058.
Funding Bonds.
 4 1/2s '17 J D \$170,000. June 1 1937
 (Subj. to call any time after June 1 '18)
Refunding Bonds.
 5 1/2s J-D \$1,033,500. 1923-1931
 GEN. BD. DT. Mar 1 '16 \$115,000
 Local impt. bonds (add'l) 261,939
 Warrants outstanding 225,187
 Other indebtedness 6,950
 Cash on hand 71,659
 Assessed valuation 1920 6,701,078
 Tax rate (per \$1,000) 1920 \$24.65
 INT. at Har. Tr. & Sav. Bk., Chic

HORSE HEAVEN IRRIG. DIST.
 This district (P. O. Prosser) is in Benton County.
 6s '18 J-J \$222,800. Jan 1 1938
 (Subject to call beginning in 1929)
 TOT. BD. DT. Nov 23 '22 \$223,800
 Tot. ass'd val. '22 (50% act.) 1,500,000

ISLAND COUNTY DIKING IMPROVEMENT DISTRICT NO. 4.
 6s \$27,000.
BOND. DEBT Nov 1922 \$27,000

JEFFERSON COUNTY.
 County seat is Port Townsend.
Refunding (Part every 5 years).
 5 1/2s '11 J-J \$65,700c. Jan 1 '23-31
BOND. DEBT Sept 22 '22 \$73,000
 Floating debt (add'l) 55,000
 Sinking fund 12,000
 Tot. assess. val. '21 (1/2 act.) 7,182,878
 State & Co. tax (per \$1,000) '21 \$37.32
 Population 1910, 8,337; 1920, 8,557
 INT. at Equitable Tr. Co., N. Y.

JEFFERSON CO. S. D. NO. 1.
Refunding Bonds.
 5s '11 A-O \$70,000. Apr 1 1931
 5s '15 M-N 17,689.75. Nov 1 1937
BOND. DEBT Sept 22 '22 \$77,690
 Floating debt (add'l) 8,000
 Sinking fund 5,000
 Assess. val. '21 (1/2 act.) 1,706,900
 Sch. tax rate (per \$1,000) '21 \$15.88
 INT. on 6s at office of County Treas.; on 5s at State Treas. office
 All bonds are held by the State.

KELSO.
 This city is in Cowlitz County.
Water Works Purchase Bonds
 6s \$25,000c.
 8s \$40,000c.
BOND. DEBT Apr 1 1920 \$43,000
 Assessed value 1921 909,258
 City tax (per \$1,000) 1921 \$16.54
 Population 1910, 2,039; 1920, 2,028

KENNEWICK.
 This city is in Benton County.
 Incorp. Feb. 10 1904.
Sewer Bonds (Red. beg. in 1921)
 5 1/2s '11 A-O \$30,000. Oct 2 1924
Funding (Red. beg. July 1 1924)
 5 1/2s '14 \$23,000. July 1 1934
 GEN. BD. DT. Sept 22 '22 \$49,000
 Local impt. bonds 23,000
 Assessed valuation 1921 1,133,740
 City tax rate (per \$1,000) '21 \$19.00
 Population 1920, 1,242; 1920, 1,684
 INT. at Equitable Tr. Co., N. Y.

KENNEWICK IRRIG. DIST.
 This district is in Benton County.
 \$107,500.
BOND. DEBT (7)

KENT.
 This city is in King Co. Incorp. in 1890. Pop'n '10, 1,908.
Sewer (Red. aft. Sept. 1 1919).
 5s M-S \$19,000c. Sept 1 1924
Water (Red. aft. Feb. 1 1920).
 5s F-A \$18,000c. Feb 1 1930
Refunding Bonds.
 5s '12 J-J \$12,000c. 1932
 City Hall Building Bonds.
 5s '22 J-D \$20,000. 1932-1942
 GEN. BD. DT. Sept 22 '22 \$69,000
 Assessment debt (add'l) 90,000
 Sinking fund (General) 4,300
 (Water) 4,679
 Assess. val. '22 (45% act.) 1,243,571
 Tax rate (per \$1,000) 1920 \$15.50
 Population 1910, 1,908; 1920, 2,282
 INT. at Equitable Tr. Co., N. Y.

KING COUNTY.
 County seat is Seattle. The State Supreme Court on Dec. 6 1913 declared valid the court-house bonds given below, Y. 98, p. 405. The road bonds given below are part of an issue of \$3,000,000, the legality of which has been upheld by State Supreme Court, V. 97, p. 310.
Funding Bonds.
 5s '08 M-S \$1,500,000c. Feb 1 1928
Court-House Bonds.
 5s '13 May \$950,000c. May 1 1933
 (Opt. beg. May 1 '23, \$95,000 yrly.)
 5s g '15 July \$350,000c. July 1 1935
 (Opt. beg. May 1 1925, \$35,000 yrly.)
Refunding Bonds.
 4 1/2s '11 F-A \$108,000c. Feb 1 '23-31
 4 1/2s '11 F-A \$36,000c. Feb 1 '23-25
 121,000c. Feb 1 '29-31

Harbor Bonds.
 4 1/2s g '11 Nov \$1,750,000c. Nov 1 1931
 (Subject to call \$175,000 yearly Nov. 1 1921 to 1930.)
Road Bonds.
 5s '13 M-S \$300,000c. Sept 1 1933
 5s '14 M-N 500,000c. May 1 1934
 5s g '15 F-A 1,000,000c. Feb 1 1935
 4 1/2s '16 300,000c. Apr 1 1936
 4s g '17 F-A 250,000c. Feb 1 1937
 4 1/2s '17 F-A 250,000c. Feb 1 1937
 4 1/2s '18 J-D 100,000c. 1938
 5s '19 300,000c. June 1 1939
 5 1/2s '19 90,500c. 1924

Harbor Impt. Bonds.
 5s g '19 \$477,000. 1923-1951
 200,000.
Election Supplies Bonds.
 5s '15 \$142,000. Dec 1 1936
 (Subject to call in one year.)
 5s '20 72,000.
BOND. DEBT Sept 1922 \$3,093,740
 Sinking funds 48,099
 Warrant debt (additional) 27,276
 Total assess. val. 1921 (1/2 actual) 304,908,588
 State & Co. tax (per \$1,000) '21 \$23.00
 Population in 1910 284,638
 Population in 1920 389,273

INTEREST on 5s of 1913 and 1914 is payable at the Equitable Tr. Co., N. Y.; on refunding bonds at Harris Tr. & Sav. Bk. Chic.; on bds. of 1911, 1913 1915 & 1918 at Equitable Tr. Co. or at Co. Treas. office

KING COUNTY COMMERCIAL WATERWAY DISTRICTS.
 P. O. Seattle. Bonds are tax-ex't.
District No. 1 Bonds.
 7s '13 J-D \$297,500. Dec 1 1923
 7s '17 21,500. 1927
 (Optional after 1922)
 (Subject to call after Dec. 1 1918.)
 7s '14 J-D \$100,000. Dec 1 1924
 (Subject to call after Dec. 1 1919.)
 6s '15 J-D \$100,000. June 1 1925
 (Subject to call June 1 1920.)
 6s '16 M-N \$200,000c. May 1 1926
 (Subject to call after May 1 1921.)
 7s '17 \$200,000c. Dec 1 1927
District No. 2 Bonds.
 7s '13 J-D \$5,000. June 1 1923
 (Subject to call after June 1 1918.)
BOND. DEBT Dist. No. 1 \$924,500
 Sept 1 1922. Dist. No. 2 5,000
 Floating debt 192,022
 Sinking funds 12,551
 Assess. val. Dist. No. 1 10,500,000
 Population in 1921 (est.) 20,000
 INT. at Co. Treas. office and Equitable Trust Co., New York.

KING CO. DRAIN DIST.
District No. 6 Bonds.
 s \$54,000.
District No. 7 Bonds.
 s \$32,270.59
BOND. DEBT Sept 26 '22
 District No. 6 \$54,000
 District No. 7 32,270
 Floating debt (Dist. No. 6) 405
 Sinking fund 222
 District No. 6 222
 District No. 7 1,881

KING COUNTY SCH. DIS. NO. 3.
 5 1/2s '20 Apr \$25,000c. part yearly
 Assess. val. 9,000
BOND. DEBT Sept 26 '22 \$31,000
 Warrant debt (add'l) 14,918
 Cash on hand 18,087
 Sinking fund 1,106
 Assess. val. '21 (1/2 act.) 2,188,466
 Sch. tax rate (per \$1,000) '21 \$17.00
 Population 1921 (est.) 3,900
 INT. payable at the office of the County Treasurer.

KING COUNTY SCH. DIS. NO. 5.
 5 1/2s '20 Nov \$20,000c. 1932
 (Optional after 1 year.)
BOND. DEBT Sept 26 '22 \$29,000
 Sinking fund 5,424
 Assessed valuation 1921 958,441
 Sch. tax rate (per \$1,000) 1921 \$14.70
 INT. payable at office of Co. Treasurer.

KING COUNTY SCH. DIST. NO. 7.
Building Bonds.
 5s '11 Feb \$53,000c. Feb 1 1931
 (Subject to call after Feb. 1 1912.)
 5 1/2s '14 ann \$8,000c. Apr 1 1934
 (Subject to call after Apr 1 1915)
 60,000c. 1924-1933
 (Opt. after 3 years from date of issue)
BOND. DEBT Sept 1922 \$121,000
 Warrant debt (add'l) 45,285
 Sinking funds 7,281
 Assess. val. 1921 (est.) 2,287,441
 Population in 1920 (est.) \$19.00
 Population in 1920 (est.) 5,500
 INT. at State Treasurer's office, and Equitable Trust Co., N. Y. City.

KING COUNTY S. D. NO. 46.
 5s '08 Dec \$500c. 1923
 5 1/2s '20 July 7,000c. 1929
 4 1/2s '22 Sept 31,000c. 1931
BOND. DEBT Oct 1 '22 \$38,500
 Warr. debt (add'l) Apr 30 '23 18,813
 Cash on hand Apr 30 '22 9,377
 General fund 2,218
 Bond redemption fund 2,218
 Assess. val. '21 (1/2 act.) 861,585
 Sch. tax rate (per \$1,000) '21 \$23.00
 Population (est.) 1,965

KING COUNTY SC. DIS. NO. 49.
 5s '20 July \$28,000c. serially
BOND. DEBT Sept 1922 \$28,000
 Warrant debt 6,495
 Sinking fund 1,441
 Assessed value 1921 621,178
 Sch. tax rate (per \$1,000) '21 \$19.00
 Population in 1920 1,470
 INT. payable at the office of the County Treasurer

KING CO. S. D. NO. UNION A.
 5 1/2s '20 July \$9,000c. 1925
 4 1/2s '22 Sept 65,000c. 1924-1936
 (Red. after 5 years or any interest paying date thereafter.)
BOND. DEBT Oct 1 '22 \$74,000
 War debt (add'l) Apr 30 '23 859
 Cash on hand Apr 30 '20 8,663
 General fund 4,443
 Bond redemption fund 4,443
 Assess. val. '21 (1/2 act.) 1,875,365
 Sch. tax rate (per \$1,000) '21 \$21.00
 Population (est.) 5,630

KING COUNTY S. D. NO. 51.
Building Bds. (Red. beg. in 1914).
 5s '13 Sept \$25,000c. Sept 15 1933
BOND. DEBT Sept 1922 \$25,000
 Sinking funds 7,150
 Assessed value 1921 1,774,374
 Sch. tax rate (per \$1,000) '21 \$15.70
 Population in 1921 (est.) 2,980
 INT. at office of State Treasurer.

KING COUNTY SC. DIS. NO. 86.
 1s '20 \$28,000
BOND. DEBT Sept 1922 \$28,000
 Warrant debt (additional) 5,056
 Cash on hand, general fund Sept 1922 7,150
 Assessed valuation 1921 993,843
 School tax rate (per \$1,000) '21 \$21.70
 Population in 1920 1,080

KING CO. SCHOOL DIS. NO. 144.
 6s Sept \$7,500. 1923-1925
 6s Sept 6,000. 1926-1927
 10,500. 1928-1930
 1,000. 1931
BOND. DEBT Sept 1922 \$32,000
 Warrant debt 14,423
 Cash on hand 7,359
 General fund 4,966
 Bond redemption fund 4,966
 Assessed valuation 1921 764,843
 Assessed valuation 1921 739,500
 Sch. tax rate (per \$1,000) '21 \$27.00
 INT. at County Treasurer's office.

KING CO. SCH. DIST. NO. 162.
Building Bonds.
 4 1/2s '10 Aug \$21,000c. Aug 1 1925
 (Subject to call after Aug 1 1911)
 5s '20 75,000.
BOND. DEBT Sept 1922 \$75,000
 Floating debt (add'l) 15,981
 Cash on hand 11,172
 Assessed value 1921 2,921,095
 Sch. tax rate (per \$1,000) '21 \$18.00
 Population in 1921 (est.) 5,505
 INT. payable at State Treas. office

KING COUNTY SC. DIS. NO. 170.
 \$100,000
BOND. DEBT Sept 1922 \$100,000
 Warrant debt 43,549
 Cash on hand 17,720
 General fund 12,823
 Sinking fund 2,440,272
 Assessed value 1921 2,440,272
 School tax rate (per \$1,000) '21 \$17.00

KING COUNTY SC. DIS. NO. 174.
 Consolidated with King County School District No. 201.

KING CO. SCH. DIST. NO. 185.
Building Bonds.
 5s g '15 Apr \$31,000c. Apr 15 1935
 (Subject to call Apr 15 1916.)
BOND. DEBT Sept 1922 \$31,000
 Sinking fund and cash 2,814
 Assessed valuation 1921 1,311,815
 Tax rate (per \$1,000) 1921 \$13.00
 Population in 1921 (est.) 780

KING CO. SCH. DIST. NO. 189.
Building Bonds.
 4 1/2s '16 Feb \$24,000c. Feb 15 1936
 (Subject to call after Feb. 15 1917.)
 5s '20 62,000.
BOND. DEBT Sept 1922 \$86,000
 Floating debt (add'l) 1,471
 Assessed valuation 1920 1,938,239
 Total tax rate (per \$1,000) '21 \$19.00
 Population 1921 (est.) 1,275

KING CO. SCHOOL DIS. NO. 200.
 School Bldg. & Equip. Bonds.
 6s Oct \$50,000c. 1923-1942
 (Optional on or after 2 years)
BOND. DEBT Sept 1922 \$50,000
 Warrant debt (add'l) 1,100
 Cash on hand, general fund 746
 Assessed value 1921 1,063,910
 INT. at County Treas. office.

KING COUNTY S. D. NO. 201.
 5 1/2 s '21 Dec \$72,000.....1931-1932
 3,000.....1931-1933
 (Opt. after 10 yrs. from date of issue.)
 School District No. 174 Bonds
 (Consolidated)
 6 s '16 Sept \$8,000.....Sept 1 1936
 (Optional Sept 1 1926.)
 5 s '19 May 30,000.....May 15 1939
 (Optional after 1 year.)
 BOND. DEBT Oct 1 '22.....\$113,000
 Assess. val. '21 (1/2 act.).....2,956,453
 Sch. tax rate (per \$1,000) '21.....\$14.50
 Population (est.).....1,500

KING COUNTY WATER DIST. NO. 7.
 5 s P-A \$50,000.....Serially
 5 s A-O 9,000.....Serially
 BOND. DEBT Sept 1922.....\$68,000
 Sinking fund.....290
 Assessed value 1921.....978,657
 Total tax (per \$1,000) 1921.....\$55.55
 Population in 1920.....6,525
 Principal and interest at the Equitable Trust Co., N. Y.

KITSAP COUNTY.
 Port Orchard is the county seat.
Road Bonds.
 6 s g '20.....\$300,000
 5 s 70,000
 BOND. DEBT Dec 31 '21.....\$124,000
 Warrant debt (add'l).....46,750
 Total Co. cash Dec 31 '21.....1,540
 Assessed value 1921.....10,329,128
 Total State & County tax rate (per \$1,000) 1921.....\$33.20
 Population 1910, 17,647; 1920, 33,162

KITSAP CO. UN. HIGH SCH. NO. 5
 5 1/2 s ann \$38,000.....1923-1930
 BOND. DEBT Sept 1922.....\$38,000
 Total assessed value 1922.....1,613,682
 Tax rate (per \$1,000) 1921.....\$21.50

KITITAS COUNTY.
 Ellensburg is the county seat.
Road Bonds.
 5 s '20.....\$43,000
 BOND. DEBT Dec 31 '21.....\$43,000
 Warrant debt (add'l).....3,339
 Total Co. cash Dec 31 '21.....35,572
 Assessed value 1921.....22,355,488
 State & Co. tax (per \$1,000) '21.....\$25.34
 Population 1910, 18,561; 1920, 17,737

KITITAS CO. SCH. DIS. NO. 3.
 5 s '10 s-a \$21,000.....Oct 1 1930
 4 1/2 s '14 ann 74,000.....Dec 1 '23-'31
 BOND. DEBT Oct 1922.....\$95,000
 Assessed value 1920.....3,894,703
 Tax rate (per \$1,000) 1920.....\$19.10

Klickitat Co. DE. D. NO. 1.
 6 s '13 Oct \$15,500.....1923-1923
 BOND. DEBT Nov 1921.....\$40,500
 Assessed valuation 1921.....246,555
 INT. at County Treasurer's office.

Klickitat Co. S. D. NO. 9.
 5 s '19 ann \$36,000.....June 2 1939
 BOND. DEBT S. D. 1922.....\$36,000
 Assessed value 1921.....15,362,573
 Sch. tax rate (per \$1,000) '22.....\$18.00

Klickitat Co. S. D. NO. 10.
 5 s '19 ann \$25,500.....1923-1939
 BOND. DEBT S. D. Oct 1922.....\$37,000
 Assessed value 1918.....113,319
 Sch. tax rate (per \$1,000) '21.....\$13.20

LEAVENWORTH.
 This city is in Chehalis County.
Water Bonds.
 6 s g '12 M-N \$44,000.....Nov 1 1932
 GEN. B.D. D.T. Dec 1918.....\$44,000
 Street Impt. Bonds (add'l).....20,972
 Floating debt.....14,503
 Cash on hand.....3,176
 Assessed val. 1921 (1/2 act.).....646,140
 Tax rate (per \$1,000) 1921.....\$23.00
 Population 1910, 1,551; 1920.....1,791
 INT. is payable in Leavenworth.

LEWIS COUNTY.
 County seat is Chehalis.
Donahue Road Bonds.
 6 s '20 s-a \$152,000.....1923-1930
Funding Bonds.
 5 s '12 M-N \$300,000.....Mar 1 '23-'32
 BOND. DEBT Jan 1 '22.....\$300,000
 Road dist. debt (add'l).....171,000
 Warrant debt.....3,817
 Sinking fund.....18,671,524
 Assess. val., real estate.....3,953,384
 Assess. val., personal prop. 3,953,384
 Assess. val., railroad, &c. 2,877,622
 Total assessed value 1920.....25,532,537
 State & Co. tax (per \$1,000) '20.....\$34.30
 Population 1910, 32,127; 1920, 36,740
 INT. at office of County Treas.
 and Int. on 6s of 1920 at the fiscal agency of the State of Washington in New York, or at the office of County Treasurer.

LEWIS COUNTY S. D. NO. 3.
 6 s '21.....\$68,000.....1923-1931
 BOND. DEBT Jan 1 1923.....\$68,000
 Assessed value 1921.....2,320,870
 School tax (per \$1,000) '21.....\$20.60

LEWIS CO. SCH. DIST. NO. 9.
 5 1/2 s '20.....\$17,550.....June 15 '25-'44
 (Optional after 1 year.)
Refunding (Red. beg. in 1912.)
 4 1/2 s '11 June \$30,000.....June 5 1931
Building Bonds.
 4 1/2 s '11 July \$37,000.....July 1 1931
 (Redeemable begin. in 1912)
 5 s '17 s-a 27,000.....1937
 (Redeemable begin. in 1922)
 6 s '21 s-a 60,000.....July 1 1941
 (Optional July 1 1926.)
 6 s '21 s-a 10,000.....July 1 1941
 (Optional July 1 1926.)
 BOND. DEBT Jan 1 '22.....\$184,550
 Tot. ass'd val. '21 (3/4 act.) \$1,506,819
 Sch. tax rate (per \$1,000) '21.....\$22.00
 INT. at State Treasurer's office.

LINCOLN COUNTY.
 Davenport is the county seat.
 Pop. 1910, 17,530; 1918 (est.), 18,500
Court-House & Jail Bonds.
 4 1/2 s '06 Aug \$50,000.....Aug 1 1926
 (Subject to call in 1916)
Road Bonds.
 5 1/2 s '19.....\$400,000
 5 1/2 s '19.....\$1,000,000
 6 s '20 M-S 54,000.....Mar 1 '23-'25
 BOND. DEBT Nov 20 '22.....\$65,000
 Assessment debt (add'l).....268,500
 Assess. val., real estate.....20,619,867
 Assess. val., personal.....4,732,691
 Other assessable property.....4,118,118
 Tot. assess. val. '21 (1/2 act.).....29,470,676
 Assessed val. 1922.....27,426,654
 State & Co. tax (per \$1,000) '22.....\$24.78
 Pop'n in 1910, 17,539; 1920, 15,141
 INT. at Equitable Tr. Co., N. Y., and on 6s of 1920 at the fiscal agency of the State of Washington in N. Y. or through the offices of Carstens & Earles, Inc., in Seattle, Spokane, Portland, San Francisco and Los Angeles.

LINCOLN CO. SCH. D. NO. 14.
Building Bonds.
 6 s '15 ann \$40,000.....1935
 (Subject to call in 1921)
 BOND. DEBT Nov 20 '22.....\$51,800
 Tot. assess. val. '22 (3/4 act.) \$1,671,248
 Tax rate (per \$1,000) 1922.....\$10.00
 Population in 1920.....1,112

LINCOLN CO. SCH. D. NO. 31.
Building Bonds.
 5 s '13 ann \$36,000.....1933
 (Subject to call beg. in 1923)
 BOND. DEBT Nov 20 '22.....\$33,000
 Sinking fund.....2,037
 Tot. assess. val. 1922 (1/2 act.) 1,219,479
 Sch. tax (per \$1,000) 1922.....\$20.00
 Population in 1920.....882

MASON COUNTY.
 Shalin is the county seat.
 BOND. DEBT Jan 1 '22.....\$78,000
 Warrant debt.....748
 Assessed value 1921.....5,830,696
 State & Co. tax '21 (per \$1,000) \$45.79
 Population, 1920.....4,919

MIDDLE KITITAS IBERG. DIS.
 A district in Kittitas County.
 6 s '10 J-J \$103,000.....1940
 BOND. DEBT Nov 1921.....\$103,000
 Cash balance Dec 31 1921.....7,000
 Assess. val. '20 (40% act.).....683,611
 Tax rate (per \$1,000) 1920.....\$9.00
 INT. at County Treasurer's office.

MOUNT VERNON.
 This city is in Skagit County.
Fire Bldg. & Equipment Bonds.
 5 1/2 s '20 A-O \$35,000.....1931-1940
 BOND. DEBT Nov 20 '22.....\$45,000
 Assessment debt (add'l).....\$1,539
 Total assessed value 1922.....1,601,505
 Total tax rate (per \$1,000) '22.....\$75.25
 Population in 1910 (Census).....2,351
 Population in 1920 (est.).....3,500
 Principal and interest at City Treasurer's office or State's fiscal agency in New York.

NACHES-SELAH MUNI. IB. DIS.
 P. O. Selah.
Canal Impt. Bonds.
 6 s g '18 J-J \$375,000.....1932-1940
 6 s '19 J-J 125,000.....1932-1940
 BOND. DEBT S. D. Oct '22.....\$500,000
 Assessment debt (add'l).....107,783
 Floating debt (add'l).....11,600
 Tot. ass'd val. 1921 (30% act.).....3,150,000
 Total tax rate (per \$1,000) '21.....\$67.89
 Population 1922 (est.).....3,350
 INT. payable at the County Treasurer's office.

NORTH YAKIMA (See Yakima).

OKANOGAN CO. SCH. D. NO. 19.
School-Building Bonds.
 5 1/2 s '20.....\$28,000.....Oct 1 1943
 4 1/2 s '21.....\$28,000.....Oct 1 1943
 (For maturity see V. 113, p. 981.)
 BOND. DEBT Aug 31 '22.....\$40,000
 Warrant debt (add'l).....66,000
 Sinking fund.....8,968
 Assess. val. '21 (1/2 act.).....1,225,350
 Tax rate (per \$1,000) 1921.....\$26.00

OKANOGAN CO. S. D. NO. 100.
Building Bonds.
 4 1/2 s '18.....\$24,000.....May 1 1936
 (Subject to call May 1 1926)
 BOND. DEBT Aug 31 '22.....\$24,000
 Warrant debt (add'l).....12,187
 Sinking fund.....2,791
 Assessed valuation 1921.....905,915
 Tax rate (per \$1,000) 1921.....\$14.00

OLYMPIA.
 Olympia is situated in Thurston County, incorporated as a town Jan. 28 1859; as a city 1881. Bonds below all owned by State Permanent School Fund. Sale of 900,000 6% water bonds annulled by Supreme Court, V. 101, p. 788.
 Ref. Bonds (Red. beg. in 1911).
 3 1/2 s '06 J-J \$35,500.....1926
Water-Purchase Bonds.
 5 s '18.....\$12,000
Bridge Bonds.
 5 s BOND. DEBT Sept 1922.....\$100,000
 Local Impt. dist. bds. (add'l) 307,876
 Water debt (additional).....92,000
 Total assessed value 1922.....3,812,149
 Tax rate (per \$1,000) 1922.....\$23.25
 Population 1910, 6,996; 1920, 8,537
 INT. at office of State Treasurer.

OLYMPIA SCHOOL DIST. NO. 1.
High School Bonds.
 4 1/2 s P-A \$50,000.....Apr 1 1938
 (Subject to call after April 1 1928.)
 6 s 115,000.....20 years
 (Subject to call May 1 1924.)
 5 1/2 s 23,000.....20 years
 (Subject to call June 1 1923.)

5 s 20,000.....20 years
 (Subject to call Sept. 1 1924.)
 BOND. DEBT Nov 1 '22.....\$208,000
 Ass'd val. 1921.....4,151,275
 School tax (per \$1,000) 1922.....\$30.00
 Population in 1921 (est.).....11,000
 INT. at State Treasurer's office.

PACIFIC COUNTY.
 South Bend is the county seat.
Funding Bonds.
 4 1/2 s '16.....\$40,000.....\$10,000 yly
 (Subject to call after one year.)
Refunding
 4 1/2 s '17 s-a \$250,000.....July 1 1937
Road and Bridge Bonds.
 5 s '17 J-J \$205,500.....July 1 '23-'37
Highway Bonds.
 5 1/2 s 20 J-J \$145,800.....1923-1940
 BOND. DEBT Jan 1 '22.....\$675,100
 Warrants outstanding.....11,612
 Ass'd val. 1921 (1/2 act.).....15,553,774
 State & Co. tax (per \$1,000) '21.....\$32.00
 Pop'n 1910, 12,532; 1920, 14,891
 INT. at State Treasurer's office.

PACIFIC COUNTY S. D. NO. 32.
 5 s.....\$75,000
 BOND. DEBT Dec 31 '21.....\$75,000
 Warrant debt.....45,841
 Assessed value 1921.....1,607,012
 School tax (per \$1,000) 1921.....\$23.00

PACIFIC COUNTY S. D. NO. 36.
Funding Bonds.
 5 s ann \$33,000.....1933
Building and Furnace Bonds.
 5 s Feb \$45,000.....1933
 5 s ann 10,000.....1933
 (Redeemable beginning in 1923)
 BOND. DEBT Dec 31 '21.....\$88,000
 Ass'd val '21 (1/2 act.).....2,506,601
 Total tax rate (per \$1,000) '21.....\$24.00
 INT. at State Treasurer's office.

PACIFIC COUNTY S. D. NO. 111.
Building Bonds.
 6 s '21 ann \$15,000.....serially
 (Optional after 1931.)
 6 s '21 ann \$20,000.....serially
 (Optional after 1931.)
 BOND. DEBT Dec 31 '21.....\$35,000
 Assessed value 1920.....1,164,934
 School tax rate (per \$1,000).....\$8.00

PALOUSE.
 This city is in Whitman County.
 5 1/2 s M S \$23,000.....1931
Refunding Water Bonds.
 5 1/2 s 12 M S \$17,000.....1932
 (Subject to call beg. in 1922.)
 GEN. B.D. D.T. Dec 2 '22.....\$40,000
 Water debt (included).....17,000
 Sinking fund (water).....2,746
 Total assessed value 1922.....485,000
 Tax rate (per \$1,000) '20.....\$64.00
 Pop'n 1910, 1,649; 1920, 1,129
 INT. is payable in New York.

PASCO.
 This city is in Franklin County Inc. as a town Oct. 3 1889 and as a city of the third class Jan. 1 1910. At a special election held Sept. 1921 the residents of Pasco rejected a proposition to adopt a commissioner form of government by a vote of 75 for to 225 against.
City-Hall Bonds.
 5 s '11 P-A \$30,000.....Aug 1 1931
Refunding Bonds.
 5 1/2 s 14 P-A \$27,500.....Aug 4 1934
 GEN. B.D. D.T. Nov 26 '21.....\$57,500
 Assessment debt (add'l).....285,000
 Sinking funds.....3,917
 Ass'd val '21 (1/2 act.).....1,731,928
 City tax (per \$1,000) '21.....\$18.91
 Pop'n in 1910, 2,083; '20.....3,362
 INTEREST payable at City Treasurer's office or in N. Y. City.

PEND OREILLE COUNTY.
 Newport is the County seat.
Warrant-Funding Bonds.
 4 1/2 s '12 M-S \$872,000.....May 1 1932
 (Subject to call after May 1 1922)
 BOND. DEBT Sept 22 '22.....\$72,000
 Floating debt (add'l).....30,000
 Sinking fund.....38,000
 Total assessed valuation 1922 (40% actual).....6,500,000
 State & Co. tax (per \$1,000) '20.....\$32.19
 Population 1910, 6,660; 1920, 6,363
 INT. at Co. Treas. office or at fiscal agency in N. Y. City.

PIERCE COUNTY.
 The county seat is Tacoma.
Refunding Bonds.
 4 1/2 s '16.....\$33,000.....Oct 1 '23-'24
 4 s '06 M-S \$5,000.....Sept 1 1926
 U. S. Army Mobilization Training & Supply Station Bonds.
 4 s '17 Mar \$226,000.....May 1 '28-'37
 4 1/2 s '17 June 428,000.....June 1 '28-'37
 5 s '17 M-S 1,000,000.....Nov 1 '28-'37
Road Construction Bonds.
 5 s '19.....\$1,000,000.....June 15 '30-'39
 5 s '20.....500,000.....1926-1940
 5 1/2 s '21.....500,000.....1927-1941
 5 1/2 s '21.....200,000.....1929-1941

Voting Machine Bonds.
 5 s '20.....\$7,000.....1923-1940
 BOND. DEBT Oct 1922.....\$6,869,000
 Warrant debt Nov 1 1921.....56,411
 Assessment debt (add'l).....1,933,700
 Sinking fund.....352,834
 Ass'd value 1922.....92,794,533
 State & Co. tax rate (per \$1,000) 1921.....\$34.40
 Pop'n 1910, 120,812; 1920, 144,127
 INT. on the 4s and 4 1/2 s bonds of 1917 is payable at State Treasurer's office.

PIERCE COUNTY COMMERCIAL WATERWAY DIST. NO. 1.
Waterway Construction Bonds.
 6 s '17 I-S \$155,500.....Sept 1 1926
 (Subj. to call Sept. 1 1921.)
 TOTAL DEBT Oct 1922.....\$158,500
 Gen'l Inv. fund Nov 1 '21.....10,191
 Value of land in district, 1921 686,600

PIERCE CO. SCH. DIST. NO. 3.
High-School Site Bonds.
 5 s '19 M-N 50,000.....May 1 '29-'39
 5 s '19 M-N 7,000.....May 1 '29-'39
School Building Bonds.
 5 s '19 Aug \$14,000.....1939
 (Optional after 1929.)
 BOND. DEBT Oct 1922.....\$71,000
 Assess. val. '21 (50% act.) 2,446,384
 Sch. tax rate (per \$1,000) '21.....\$25.10
 Population (estimated).....6,000

PIERCE COUNTY SCH. D. NO. 7.
 5 s '17 A-O \$16,000.....Oct 1 1937
 (Optional after Oct 1 1918)
 5 1/2 s 20 A-O 25,000.....Aug 1 1940
 (Optional after Aug 1 1921)
 BOND. DEBT Oct 1922.....\$40,000
 Assessed value 1921.....777,348
 School tax rate (per \$1,000) '21.....\$24.30

PIERCE CO. S. D. NO. 10.
 See Tacoma S. D. No. 10.

PIERCE CO. S. D. NO. 46.
Building Bonds.
 5 s '14 June \$31,000.....June 1 1934
 (Subject to call June 1 1915)
 BOND. DEBT Oct 1922.....\$31,000
 Sinking fund Nov 1 1920.....3,985
 Total assessed val. 1921.....1,393,570
 School tax (per \$1,000) '21.....\$14.00
 Population in 1919 (est.).....1,880

PIERCE COUNTY S. D. NO. 55.
Building Bonds.
 5 s '22 Apr \$60,000.....1923-1934
 BOND. DEBT Oct 30 '22.....\$60,000
 Tot. ass'd val. '22 (1/2 act.) 2,555,879
 Sch. tax rate (per \$1,000) '22.....\$45.66

PIERCE COUNTY SC. D. NO. 68.
School Building Bonds.
 5 1/2 s '20 ann \$30,000.....Nov 15 1927
 (Optional after Nov 15 1921)
 BOND. DEBT Oct 1922.....\$32,000
 Sinking fund Nov 15 '21.....8,266
 Tot. ass'd val. '21 (50% act.) 1,207,238
 School tax (per \$1,000) '21.....\$16.20
 Population 1921 (est.).....400

PIERCE COUNTY S. D. NO. 300.
School Bonds.
 4 1/2 s '17.....\$8,000.....June 15 1932
 1 1/2 s '20.....50,000.....Apr 1 '23-'41
 BOND. DEBT Oct 1922.....\$63,000
 Asses ed valuation 1921.....1,592,226
 School tax rate (per \$1,000) '21.....\$15.00
 Population 1921 (est.).....3,935

PORT ANGELES.
 This city is in Clallam County, incorporated as a city of the third class about June 1890.
Refunding Bonds.
 5 1/2 s '12.....\$50,000.....Feb 1 1932
 6 s '13 A-O 36,000.....Oct 1 1933
 (Redeemable beg. Oct. 1 1923.)
 GEN. B.D. D.T. Nov 24 '22.....\$86,000
 Assessment debt.....670,377
 Floating debt.....23,500
 Assess. val. real est.2,114,851
 Assess. val. personal.....973,003
 Tot. ass'd val. '22 (50% act.) 3,087,944
 Tax rate (per \$1,000) 1922.....\$24.00
 Pop'n 1910, 2,288; 1920.....5,351

PORT OF GRAYS HARBOR
 P. O. Aberdeen.
 6 s '21.....\$400,000.....July 1 1941
 (Optional July 1 1931)
 5 1/2 s '22.....\$200,000.....June 1 1942
 (Optional June 1 1932)
 5 s '22.....\$200,000.....Sept 1 1942
 (Optional after 10 years)
 BOND. DEBT S. D. 1922.....\$800,000
 Assessed val. real estate.....31,110,527
 Assessed val. personal.....11,346,840
 Total assess. value 1920.....42,457,367
 Pop'n 1920, 45,000; '21 (est.).....65,000
 INT. at County Treasurer's office, State Treasurer's office, or at fiscal agency of the State of Washington in New York City.

PORT OF KOLAMA.
 This district is in Cowlitz County.
Funding Bonds.
 6 s '21 s-a \$27,000.....Dec 1 1931
 6 s '21 s-a 55,000.....Dec 1 1936
 BOND. DEBT Jan 1 '22.....\$82,000
 Assessed value 1921.....2,824,208
 District tax (per \$1,000) '22.....\$2.00

PORT OF SEATTLE.
East Waterway Impt. (Part Yrly)
 4 1/2 s '13 J-J \$445,000.....Jan 1 1955
 4 1/2 s '13 M-N 3,000.....May 1 1955
East Waterway Impt. No. 2 (Part Yrly.)
 5 s '13 M-S \$1,355,000.....1956
 5 s '14 J-J 36,000.....Jan 1 1956
 5 s '14 J-D 425,000.....1956
 4 1/2 s '16 A-O 382,000.....Apr 1 1957
Salmon Bay Impt. (Part Yrly.)
 4 1/2 s '13 J-J 314,000.....Jan 1 1955
 6 s '14 A-O 211,000.....Apr 1 1956
Central Waterfront Impt. (Part Yrly.)
 4 1/2 s '13 J-J \$677,000.....Jan 1 1955
 5 s '14 J-D 184,000.....June 1 1956
 4 1/2 s '16 M-N 93,000.....1958
Smiths Cove Impt. (Part Yrly.)
 4 1/2 s '13 M-N \$360,000.....May 1 1955
 4 1/2 s '14 J-J 542,000.....Jan 1 1956
 6 s '19 A-O 9,500.....1961
 6 s '19 J-D 221,000.....1961
 5 s '19 A-O 846,000.....1962
 5 s '20 J-D 250,000.....1962
 6 s g '20 J-D \$244,000.....June 1 '23-'62
 (For amount due each year see V. 114, p. 983)

Lake Washington Impt. (Part Yrly)
 4 1/2 s '13 J-J 135,000.....July 1 1955
West Seattle Ferry Bonds (Part Yrly)
 5 s g '14 J-J \$183,000.....Jan 1 1956
 BOND. DEBT Aug 31 '22.....\$19,000
 Assessed valuation 1921.....304,914.84
 Population in 1910.....284,635
 Population in 1920.....389,273
 INT. at Equitable Tr. Co., N. Y.

PORT OF TACOMA.
Port Development Bonds.
5s '20 \$1,500,000 1930-1954
(For maturity see V. 110, p. 487)
5s '20 F-A 100,000 1930-1954
6s '21 s-a 900,000 1932-1956
(For the amount due on each date see V. 113, p. 1603)
BOND DEBT Sept 1922-\$2,500,000
Sinking fund 40,815
Assess. val. '22 (1/2 actual) 93,091,011
(est.) 91,000,000
Tax rate (Dist.) '21 (per \$1,000) \$2.00
INT. payable at the Fiscal Agency of the State of Washington in N. Y.

PORT TOWNSEND.
This city is in Jefferson Co. Inc. Dec. 8 1881. Pop'n 1910, 4,182; 1920, 2,847.
*Water Bonds (Red. any time)
6s M-N \$69,000 Nov 1925
Refunding (Red. beg. in 1921).
5 1/2s '11 J-J \$75,000 July 1931
Refunding Bonds.
5s '15 \$20,000 1935
GEN. DEBT Sept 22 '22 395,000
Assessment debt (add'l) 12,707
Floating debt (add'l) 51,205
Water bds. (not incl. above) 69,000
Sinking fund (water) 8,000
Ass'd val. '21 (50% act.) 1,408,342
City tax (per \$1,000) 1921 \$24.50
* Not a city obligation.

PORT OF VANCOUVER.
A district in Clarke County.
Water Front Purchase Bonds.
4 1/2s '18 J-J \$185,000 Jan 25 1938
(Subject to call after 1 year)
TOT. B'D. D'T. Nov 1922 \$185,000
Assessed value 1920 9,381,087

PULLMAN.
This city is in Whitman County.
Refunding Bonds.
5 1/2s \$11,000c 1932
Water Bonds.
5 1/2s \$21,000c 1934
Sewer Bonds.
5 1/2s \$4,000c 1937
Road Bonds.
6s \$15,000c 1930
Improvement Bonds.
7s '21 \$97,500 July 18 1931
1 \$1,500 Sept 15 '22-31
BOND DEBT Sept 25 '22 \$50,000
Water debt (incl.) 31,000
Local Imp't. debt (add'l).
Oct 4 1921 312,500
Sinking fund (water) 15,000
Tot. ass'd val. '21 (50% act.) 1,331,625
City tax rate (per \$1,000) '20 \$22.00
Population, 1910, 2,602; 1920, 2,410

PUYALLUP.
This city is in Pierce County.
Incorporated Aug. 19 1890.
Water Bonds (opt. 10 years).
5s '05 \$13,000 1925
Funding (opt. 10 years).
5s '09 \$20,800 1929
General Municipal (opt. 10 yrs.).
5s '09 \$27,000 1929
Fire Apparatus (opt. 10 yrs.).
5 1/2s '15 J-J \$5,000 Jan 20 1935
5s '21 15,000 May 1 1921
Water System Bonds.
\$18,000 July 1 '27-30
21,000 July 1 '30-32
8,000 July 1 1933
10,000 July 1 '34-35
18,000 July 1 1936
BOND DEBT Nov 20 '22 \$184,800
Water debt (incl.) 88,000
Assessment debt (add'l) 158,755
Ass'd val. '22 (1/2 actual) 2,133,988
Total tax (per \$1,000) 1921 \$7.44
Population, 1910, 4,544; 1920, 6,323

PUYALLUP SCH. DIST. NO. 3.
BOND DEBT Nov 1922 \$76,000
Assess. val. 1921 2,614,000
(Approximately 1/2 actual)
Tax rate (per \$1,000) 1921 \$21.00
Population 1920 6,237

RAYMOND.
This city is in Pacific Co. Inc. Aug. 1907. Population 1910, 2,450; 1920, 4,260.
Funding Bonds.
5 1/2s '13 M-N \$69,000 Nov 1 1939
5s 15,000 Nov 1 1929
Municipal Bonds.
5s \$10,000 Jan 3 1930
Water-Plant Purchase Bonds.
6s '15 M-N \$117,000 May 15 1935
Harbor Imp't. Bonds.
8s '18 \$75,730 1923-1928
BOND DEBT Nov 20 '22 \$217,867
Water debt (incl.) 117,000
Assessed val. '22 (1/2 act.) 2,303,007
Tax rate (per \$1,000) 1922 \$25.00
INTEREST at fiscal agency in New York.

REARDEN.
This city is in Lincoln County.)
5 1/2s '19 \$40,000 1939
Water Bonds.
BOND DEBT Sept 25 '22 \$40,000
Sinking fund (water) 700
Assessed val. personal 162,143
Assessed val. personal 185,833
Tot. ass'd val. '22 (1/2 actual) 347,976
Total tax rate (per \$1,000) '21 \$14.40
Population in 1910, 672; 1920, 420
INT. payable at the Atlantic Nat. Bank, New York.

RICHLAND MUNICIPAL IRRIGATION DISTRICT.
This district (P. O. Richland) is in Benton County.
6s '20 J-J \$500,000
(For maturity see V. 110, p. 2414.)
BOND DEBT Nov 17 '21 \$590,000
Population 1920 (est.) 1,500

RITZVILLE.
This city is in Adams County.
Water Works Extension Bonds.
6s J-J \$30,000 Jan 15 '25-34
20,000 Jan 15 '35-39
Water Revenue Bonds.
5 1/2s J-J \$15,000 \$1,000 ann.
BOND DEBT Sept 22 '22 165,000
Water revenue bonds (incl.) 15,000
Assessment debt (add'l) 25,000
Floating debt (add'l) 346,739
Assessed val. real estate 671,837
Assessed value personal 346,739
Tot. ass'd val. (50% act.) '21 1,018,576
Pop'n '10 (Census), 1,859; 201,900
No sinking funds. Int. and \$600 semi-ann. payment on water revenue bds. are made out of wat. wks. fund.
INT. at the office of the City Treasurer or at the fiscal agency of the State of Washington in N. Y.

SEATTLE.
SITUATED in King County. Incorp. as a town Jan. 14 1865 and as a city Dec. 2 1869. Proposed new city charter rejected June 30 1914. V. 99, p. 138. An issue of \$900,000 municipal-electric-railway system bonds was voted Mar. 7 1911. (V. 92, p. 753), and validity subsequently upheld; V. 95, p. 64, 1404; \$775,000 has been sold, balance of authorization cancelled. City abandoned plan to take over Seattle Renton & Southern Ry. by condemnation. V. 110, p. 465.
The following are the general lien bonds outstanding.
Shilshole Ave. Condemna. Bds.
5 1/2s '20 J-D 270,000 Dec. 1 '26-40
City Hall Site Bonds.
4 1/2s '10 J-D \$300,000 Dec 1 1930
Building Bonds.
4s '10 J-J \$175,000 July 1 1925
4 1/2s '10 J-J \$50,000 July 1 1933
Tuberculosis Hospital Bonds.
4 1/2s '14 A-O \$125,000 Oct 1 '23-32
6s '18 J-D 60,000 June 1 1938
Georgetown Funding Bonds.
5s '11 J-D \$46,000 June 1 1931
Georgetown Funding Bonds.
4 1/2s '11 J-D \$80,000 Dec 1 '22-31
6s '18 M-S 197,650 Sept 1 '23-38
Sewer Bonds.
4 1/2s '07 M-S \$1,650,000 Mar 1 1927
Refunding Bonds.
5s '11 J-J \$207,000 July 1 '23-31
5s '12 A-O 374,500 Apr 1 '23-32
5s '12 J-J 144,500 July 1 '23-32
5s '12 J-J 99,000 July 1 '23-32
Street RR. Bonds.
4 1/2s '18 A-O \$350,000 Apr 1 1938
Light Plant Extension Bonds.
4s '05 J-J \$250,000 July 1 1925
4s '09 A-O 500,000 Apr 1 1929
4 1/2s '10 M-S 200,000 Mar 1 1930
4 1/2s '11 J-D 100,000 June 1 1930
4 1/2s '12 J-J 100,000 June 1 1932
5s '13 J-J 219,000 July 1 '23-32
5s '13 J-J 126,000 Oct 1 1933
4 1/2s '14 A-O 400,000 Oct 1 1934
Park Bonds.
4s '07 M-S \$850,000 Mar 1 1927
4s '09 A-O 500,000 Apr 1 1929
4 1/2s '10 M-S 500,000 Mar 1 1930
4 1/2s '10 J-D 500,000 Dec 1 1930
4 1/2s '11 J-D 1,000,000 June 1 1931
4 1/2s '12 J-J 1,000,000 June 1 1932
Municipal Light Plant Bonds.
3 1/2s '07 J-J \$200,000 July 1 1927
3 1/2s '08 J-J 400,000 July 1 1928
6s '12 M-S 1,005,000 Mar 1 '28-32
Refunding Water & Sewer Bds.
5s '10 J-J \$320,000 July 1 '22-30
Water-Works Extension Bonds.
4 1/2s '10 J-J \$500,000 July 1 1930
4 1/2s '11 J-J 500,000 July 1 1931
4 1/2s '12 J-J 500,000 Jan 1 1932
4 1/2s '14 J-J 75,000 Jan 1 1934
4 1/2s '17 J-J 175,000 Jan 1 1937
7s '21 s-a 1,330,000 Dec 1 '27-35
670,000 Dec 1 '37-41
(Optional on or after Dec. 1 1927.)
Water Tunnel Bonds.
4 1/2s '14 J-J \$300,000 July 1 1934
Refuse Disposal Plant Bonds.
4 1/2s '10 J-J \$160,000 July 1 '23-30
City Electric Ry. Bonds.
4 1/2s '13 M-N \$300,000 May 1 1933
4 1/2s '15 A-O 125,000 Apr 1 1935
Bridge Bonds, Series "A" and "B"
5s '15 A-O \$829,500 Apr 1 26-35
5s '17 A-O 100,000 Apr 1 26-35
5s '17 J-J 200,000 July 1 '28-37
5s '19 s-a 245,000 Mar 1 '30-39
BALLARD—Annexed Jan. 29 1907.
Funding Bonds.
4 1/2s '05 F-A \$75,000 Aug 1 1925
5s '10 M-S 65,000 Mar 1 1930
* Water-Works Bonds.
4 1/2s '04 A-O \$25,000 Oct 1 1924
COLUMBIA—Annexed May 3 1907.
General Municipal Bonds.
6s '04 F-A \$3,900 Aug 27 1924
* Issued in payment for water systems by Ballard prior to annexation. They were then made part of the water plant of this city and although they are a general indebtedness, the interest and redemption are being paid from the water fund.
UTILITY BOND DEBT.
Both principal and interest of the issues listed below are payable from the revenues of the utilities and are not obligations of the City of Seattle:
Cedar River Water Bonds.
5s '08 J-J \$561,000 Jan 1 '23-26
5s '16 J-J 48,000 Jan 1 '23-26
Municipal Lt. & Power Plant System Bonds.
5s '17 A-O \$390,000 Oct 1 '23-37
5s '18 M-N 500,000 Nov 1 '24-38
5s '19 M-S 750,000 Mar 1 '25-39
5s '19 A-O 1,250,000 Oct 1 '25-39
6s '20 J-D 600,000 or x Feb 1 '26-40
6s '21 M-S 600,000 or x Mar 1 '27-41
6s '21 A-O 2,175,000 or x Apr 1 '27-41
Municipal Lt. & Power Bonds.
6s '21 M-N 505,000 Nov 1 '27-41
6s '21 M-N 1,000,000 Nov 1 '27-41
Railway Extension Bonds.
5s '19 M-S \$790,000 Sept 1 '30-39
Public Market Utility Warrants.
6s '18 M-N \$3,200 May 1 1923

Municipal Ry. Bonds.
6s '18 J-D \$70,000 Jan 1 '23-30
5s '19 M-S 14,167,000 Mar 1 '23-39
5s '19 M-S 400,000 Mar 1 '30-39
5s '19 J-D 150,000 June 1 '30-39
The original amount of the second issue of municipal railway bonds listed above was \$15,000,000 and was given in exchange for all the street railway property in the city limits of the Puget Sound Traction, Light & Power Co., on April 1 1919.
Principal and interest payable at City Treasurer; J. Harris, Forbes & Co. (successors to N. W. Harris & Co.), N. Y.; or Fiscal Agency, New York; or State Treasurer, Olympia.
The letter "c" after some of the issues given above means that they are (those we know of) coupon bonds.
TOTAL DEBT, &c.—Cash in treasury Sept. 1 1921, \$5,533,647. On Dec. 31 1921 cash in the city treasury amounted to \$5,598,251.03.
Dec. 31 '21. Sept. 1 '21.
Bonded d't. \$44,021,900 \$16,361,400
Floating d't. 1,798,408 1,223,715
Total \$45,820,308 \$17,585,115
Water debt (incl.) \$2,657,550 \$2,657,550
Also included in the above total are \$27,667,400 utility bonds.
The net profit of the Water Department for the year 1921 was \$305,614.45. The Light Department for the same year realized a net profit of \$952,987.59.
The city also had outstanding on Sept. 1 1921 \$8,794,880 of assessment bonds and \$1,167,476 assess. warrants, both a lien only against benefited property. The amounts of the above two items on Dec. 31 1921 were \$9,131,851, and \$1,100,763, respectively.

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.—On Dec. 31 1921 the book value of the real estate owned by the city was \$15,958,228.
ASSESSED VALUATION.—Assessment about 50% actual value.—1920.
Real est. \$202,101,867 \$199,645,028
Personal 42,852,530 46,187,928
Total \$244,954,397 \$245,832,956
Tax rate (per \$1,000) 1921, "old limits":
City purposes \$30.75
County purposes 13.30
School purposes 16.50
State purposes 13.00
Tax rate (per \$1,000) 1922.
"New limits" for city purposes \$23.00
Tax rate for city purposes in other limits for 1922 varies from \$24.37 to \$25.75.
POPULATION in 1920 315,552; in 1910 (Census), 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.
Rainier Val. Dist. No. 18 (Ann.)
4s '03 J-J \$15,000 July 18 1923
(Subject to call after 1904.)
School Bonds.
4 1/2s '04 A-O \$100,000 Oct 1 1923
4 1/2s '04 M-N 300,000 May 1 1924
4s '08 J-J 500,000 Jan 1 1926
4 1/2s '08 M-N 300,000 May 1 1928
4s '08 M-N 200,000 May 1 1928
4s '09 M-N 400,000 May 1 1929
4 1/2s '11 M-S 200,000 Mar 1 '23-30
4 1/2s '11 M-S 100,000 Mar 1 1931
4 1/2s '12 M-S 270,000 Mar 1 '23-31
4 1/2s '13 M-S 200,000 Mar 1 1933
(Subject to call after 1914.)
5s '13 M-S 253,000 Mar 1 '23-33
5s '14 A-O 152,000 Apr 1 '23-34
4 1/2s '14 A-O 152,000 Apr 1 1934
(Subject to call after 1915.)
5s '14 A-O \$108,000 Apr 1 '23-34
4 1/2s '16 M-S 224,000 Mar 1 '23-38
4 1/2s '16 M-S 218,000 Mar 1 '23-36
4 1/2s '16 M-S 154,000 Mar 1 '23-36
4 1/2s '17 Apr 9,438 Apr 1 '23-37
4.40s --- 959,342 Oct 1 '23-59
5s '20 s-a 651,693 Apr 1 '23-60
6s '20 s-a 450,000 Apr 1 '24-60
6s '21 s-a 1,250,000 1924-1961
6s '21 s-a 675,000 1924-1961
W. Seattle Dist. No. 73 (Ann.)
4 1/2s '08 J-D \$55,000 June 1 1928
Ballard Dist. No. 50 (Annexed).
4 1/2s '03 F-A \$20,000 Feb 1 1923
3 1/2s '07 F-A 70,000 Mar 1 1927
(Subject to call after 1908.)
Georgetown Dists. 143 & 153. (Annexed).
4 1/2s '04 J-D \$20,000 June 4 1924
(Subject to call after 1905.)
4 1/2s '09 M-S 20,000 Mar 1 1929
(Subject to call after 1910.)
BD DEBT Jan 1 '22 \$10,011,000
Float' dt. (add'l) Sept '21 1,210,922
Sinking fund Sept 1921 242,513
Assess. val. 1921 248,344,981
School tax (per \$1,000) 1920, \$16.50
Pop. 1920, 313,000; 1921, 315,000
INTEREST in 4 1/2s of 1911 payable in Chicago (Harris Tr. & Sav. Bank) or N. Y. City; on \$200,000 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.).

SEDRO WOOLLEY.
This city is in Skagit County.
Refunding Bonds.
5s '20 s-a \$4,000c
Refunding Sewer Bonds.
5s '16 F-A \$40,000 1926
BOND DEBT Sept 22 '22 \$52,000
Assess. val. '22 (30% act.) 1,000,000
Tax rate (per \$1,000) 1922 20.00
Pop'n, 1910, 2,129; '20 3,389

INT. at City Treasurer's office or at State fiscal agency in New York City.
SELAH-MOKEE IRRIGA. DIST.
This district is in Yakima County.
6s '10 J-J \$38,250 1923-1936
TOTAL DEBT Nov 1922 \$115,000
Warrant debt 7,581
Sinking fund 2,362
Assessed value 1921 577,066
Population 1921 (est.) 1,700
Prin. and int. at office of County Treasurer, or at county's fiscal agent in N. Y.

SEAGITH SCH. DIST. NO. 1.
5 1/2s \$225,000
BONDED DEBT (7)

SEAGIT COUNTY.
Mt. Vernon is the county seat.
Ref. Bonds (Red. beg. in 1914).
3 1/2s '04 J-D \$100,000 June 1 1924
Ref. Warrant (Red. beg. in 1921).
4 1/2s '11 A-O \$100,000 Apr 1 1931
Paying Assess. Bonds.
6s '18 s-a \$221,000 1928
6s '19 s-a 75,000 1929
5 1/2s '19 s-a 335,500 1929
8s '20 353,000 Nov 1930
8s '20 8,000 Nov 1930
BOND DEBT Jan 1 '22 \$100,000
Assess. (road debt add'l) 978,200
Warrant debt (add'l) 25,652
Sinking fund 705
Tot. ass'd val. '21 (50% act) 22,900,751
Real estate owned by the county Dec 31 1921 85,000
State & Co. tax (per \$1,000) '21 \$38.20
Pop'n 1910, 29,241; 1920, 33,373
INT. on 3 1/2s at State Trust, office; on 4 1/2s at Halsey, Stuart & Co., Chicago.

SEAGIT CO. U. H. S. D. NO. 1.
5 1/2s '21 \$225,000 May 1 1951
BOND DEBT Jan 1 1922 \$225,000
SEAGIT CO. H. SCH. DIST. NO. 4.
Building Bonds.
5s '10 ann \$36,000 June 1930
BOND DEBT Jan 1 '22 \$36,000
SEKAMANIA COUNTY.
Stevenson is the county seat.
Road Bonds.
5 1/2s '15 J-J \$210,000 July 1 '26-35
BOND DEBT Nov 1921 \$310,000
Sinking fund 40,613
Assessed val'n, real estate 4,333,884
Assessed val'n, personal 57,040
Total assessed value 1922 4,390,924
State & Co. tax (per \$1,000) '21 33.73
Population 1910, 2,887; 1920, 2,857

SNOHOMISH.
This city is in Snohomish County. Inc. in 1890.
Special water bonds payable from water rent collections \$35,000
Coupon water bonds payable from tax levy 15,000
Refunded water bonds payable from tax levy 28,000
BOND DEBT Nov 20 '21 \$78,000
Assessment debt (add'l) 22,125
Floating debt 590
Sinking fund (gen'l) 4,843
Sinking fund (water) 19,661
Water debt (incl.) 3,683
Assessed value real estate 628,010
Assessed value personal 271,790
Other assess. property 144,543
Ass'd val. '22 (50% act.) 1,042,343
Tax rate (per \$1,000) 1922 \$18.80
Population 1910, 3,244; 1920, 2,985

SNOHOMISH COUNTY.
Funding Bds. (Red. beg. in 1921).
5s '11 Jan \$109,000 Jan 2 1931
5s J-J \$75,000
Road Bonds (5-20-year opt.).
4 1/2s '16 J-D \$62,000 1936
4 1/2s '17 J-J \$665,000 July 1 1937
(Subject to call after July 1 1922.)
5s '19 215,000 1938
5s '20 83,800 1930
BOND DEBT Sept 31 '22 \$1,525,800
Sinking fund 34,524
Assess. val., real estate 26,898,380
Assess. val., personal 8,828,615
Other assess. property 7,940,616
Assess. val. '22 (50% act.) 43,667,611
State & Co. tax (per \$1,000) '22 \$34.10
Population in 1910 69,209
Population in 1920 67,690
Int. at Equitable Trust Co., N. Y., and in Everett.

SNOHOMISH CO. S. D. NO. 24.
5s J-J ann \$75,000
BONDED DEBT (7)

SNOHOMISH CO. S. D. NO. 305.
Building Bonds.
5s '14 Apr \$29,000 Apr 1 1934
(Subject to call April 1 1918.)
BOND DEBT Sept 31 '22 \$29,000
Floating debt (add'l) 13,755
Sinking fund 8,157
Assess. val. real estate 585,285
Assess. val. personal 288,650
Other assess. property 499,352
Tot. assess. val. '22 (50% act) 1,373,287
Tax rate (per \$1,000) 1922 \$18.40

SOUTH BEND.
This city is in Pacific County.
Street and Harbor Bonds.
4s '07 J-J \$49,000 Jan 1 1927
BOND DEBT Nov 1 '22 \$49,000
Assessment debt (add'l) 250,000
Sinking fund 27,323
Assess. val. 1922 847,063
Total tax rate (per \$1,000) '21 \$84.80
Population 1910, 3,023; 1920, 1,948

SPOKANE.
This city is in Spokane County. Incorp. Nov. 29 1881. Commission government adopted in Dec. 1910. All bonds are tax-exempt.
Funding City Hall Bonds.
4 1/2s '18 J-J \$18,000 July 1 '23-25
5s '17 J-J 35,000 July 1 '23-27

SPOKANE (Concluded).
 Crematory Bonds (Tax-exempt).
 4 1/2's 08 F-A \$70,000...Feb 1 1929
 Bridge Bonds (Tax-exempt).
 4 1/2's 07 J-J \$400,000...Jan 1 1933
 4 1/2's 09 J-J 500,000...Jan 1 1934
 4 1/2's 11 J-J 415,000...July 1 1931
 4 1/2's 16 J-J 234,000...July 1 1936
 Park Bonds.
 5's 07 J-D \$100,000...Dec 1 1927
 4 1/2's 12 J-J 875,000...Jan 1 1922
 Water Bonds.
 4 1/2's 05 J-J \$450,000...July 1 1925
 4 1/2's 10 J-J 400,000...Jan 1 1935
 Refunding Water Bonds.
 4 1/2's 11 A-O 500,000...Oct 1 1931
 Ref. General Municipal Bonds.
 4 1/2's 11 A-O \$700,000...Oct 1 1931
 GEN. BONDS Sept 1 '22 \$3,347,000
 Water debt (additional) 1,350,000
 Assessment debt (add'l) 1,541,668
 Floating debt 32,669
TOTAL DEBT Sept 1922 6,271,337
 NET DEBT Sept 1922 1,945,307
 Sinking fund (water) 347,447
 Assessed valuation 1921 84,747,819
 Total tax (per \$1,000) 1921 59.75
 Pop. '10, 104,402; 1920 104,437
 In addition to the bonds given above there are outstanding \$806,000 5% (J. & D.) coupon water bonds due Dec. 1 1922-31. 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.
 All bonds are registerable as to principal and interest.
CITY PROPERTY.—The city inventory on Jan. 1 1922 showed real estate, buildings, library, department equipments, &c., to the value of \$10,555,575 including water system valued at \$5,009,821.
 INT. and principal at Equitable Tr. Co., N. Y.

SPOKANE SCHOOL DIST. NO. 31.
 Building Bonds.
 4 1/2's 04 M-S \$152,000...Mar 1 1924
 4 1/2's 07 J-J 84,000...July 1 1927
 (Subject to call after July 1 1917.)
 4 1/2's 08 J-J 204,000...July 1 1928
 4 1/2's 09 J-J 400,000...July 1 1929
 4 1/2's 11 M-N 500,000...May 1 1931
 4 1/2's 12 J-J 260,000...July 1 1932
 4 1/2's 17 M-N 1,500,000...May 1 1937
 (Subj. to call beginning Sept. 1 1927.)
 Funding Bonds.
 4 1/2's 16 J-J \$1,000,000...Jan 1 '23-'26
 Refunding Bonds.
 4 1/2's 10 J-J \$210,000...July 1 1930
 BOND DEBT Aug 31 '22 \$2,082,000
 Warrant debt 70,976
 Sinking fund 456,591
 Assess. val. 1921 (1/2 act.) 86,238,588
 School tax (per \$1,000) '21 215.00
 Population in 1920 110,000
 INT. on all above bonds payable at State fiscal agency in N. Y. City (Equitable Trust Co.) except on 1916 funding issue, which is payable at the County Treasurer's office.

SPOKANE COUNTY.
 County seat is Spokane.
 Hospital Bonds.
 5 1/2's 20 \$22,000...1923
 Road Bonds.
 4.90's 20 \$91,000...Feb 1 1926
 121,000...Feb 1 1927
 103,000...Feb 1 1928
 5's 21 134,000...Feb 1 1928
 141,000...Feb 1 1929
 148,000...Feb 1 1930
 102,000...Feb 1 1931
 50,000...Dec 1 1931
 183,000...Dec 1 1932
 171,000...Dec 1 1933
 183,000...Dec 1 1934
 183,000...Dec 1 1935
 105,000...Jan 1 1936
 190,000...Jan 1 1937
 208,000...Jan 1 1938
 218,000...Jan 1 1939
 20,000...Jan 1 1940
 BOND DEBT Dec '22 \$2,287,000
 Sinking fund Nov 20 '22 16,442
 Assess. val., real estate 58,063,787
 Assess. val., personal 26,288,192
 Other assess. property 37,879,415
 Ass'd val. 22 (1/2 act.) 117,231,394
 State & Co. tax (per \$1,000) 1922 \$27.00
 Popula'n 1910, 139,404; 1920, 141,289
 INT. at State fiscal agency in N. Y.

SPOKANE CO. IRRIG. DIST.
 District No. 1.
 6's 17 s-a \$150,000...1928-1937
 District No. 2.
 6's 17 s-a \$12,230...1928-1935
 District No. 3.
 6's 18 s-a \$69,300...1929-1938
 District No. 4.
 6's 19 s-a \$44,000...1930-1939
 District No. 5.
 6's 20 s-a \$18,000...1931-1940
 District No. 6.
 6's 21 s-a \$70,000...1931-1940
 BOND DEBT Jan. 1 1922 \$150,000
 District No. 1 12,230
 District No. 2 69,300
 District No. 3 44,000
 District No. 4 18,000
 District No. 5 70,000

SPOKANE CO. S. D. NO. 122.
 5's 22 ann \$67,000
TOTAL DEBT May 1922 \$87,000
 Sinking fund 6,820
 Assessed value 1921 3,728,776
 School tax (per \$1,000) 1921 \$14.00
 INT. at County Treasurer's office.

SPOKANE CO. SCH. D. NO. 143.
 Building Bonds.
 5 1/2's 13 \$1,000...Sept 1 1933
 (Subject to call after Sept. 1 1914.)

5 1/2's 12 \$9,000...July 1 1927
 (Subject to call after July 1 1913.)
 5 1/2's 17 June \$27,000...June 15 1937
 (Subject to call after June 15 1922.)
 BOND DEBT Nov 20 '22 \$33,000
 Floating debt (add'l) 26,595
 Sinking fund 985
 Tot. ass'd val. '22 (50% act.) 2,075,336
 Other assess. property 53,869
 Ass'd val'n 1922 (50% act.) 34,100
 Tax rate (per \$1,000) 1922 31.50
 Population 1910, 1,500; 1921 (est.) 3,950
 INT. at County Treasurer's office and on remaining bonds at the State Treasurer's office.

SPRAGUE.
 This city is in Lincoln County.
 GEN. BD. DT. Sept 26 '22 \$30,500
 Assessment debt (add'l) 15,500
 Assess. value, real estate 122,598
 Assess. value, personal 164,642
 Other assess. property 53,869
 Ass'd val'n 1922 (50% act.) 34,100
 Tax rate (per \$1,000) 1922 31.50
 Population 1910, 1,110; 1920, 822

STEVENS COUNTY.
 County seat is Colville. A portion of this county was taken to form Ferry Co. and Pend Oreille County. Popula'n 1910, 25,297; 1920, 21,605.
 Funding (Int. in N. Y. City).
 4 1/2's 09 M-S \$129,000...Nov 1 1929
 (Subject to call after Nov 1 1919.)
 BOND DEBT Oct 5 '22 \$129,000
 Assessed val., real estate 11,813,979
 Assessed val., personal 3,104,832
 Tot. assess. val. '22 (1/2 act.) 4,918,811
 Tot. assess. val. '22 13,979,116
 State & Co. tax (per \$1,000) '22 \$31.50

TACOMA.
 Tacoma is the county seat of Pierce County. Incorp. Nov. 8 1883. Commission government effective May 2 1910.
 Bridge Bonds.
 4 1/2's 09 J-D \$300,000...July 1 1929
 4 1/2's 12 J-J 536,000...Jan 1 1932
 4 1/2's 13 M-S 35,000...Mar 15 1928
 Refunding Bonds.
 s-g 20 F-A \$828,000...1923-1940
 Ref. City-Hall and Funding.
 4 1/2's 11 A-O \$518,000...Apr 1 1931
 Surface Water Drainage Bonds.
 4 1/2's 09 J-J \$75,000...July 1 1929
 4 1/2's 10 F-A 100,000...Aug 1 1930
 Green River Gravity Water Bds.
 4 1/2's 10 J-J \$500,000...July 1 1930
 Refunding Water Bonds.
 5's 13 s-a \$1,650,000...June 1 '23-'33
 Light and Power-Plant Bonds.
 4 1/2's 09 J-J \$300,000...Jan 1 1929
 Wharf and Dock Bonds.
 4 1/2's 11 J-J \$405,000...Jan 1 1931
 Road (Part due yearly on Mar. 15).
 4 1/2's 13 M-S \$53,000...Mar 15 '23-'28
 Municipal Street Ry. Bonds.
 5's 18 J-J \$532,584...July 1 '23-'33
 GEN. BD. DT. Dec 31 '22 \$5,307,000
 Water debt (add'l) 1,321,995
 Light debt (add'l) 300,000
 Street & Ry. bonds (add'l) 580,400
 Improvement debt (add'l) 730,558
TOTAL DEBT 7,339,953
 Sinking fund investments 959,367
 Sinking fund, cash 5,186
 Assessed val'n, real estate 44,597,859
 Assessed val'n, personal 16,261,079
 Total val. 1922 60,858,929
 City tax rate (per \$1,000) '22
 Maximum \$19.10
 Minimum 17.10
 Population in 1910 83,743
 Population in 1920 96,905
 2 of these utility bonds are secured by the revenues of the street railway system.
 INT. on local improvement bonds at City Treas. office; on refunding bond issue of 1920 at Fiscal Agency of State of Wash. in N. Y., or at office of City Treasurer. Other interest at Equitable Trust Co., New York.

TACOMA SCHOOL DIST. NO. 10.
 Building Bonds.
 4 1/2's 05 M-S \$185,000...Sept 1 1925
 4 1/2's 12 ann \$180,000...Dec 31 1932
 Refunding Bonds.
 4 1/2's 18 J-J \$60,000...July 1 '27-'36
 BOND DEBT July '22 \$745,000
 Floating debt 56,522
 General sinking fund 93,471
 Value school prop'y 1922 3,818,220
 Assess. val. real estate 46,550,190
 Assess. val. personal 15,718,241
 Tot. ass'd val. '22 (1/2 act.) 62,268,431
 Tax rate (per \$1,000) 1922 13.00
 Population in 1920 (est.) 100,000
 Red. after 1 year from issue.
 INT. at Equitable Tr. Co., N. Y.

THURSTON COUNTY.
 County seat is Olympia.
 Highway Impt. Bonds.
 4 1/2's 18 \$15,000...May 1 1938
 5's 19 s-a 115,000...May 1 1938
 5's 20 s-a 250,000...May 1 1938
 5's 21 s-a 25,000...May 1 1938
 5's 21 s-a 22,000...May 1 1938
 (All the above bonds are redeemable after 1 year from date.)
 BOND DEBT Dec 31 '22 \$427,000
 Warrant debt 75,755
 Tot. Co. cash Dec 31 '21 77,899
 Total taxable prop. 1920 16,138,334
 Total Co. & State tax rate (per \$1,000) 1920 83.70
 Popula'n 1910, 17,581; 1920, 22,366

THURSTON COUNTY UNION HIGH SCHOOL DIST. NO. 303.
 \$5,000...1923
 12,000...1924-1925
 10,000...1926-1927
 10,000...1928-1929
 10,000...1930-1931
 6,000...1932-1933
 (Optional at any interest-paying date after one year.)
 BOND DEBT Sept 1 1922 \$35,000
 Assessed value 1922 1,300,000
 INT. at County Treasurer's office.

TOPPENISH.
 This city is in Yakima County. Incorporated 1907.
 Street Improvement Bonds.
 6's 08 \$2,000...June 1928
 (Subject to call after June 1920.)
 City-Hall Bonds.
 6's 08 \$5,000...June 1928
 (Subject to call after June 1920.)
 Sewer Bonds.
 5 1/2's 11 \$50,000...Nov 1931
 (Subject to call after Nov. 1921.)
 Water Bonds (General).
 5's 09 \$24,500...Nov 1929
 (Subject to call after Nov. 1919.)
 Water-Works Bonds (Revenue).
 6's 15 \$18,000...Oct '23-'31
 (Subject to call after Oct. 1919.)
 Funding Bonds.
 4 1/2's 17 J-D \$35,000...Dec 1 1936
 (Subject to call part yearly beg. Dec. 1 1928.)
 GEN. BD. DT. Jan 1 '22 \$132,000
 Floating debt (estimated) 600
 Assess. val. (50% act.) 21,139,670
 City tax rate (per \$1,000) '21 \$83.59
 Population 1910, 1,698; 1920, 3,120
 INT. payable in Toppenish and New York.

TOPPENISH SCHOOL DIST.
 6's 21 \$5,000...
 (Optional after 1 year.)
 High-School Bonds.
 4 1/2's 19 Aug \$565,000...1939
 (Optional after one year.)
 Grade School Bonds.
 4 1/2's 19 Aug \$520,000...1939
 (Optional after one year.)
 BOND DEBT Sept 1922 \$170,000
 Assess. val. real estate 2,142,280
 Assess. val. personal 1,181,860
 Total assessed value 1921 4,104,140
 School tax rate (per \$1,000) '20 \$24.73

UNION GAP IRRIGATION DIST.
 This district (P. O. Wapato) is in Yakima County.
 General Improvement Bonds.
 6's 15 J-J \$90,000...Nov 1 1935
 BOND DEBT Oct 17 '22 \$125,000
 Sinking fund 15,218
 Assess. val. 1921 1,500,000
 Tax rate (per \$1,000) 1921 \$6.40

VANCOUVER.
 This city is in Clarke County.
 Municipal Dock Bonds.
 6's 21 M-S \$120,000...Sept 1 '23-'34
 Refunding Bonds.
 6's 15 \$35,000
 GEN. BD. DT. Oct '22 \$185,000
 Floating debt 10,000
 Sinking fund 10,000
 Ass'd val. 1922 (1/2 act.) 4,979,669
 City tax rate (per \$1,000) '21 \$17.70
 Population 1910, 9,300; 1920, 12,637

WAHAIKUM COUNTY.
 Oathlamet is the county seat.
 BOND DEBT Sept 1922 \$32,000
 Assessment debt (add'l) 109,000
 Total assess. val. 1922 2,196,785
 Population 1910, 3,485; 1920, 3,372

WAITSBURG.
 This city is in Walla Walla County.
 Sewer Bonds.
 4's 06 \$2,000...May 14 1926
 (Subject to call after May 14 1916.)
 Water-Works Bonds.
 s-g 17 J-J \$43,000
 BOND DEBT Nov 21 '22 \$45,000
 Floating debt 4,500
 Assess. val. '22 (60% act.) 904,072
 Total tax rate (per \$1,000) '22 \$15.00
 Population 1910, 1,237; 1920, 1,174

WALLA WALLA.
 This city is in Walla Walla County. Incorporated March 1 1862. Organized under Allen Commission form of government Sept. 1 1911.
 Fund. Wat. & Sew. Bds. (Tax-ex.)
 4 1/2's 17 J-J \$254,000...Jan 1 1937
 (Subject to call \$16,000 Jan. 1 1918 and \$17,000 yearly thereafter.)
 5's 18 s-a \$75,000...Oct 15 '25-'39
 (Optional after 1925.)
 City-Hall Bonds.
 5's 08 J-J \$100,000...Jan 1 1928
 Refunding Bonds.
 4 1/2's 12 \$40,000...Jan 1 1932
 Water Refunding Bonds.
 5's 10 \$75,000...Oct 15 1939
 (Optional after Oct 15 1925.)
 Water Extension Bonds.
 6's 21 J-J \$500,000...serially
 GEN. BD. DT. Jan 1 '22 \$969,000
 Local impt. dist. bonds & warrants (add'l) 247,867
 Sinking fund 35,034
 Floating debt 34,441
 Assess. val. '21 (1/2 act.) 11,255,668
 Tax rate (per \$1,000) 1921 \$17.94
 Pop'n, 1910, 19,384; 1920 15,503
 INT. on bonds of 1908 and 1922 at the Equitable Trust Co., N. Y.; on others at Walla Walla.

WALLA WALLA COUNTY.
 Walla Walla is the county seat.
 Funding Bonds.
 4's 17 Jan \$24,000...Jan 1923
 Road and Bridge Bonds.
 5's 19 \$115,000...Nov 1 1939
 (Optional after Nov. 1 1929.)
 Road Bonds.
 5's 20 \$150,000...1940
 (Optional after 5 years)
 M-S 243,000...Sept 7 '23-'31
 BOND DEBT Sept 1922 \$289,000
 Warrant debt Sept 1921 22,193
 Sinking fund Sept 1921 20,413
 Assessed val. real estate 32,400,535
 Assessed val. personal 7,419,319
 Tot. ass'd val. '21 (1/2 act.) 39,819,854
 State & Co. tax (per \$1,000) '21 \$28.30
 Popula'n 1910, 31,931; 1920, 27,639
 INT. on 5's of 1919 payable at the office of the County Treasurer.

WALLA WALLA CO. S. D. NO. 1.
 All bonds are tax-exempt.
 Funding and Building Bonds.
 4 1/2's 08 M-S \$30,000...Sept 15 1928
 (Subject to call after Sept 15 1918.)
 4's 09 ann \$167,000...Jan 2 1929
 (Subject to call at any time.)
 5's 10 F-A \$50,000...Aug 1 1930
 High School Bldg. Bonds.
 4 1/2's 16 A-O \$139,000...Apr 1 1936
 (Subject to call beg. in 1917.)
 Grade School Bldg. Bonds.
 4 1/2's 16 A-O \$200,000...Apr 1 1936
 (Subject to call beg. in 1917.)
 BOND DEBT Sept 1921 \$431,000
 Sinking fund 5,782
 Assess. val. 1921 12,310,471
 School tax rate (per \$1,000) '20 \$9.05
 INT. at Harris Trust & Savings Bank, Chicago.

WALLA WALLA CO. S. D. NO. 35.
 5 1/2's \$30,000
 BOND DEBT Nov 20 '22 \$30,000
 Assessed value 1921 (1/2 act.) 635,435
 Sch. tax rate (per \$1,000) '21 \$20.00

WAPATO.
 This town is in Yakima County.
 BOND DEBT Dec 1 '22 \$11,000
 Water debt 16,447
 Assessment debt (add'l) 135,475
 Assess. val. '22 (50% act.) 660,000
 Tax rate (per \$1,000) 1922 \$16.83
 Population in 1910, 400; 1920, 1,128

WASHOUGAL.
 This town is in Clarke County.
 Street Impt. Bonds.
 6's 20 \$28,000...1930
 BOND DEBT Nov 29 1922 None
 Assessment debt 28,000
 Floating debt (add'l) 650
 Total assess. val. 1922 241,910
 Town tax rate (per \$1,000) '22 \$18.50
 Pop'n 1910 (Census), 456; 1920, 765

WENATCHEE.
 This city is in Chelan Co. Inc. Dec. 26 1892.
 Warrant Funding Bonds.
 5's 12 \$9,500...1932
 Municipal Purpose Bonds.
 5's 10 \$90,000...1924 & 1930
 General Bonds.
 5 1/2's 12 J-D \$15,500...Dec 15 1932
 Water Bonds.
 4 1/2's 08 \$71,000...1924 & 1928
 5 1/2's 12 J-D 27,000...Dec 15 1932
 Fair Ground Bonds.
 5's 10 \$1,000
 NET GEN. DT. June '22 \$130,000
 Assess. debt (add'l) Nov 1 '21 387,162
 Assess. val. '21 (50% act.) 4,802,612
 City tax (per \$1,000) 1921 \$18.00
 Population 1910, 4,050; 1920, 6,324
 INT. at City Treas. office.

WENATCHEE RECLAM'N DIST.
 This district is in Chelan and Douglas counties.
 6's 16 \$350,000...1927-1936
 BOND DEBT Sept 1921 \$350,000
 Assessed valuation 1921 4,000,000
 Real value (est.) 5,000,000

WHATCOM COUNTY.
 County seat is Bellingham.
 Road Bonds.
 5 1/2's 15 J-J \$3,500...July 1 1925
 5's 16 J-J 20,500...July 1 1926
 6's 17 F-A 120,500...Aug 1 1927
 6's 18 M-S 101,000...Mar 1 1928
 6's 19 J-J 37,500...July 1 1928
 5 1/2's 19 J-J 118,125...July 1 1929
 5 1/2's 20 J-J 214,000...Jan 1 1930
 6's 20 J-J 222,739...May 1 1930
 6's 20 J-J 301,127...Oct 1 1930
 (All the above road bonds are optional wry. from 1 to 10 yrs. after date, except the \$120,500 6s of 1917, which are optional after 1923, and the \$37,500 6s of 1919, which are optional from 1 to 10 years from date of same.)
 BOND DEBT Jan 1 1922 \$28,000
 Assessment debt (add'l) 114,991
 Warrant debt 166,969
 Sinking fund 243
 Ass. val. 1921 (41% act.) 35,541,567
 State & Co. tax (per \$1,000) '22 \$38.69
 Popula'n 1910, 49,511; 1920, 50,600
 INT. at Equitable Tr. Co., N. Y.

WHATCOM CO. S. D. NO. 25.
 BONDED DEBT Jan 1 '22 \$42,000
 Warrant debt 18,919
 Assessed value 1921 1,171,111
 Tax rate (per \$1,000) 1921 \$26.60

WHATCOM CO. S. D. NO. 301.
 See Bellingham S. D. No. 301.

WHITMAN COUNTY.
 Colfax is the county seat.
 Road Bonds.
 6's 20 ann \$230,000...May 1 1930
 6's 20 ann 125,000...Nov 1 1930
 6's 21 10,000...Jan 1 1931
 6's 21 20,500...Nov 1 1931
 County has no general bonded debt
 Warrant debt \$13,681
 Road debt, special 385,500
 Assess. val. real estate 39,070,000
 Assessed val., personal 7,341,326
 Other assess. property 9,112,934
 Total assess. val. 1922 55,524,260
 State & Co. tax rate (per \$1,000) 1921 \$25.80
 Popula'n 1910, 33,280; 1920, 31,323
 INT. payable at the County Treasurer's office.

WHITMAN CO. S. D. NO. 59.
 Refunding (Red. beg. in 1921).
 5's 08 F-A \$25,000...1926
 High-School (Red. beg. Apr. 1 1922).
 5's 13 A-O \$23,000...Apr 1 1933
 BOND DEBT Nov 1918 \$47,000
 Floating debt 3,781
 Assess. val. 1921 1,583,552
 School tax (per \$1,000) 1921 \$21.20

WHITMAN CO. S. D. NO. 59 (Concl.)... INT. on refunding bonds at fiscal agency (Equitable Trust Co.) in N. Y.; others by check or at County Treasurer's office in Colfax.

WOLF CREEK IRRIG. DIST. 6s J-J \$70,000 BONDED DEBT (?)

YAKIMA.

This city is situated in Yakima County, Incorp. Jan. 27 1888. By Act of 1917 Legislature name of city was changed to Yakima. The change becomes effective Jan. 1 1918. V 104, p. 679. Commission government went into effect Sept. 1911. Pop'n 10, 14,082. 1920, 18,539.

Sewer Bonds. 4s '21 A-S \$32,000... Mar 1 1926 4 1/2s '11 A-O 50,000... Oct 1 1931 5s g '11 J-D 400,000... Dec 15 1931 5 3/4s '19 M-N \$350,000... Nov 1 1939 6s '21 J-D 80,000...

Funding Bonds. 4 1/2s '08 J-D \$80,000... Dec 1 1928 10 J-D 80,000... Dec 1 1930 6s '20 17,000... Oct 1 1930

Library Bonds. 5s '19 85,000... 1924 City Hall Bonds. 21 J-D \$18,500... June 1 1926 BOND, DEBT Dec 1 '23... \$733,500 Sinking fund... 51,805

Total assessed value (abt. 1/2 actual) 1922... 10,950,160 Total tax rate (per \$1,000) '21... \$68.51 1/2 Red. after 1 yr. fr. date of issue.

INT. on sewer 4 1/2s and refunding 5s of 1910 at Equitable Trust Co., N. Y.; the sewer 4s at Chicago sewer 5s and refunding 4 1/2s at City Treas. office, and on 5 1/4s of 1919 at the office of the City Treasurer or at the fiscal agency of Washington in N. Y. City; others at State Treas. office.

YAKIMA COUNTY.

County seat is North Yakima. County Road Bonds.

6s '18 J-J \$19,000... July 1 '26-'33 6s '18 J-J 58,000... July 1 1933

District Road Bonds.

5s '19 J-J \$100,000... July 1 1929 5s '19 J-J 250,000... July 1 1934 6s '19 J-J 9,500... Nov 1 1934 5s '21 150,000... 6s '20 537,500... 6s '21 J-J 171,000... 5s 100,000...

GEN. BD. DT. Nov 1 '22 \$530,000 Assess. (Rd. Dist.) debt (additional) 616,050 Sinking fund 28,446 county Jan 1 1922 209,409

Total assessed value 1931... 5,071,460 Real estate owned by the county Dec. 1 1929... 172,759 State & Co. tax (per \$1,000) '31... \$32.54 Pop'n 1910, 41,709; 1920... 63,710

INT. at Equitable Trust Co., N. Y., and State Treas. office, and bonds of 1919 payable at the office of the County Treasurer, at the office of the State Treasurer or at the fiscal agency of the State of Washington in New York City, N. Y., and of 1920 at the fiscal agency of the State of Washington in N. Y., or through the offices of Carstens & Earles, Inc., in Seattle, San Francisco, Spokane, Portland and Los Angeles.

YAKIMA COUNTY DIKING IMPROVEMENT DIST. NO. 1.

6s \$32,500 BOND, DEBT Nov 15 1922 \$42,000 Total assessed valuation... 213,095 Population (estimated)... 2,000

YAKIMA CO. DRAIN DIST.

District No. 2. BOND, DEBT Jan 1 '22... \$106,500

District No. 9. BOND, DEBT Jan 1 '22... \$108,500 District No. 11. BOND, DEBT Jan 1 '22... \$89,500 District No. 25. BOND, DEBT Jan 1 '22... \$36,500 District No. 31. BOND, DEBT Jan 1 '22... \$53,500 District No. 33. BOND, DEBT Jan 1 '22... \$29,000 District No. 35. BOND, DEBT Jan 2 '22... \$101,042 Sub-District No. 2-3. BOND, DEBT Jan 1 '22... \$30,500 Sub-District 6 of District 3. BOND, DEBT Nov 15 '22... \$34,483 Sub-District 8 of District 3. BOND, DEBT Jan 1 '22... \$30,900 Sub-District 'C' of District 7. BOND, DEBT Jan 1 '22... \$67,713 District Joint 2. BOND, DEBT Jan 1 '22... \$53,200 Recapitulation (all Districts). BOND, DEBT Jan 1 '22... \$893,714 Warrant debt... 16,120 Sinking fund... 50,327

YAKIMA CO. IRRIG. DIST.

Naches-Selah District. BOND, DEBT Nov 1922... \$500,000 Warrant debt... 5,053

Outlook District.

BOND, DEBT Nov 1922... \$402,000 Selah-Moxee District. BOND, DEBT Nov 1922... \$115,000 Warrant debt... 7,541 Sinking fund... 2,382

Snipes Mt. District.

BOND, DEBT Nov 1922... \$211,300 Warrant debt... 3,996

Union Gap District.

BOND, DEBT Nov 1922... \$125,000 Sinking fund... 15,218

YAKIMA CO. S. D. NO. 7.

4s '07 Apr \$80,000... April 1927 4s '18 P-A \$7,750... 1938 4 1/2s 225,000

Refunding Bonds.

4s '17 P-A \$75,000... Feb 1 1937 BOND, DEBT Nov 1922... \$437,750 General sinking fund... 8,813 Total assessed value 1922... 12,979,803 School tax (per \$1,000) 1921... \$18.30 1/2 Red. aff. 1 yr. fr. date of issue.

INT. at Nat. Bank of No. Am., N. Y.; Mason, Lewis & Co., Chicago, and in Olympia, Wash.

YAKIMA CO. SCH. DIST. NO. 36.

5 1/2s Mar \$30,000... 1931 (Subject to call any in. date) BOND, DEBT Nov 1922... \$31,000 Sinking fund Nov 1921... 1,372 Assessed valuation 1922... 1,082,345 Tax rate (per \$1,000) 1921... \$14.68

YAKIMA COUNTY S. D. NO. 49.

BOND, DEBT Jan 1 1922... \$95,000 Assessed value 1921... 4,104,120 School tax (per \$1,000) 1921... \$24.73

YAKIMA CO. SCH. DIST. NO. 54.

4 1/2s '09 \$18,000... 1929 5s '14 27,000... 1934 5 1/2s '20 10,000... 1935 5 1/2s '21 16,200... 1931 5 1/2s '19 14,525... 1939 (Subject to call after 1924.) 5 1/2s '21 31,000... 1931

YAKIMA COUNTY S. D. NO. 81.

BOND, DEBT Jan 1 1922... \$65,750 Assessed value 1921... 1,925,030 School tax (per \$1,000) 1921... \$13.46

YELM IRRIGATION DISTRICT.

P. O. Yelm, Is in Thurston Co. 6s g '14 \$200,000... 1929-1937 GEN. BD. DT. Sept 19 '21 \$212,000 Assessment debt (add'l)... 5,000 Assess. val. 1921... 269,965 Population 1920 (est.)... 960

Of the bonds given above the State funds own \$264,500 State of Nevada highway bonds, \$86,000 Teachers' Training Bldg. bonds, and all of the remaining bonds. The State funds also hold \$43,000 4 1/2% State of Idaho bonds, \$622,000 State of Massachusetts 3s, \$125,000 State of New Mexico 5s, \$622,405.47 4 1/2, 5 1/2 and 6 1/2% county bonds and \$244,500 4 1/4 and 4 3/4% Liberty bonds. On Dec. 31 1921 bonds held in trust for the Industrial Insurance fund amounted to \$665,700.

TOTAL DEBT, &c.—The total debt of the State on Jan. 1 1922 (exclusive of the irremediable bonds for \$380,000) was \$1,289,000; floating debt (warrants), \$59,545; and cash in treasury, \$933,792.96.

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. Rows from 1921 to 1865.

The State tax rate (per \$1,000) for 1921 was \$6.20

DEBT LIMITATION.—An amendment to Section 3, Article IX of the constitution was adopted by the voters at the general election 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. Section 3, together with Sec. 4 of the same Article, Sections 5, 9 and 10 of Article VIII and Section 7 of Article XVII reads as follows:

ARTICLE IX, Section 3. (State Debt Limited.)—The State may contract public debts; but such debts shall never in the aggregate exceed one per cent of the assessed valuation of the State, as shown by the reports of the county assessors to the State Comptroller, except for the purpose of defraying extraordinary expenses, as hereinafter mentioned. Every such debt shall be authorized by law for some purpose or purposes, to be distinctly specified therein; and every such law shall provide for levying an annual tax sufficient to pay the interest semi-annually, and the principal within twenty years from the passage of such law, and shall especially appropriate the proceeds of said taxes to the payment of said principal and interest; and such appropriation shall not be repealed, nor the taxes postponed or diminished until the principal and interest of said debts shall have been wholly paid. Every contract of indebtedness entered into or assumed by or on behalf of the State, when all its debts and liabilities amount to said sum before mentioned, shall be void and of no effect, except in cases of money borrowed to repel invasion, suppress insurrection, defend the State in time of war, or if hostilities be threatened, provide for the public defense.

Section 4. (State Prohibited from Assuming Debts of Cities, &c.)—The State shall never assume the debt of any county, town, city or other corporation whatever, unless such debts have been created to repel invasion, suppress insurrection or to provide for the public defense.

ARTICLE VIII, Section 9. (State Shall Not Loan Its Money or Credit, &c.)—The State shall not donate or loan money or its credit, subscribe to or be interested in the stock of any company, corporation, or association, except corporations formed for educational and charitable purposes.

ARTICLE XVII, Section 7. (State to Assume Debts of the Territory.)—All debts and liabilities of the Territory of Nevada, lawfully incurred, and which remain unpaid at the time of the admission of this State into the Union, shall be assumed by and become the debt of the State of Nevada; provided, That the assumption of such indebtedness shall not prevent the State from contracting the additional indebtedness, as provided in Section 3 of Article 9 of this constitution.

Cities, towns, cities, &c., cannot become stockholders in any company, or loan their credit, &c. But other than that the constitution omits to put any limit on county, city, &c., debts; though it provides that the Legislature shall make general laws restricting their borrowing power. The constitutional provisions referred to follow:

ARTICLE VIII, Section 10. (County, City, Town, &c., Not to Be Stockholders, &c.)—No county, city, town or other municipal corporation shall become a stockholder in any joint-stock company, corporation or association whatever, or loan its credit in aid of any such company, corporation, or association, except railroad corporations, companies, or associations.

Section 8. (Cities and Towns to Be Restricted by General Laws.)—The Legislature shall provide for the organization of cities and towns by general laws, and restrict their power of taxation, assessment, borrowing money, contracting debts, and loaning their credit except for procuring supplies of water.

TAXATION OF MUNICIPAL BONDS.—The Department of State advised us under date of Dec. 29 1911 that bonds or other evidences of indebtedness of State, county or municipalities are not assessed in Nevada.

TAXATION OF MORTGAGES.—See V. 97, p. 540, for an Act passed by the 1913 Legislature making provision for the taxation of mortgages, deeds of trust, &c.

SAVINGS BANK INVESTMENTS—FUNDS—HOW INVESTED.—The regulations governing the investment of funds of savings banks in Nevada are prescribed in Section 6 of the Banking Law of that State, as amended by chapter 69 of the laws of 1919. This section reads as follows:

Section 6. Any banking corporation designating its business as that of a savings bank shall have power to carry on a savings bank business as prescribed and limited in this act. Any savings bank may receive deposits, and such deposits shall be repaid to the depositors or their lawful representatives at such time and with such interest and under such regulations, as shall be prescribed by said bank and approved by the state banking board, which regulations shall be printed and conspicuously posted in some place accessible and visible to all persons in the business office of said bank. The funds of any savings bank, except the reserve provided for in this act, shall be invested in bonds of the United States, or of any state of the United States, or in the public debt or bonds of any State of the United States, or in the public debt or bonds of any State of the United States which shall have been lawfully issued; or may be loaned on negotiable paper secured by any of the above-mentioned classes of security; or upon notes or bonds secured by mortgage lien upon unimproved real estate; provided, That second mortgage loans may be made upon improved farm lands, but no loans shall be made upon such lands or other real estate which, including the aggregate amount of all incumbrances, shall exceed 50% of the cash value thereof; or upon notes secured by collateral security of known marketable value; or shall be deposited in good solvent banks or held as cash; provided, also, that chattel mortgages shall not be deemed collateral security and savings banks are prohibited from investing their funds in them, except with the written consent of the State Bank Examiner.

POPULATION OF STATE.—In 1900 and since, figures include persons on Indian reservations not considered in previous aggregates. Of such persons there were 1,594 in 1890 and 6,500 in 1880. The number of Indians alone included in the 1900, 1910 and 1920 totals were 8,321, 6,192 and 4,907 respectively. 1920... 77,407 1900... 42,335 1880... 62,266 1860... 6,867 1910... 81,575 1890... 45,761 1870... 42,491

CITIES, COUNTIES AND TOWNS IN THE STATE OF NEVADA.

CHURCHILL COUNTY. Fallon is the county seat. County School Bonds. 6s \$85,000 Jan 1 '23-'32 BOND, DEBT Dec 31 '21... \$90,500 Cash in treasury Dec 31 '21... 54,615 Total assessed value 1921... 9,071,693 Tax rate (per \$1,000) 1922... \$25.77 Population 1910 (est.)... 4,649

Site-Purchase and County High School Bonds. 5s '17 J-J \$85,000... July 1 '23-'37

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 exp. 1st Mon. Jan. 1927)... James G. Scrugham Sec. of State (term exp. 1st Mon. Jan. '27)... W. G. Greathouse Treasurer (term expires 1st Mon. Jan. 1927)... Ed. Malley Controller (term exp. 1st Mon. Jan. 1927)... Geo. A. Cole Attorney-General... M. A. Diskin

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, Principal, Payable, When Due, Outstanding. Rows for School Fund Bonds, University Experimental Farm, University Agricultural Building, Teachers' Training Building, New Prison Building bonds, Mental Hospital, Heroes Memorial Building, Univer. Mining Experimentation Bldg., State Highway, etc.

CLARK COUNTY.
Las Vegas is the county seat.

High School Bonds.
6s '17 J-J \$4,000—Jan 1 '23-'24
38,000—Jan 1 '25-'27

Road and Bridge Bonds.
s '17 \$50,000
BOND. DEBT Dec 31 '21 \$217,000
Assess. val., real estate 740,515
Assess. val., improvements 7,630,152
Assess. val., personal 252,882
Total assessed value 1921 8,623,549
State and county tax rate (per \$1,000) 1921 \$25.10
Population in 1920 2,173

*Excluded from this total is the part of the indebtedness Clark County assumed from Lincoln County. (For additional information see statement of Lincoln County).

DOUGLAS COUNTY.
Minden is the county seat.

BOND. DEBT Dec 31 '21 \$175,000
Cash in treasury Dec 31 '21 87,591
Assessed value 1921 4,049,814
State and county tax rate (per \$1,000) 1921 \$23.60
Population 1910, 1,895; 1920, 1,825

ELKO.
This city is in Elko County. This city was incorporated under an Act passed by the State Legislature on March 14 1917.

Sewer Bonds.
6s '12 Jan \$25,000—Jan 18 '23-'27
6s '16 Jan 10,000—\$2,000 yearly

Funding Bonds.
6s '17 J-J \$40,000—Mar 1 '23-'42

Water Works Purchase Bonds.
7s '21 J-J \$10,000—Jan 1 '23-'24
170,000—Jan 1 '25-'41
(Optional after 5 years from date of issue upon one year's notice.)

BOND. DEBT Sept 22 '22 \$261,000
Total assessed val'n 1921 2,663,089
Total tax rate (per \$1,000) '21 \$14.60
Population 1920 2,173

*INT. at Cont. & Comm. Nat. Bank, Chicago; on others at City Treasurer's office.

ELKO COUNTY.
Elko is the county seat. All bonds are taxable. Population 1910, 8,133; 1920, 8,083.

Court House & Jail Bonds.
6s '09 Jan \$35,000—Jan '23-'29

High-School Bonds.
6s '17 July 40,500
6s '19 July 9,000

Hospital Building & Poor Farm.
6s '19 July \$90,000
BOND. DEBT Sept 22 '22 \$249,000
Note debt (add'l) 44,500
Floating debt 87,500
Total assessed value 1921 42,471,580
Tax rate (per \$1,000) 1921 \$18.45
INT. at County Treas. office.

ELKO SCHOOL DISTRICT.
6s '09 10,500
6s '09 4,000
6s '09 66,000
BOND. DEBT Sept 22 '22 \$80,500

ELY.
This city is in White Pine County.

Improvement Bonds.
6s '22 M-S \$50,000—Sept 1 '23-'42
BOND. DEBT Oct 1922 \$82,000
Sinking fund (cash) 10,000
Assessed value 1,200,000
Population 1910, 2,055; 1920, 2,090
INT. payable at City Treas. office.

FALLON.
This city is in Churchill County. Incorporated in 1908.

Water Works Bonds.
6s '11 J-J \$23,000

Sewer Bonds.
6s '11 J-J \$4,000
6s '12 17,000—Jan 1 '33-'37

Light Bonds.
6s '13 J-J \$15,000—Jan 1 '23-'32
BOND. DEBT Sept 18 '19 \$38,000
Assess. debt (add'l) 4,000
Water debt (incl.) 23,000
Sinking fund 3,000
Total assess. val. '19 (about 90% actual) 1,029,856
Tax rate (per \$1,000) 1919 \$14.56
Population in 1910, 741; 1920, 1,753

FALLON CONS. SCHOOLDIS 3'
This district (P. O. Fallon) is in Churchill County.
6s \$418,000
BONDED DEBT (?)

HUMBOLDT COUNTY.
Winnemucca is the county seat

Court House Bonds.
6s \$5,000—1933
6s J-J 10,000—1934
10,000—1935

TOT. B.D. DT. Dec 31 '21 \$234,900
Assessed val. 1921 18,323,733
State & Co. tax (per \$1,000) '21 \$15.90
Population, 1910, 6,825; 1920, 3,743

LAKE SCHOOL DISTRICT NO. 3.
This district (P. O. Lovelock) is in Pershing County.
6s '20 \$56,000
BOND. DEBT Sept 30 '22 \$56,000
Assess. val. 1922 (act.) 3,174,865
Sch. tax rate (per \$1,000) '22 \$4.30
Population 1920, 2,500; 1921, 2,500
INTEREST payable at New York.

LAS VEGAS.
This city is in Clark Co. Inc. in 1911. Population 1920, 2,304.

Sewer Bonds.
6s '12 J-J \$30,000—Jan 1 '23-'31
BOND. DEBT Oct 1 '18 \$40,000
Sinking funds 4,801
Assessed valuation 1918 1,316,293
Tax rate (per \$1,000) 1918 \$32.33
INT. payable in N. Y. or Las Vegas

LAS VEGAS BOARD OF EDUCATION SCHOOL DIST. NO. 12.
This district (P. O. Las Vegas) is in Clark County.
6s '22 J-J \$75,000—April 1 '23-'42
TOTAL DEBT April 1922 \$88,500
Sinking fund 1,600
Assessed value 1921 2,413,869
Population (est.) 3,000
INT. payable at New York City.

LINCOLN COUNTY.
Pioche is the county seat. This county in 1909 had \$430,000 4% tax-free bonds outstanding. At that time part of Lincoln County was taken to organize Clark County. The new county became liable for part of the indebtedness outstanding against Lincoln County at the time of the division. The part of the indebtedness for which each county is liable is figured yearly on the assessed valuation. Of the \$430,000 4% tax-free bonds, \$347,000 were outstanding on June 1 1922. On Oct. 1 1922 the sinking fund applicable to the payment of the above indebtedness amounted to \$3,459.
Road debt (add'l) Jan 1 '22 \$45,000
Assess. val. real estate 1,041,635
Assess. val. personal 1,157,803
Assess. val. improvements 5,728,439
Total assess. val. 1921 7,928,877
State & co. tax (per \$1,000) '22 \$22.20
Population 1910, 3,489; 1920, 2,287
INT. payable at Pioche.

LOVELOCK VALLEY DR. DIST.
Drainage Bonds.
7s '15 J-J \$32,000—July 1 '22-'29
7s '17 J-J 12,000—July 1 '30-'32
BOND. DEBT Nov 1918 \$55,000
Assess. val. 1918 442,370
Actual value of real estate (est.) 1,250,000
INT. at County Treasurer's office in Winnemucca.

MINERAL COUNTY.
Hawthorne is the county seat.
BOND. DEBT Dec 31 '21 \$175,814
Assessed value 1921 4,809,594
State and county tax rate (per \$1,000) 1921 \$28.70
Population, 1920 1,848

NYE COUNTY.
Tonopah is the county seat.

Refunding Bonds.
6s \$28,000—1939
BOND. DEBT Dec 31 '21 \$28,000
School debt (additional) 27,400
Total assess. value 1921 10,152,971
State & Co. tax (per \$1,000) '22 \$22.94
Population, 1910, 7,513; 1920, 6,504
INT. at any bank in Tonopah.

ORMSBY COUNTY.
Carson City is the county seat.

School Bonds.
5s '19 J-J \$18,500

Road and Bridge Bonds.
5s \$14,000

Court House & Building Bonds.
5s \$70,000
6s '21 J-J 60,000

School Building Bonds.
s \$17,500

Memorial Building Bonds.
5s \$8,500

BOND. DEBT Nov 1922 \$175,000
Assessed valuation 1922 1,864,949
Tax rate (per \$1,000) 1922 \$59.00
Population, 1910, 3,415; 1920, 2,453

PERSHING COUNTY.
Lovelock is the county seat.

Court-House Bonds.
6s \$75,000
BOND. DEBT Oct 31 '21 \$267,400
Cash in treasury 52,152
Assess. val., real estate 10,891,339
Assess. val., personal 1,759,451
Other assess. property 794,976
Assessed value '22 (actual) 13,445,766
State & Co. tax (per \$1,000) '22 \$16.05
Population in 1920 2,803

RENO.
City of Reno was incorp. under an Act of the Legislature approved Mch. 16 1903; amended Mch. 1905. All bonds are tax-exempt.

2d & Scott Street Bridge Bds.
5s '08 Jan \$13,000—1935

General Impt. Bonds.
7s '10 \$50,000—1935
5s '20 200,000—1926-1935
City Hall Bds. (Red. beg. in 1916).
5s '06 J-J \$44,000—1936

Park Purchase & Impt. Bds.
5s '06 J-J \$15,000—Jan 1 1936
(Subject to call after Jan 1 1917)

Park Bonds.
5s \$20,000—1946
(Subject to call after July 1 1926.)

Sewer Bonds.
5s '06 J-J \$6,000—July 1 1936
(Subject to call beg. in 1916)

5s '10 J-J \$50,000—1935

GEN. B.D. DT. Oct 1 '22 \$998,000
Assessment debt (add'l) 120,925
Cash on hand 88,161
Assess. val. real estate 6,826,980
Assess. val. personal 2,585,820
Assess. val. improv'ts 6,008,970
Total assessed val. 1921 (90% actual) 15,421,770
Total tax (per \$1,000) '21 \$34.80
Population 1910, 10,867; 1920, 12,016
INTEREST payable at office of County and ex-officio City Treasurer.

RENO SCHOOL DIST. NO. 10.
5s '03 Jan \$2,000—Jan 1923
5s '09 Jan 35,000—1923-1929

Building Bonds.
5s '11 \$25,000—1923-1931
6s '17 20,000—1923-1935
6s '17 10,500—1923-1938
5s '18 J-J 200,000—Yearly
BOND. DEBT July 1922 \$402,000
Assessed valuation 1921 17,636,455
Tax rates 1921/School \$10.00
(per \$1,000) Total 24.80
INT. at County Treasurer's office.

SPARKS.
This city is in Washoe County.
BOND. DEBT Sept 19 '21 \$29,000
Assess. val. '21 (50-90% act.) 2,957,094
Tax rate (per \$1,000) '21 \$9.00
Population in 1910, 2,500; 1920, 3,238

SPARKS SCH. DIST. NO. 29.
This district (P. O. Sparks) is in Washoe County.

School Bonds.
5s '05 \$5,000—1928
(Due \$2,000 yearly.)
6s '16 \$33,750—1937
6s '17 24,000—1932
BOND. DEBT Sept 21 '22 \$42,000
Assess. val. 1922 3,000,000
Sch. tax rate (per \$1,000) '22 \$8.00
Population 1921 3,100

WALKER RIVER IRR. DISTRICT
This district is in Douglas, Lyon and Mineral counties. These bonds are tax-free.
6s '02 \$277,000—1931-1935
BOND. DEBT July 1 '21 \$277,000
Tot. ass'd val. '21 (87% act.) 4,000,000

WASHOE COUNTY
Reno is the county seat. Bonds are tax exempt to non-residents.

Road Bonds.
5s '17 Jan \$16,056—1923-1939
5s '20 200,000—1924-1930
6s '20 300,000—\$33,000 yearly beginning 1938

Bridge Bonds.
5s '05 Jan \$34,000—Jan 1 '23-'39
5s '11 Jan 13,000—Jan 2 '23-'35
5s '15 9,000—Jan 1923-27

Court-House Bonds.
5s '03 Dec \$12,000 \$1,000 yearly
5s '09 120,000—Jan 1 '23-'34

Hospital Bonds.
6s '02 Dec \$1,000—Dec '23-'23
6s '21 35,000—Jan 1 1941

BOND. DEBT Oct 1 '22 \$742,000
Floating debt 7,500
Total assess. value 1921 35,841,440
State & Co. tax (per \$1,000) '21 \$20.00
Popula'n 1910, 17,434; 1920, 18,627
INT. at County Treasurer's office.

WHITE PINE COUNTY.
Ely is the county seat.

High School Bonds.
6s '02 J-J \$105,000—Jan 1 '25-'41
BOND. DEBT Jan 1922 \$357,500
Sinking fund 15,000
Total assess. val. '22 (act) 13,559,661
State & Co. tax (per \$1,000) '22 \$26.20
Population 1910, 7,411; 1920, 8,935

YERINGTON.
This city is in Lyon County. Incorporated March 14 1907.

Sewer Bds. (Red. beg. July 1922).
6s '12 J-J \$26,000—beg. July 1 '27
BOND. DEBT Sept 19 '21 \$79,500
Water debt (included) 36,000
Sinking fund, general 11,019
Sinking fund (water) 9,068
Assess. val. real estate 600,000
Assess. val. personal 40,000
Tot. ass'd val. '21 (60% act.) 640,000
City tax rate (per \$1,000) '21 \$20.00
Population in 1910, 682; 1920, 1,169
INT. at Nat. Bk. of Comm. N.Y.

DEBTS AND RESOURCES

OF THE

STATES, CITIES AND TOWNS

IN THE

SOUTHERN STATES

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State of Virginia.

ITS
DEBT, RESOURCES, &c.

Admitted as a State.....	One of Original Thirteen
Total area of State (square miles).....	42,450
State Capital.....	Richmond
Governor (term expires Feb. 1 1926).....	E. Lee Trinkle
Sec'y of Com-wealth (term exp. Feb. 1 1926).....	B. O. James
Auditor of Pub. Acc'ts (term exp. Mar. 1 '24).....	C. Lee Moore
Second Auditor (term exp. Mar. 1 1924).....	Rosewell Page
Treasurer (term expires Feb. 1 1926).....	Chas. A. Johnston
Attorney-General (term exp. Feb. 1 1926).....	Jno. R. Saunders

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.

DEBT LIMITATIONS.—A new Constitution went into effect in July 1902. Section 127 of Article 8 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 1908 (Chapter 70) and amended from time to time, the last amendment being made on March 28 1922, the right is given to any magisterial district located in this State to issue bonds at not exceeding 6% interest for roads and bridges up to 10% of the assessed value of the taxable property contained therein, provided they are authorized by a majority vote. A tax levy must be made each year to meet the interest and provide a sinking fund to extinguish the debt in thirty-four years. Section 127 follows:

Sec. 127.—Article 8. No city or town shall issue bonds or other interest-bearing obligations for any purpose, or in any manner, to an amount which, including existing indebtedness, shall at any time exceed 18% of the assessed valuation of the real estate in the city or town subject to taxation, as shown by the last preceding assessment for taxes; provided, however, that nothing above contained in this section shall apply to those cities and towns whose charters existing at the adoption of this Constitution authorize a larger percentage of indebtedness than is authorized by this section; and provided further that in determining the limitation of the power of a city or town to incur indebtedness, there shall not be included the following classes of indebtedness:

(a) Certificates of indebtedness, revenue bonds or other obligations issued in anticipation of the collection of the revenue of such city or town for the then current year, provided that such certificates, bonds or other obligations mature within one year from the date of their issue, and be not past due, and do not exceed the revenue for such year.

(b) Bonds authorized by an ordinance enacted in accordance with Section 103, and approved by the affirmative vote of the majority of the qualified voters of the city or town voting upon the question of their issuance, or at a special election held for that purpose, for a supply of water or other specific undertaking from which the city or town may derive revenue; but from and after a period to be determined by the council, not exceeding five years from the date of such election, whenever and for so long as such undertaking fails to produce sufficient revenue to pay for cost of operation and administration (including interest on bonds issued therefor, and the cost of insurance against loss by injury to persons or property), and an annual amount to be covered into a sinking fund sufficient to pay, at or before maturity, all bonds issued on account of said undertaking, all such bonds outstanding shall be included in determining the limitation of the power to incur indebtedness, unless the principal and interest thereof be made payable exclusively from the receipts of the undertaking.

Section 184 of Article 13, as amended in 1920, prohibits the contraction of debts and issue of evidences of indebtedness by the State with certain exceptions and Section 185 of the same article prohibits the lending of credit to, or subscription to stock of, corporations or persons by State, county, city or town; and that the State shall become interested in no work of internal improvement except public roads.

Sections 184 and 185 read as follows:
Sec. 184, Article 13.—No debt shall be contracted by the State except to construct or reconstruct public roads, to meet casual deficits in the revenue, to redeem a previous liability of the State, to suppress insurrection, repel invasion, or defend the State in time of war. No scrip, certificate, or other evidence of State indebtedness shall be issued except for the transfer or redemption of stock previously issued, or for such debts as are expressly authorized in this Constitution.

Sec. 185. Neither the credit of the State, nor of any county, city, or town, shall be directly or indirectly, under any device or pretence whatsoever, granted to or in aid of any person, association, or corporation; nor shall the State, or any county, city, or town subscribe to or become in-

terested in the stock or obligations of any company, association or corporation, for the purpose of aiding in the construction or maintenance of its work; nor shall the State become a party to or become interested in any work of internal improvement, except public roads, or engaged in carrying on any such work; nor assume any indebtedness of any county, city, or town, nor lend its credit to the same; but this section shall not prevent a county, city or town from perfecting a subscription to the capital stock of a railroad company authorized by existing charter conditioned upon the affirmative vote of the voters and freeholders of such county, city, or town in favor of such subscription; provided, that such vote be had prior to July 1 1903.

Sec. 186. All taxes, licenses, and other revenue of the State shall be collected by its proper officers and paid into the State treasury. No money shall be paid out of the State treasury except in pursuance of appropriations made by law; and no such appropriation shall be made which is payable more than two years after the end of the session of the General Assembly, at which the law is enacted authorizing the same; and no such appropriation shall be made which is payable more than two years after the end of the session of the General Assembly, at which the law is enacted authorizing the same; and no appropriation shall be made for the payment of any debt or obligation created in the name of the State during the war between the Confederate States and the United States. Nor shall any county, city, or town pay any debt or obligation created by such county, city, or town in aid of said war.

Sec. 187. The General Assembly shall provide and maintain a sinking fund in accordance with the provisions of Section 10 of the Act approved Feb. 20 1892, entitled "an Act to provide for the settlement of the public debt of Virginia not funded under the provisions of an Act entitled an Act to ascertain and declare Virginia's equitable share of the debt created before, and actually existing at the time of the partition of her territory and resources, and to provide for the issuance of bonds covering the same, and the regular and prompt payment of the interest thereon, approved Feb. 14 1882." Every law hereafter enacted by the General Assembly, creating a debt or authorizing a loan, shall provide for the creation and maintenance of a sinking fund for the payment or redemption of the same.

Sec. 188. No other or greater amount of tax or revenue shall, at any time, be levied than may be required for the necessary expenses of the Government, or to pay the indebtedness of the State.

HIGHWAY BONDS ISSUED BY COUNTIES TO AID STATE HELD VALID.—The Virginia Supreme Court on April 1 1921 rendered an opinion holding that counties wishing to issue bonds for the purpose of building parts or links of highways may legally do so. These bonds may be issued by the county with the understanding that the sum is later to be reimbursed by the State when there are sufficient funds available to do so in order that any particular community will not have to wait until the entire system of highways contemplated is finished. (V. 112, p. 1780.)

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.

Under an Act of the Legislature approved Mar. 13 1912 (Chapter 229) Boards of Supervisors of the several counties and councils of the several cities and towns of the Commonwealth of Virginia, are authorized to exempt from local taxation, obligations issued by such counties, cities and towns for the purposes of building or improving the public roads or bridges thereon.

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 Sept. 30 1922 Virginia's debt stood as shown below:
Riddleberger Bds., Act of 1882. Century Bonds, Act of 1892.
3a J-J \$4,648,754.16 July 1 1932 3s J-J \$14,121,185.71 July 1 1991
(Subject to call after 1900.) 1,744,182.97

The Literary Fund on Oct. 1 1922 held \$930,400 Century bonds, \$6,500 school and college certificates and \$1,579,927.28 of Riddlebergers; total, \$2,516,827.28. These being held alive in the Fund, form part of the outstanding amounts in the table.

Of the \$14,121,185.71 Century bonds, \$4,048,500 are coupon, \$10,071,800 registered and \$885.71 fractional certificates; of the \$4,648,754.16 Riddlebergers, \$980,000 are coupon, \$3,668,100 are registered and \$654.16 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..... 1,744,182.97

Canceled.....\$18,104,042.97
3,982,857.26

Total outstanding, Act of Feb. 20 1892.....\$14,121,185.71
Total, Act of Feb. 14 1882..... 4,648,754.16

Total debt Oct. 1 1922.....\$18,769,939.87
School and College debt (additional)—6s.....\$2,384,805.85
School and College debt (additional)—5s..... 82,800.00 \$2,467,605.85
Old unfunded bonds (additional)..... 421,061.73

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.

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 \$4,215,822.28 and interest \$8,178,107.22. See "Chronicle" for June 19 1915, page 2099, and editorial on page 2037 of the same issue. Also see "Chronicle" for Oct. 23 1916, page 1394. For further steps in litigation see V. 106, p. 2358. On Feb. 20 1919 the West Virginia Legislature enacted a law for the settlement of the debt, and in 1920 distribution of the new securities was effected. For details see West Virginia Debt.

ASSESSED VALUATION AND TAX RATE.—

Table with columns: Year, Real Estate, Personal Property, All Other Prop., Grand Total, Tax Rate. Rows for years 1922-1880.

The State tax rates (per \$1,000) for 1922 were as follows: real estate \$2.50; tangible personal property, \$2.50; intangible personal property (except capital, money and shares of bank stocks), \$8.00; capital, \$8.50; money, \$2.00; shares of bank stocks, \$2.50; and rolling stock (railway and canal corporations and lumber and mining companies), \$17.50.

SAVINGS BANK INVESTMENTS.—The Banking Division of the State Corporation Commission advised us under date of Sept. 25 1917 that "there is no law in Virginia regulating the way in which savings institutions are permitted to invest their funds."

POPULATION.—The population of Virginia has been as follows:

Table with columns: Year, Population. Rows for years 1920-1880.

* 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; 801,508 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, 32.6% in 1910 and 29.8% in 1920. 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, 671,096 in 1910 and 690,017 in 1920.

CITIES, COUNTIES AND TOWNS IN THE STATE OF VIRGINIA.

ACCOMAC COUNTY

Accomac is the county seat. Road District (Tax-free). '15 A-O \$30,000. Oct 7 1945 (Subject to call beg. Oct. 7 1920). Atlantic Mags. Dist. Road Bds. 5 1/2 s-a M-N \$10,000. May 20 1946 (Subject to call beg. July 1 1921). BOND, DEBT Oct 1918. \$115,500 Assessed val., real estate, 10,767,430 Assessed val., personal, 4,839,697 Other assess. property, 2,145,349 Total assess. val. 1921, 17,832,526 Popula'n 1910, 36,650; 1920, 34,795 INT. at County Treas. office.

ALBERMARLE COUNTY

Charlottesville is the county seat. Road Bds (Tax-free). '21 J-D \$300,000. June 1 1931 (Optional after Jan 1 1923). '22 J-J \$420,000. Jan 15 1947 T.O.T. Bd. D.T. Jan 1922. \$854,000 Assessed value 1921— Real. 6,995,750 Personal, 7,344,327 Other property, 2,424,648 Total, 16,765,725 Population 1920 (Census), 26,005 INT. on bonds of 1921 at R. M. Grant & Co., N. Y.; on bonds of 1922 at Harris, Forbes & Co., N. Y.

ALEXANDRIA.

Incorporated as a town in 1749. The voters of this city on Oct. 4 1921 approved the plan to change the city government to city manager form. The vote was 1,480 to 380. Coupon Bds. (Free from city tax). 3 6/8 s-a \$2,400. 4s '02 J-J \$6,800. July 1 1932 4s '16 70,000. Refunding (Free from city tax). 4s '04 J-J \$681,500. July 1 1938 School Bds. 5s '19 J-J \$100,000. July 1954 Street Impt. & General Fund Bds. 6s '21 A-O \$288,000 Oct 1 '24-'55 12,000. Oct 1 1956 BOND, DEBT Nov 20 '21 \$1,190,700 Floating debt (additional), 49,500 Sinking fund, 107,900 Assess. val., real estate, 9,100,474 Assess. val., personal, 5,111,915 Total assess. value 1921, 14,212,389 Total tax (per \$1,000) 1914, \$20.60 Popula'n 1910, 15,329; 1920, 18,060 INT. at office of City Treasurer and all bonds carry tax-receivable coupons.

ALEIGHANY COUNTY.

Covington is the county seat. Covington Magisterial D. District. Road Bds. (10-30 yr. opt.) '22 \$100,000. BOND, DEBT Dec 16 '21 \$459,000 Sinking fund, 107,900 Assess. val., real estate, 9,100,474 Assess. val., personal, 5,111,915 Total assess. value 1921, 14,212,389 Total tax (per \$1,000) 1914, \$20.60 Popula'n 1910, 15,329; 1920, 18,060 INT. at office of City Treasurer and all bonds carry tax-receivable coupons.

Sinking fund, 8,092 Assessed val., real estate, 6,959,430 Assessed val., personal, 3,841,545 Other assessable property, 1,444,068 Tot. ass'd val., '21, 12,245,043 State & Co. tax (per \$1,000) '21 \$18.50 Popula'n 1910, 14,173; 1920, 15,332

AMHERST COUNTY.

Amherst is the county seat. Road Bds (Tax-exempt). '11 s-a \$135,000. 1945 BOND, DEBT Oct 1919. \$215,000 Assess. val., real estate, 2,650,540 Assess. val., personal prop. 1,730,582 Other assess. property, 1,422,772 Total assess. val. 1921, 5,803,894 State & Co. tax (per \$1,000) 15.13-16.50 Popula'n 1910, 18,932; 1920, 19,771

ARLINGTON COUNTY.

Fort Meyer Heights is the county seat. County Bds. '19 \$20,000. 1929 Washington Magisterial Dist. Road and Bridge Bds. '17 \$122,137 1/4. Total DEBT (7) Assessed val., real estate, 9,229,090 Assess. val., personal prop 2,976,036 Other assess. property, 2,165,288 Total assess. val. 1921, 14,370,364 Pop'n 1910, 10,231; 1920, 10,040

ASHLAND.

This town is in Hanover County. Water Works Bds. '22 J-J \$70,000. July 1 1957 Water and Sewer Bds. '14 A-O \$40,000. Apr 1 1964 (Subject to call after Apr 1 1924). BOND, DEBT Nov 1918. \$48,000 Water debt (incl.), 40,000 Floating debt, 10,000 Total assessed valuation, 934,547 Population 1910, 1,324; 1920, 1,299 Prin. and int. on bonds of 1922 at the Town Treasurer's office.

AUGUSTA COUNTY.

Staunton is the county seat. Road Dist. (Red. beg. July '23). '13 J-J \$250,000. July 1 1943 '18 207,000. July 1 1923 Pasture Road District Bds. '21 s-a \$50,000. Feb 1 1951 (Optional Feb. 1 1926). BOND, DEBT Oct 9 1918 \$207,000 Assess. debt (add'l), 250,000 Sinking fund, 12,350 Assess. val., real estate, 14,345,306 Assess. val., personal, 9,579,020 Other assess. prop., 2,249,155 Total assess. val. 1921, 26,173,481 State & Co. tax (per \$1,000) 18. \$14.00 Popula'n 1910, 32,445; 1920, 34,671 INT. at Co. Treasurer's office.

BASIC CITY.

This city is in Augusta County. BOND, DEBT Dec 8 '22. \$63,500 Floating debt, 18,100 Sinking fund, 7,710 Assessed val'n, real estate, 696,645 Assessed val'n, personal, 227,058 Total assessed val'n 1922, 924,303 Tax rate (per \$1,000) 1921, \$12.50 Population 1910, 1,632; 1920, 2,212

BEDFORD FORMERLY LIBERTY.

This city is in Bedford County. Incorpor. Mar. 3 1890. Population in 1910, 2,508; 1920, 3,243. *Water Bds. (Red. beg. in 1907). '06 J-J \$15,500. July 1 1931 Ref. Bds. (Red. 10 yrs. from issue). '09 M-N \$60,000. May 1 1929 Power Plant Bds. '15 J-J \$288,000. June 1 '22-'40 BOND, DEBT Nov 10 '17 \$198,500 Assess. val. real estate, 972,579 Assess. val. personal, \$130,466 Assess. val., intangible, 372,724 Total assess. val. '16 (abt. 80% actual), 1,475,769 INT. on ref. 5s due 1929 payable in Lynchburg; on other bonds in Bedford. Coupons are tax-receivable. * Exempt from city tax.

BEDFORD COUNTY.

Bedford is the county seat. Forest Mag. Dist. Road Bds. '18 M-A-O \$75,000. Total DEBT, (7) Assess. val., real estate, 8,684,851 Assess. val., personal, 4,775,113 Other assess. property, 2,562,004 Total assess. val. 1921, 16,021,969 Popula'n 1910, 29,549; 1920, 30,669

BELFORD SCHOOL DISTRICT. This district (P. O. Blackstone) is in Nottoway County. High School Building Bds. '22 M-N \$60,000. May 1 1952 (\$10,000 redeemable every 5 years). BONDED DEBT, (7)

BIGSTONE GAP.

This town is in Wise County. Street Improvement Bds. '08 \$120,000. Street & Bridge Bds. '08 \$100,000. BOND, DEBT Oct 5 '22. \$140,000 Floating debt, 5,000 Assess. val., real estate, 1,200,000 Assess. val., personal, 900,000 Other assess. property, 800,000 Total assess. val. 1922, 2,900,000 (about 50% actual). Total tax rate (per \$1,000) '22 \$25.00 Population 1910, 2,590; 1920, 3,009

BIGSTONE GAP SCHOOL DIST. This district (P. O. Big Stone Gap) is in Wise County. High School Bds. '21 J-J \$15,000. Jan 1 '27-'41 20,000. Jan 1 '42-'51 BOND, DEBT Feb 16 1921 \$70,000 Sinking fund, 1,688 Total assessed value 1920, 1,871,614 Population 1921 (est.), 3,110 INT. payable at Continental & Commercial Nat. Bank, Chicago.

BLACKSTONE.

This town is in Nottoway County. Water Works Bds. '16 J-D \$25,000. 1950 (Subject to call 1936). BOND, DEBT Oct 3 1922. \$75,000 Water debt (incl.), 60,000 Sinking fund, 14,300 Assess. val., real estate, 998,400 Assess. val., personal, 312,000 Other assess. property, 273,000 Tot. assess. val. '22 (60% act) 1,683,400 Total tax (per \$1,000) '22, \$10.00 Popula'n 1910, 1,486; 1920, 1,497

BOYD COUNTY.

Road Bds. '22 J-J \$30,000. \$2,500 yrly BOND, DEBT Oct 4 '22. \$51,500 Sinking fund, 6,500 Assess. val., real estate, 4,215,069 Assess. val., personal, 2,534,866 Other assess. property, 1,772,500 Total assess. value 1922, 8,522,435 (about 40% actual). Tax rate (per \$1,000) 1922, \$19.50 Population 1910, 17,727; 1920, 16,557

BRISTOL.

Bristol is in Washington County. Incorporated Feb. 12 1890; new charter Mar. 19 1920. Street Improvements. '01 J-J \$15,000. July 1 1931 (Subject to call after July 1 1921). '09 J-J 10,000. Aug 15 1931 (Subject to call after Aug 15 1921). '19 s-a 100,000. May 15 1939 '20 J-D \$100,000. Dec 1 '24-'43 '22 J-J 150,000. Jan 1 '25-'49 a Court-House, City-Hall. '08 F-A \$60,000. Aug 1 1938 (Subject to call after Aug 1 1928). *Gauthier Purchase Bds. '08 A-O \$10,000. Apr 1 1923 Water Bds. '03 M-N \$25,000. Nov 1 1932 '10 A-O \$40,000. Oct 1 1940 (Subject to call in '18, '15 & 20 yrs.) '10 A-O \$20,000. Oct 1 1940 *City-Jail Bds. '14 J-J \$20,000. Jan 1 1934 *High-School Bds. '20 \$20,000. May 1 1934 (Red. aft May 1 1924). '14 M-N 30,000. May 1 1944 (Red. aft May 1 1929). Refunding Bds. '21 M-N \$50,000. Oct 31 1951 School Bds. '21 M-J \$25,000. Jan 1 '25-'49 BOND, DEBT July 1 '22. \$618,560 Water bonds (incl.), 150,000 Cash on hand July 1 '22, 33,453

Assessed value— Real estate, \$4,343,500 Personal, 1,983,242 Other property, 759,249 Total 1921, 7,086,011 Tang. prop. (1/2 act.) '22 4,768,500 Intangible property '22, 1,429,601 City tax rate (per \$1,000) 1920— Real estate, \$26.50 Personal (tangible), 26.50 Personal (Intangible), 3.00 Railroads, 26.50 Banks, 11.50 Tax rate (per \$1,000) 1922— Tangible property, 22.50 Intangible property, 2.00 Population, 1910, 6,247; 1920, 6,729 *The statutory limitation of city indebtedness fixed by charter, is 18% of value of taxable real property.

INT. on bonds marked (x) is payable at Dominion Nat. Bank, Bristol; (y) at Importers & Traders Nat. Bank, New York; (z) at Importers & Traders Nat. Bank, New York; or Dominion Nat. Bank, Bristol; (†) at City Treasurer's office or at Dominion Nat. Bank, Bristol; or at others at Dominion Nat. Bk, Bristol.

BUCKINGHAM COUNTY.

Buckingham is the county seat. Road Bds. '08 J-J \$91,500. BOND DEBT Oct 12 1921 \$81,500 Assess. val. real estate, 2,684,756 Assess. val. personal, 1,192,246 Other property, 1,192,246 Total ass'd val. 1921, 4,146,784 State & Co. tax (per \$1,000) '21 \$16.00 Popula'n 1910, 15,204; 1920, 14,885 INT. payable at Merchants & Planters National Bank, Dillingham.

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). '14 s-O M-S \$64,000. 1937 Brookville Mag. Dist. Road Bds. '18 J-J \$179,000. July 1 1950 (Subject to call after July 1 1936). Seneca Mags. Dist. Road Bds. '18 J-J \$34,000. July 1 1950 (Subject to call after July 1 1936). Falling River Mag. Dist. Road. '19 J-J \$114,000. July 1 1953 (Subject to call after July 1 1938). CO. BD. D.T. Oct 22 1920 \$64,000 Road District debt (add'l) 325,000 Sinking funds, 29,421 Assess. val., real estate, 8,136,954 Assess. val., personal, 6,436,867 Other assess. property, 144,615 Total assess. val. 1921, 16,718,076 Total tax rate (per \$1,000) '20, \$17.00 Pop'n 1910, 23,043; 1920, 26,716 INT. on refunding bonds payable at Mercantile Tr. & Dep. Co., Balto., Md., and on road bonds at the Co. Treas. office in N. Y. funds.

CARROLL COUNTY

Hillsville is the county seat. Road Bds. '21 M-N \$290,000. May 1 '22-'51 (For maturity see V. 112, p. 2559). BOND, DEBT Oct 4 '22. \$300,000 Sinking fund, 5,000 Assess. val., real estate, 1,578,509 Assess. val., personal, 1,406,135 Other assess. property, 1,395,813 Tot. ass'd val. '21 (25% act.) 4,380,457 Population 1920 (Census), 21,283 INT. at Hanover Nat. Bank, N. Y.

CHARLOTTESVILLE

Charlottesville is the county seat of Albemarle County. Inc. July 1 1888. Bonds exempt from city tax. Refunding Bds. '08 J-J \$312,000. Jan 1 1936 (Subject to call after Jan 1 1926). '11 J-J \$3,000. Jan 1 1926 4s A-O 12,000. Apr 1 1938 5s '14 M-N 59,500. Nov 1 1934 5s '14 M-N 18,500. Nov 1 1934 5s '14 M-N 11,500. Nov 1 1934 Reservoir (Red. 10 yrs. from issue). 4 1/2 s-O J-J \$160,000. Jan 1 1947 4 1/2 s-O M-S 34,000. Sept 1 1948 *Municipal Impt. Bds. '22 s-a \$400,000. Sept 1 1962 (Optional Sept. 1 1942). Street Bds. '03 J-D \$80,000. June 1 1943 (Subject to call after June 1 1913). Gas-Plant Bds. '12 J-J \$1,042. Jan 1 '23-'25 School-Building Bds. '15 A-O \$75,000. Oct 1 1935 BOND, DEBT Dec 3 1919. \$605,500 Floating debt (add'l), 57,380 Sinking fund, 219,826 Assess. val., real estate, 6,870,710 Assess. val., personal, 4,905,683 Other assess. property, 1,596,581 Total assess. val. 1921, 13,372,974 Total tax rate (Reality & tan- per \$1,000) gibles, \$15.75 1919, Intangibles, 3.00 (Bank stock), 11.80 In annexed territory tax rates (per \$1,000) are: Real estate and tangibles, \$12.50 Intangibles, 3.00 Public service property, 12.50 Bank stock, 9.50 Population 1910, 6,765; 1920, 10,688 = INT. payable in Baltimore; † at National Park Bank, N. Y.; other bonds in Charlottesville.

CHARLOTTE COUNTY.

Charlotte is the county seat. Roanoke Dist. Impt. Bds. '17 M-N \$35,500. May 1 1947 (Subject to call May 1 1937). Bacon Dist. Road Bds. '22 J-J \$85,000. Jan 1 '27-'55 (For maturity see V. 114, p. 873.)

CHARLOTTE COUNTY (Concl.).
 Central District Road Bonds.
 5s '22 J-J \$70,000—Jan 1 '27-'56
 (For maturity see V. 114, p. 873.)
 Walton District Road Bonds.
 5s '22 J-J 75,000—Jan 1 '27-'36
 (For maturity see V. 114, p. 873.)
BOND. DEBT Feb 1922. — \$535,000
 Special assess. bonds (incl.) 420,500
 Sinking fund..... 21,423
 Assessed values 1921—
 Real..... 3,846,020
 Personal..... 2,066,777
 Other property..... 1,294,029
 Total..... 7,146,826
 Tax rate (per \$1,000) 1921—\$19 to \$26
 Population of county in 1910, 15,785
 In 1920, 17,540.
 INT. at County Treasurer's office.

CHASE CITY.
 This place, known as the Town of Chase City, is in Mecklenburg Co.
General and Street Bonds.
 s '16 \$34,000
BOND. DEBT Oct 23 '22. — \$98,000
 Sinking fund..... 6,857
 Assess. val., real estate..... 655,308
 Assess. val., personal..... 181,108
 Tot. ass'd val. '22 (14 act.)..... 837,503
 Total tax rate (per \$1,000) '22—\$15.00
 Population 1910, 1,662; 1920, 1,646

CHATHAM.
 This city is in Pittsylvania County.
 Incorporated in 1832
School Bonds.
 5s '10 M-S \$3,000..... 1940
Street Bonds.
 5s '12 J-J 7,000..... 1940
 5s '12 J-J 20,000..... June 1 1942
 (Subject to call begin. June 1 1927.)
 6s '22 M-S 12,000..... Sept 1 1952
 (Optional Sept 1 1937.)
Water and Sewer Bonds.
 5s '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 Oct 4 1922. — \$69,500
 Floating debt..... 1,500
 Water debt (included)..... 17,600
 Sinking fund..... 83,500
 Assess. val., real estate..... 498,270
 Assess. val., personal..... 241,600
 Other assessable property..... 388,000
 Tot. ass'd val. '22..... 1,125,870
 (Assessment about 2-3 actual value, except on \$380,000, which is at actual value.)
 Tax rate (per \$1,000) '22..... \$22.50
 Population 1910, 1,113; 1920, 1,068
 INT. on 5s at Bank of America, N. Y. City; on 5s & 6s at City Treasurer's office.

CHRISTIANSBURG.
 This town is in Montgomery Co.
Electric Light Bonds.
 5s M-S \$10,000.....
Water Bonds.
 5s J-J \$40,000.....
BOND. DEBT Nov 1922. — \$50,000
 Sinking fund (water)..... 9,000
 Tot. assess. val. '22 (1-3 act.) 900,000
 Total tax rate (per \$1,000) '22—\$10.00
 Pop'n 1910, 1,568; 1920..... 1,641

CLARKE COUNTY.
 Berryville is the county seat.
BOND. DEBT Oct 1922. — \$78,000
 Assess. val., real estate..... 3,553,260
 Assess. val., personal..... 2,427,402
 Other assess. property..... 597,116
 Tot. assess. val. 1921..... 6,577,778
 State & Co. tax (per \$1,000) '22—\$15.00
 Pop'n 1910, 7,468; 1920..... 7,165

CLINTON FORGE.
 This city is in Allegheny County.
 6s '21 J-J \$100,000..... July 15 1941
Street and Sewer Bonds.
 s \$23,000..... Jan 1 '25 & '35
 s 15,000..... July 1 1932
 s 75,000..... Apr 1 1937
School & General Impt. Bonds.
 s \$65,000..... Aug 1 1940
Bridge, School & Fire Dept.
 4s '17 P-A \$80,000..... Feb 1 1947
 (Subject to call Feb 1 1932)
Bridge Bonds.
 5s '18 P-A \$15,000..... Feb 1 1948
 (Optional Feb. 1 1933.)
Electric Light Bonds.
 6s '22 \$240,000..... July 1 1952
 GEN. RD. DT. Oct 3 '22..... \$20,500
 Water debt (incl.)..... \$233,249
 Sinking fund/General..... 23,874
 (Water)..... 40,926
 Tot. ass'd val. '21 (abt. 1/2 act.) 4,615,587
 Total tax rate (per \$1,000) '21 \$26.00
 Population 1910, 5,748; 1920..... 5,164
 INT. at Chase Nat. Bank, N. Y.

COLONIAL BEACH.
 This city is in Westmoreland Co.
BONDED DEBT 1918. — \$47,000
 Floating debt..... 1,600
 Total assess. valuation 1918—768,000
 Tax rate (per \$1,000)..... \$12.50
 Pop'n 1910, 721; 1920..... 1,093

COVINGTON
 This town is in Allegheny County.
School Bonds.
 s \$30,000.....
Water and Sewer Bonds.
 s \$79,000.....
Street-Paving Bonds.
 5s '17 J-J \$150,000..... July 1 1947
 (Subject to call July 1 1937.)
 5s '20 J-J 125,000..... Jan 1 1950
 (Optional Jan 1 1940)
Water Supply Bonds.
 5s '22 J-J \$130,000..... Jan 1 1952
 (Optional Jan 1 1942)
BOND. DEBT Oct 17 '22. — \$434,000
 Water debt (incl.)..... 209,000
 Assess. val., real estate..... 2,233,386
 Assess. val., personal..... 486,100
 Other assess. property..... 1,802,017
 Total assess. val. 1921..... 4,521,503
 Total tax (per \$1,000) 1921..... \$23.00
 Pop'n 1910, 4,234; 1920..... 5,623
 INT. payable at Town Treasurer's office.

CUMBERLAND COUNTY.
 Cumberland is the county seat.
Refunding Bonds.
 5s '17 s-a \$40,000..... Sept 1 1947
BONDED DEBT. — (?)
 Assessed val. real estate..... 1,593,594
 Assessed val. personal prop. 974,664
 Other assess. property..... 106,490
 Total assessed val. 1921..... 2,584,648
 Pop'n 1910, 9,185; 1920..... 9,111

CULPEPER COUNTY.
 Culpeper is the county seat.
Magisterial District Bonds.
 Stevensburg District..... \$41,000
 Cataula District..... 110,000
 Salem District..... 20,000
TOTAL DEBT Dec 1921. — \$171,000
 Assess. val., real estate..... 4,564,445
 Assess. val., personal..... 2,985,071
 Other assess. property..... 1,089,084
 Tot. assess. val. '22 (1/2 act.) 8,638,600
 Total tax rate (per \$1,000) '21—\$19.21
 Pop'n 1910, 13,472; 1920..... 13,292
 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; 1920, 21,539.
Street-Improvement Bonds.
 5s '92 A-O \$10,000..... Jan '23
 5s '94 M-S 7,000..... Sept 1924
 4s '99 J-J 100,000..... July 1929
 4s '01 P-A 10,000..... Feb 1931
 4s '02 M-S 7,000..... Mar 1932
 4s '05 J-J 20,000..... Jan 1935
 4s '05 M-S 50,000..... Sept 1935
 4s '10 J-J 95,000..... Jan 1940
 4s '11 A-O 30,000..... Oct 1941
 5s '14 M-N 10,000..... Nov 1944
 5s '15 s-a 95,000..... Mar 1 '23-'46
 6s '21 9,000..... Feb '23-'32
 6s '21 144,000..... July '23-'46
 6s '21 48,000..... Nov '23-'46
Sewer-Improvement Bonds.
 5s '14 M-S \$10,000..... Nov 1944
 s '14 A-O 1,800..... \$900 yearly
School Improvement Bonds.
 4s '15 A-O \$57,000..... Oct 1 '23-'41
Refunding Bonds.
 4s '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
 4s '11 J-J 20,000..... July 1941
 4s '12 P-A 50,000..... Aug 1942
 5s '14 25,000..... Nov 1944
Stable and Farm Bonds.
 6s '21 \$18,000..... Mar '23-'31
 4s '18 A-O 19,000..... Oct 1 '23-'41
 4s '17 J-J 80,000..... Jan 1 '23-'42
Fire-Protection Bonds.
 4s '02 M-S \$10,000..... May 1932
Water & Light Impt. Bonds.
 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 '00 M-N 60,000..... May 1930
 4s '05 M-N 3,000..... May 1932
 4s '05 J-J 70,000..... Jan 1935
 4s '11 A-O 150,000..... Oct 1941
 5s '14 M-N 10,000..... Nov 1944
 6s '21 9,000..... Feb '23-'31
 6s '21 9,000..... Feb '23-'31
Confederate Memorial Mansion
 5s '16 J-J \$30,000..... Jan 1923
Electric Station Bonds.
 5s '22 s-a \$100,000..... May 1 '23-'47
BOND. DEBT Oct 1922. — \$1,364,300
 Water & Light Bds. (incl.)..... 461,000
 Floating debt..... 75,000
 Sinking fund..... 157,312
 Assess. val. real estate..... 19,686,158
 Assess. val. personal..... 21,024,595
 Tot. ass'd val. '22 (2-3 act.) 40,710,753
 Total tax rate (per \$1,000) '22—\$15.00
 *\$10,000 of this issue is for water.
 †\$13,500 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.

DICKINSON COUNTY.
 Clintwood is the county seat.
County Road Bonds.
 5s '22 J-J \$100,000..... July 1 1932
 (Optional July 1 1927)
Kenady Mad. Dist. Road Bds.
 \$1,500..... Jan 1 '23-'25
 7,000..... Jan 1 '26-'32
 1,500..... Jan 1 1933
 10,500..... Jan 1 '34-'40
 8,000..... Jan 1 '41-'44
CO. BD. DT. Nov 1922. — \$400,000
 Other debt Feb 1 '19..... 79,000
 Assess. val. real estate..... 3,712,450
 Assess. val. personal prop. 1,954,831
 Other assess. property..... 562,243
 Total assess. val. 1921..... 6,229,524
 Total tax rate (per \$1,000) '18 \$15.00
 Pop'n 1910, 9,199; 1920, 13,542
 INT. on bonds of 1922 at the National Bank of Commerce, N. Y.

DINWIDDIE COUNTY.
 Dinwiddie is the county seat.
Road Bonds (Red. beg. in 1930).
 6s '19 Nov \$100,500..... Nov 1 1940
BOND. DEBT Oct 1922. — \$98,500
 Assess. val. real estate..... 5,044,081
 Assess. val. personal prop. 4,522,773
 Other assess. property..... 2,279,794
 Total assess. val. 1921..... 11,846,648
 State & Co. tax (per \$1,000) '22—\$15.00
 Pop'n 1910 15,442; 1920..... 17,949
 INT. at County Treasurer's office.

EAST RADFORD.
 This place is in Montgomery Co.
Street Bonds.
 5s '20 \$2,000..... 1923-1945
BONDED DEBT. — (?)

ELIZABETH CITY COUNTY.
 Hampton is the county seat.
BOND. DEBT July 1917. — \$31,000
 Assess. val. real estate..... 5,337,950
 Assess. val. pers'l prop. 4,632,074
 Other assess. property..... 1,044,770
 Total assess. val. 1921..... 8,162,674

Pop'n 1910 21,225; 1920..... 25,144
 INT. payable at County Treasurer's office.

FAIRFAX COUNTY.
 Fairfax is the county seat.
 6s '15 s-a \$140,000..... Apr 1 1935
Road Bonds.
 5s '22 \$500,000.....
 Providence Mag. Dist. Rd. Bds.
 \$10,000..... 1925
 10,000..... Mar 1 1934
 12,000..... 1927
 14,000..... 1930
 14,000..... 1935
Mt. Vernon Mag. Dist. Rd. Bds.
 \$10,000..... Mar 1 1924
 10,000..... Mar 1 1934
 10,000..... Mar 1 1939
 10,000..... Mar 1 1944
 10,000..... Mar 1 1947
CO. BD. DT. Oct 1922. — \$640,000
 Assess. val., real estate..... 8,395,542
 Assess. val., personal..... 1,996,896
 Other assess. property..... 2,194,655
 Tot. assess. val. '22 (2-5 act.) 12,587,133
 Total tax rate (per \$1,000) '22—\$20.00
 Pop'n 1910, 20,536; 1920..... 21,943
 INT. is payable in Fairfax.

FARMVILLE.
 This town is in Prince Edward Co. Inc. in 1859. Pop'n 1910, 2,971; 1920, 2,586.
Refg. 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 '17 J-J \$50,000..... July 1 1931
Street Bonds.
 6s '17 J-J \$10,000..... July 1 1937
Impt. Bonds.
 5s \$50,000..... 20-yr serial
BOND. DEBT Nov 20 '18. — \$169,500
 Floating debt (add'l)..... 15,000
 Tot. ass'd val. 18 (67 act.) 1,556,331
 Total tax rate (per \$1,000) '18—\$16.00
 INT. at First Nat. Bank, Richmond, and in Farmville.

FRANKLIN.
 This town is in Southampton Co.
Water-Filtration Plant Bonds.
 5s '17 P-A \$17,000..... Feb 1 1937
Electric-Light Plant Bonds.
 5s '17 P-A \$10,000..... Feb 1 1937
Street Impt. Bonds.
 5s '17 P-A \$13,000..... Feb 1 1937
Water and Light Bonds.
 6s '21 P-A \$16,000..... Aug 1 1951
Improvement Bonds.
 6s '21 P-A \$5,000..... Aug 1 1951
 6s '21 P-A 50,000..... Aug 1 1951
BOND. DEBT Dec 1916. — \$88,500
 Assessed valuation 1916..... 721,746
 Pop'n 1910, 2,271; 1920..... 2,363
 INT. at Town Recorder's office.

FRANKLIN COUNTY.
 Rocky Mount is the county seat.
Ref. RR. Aid Bds. (Red. Jan 1 '24)
 \$16,500..... Jan 1 1924
 16,500..... Jan 1 1929
 16,000..... Jan 1 1934
 16,000..... Jan 1 1939
BOND. DEBT Oct 3 1922. — \$65,000
 Sinking fund..... 7,500
 Assess. val. real estate..... 3,220,873
 Assess. val. personal..... 1,554,099
 Other assess. property..... 1,034,932
 Total assessed val. 1922..... 5,809,805
 State & Co. tax (per \$1,000) '22—\$26.00
 Pop'n 1910, 26,480; 1920..... 26,283
 INT. payable at First Nat. Bank, Rocky Mount, Va.

FREDERICKSBURG.
 This city is in Spotsylvania Co. Incorporated 1727.
Electric Bonds.
 6s '20 \$1,000..... Jan 2 1924
Electric-Light Bonds.
 4s '01 J-J \$10,000..... Jan 2 1931
Water Bonds.
 4s '05 \$21,000..... Jan 2 1929
Refunding Bonds.
 4s '06 M-S \$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 and Light Bonds.
 4s '05 A-O \$20,000..... Apr 1 1935
Normal School (Subject to call)
 4s '10 J-J \$14,500..... 1940
 5s '20 45,000..... Nov 1 1925
Public School Bonds.
 4s '08 J-J \$14,500..... 1938
BOND. DEBT Oct 4 '22. — \$293,500
 Water debt (incl.)..... 31,000
 Sinking fund..... 21,000
 Assess. val., real estate..... 3,810,000
 Assess. val., personal..... 605,000
 Other assess. prop. 2,975,000
 Tot. ass'd val. '22 (68 act.) 7,390,000
 Total tax rate (per \$1,000) '22—\$19.00
 Pop'n 1910, 5,874; 1920..... 5,882
 INT. at City Treas. office. All bonds exempt from city taxes.

FRONT ROYAL.
 This town is in Warren County.
Sewer Bonds.
 s '20 \$56,000.....
TOTAL DEBT Oct 3 1922. — \$80,000
 Pop'n 1910, 1,333; 1920..... 1,404

GALAX.
 This town is in Grayson County.
Street Improvement Bonds.
 6s '22 P-A \$75,000..... Aug 1 1952
Water Works Bonds.
 6s '22 P-A \$25,000..... Aug 1 1952
 6s P-A 30,000..... 1947
BOND. DEBT Dec 1 1922. — \$130,000
 Water debt (incl.)..... 55,000
 Sinking fund..... 2,000
 Assess. val., 22 (60% act.) 1,204,650
 Real estate..... 338,307
 Other property..... 162,304
 Total..... 1,705,261
 Tax rate (per \$1,000) 1922..... \$8.50
 Population 1920 (Census)..... 1,250

GILES COUNTY.
 Pearisberg is the county seat.
Road Bonds.
 \$16,000—Jan 1 '32—\$33
 18,000—Jan 1 '34—\$35
 20,000—Jan 1 '36—\$37
 22,000—Jan 1 '38—\$39
 24,000—Jan 1 '40—\$41
BOND. DEBT May '20. — \$100,000
 Assess. val. real estate..... 2,472,920
 Assess. val. personal..... 1,743,973
 Other assess. property..... 2,667,141
 Total assess. val. 1921..... 6,884,134
 Total tax rate (per \$1,000)..... \$20.00
 Pop'n, 1910, 11,623; 1920..... 11,901

GRAHAM.
 This town is in Tasewell County.
School Bldg. Bonds.
 5s '13 J-J \$5,500..... July 1 '23-'33
BOND. DEBT Dec 15 '21. — \$63,000
 Sinking fund..... 1,500
 Assess. val. real est. 406,039
 Assess. val. personal..... 93,050
 Other assess. prop. 302,412
 Tot. ass'd val. '21 (abt. 1/2 act.) 1,788,501
 Total tax rate (per \$1,000) '21—\$30.00
 Pop'n 1910, 1,917; 1920..... 2,752

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 Nov 1921. — \$120,000
 Sinking fund..... 30,000
 Assess. val. real estate..... 3,278,410
 Assess. val. personal..... 807,358
 Other assess. property..... 905,363
 Total assess. value 1921..... 5,054,131
 State & Co. tax (per \$1,000) '21—\$16.50
 Pop'n 1910, 11,890; 1920..... 11,606
 * Int. at County Treas. office.

HAMPTON.
 This city is in Elizabeth City Co.
Street, Sewer & Bridge Bonds.
 4s '00 \$30,000..... May 1940
 s '01 15,000..... Feb 1941
 4s '04 25,000..... Feb 1945
 5s '09 J-J 10,000..... July 1949
GEN. BD. DT. Dec 1 '22. — \$170,000
 Sinking fund..... 69,856
 Assess. val. real estate..... 2,745,930
 Assess. val. personal..... 1,363,130
 Other assess. property..... 1,235,756
 Tot. ass'd val. '22 (50% act.) 5,341,816
 Total tax rate (per \$1,000) '22—\$11.50
 Pop'n 1910, 5,605; 1920..... 6,138
 INT. payable at City Treas. office.

HAMPTON SCHOOL DISTRICT.
 This district (P. O. Hampton) is in Elizabeth City County.
School Bonds.
 6s '21 J-J \$130,000..... July 1 1951
BONDED DEBT. — (?)
 Population 1920 (Census)..... 18,088

HANOVER COUNTY.
 Hanover is the county seat.
Road Bonds.
 s \$198,775.....
BONDED DEBT. — (?)
 Population 1920 (Census)..... 18,088

HARRISONBURG.
 This city is in Rockingham Co. Incorporated in 1780; city of 2d class May 6 1916. This city owns its water and light plants. All bonds are taxable by the State only.
Elec. Plant (Red. beg. Aug. 1919).
 4s '04 P-A \$88,000..... Aug 15 1934
Funding Bds. (Red. Jan 1 1915).
 5s J-J \$67,000..... Jan 1 1925
Permanent Impt. Bonds.
 4s '16 J-J \$75,000..... July 1 1946
Water Bonds (Red. beg. 1917).
 5s M-N \$37,000..... Nov 1 1927
 6s 100,000..... Aug 1 1951
 (Optional Aug 1 1941)
 5s '22 J-J 150,000..... July 1 '27-'51
School, Fire and Impt. Bonds.
 5s '11 J-D \$75,000..... Dec 1 1941
BOND. DEBT Oct 12 '22. — \$562,400
 Water debt (incl.)..... 287,000
 Assess. val., real estate..... 3,954,175
 Ass'd val. intangible prop. 1,981,887
 Other assessable property..... 745,038
 (Bank stocks, etc.)..... 745,038
 Total assess. val. 1922..... 7,381,100
 Total tax rate (per \$1,000) '22—\$15.00
 Pop'n 1910, 4,879; 1920..... 5,875
 INT. on 6s at Nat. City Bank, N. Y. City; on all others at Treasurer's office.

HENRY COUNTY.
 Martinsville is the county seat.
Road Bonds.
 6s '21 A-O \$425,000..... Oct 1 1955
BOND. DEBT Aug 1921. — \$585,000
 Floating debt (add'l)..... 50,000
 Assess. val., real estate..... 3,501,705
 Assess. val., personal..... 2,433,287
 Other property..... 929,007
 Tot. assess. val. '21 (1-1/2 act.) 6,992,999
 Tax rate (per \$1,000) 1921..... \$31.00
 Pop'n 1910, 18,459; 1920..... 20,238
 INT. at County Treasurer's office.

HOPEWELL.
 This town is in Prince George Co.
Municipal-Improvement Bonds.
 6s '17 J-D \$75,000..... Dec 1 1947
BOND. DEBT Oct 1922. — \$75,000
 Assess. val. real estate..... 1,844,885
 Assess. val. personal..... 143,633
 Other assess. property..... 87,000
 Tot. ass'd val. '22 (5 act.) 2,075,398
 Total tax rate (per \$1,000) '22—\$29.00
 Population in 1920..... 1,397

LAWRENCEVILLE.
 This town is in Brunswick County. Inc. April 29 1874.
Water, Light and Sewer Bonds.
 5s J-J \$60,000..... Apr 1 '22, '32, '42
High School Bldg. Bonds.
 5s J-J \$12,000..... 1939
GEN. BD. DT. Oct 3 '22. — \$72,000
 Sinking fund..... 12,600
 Assess. val. real est. 675,000

LAWRENCEVILLE (Concluded).
 Assess. val. personal.....\$425,489
 Other assess. prop.....264,918
 Total assess. val. 1922.....690,407
 (85% act.).....1,445,407
 Total tax rate (per \$1,000) '22.....\$2.15,000
 Pop'n '10, 1,733; '20 (Census) 1,439
 INT. at town treasury.

LEE COUNTY.
 Jonesville is the county seat.
Road Bonds.
 5s '11 J-J \$23,932.....Jan 2 '23-'41
 5s '15 J-J \$9,000.....Jan 1 1944
 (Subject to call \$2,500 every 5 years.)
 BOND. DEBT Mar 25 '13.....\$384,000
 Assess. val. real estate.....2,742,614
 Assessed val. personal.....2,653,735
 Other assess. property.....1,412,180
 Total assessed val. 1921.....6,779,029
 Pop'n 1910, 23,840; 1920.....25,293

LEXINGTON.
 This town is in Rockbridge Co.
 Water 4s 1912.....\$65,000
 BOND. DEBT Sept 1 '22.....\$157,000
 Assessed valuation 1922.....2,691,558
 Tax rate (per \$1,000) 1922.....\$19.00
 Pop'n 1910, 2,931; 1920.....2,870

LOUISA COUNTY.
 County seat is Louisa.
Court-House Bonds.
 '04.....\$6,500
Road Bonds.
 '04.....\$27,948.....July 1 '23-'40
 5s '19 J-J \$28,500.....Jan 1 '23-'41
 6s '21 J-J 200,000.....July 1 1931
 BOND. DEBT May 2 '21.....\$66,500
 Assessed values, 1921—
 Real.....2,838,465
 Personal.....429,713
 Other property.....1,081,095
 Total.....4,349,273
 Total tax rate (per \$1,000) '20 \$21.50
 Pop'n 1910, 18,578; 1920.....17,089

LYNCHBURG.
 This city is in Campbell County,
 Incorporated Jan. 10 1805.
Public Improvement Bonds.
 3 1/2s '09 J-J \$100,000.....Jan 1 1932
 4 1/2s '09 J-J 400,000.....July 1 1931
 4 1/2s '12 J-J \$550,000.....Jan 1 1944
 6s.....6,300.....1931

Permanent Improvements.
 5s '92 J-J \$49,500.....July 1 1924
 (Subject to call)
 5s '95 J-J \$10,000.....Jan 1 1931
 4s '00 J-J 17,000.....July 1 1931
Refunding Bonds.
 4 1/2s '97 J-J \$425,000.....June 1 1922
 4s '00 M-S 186,000.....Mar 16 1932
 4s '04 J-J 154,000.....Oct 1 1934
 4 1/2s '14 J-J 150,000.....Jan 1 1944
 4 1/2s M-N 81,000.....1923-1931

School Bonds.
 3 1/2s '98 J-J \$80,000.....July 1 1929
 5s '22 J-J 300,000.....Jan 1 1956
 4s.....19,000.....Oct 1 1934
 4 1/2s.....200,000.....July 1 1939
Va. & Tenn. RR. Bonds.
 6s '71 J-J \$3,870.....1923-1931
Water Bonds.
 4s.....27,000.....1934
 4 1/2s.....200,000.....July 1 1939
 4 1/2s.....100,000.....July 1 1941
 4s '04 F-A \$800,000.....Aug 1 1944
 4 1/2s '07 F-A 100,000.....Aug 1 1944
 4 1/2s '17 J-J 210,000.....July 1 1945
 TOT. B.D. DT. Jan 31 '22 \$3,523,800
 Water debt (incl.).....1,594,000
 Floating debt.....30,000
 Sinking fund.....910.61
 Assess. val. real estate.....20,889,525
 Assess. val. personal.....20,271,223
 Other assess. property.....3,768,357
 Total assess. val. 1921.....45,009,105
 Pop'n 1910, 29,494; 1920.....29,957
 * Int at Merc. Tr. & Dep. Co
 Balt.; U. S. Mfg. & Tr. Co
 N. Y.; others at City Treas. office.

TAX-EXEMPT.—Bonds marked
 † are exempt from city tax.
DEBT LIMITATION.—City
 debt is limited by its charter to 18%
 of taxable values.

MANASSAS.
 This town is in Prince William Co.
 BOND. DEBT Oct 1921.....\$89,000
 Floating debt (add'l).....7,000
 Assessed valuation 1921.....1,310,410
 Tax rate (per \$1,000) 1921.....\$12.50
 Pop'n 1910, 1,217; 1920.....1,304

MARTINSVILLE.
 This town is situated in Henry Co.
 Inc. in 1875. Pop'n 1910, 3,368
 1920, 4,075.
Water (Int. at Treas. office).
 6s J-D \$30,000.....1922
Elec. Plant (Int. at Treas. office)
 5s '05 J-J \$30,000.....Jan 2 1931
 5s '05 J-J 30,000.....May 1 1931
 5s '06 J-J 12,000.....Jan 2 1941
 6s '11 J-J 35,000.....Jan 5 1941
Imp. Bonds (Int. at Treas. office.)
 6s J-D \$17,400.....1931
Railroad (Int. at Treas. office.)
 4s \$44,000.....1921
School Bldg. & Street Imp. Bds.
 6s '21 A-O \$250,000.....Apr 2 1955
 BOND. DEBT Dec 31 '20.....\$198,400
 Floating debt.....19,300
 Sinking fund.....1,000
 Total assess. val. 1920 2,960,849
 Town tax (per \$1,000) 1920.....\$10.50
 Coupons are tax-receivable.

MECKLENBURG COUNTY.
 County seat is Boydton.
Road Bonds.
 5s May \$79,617.....May 1 '23-'41
 5s '12.....168,714.....May 1 '23-'41
 5s '15 J-J 24,000.....July 1 '23-'41
TOTAL DEBT Nov 1920.....\$288,460
 Assessed val. real estate.....7,194,754
 Assess. val. personal.....6,963,292
 Other assess. property.....1,944,055
 Total assess. val. 1921.....15,408,761
 Pop'n 1910, 28,958; 1920.....31,200
 INT. at Co. Treas. office.

NELSON COUNTY.
 Livingston is the county seat.
 Livingston Mag. Dist. Rd. Bds
 6s '15 A-O \$10,000.....Oct 30 1925
 (25,000 Oct 1 '30-'36
 40-'45 & 48
Masses Mill Mag. Dist. Rd. Bds
 5s '14 A-O \$10,000.....Apr 1 1924
 (25,000 Apr 1 '29-'34
 39-'44 & 48
BOND. DEBT Nov 1919.....\$70,000
 Assessed values 1921—
 Real.....3,880,693
 Personal.....5,310,378
 Other property.....1,496,262
 Total.....10,687,333
 Pop'n 1910 16,821; 1920.....17,277

NEWPORT NEWS.
 This city is in Warwick County.
 Inc. Jan. 16 1896. Pop'n 1910
 20,205; 1920, 35,596.
Bridge Bds. (Red. beg. in 1918).
 4 1/2s '98 A-O \$40,000.....1928
 5 1/2s '21 A-O \$125,000.....Apr 1 1951
Equipment Bonds.
 6s '22 F-A \$100,000.....Aug 1 1932

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-N \$56,000.....Nov 1 1943
 4 1/2s '08 J-D 100,000.....June 1 1948
 '18 J-J 50,000.....Jan 1 1948
Refunding Bonds.
 4s '01 M-N \$25,000.....Nov 1 1941
 * Sewer, School & Jail Bonds.
 4s '08 A-O \$140,000.....Apr 1 1928
 (Subject to call after April 1 1918)

Street & Sewer Construction.
 5 1/2s.....\$350,000
 5 1/2s '21 A-O \$50,000.....Apr 1 1951
 5s '24 F-A \$150,000.....Aug 1 1932
School Bonds.
 4s '01 F-A \$80,000.....Feb 1 1941
 5s '24 J-J 40,000.....1924
 4 1/2s '17 J-J 130,000.....1957
 5s '22 F-A \$300,000.....Aug 1 1937
Funding Bonds.
 5s '22.....\$150,000.....June 1 1952
Harbor & Pier Construction.
 4 1/2s '13 J-J \$250,000.....Feb 1 1953
 '18 J-J 50,000.....Jan 1 1948
Street Improvement Bonds.
 5 1/2s '21 A-O \$50,000.....Apr 1 1951
 BOND. DEBT Jan 1 '22 \$1,617,333
 Rev. bonds & notes (add'l) 343,132
 Warrant debt (add'l) 43,159
 Sinking fund.....143,210
 Assess. val. (real).....29,661,524
 Assess. val. (personal).....8,467,774
 Other assess. property.....3,843,309
 Total valuation 1921.....42,097,607
 Total tax (per \$1,000).....\$22.50
 Value of city property.....1,906,357
 INT. on bonds marked (*) at
 Bank of N. Y., N. B. A.; on bonds
 marked (†) at National City Bank,
 N. Y., and on others at City Treas-
 urer's office.

NORFOLK.
 This city is in Norfolk Co. Inc.
 Sept. 1736. Commission govern-
 ment adopted June 19 1917. Town
 of Berkley annexed Jan. 1906 and
 9th and 10th Wards in 1911. Bonds
 exempt from city taxes. Popula-
 tion 1910, 67,452; 1920, 115,777.

General Purposes.
 5s A-O \$15,000.....Apr 1 1923
 5s M-N 100,000.....Nov 1 1924
 4s J-D 50,000.....June 1 1926
 4s M-S 29,500.....Sept 1 1926
 4s A-O 78,000.....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 731,000.....July 1 1940
 4 1/2s '11 A-O 120,000.....Apr 1 1941
 4 1/2s '12 M-S 345,000.....Sept 1 1942
 4 1/2s '15 M-N 123,000.....May 1 1945
 4s '16 J-D 189,000.....Dec 1 '23-'38
 4 1/2s '16 A-O 24,000.....Oct 1 '23-'31
 5s '22 M-A 1,276,000.....Mar 1 1950
 4 1/2s A-O 1,172,000.....Oct 1 1947
 4s '16 J-D 34,000.....Dec 1 1954
 4s '16 J-D 97,000.....Dec 1 1936

Refunding Bonds.
 4 1/2s '15 J-D \$500,000.....June 1 1944
 6s '20 S-A 1936,000.....Oct 1 1950
Park Bds.
 4s J-J \$130,000.....Jan 1 1934
 4s A-O 45,000.....Oct 1 1934
 4s M-S 140,000.....Sept 1 1936
 4s J-J 70,000.....Jan 1 1939
 4 1/2s '10 J-J 115,000.....July 1 1940
 4 1/2s '11 A-O 250,000.....Apr 1 1941
 4 1/2s '12 M-S 20,000.....Sept 1 1942
 4 1/2s '15 M-N 45,000.....May 1 1945
 4s '16 J-D 190,000.....Dec 1 1936
 4 1/2s '16 J-D 10,000.....Dec 1 1946

Water Bonds.
 5s A-O \$1,500,000.....Apr 1 1923
 4s M-N 1250,000.....Apr 1 1928
 4s '04 A-O 165,000.....Nov 1 1934
 4s M-S 50,000.....Mar 1 1924
 4 1/2s '15 M-N 75,000.....May 1 1945
 5s F-A 215,000.....Aug 1 1949
 5s F-A 100,000.....Aug 1 1969
 6s '21 J-J 270,000.....July 15 1949
 6s '21 M-S 11,500,000.....Mar 1 1951
 5s '22 M-N 61,000,000.....May 1 1952
 5s '22 M-N 61,000,000.....May 1 1952

Park Bonds.
 4s A-O \$114,000.....Oct 1 1945
 4s J-J 21,000.....July 1 1933
Atlantic City Ward Bonds
 5s J-J \$34,000.....July 1 1945
 5s A-O 15,000.....Oct 1 1945
 5s J-J 5,000.....July 1 1924
 5s J-D 6,000.....June 1 1926
 5s M-N \$152,000.....Nov 1 1928
 5s J-D 180,000.....Dec 1 1928
 5s M-N 50,000.....Nov 1 1929
 5s M-N 40,000.....May 1 1931
 5s J-J 480,000.....July 1 1932
 5s A-O 20,000.....Oct 1 1934
City Farm Bonds.
 5s F-A \$45,000.....Aug 1 1969
Motor Apparatus Bonds.
 6s J-J 50,000.....Jan 1 '23-'24

Brambleton Ward Bonds.
 5s F-A \$20,000.....Feb 1 1945
 5s M-S 20,000.....Sept 1 1945
 5s F-A 20,000.....Feb 1 1924
 5s M-S 20,000.....Sept 1 1924
 4s M-N 70,000.....Nov 1 1929
 4s M-N 105,000.....May 1 1931
 4s M-S 20,000.....Sept 1 1930

Paving and General Purposes.
 5s M-S \$145,500.....Mar 1 1945
 4s M-N 173,000.....Nov 1 1929
 4s M-S 50,000.....Sept 1 1930
 4s M-N 15,000.....May 1 1931
 4s J-J 84,000.....July 1 1932
 6s '21 J-J \$530,000.....July 15 1939

Renewal Bonds.
 6s J-J \$1,000.....July 1 1933
 6s M-S 96,500.....Mar 1 1945
 5s J-D 118,000.....June 1 1923
 5s J-D 105,000.....Dec 1 1923
 4s M-N 77,000.....Nov 1 1928
 4s M-N 151,000.....Nov 1 1929
 4s M-S 200,000.....Sept 1 1930
 4 1/2s '11 A-O 320,000.....Apr 1 1941
 4 1/2s M-S 37,500.....Sept 1 1941
 4 1/2s J-D 35,000.....Dec 1 1942
 4 1/2s J-D 110,000.....June 1 1943
 4 1/2s J-J 40,000.....Jan 1 1944
 4 1/2s A-O 30,000.....Apr 1 1944
 4 1/2s J-D 70,000.....June 1 1944
 4 1/2s M-S 7,000.....Sept 1 1944
 4 1/2s M-S 75,000.....Sept 1 1944
 4 1/2s M-N 55,000.....May 1 1944
 4 1/2s J-D 14,000.....June 1 1944
 4 1/2s '20 M-N 153,000.....Nov 1 1944
 4 1/2s '21 M-S 25,000.....Mar 1 1945
 4 1/2s '21 M-N 20,000.....May 1 1945
 4 1/2s '21 F-A \$72,000.....May 1 1951
 4 1/2s '21.....60,000.....July 1 1944

Armory Bonds.
 5s F-A \$37,000.....Aug 1 1939

Street Bonds.
 4 1/2s '11.....\$27,000.....Feb 1 1941

Berkley Ward Bonds.
 6s J-J \$25,000.....July 1 1926
 6s J-J 25,000.....July 1 1927
 6s J-J 25,000.....July 1 1928
 5s M-S 5,000.....Mar 1 1930
 5s F-A 40,000.....Feb 1 1931
 5s M-S 50,000.....Mar 1 1932
 5s July 5,000.....July 1 1945
 4s J-J 52,000.....Jan 1 1939
 4s J-J 25,000.....Jan 1 1939
 4 1/2s '10 J-J 12,000.....July 1 1940

Land Purchase Bonds.
 6s '21 J-D \$199,000.....June 1 1971

Public Impt. Bonds.
 6s '21 J-D \$574,000.....June 1 '23-'37
 300,000

Ninth Ward Bonds.
 5s '12 M-S \$256,000.....Sept 1 1942

Tenth Ward Bonds.
 5s '12 M-S \$214,000.....Sept 1 1942

Dock Bonds.
 6s '20 S-A \$100,000.....Oct 1 1950
 5s '22 S-A \$1,000,000.....May 1 1952
 5s '22.....61,000,000.....May 1 1952
 4 1/2s '22.....650,000.....Sept 1 1972

Jail Bonds.
 s M-N \$75,000.....May 1 1931

Cemetery-Site Bonds.
 M-S \$53,000.....Sept 1 1936

Crematory Bonds.
 s \$30,000.....Mar 1 1938

4 1/2s '16 J-D 13,000.....Dec 1 1933

School Bonds.
 4s F-A \$21,000.....Aug 1 1938
 5s F-A \$100,000.....Aug 1 1949
 6s '21 J-J \$380,000.....July 15 1949
 6s '21 J-D 418,000.....June 1 1951
 5 1/2s '21 A-O \$1,547,000.....Oct 1 1951

Refunding Water Bonds.
 4s M-N \$400,000.....May 1 1931
 4 1/2s M-N 90,000.....May 1 1944
 4 1/2s M-N 50,000.....May 1 1945

Past-due a/c......\$3,550

5s '22 S-A \$1,105,000.....May 1 1952

Refunding Public Impt. Bonds.
 4 1/2s '22 S-A \$792,000.....May 1 1954

Health Dept. Bldg. Bonds.
 6s '21 J-J \$833,000.....July 15 1949

TOT. B.D. DT. Dec '22 \$27,194,000
 Water debt (included).....7,690,000
 Sinking funds.....2,000,000
 Assess. val., real estate.....115,646,400
 Assess. val., personal.....37,879,305
 Public Service Corp.....11,267,480
 Total assess. val. 1922.....164,793,185
 (Assess. on real est. val. 23 act. val.
 \$1,000,000 of the water debt are
 not counted as against the bond-
 issuing capacity of the city.)

DEBT LIMITATION.—The city's
 debt is limited by its charter to 18%
 of the assessed valuation of real estate
 and personal property.

INT. on bonds marked (†) at Mercan-
 tile Tr. & Dep. Co., Baltimore;
 (‡) at Harris, Forbes & Co., N. Y.;
 (a) at the Bankers Tr. Co., N. Y.;
 on others at City Treas. office.

CITY PROPERTY.—The fixed
 assets of the city were reported on
 Dec. 1 '22 as follows: City, \$11,673,
 183; water, \$8,192,828; making a to-
 tal of \$22,866,011. General assess-
 ment made every five years.

NORFOLK COUNTY
 Portsmouth is the county seat.
Road Bonds.
 4 1/2s '08 J-J \$200,000.....July 1 1928
 5s '10 S-A 75,000.....1930
 4 1/2s '15 J-J 250,000.....July 1 1935
 5s '19 J-J 255,000.....July 1 1939

NORTHAMPTON COUNTY.
 Eastville is the county seat.
 Capeville Mag. Dist. Road Bds.
 5s '16 J-D \$20,000.....July 1 1946
 (Subject to call after July 1 1921.)
 (Eastville Mag. Dist. Road Bonds
 5 1/2s '15.....\$25,000.....June 30 1945
 (Subject to call after June 30 1920.)
 Jail Bonds.
 '14.....\$16,000.....1944
 (Subject to call after 1919.)
BOND. DEBT July 1916.....\$80,000
 Assessed value real estate.....5,319,780
 Assessed value personal.....2,545,589
 Other assess. property.....2,000,844
 Total assessed value 1921 10,756,313
 Pop'n 1910, 16,672; 1920, 17,852

NORTON.
 This town is in Wise County.
 5s '16 S-A \$15,000.....1946
Street Impt. Bonds.
 5s '19 S-A \$60,000.....Dec 1944
BOND. DEBT Nov 30 '21.....\$130,000
 Assessed value real estate.....1,248,303
 Assessed value personal.....226,752
 Other assess. property.....1,110,300
 Tot. ass'd val. '21 (1/2 act.).....2,585,355
 Total tax rate (per \$1,000) '21 \$12.00
 Population 1910, 1,868; 1920, 3,068

ORANGE COUNTY.
 County seat is Orange.
Gordon Road Dist. Bonds.
 6s '20.....\$83,000.....1945
BONDED DEBT.....\$779
 Assessed value real estate.....4,468,779
 Assessed value personal.....3,356,623
 Other assess. property.....1,312,392
 Total assessed value 1921.....9,137,794
 Pop'n, 1910, 13,486; 1920.....13,320

PETERSBURG.
 Petersburg is in Dinwiddie Co.
 Incorp. 1857. Increase in populati-
 on and assessments due to annexation.
 Bonds are exempt from city tax.
City Fund and Floating Debt.
 5s '88 M-S \$55,000.....Sept 1 1923
Funding Bonds.
 5s '96 M-N \$58,000.....May 1 1936
City Hall Impt. Bonds.
 '8.....\$20,000
Street Improvement.
 3 1/2s '90 J-J \$75,000.....Jan 1 1941

Sewer, Water Pipe & Sidewalk.
 4s '05 M-N \$75,000.....Aug 1 1945

Roadway Bonds.
 4s '06 M-N \$75,000.....Nov 1 1946
 4 1/2s '14 M-S 80,000.....Sept 1 1954

Water Improvement.
 5s '94 F-A \$70,000.....Feb 1 1934

Street and Water-Main Bonds.
 4s '09 M-N \$150,000.....Nov 1 1949

Refunding Bonds.
 5s '89 F-A \$297,500.....Aug 1 1929
 5s '95 J-J 194,500.....July 1 1935
 4s '03 M-N 190,000.....May 1 1943

School Bonds.
 4s '09 M-N \$80,000.....May 1 1949
 4 1/2s '16 J-D 200,000.....June 1 1956
 High School & Public Sewer Bd.
 4 1/2s '18 A-O \$34,000.....1958
 Colored Public School.
 4 1/2s '14 M-S \$100,000.....Sept 1 1954

Permanent Impt. Bonds.
 4 1/2s '12 A-O \$300,000.....Oct 1 1952

Municipal Improvement Bonds.
 4 1/2s '17 J-J \$250,000.....Jan 1 1957
 5s '22.....\$200,000.....Jan 1 1962
 5s '22 J-J \$503,000.....Jan 1 1962
 4 1/2s '22 J-D \$1,111,111.....June 1 1967
 4 1/2s '22 J-D \$800,000.....Dec 1 1962

Water Extension Bonds.
 5s '22 M-S \$50,000.....Mar 1 1942
 TOT. B.D. DT. Dec '22 \$3,994,000
 Water debt (incl.).....580,000
 Sinking fund.....95,000
 Assessed valuation, real.....26,268,292
 Assessed val., personal.....17,178,540
 Total assess. val. 1922 43,446,832
 Total tax (per \$1,000) '21 \$22.30,000
 Pop'n 1910, 24,177; 1920, 31,012;
 1922, 32,107.
 Bonds carry tax-receivable coup-
 on. INTEREST on refunding as pay-
 able in Baltimore at Merc. Tr. & Dep.
 Co.; on bonds marked (*) at Guar-
 anty Trust Co., N. Y.; other bonds
 at City Treasurer's office.

DEBT LIMITATION.—The city's
 debt is limited by law to 22% of the
 assessed valuation of real estate.

PHEBUS.
 This city is in Elizabeth City Co.
 Incorporated April 1 1

PORTSMOUTH (Concluded),
School Bonds.
 4s '06 A-O \$12,000.....Oct 1 1936
 4s '08 J-J 30,000.....July 1 1938
 4s '10 F-A 50,000.....Aug 1 1940
 5s '18 M-N150,000.....May 1 1948

Sever Bonds.
 5s '94 M-S \$50,000.....Sept 1 1924
 5s '95 M-S 25,000.....Sept 1 1924
 5s '96 M-S 25,000.....Sept 1 1924
 5s '96 J-D 15,000.....Dec 1 1926
 4s '08 J-J 110,000.....July 1 1938

Sewer & Street Impt. bonds.
 4s '12 J-D \$600,000.....June 1 1952

Fifth Ward (School Bonds).
 5s '97 F-A 10,000.....Aug 1 1927
 5s '98 J-J 3,000.....Jan 1 1928

Paving and Grading.
 4s '01 M-S \$50,000.....Mar 1 1931
 4s '02 A-O 25,000.....Apr 1 1932

Water Bonds.
 5s '15 P-A \$600,000.....Dec 1 1948
 5s '18 " 2,100,000.....Dec 1 1948
 5s '20 " 55,000.....Apr 1 '23-'24

Sixth Ward (Impt. Bonds).
 4s '10 F-A 10,000.....Aug 1 1940
 4s '12 A-O 87,500.....Oct 1 1942

Seventh Ward Bonds.
 4s '10 F-A 37,500.....Aug 1 1940
 4s '12 A-O 87,500.....Oct 1 1942

Improvement Notes.
 6s '19 " \$55,000.....1923-1924

Improvement Bonds
 5s '15 P-A \$300,000.....Feb 1 1923
 5s '21 J-J 600,000.....Jan 1 1951
 5s '22 " 200,000.....Aug 1 1951

BOND DEBT Oct 1 '22 \$4,079,600
 Water debt (incl.) 2,755,000
 Assess. val. (personal) 7,847,354
 Assess. val. (real) 33,938,712
 Total valuation 1922 41,786,066
 City tax rate (per \$1,000) '22-\$11.00
 Sch. tax rate (per \$1,000) '22-\$10.00
 Pop'n 1910, 33,100; 1920, 54,387

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.
Kempville Dist. Road Bonds.
 5s '10 A-O \$130,000.....Oct 1 '26-'48
 \$16,000 1926, \$25,000 '31, '36 & '41 and \$50,000 1946)

BOND, DEBT Dec 1 '22 \$205,000
 Assessed val. real estate 5,253,269
 Assessed val. personal 2,407,790
 Other assessable property 7,754,777
 Total assessed value 1922 8,373,303
 State & Co. tax (per \$1,000) '22-\$22.50
 Popula'n 1910, 11,526; 1920, 13,620
 INT. at Nat. Bank of Commerce, Norfolk.

PULASKI.
 This city is in Pulaski County, Incorp. Feb. 24 1886. Bonds are exempt from city taxes.

Water Bonds.
 5s '10 J-J \$4,000.....1940

Electric-Light and Water.
 5s '11 J-J \$45,000.....1925

School Bonds.
 5s '11 J-J \$10,000.....1935

Refunding Bonds.
 6s '20 " \$21,000.....

Sewer Bonds.
 5s '13 A-O \$40,000.....Oct 1 '23-'43

Street-Improvement Bonds.
 5s '15 F-A \$80,000.....1945
 Water debt (incl.) 75,000

BOND, DEBT Oct 10 '22 \$236,000
 Assessed val. real estate 1,251,000
 Assessed val. personal 250,000
 Tot. l. assessed val. 1922 1,501,000
 Tax rate (per \$1,000) 1922 \$17.50
 Pop'n 1910, 4,807; 1920, 5,282
 INT. at Chase Nat. Bank, N. Y.

PULASKI COUNTY.
 Pulaski is the county seat.

School Bonds.
 5s '15 F-A \$80,000.....Jan 1 '23-'46

Road Bonds (part every 5 years).
 5s '10 F-A \$59,850.....Feb 1 '23-'40
 5s '12 J-J 100,000.....Jan 1 '23-'40

TOTAL DEBT Dec 1920 \$228,000
 Sinking fund 30,000
 Assessed values, 1921—
 Real 3,935,535
 Personal 3,448,714
 Other property 1,466,587
 Total 8,850,836
 State & Co. tax (per \$1,000) '20 \$20.00
 Pop'n 1910, 17,246; 1920, 17,106
 INT. on school bonds payable in New York; on others at County Treasurer's office.

PULASKI SCHOOL DIST. NO. 4.
 This district is in Pulaski County

Building Bonds.
 5s '15 J-J \$58,000.....1942
 (Subject to call at any interest paying period.)

BOND, DEBT Dec 4 1922 \$53,000
 Sinking fund 4,300
 Assessed valuation 1922 1,750,000
 School tax rate (per \$1,000) '22-\$26.50
 Population 1922 (est.) 10,000

RADFORD.
 This city is in Montgomery Co. Inc. Feb. 1893. Bonds are exempt from city taxes.

Highway Bonds.
 5s '15 M-S \$12,500.....Mar 1 1945

Municipal Impt. Bonds.
 5s '22 s-a \$150,000.....Jan 1 1952

Bridge and Street Bonds.
 6s '11 J-J \$41,000.....1923
 4s '11 J-J 1,000.....July 1 1936

Refunding Bonds.
 4s '11 J-J \$15,000.....1940

School Bonds.
 5s '11 J-J \$56,000.....1940

Electric Plant Bonds.
 5s '22 s-a \$115,000.....July 1 1952

Water Works Bonds.
 5s '22 s-a \$395,000.....July 1 1952

Street Railway Bonds.
 5s '22 s-a \$315,000.....July 1 1952

Street and Impt. Bonds.
 5s '11 J-J \$25,000.....1940

BOND, DEBT July 18 '22 \$526,000
 Sinking fund Nov 26 1921 39,464
 Assessed val. real estate 2,851,120
 Assessed val. personal 1,446,449
 Other assessable property 1,246,125
 Tot. assess. val. '21 (75% act.) 5,542,694
 Tax rate (per \$1,000) 1921 \$15.00
 Popula'n 1910, 4,202; 1920, 4,627
 * INT. payable in Baltimore, Md.; * at U. S. Mtge. & Tr. Co., N. Y.; others at City Treasurer's office.

RICHMOND.
 Richmond is the county seat of Henrico County, Incorp. 1782. The city of Manchester was annexed on Apr. 15 1910 (V. 90, p. 871) and the annexation of approximately 14 square miles of new territory was promulgated on Nov. 5 1914.

Bonded Debt.
 5s '80 A-O \$1,000.....Oct 1923
 4s '18 J-J 242,000.....Jan 1 1923
 4s '18 J-J 244,650.....Jan '24 & '25
 4s '18 J-J 429,450.....Jan '26 & '27
 4s '18 J-J 751,500.....Jan '28 & '29
 4s '18 J-J 31,000.....Jan 1 1930
 4s '18 J-J 52,500.....July 1 1923
 4s '18 J-J 708,050.....July '24 & '25
 4s '18 J-J 340,000.....July '26 & '27
 4s '18 J-J 150,000.....July 1929
 4s '18 J-J 589,000.....Jan 1938
 4s '04 J-J 334,600.....July 1938
 4s '05 J-J 52,400.....Jan 1939
 4s '05 J-J 168,000.....July 1939
 4s '05 J-J 254,000.....Jan 1940
 4s '06 J-J 612,500.....July 1940
 4s '07 J-J 957,500.....July 1941
 4s '07 J-J 539,300.....July 1941
 4s '08 J-J 350,000.....Jan 1942
 4s '08 J-J 289,500.....July 1942
 4s '09 J-J 252,300.....Jan 1943
 4s '09 J-J 500,000.....July 1943
 4s '11 J-J 1,400,000.....July 1 1945
 4s '14 J-J 1,500,000.....Jan 1 1948

4s '14 J-J 1,500,000.....July 1 '22-'25
 4s '16 J-J 2,000,000.....Jan 1 1950
 4s '18 s-a 100,000.....July 15 '23
 4s '19 s-a 437,500.....Sept 1 '23-'26
 6s '20 J-T 800,000.....July 1 '23-'29
 4s '20 J-T 500,000.....July 1 1930
 6s '20 J-T 750,000.....July 1 1930
 6s '20 J-T 600,000.....July 1 1930
 5s '21 J-T 500,000.....Jan 1 1955

(Optional Jan 1 1931)
 4s '21 J-T 500,000.....July 1 1931
 5s '21 J-T 500,000.....Jan 1 1955
 5s '22 J-T 750,000.....July 1 1956
 5s '22 J-T 500,000.....Jan 1 1956
 5s '22 J-T 250,000.....Jan 1 1956

Class Works Bonds.
 4s '22 J-T \$250,000.....July 1 1954
 4s '22 J-T 250,000.....Jan 1 1957

Pine Camp Impt. Bonds.
 s-a \$75,000.....

Public Improvement Bonds.
 4s '15 J-J \$331,000.....Jan 1 1949
 4s '23 J-J 500,000.....Jan 1 1957

School Bonds.
 5s '07 " \$5,000.....1923
 5s '07 " 5,000.....1925
 5s '07 " 5,000.....1933
 5s '08 " 10,000.....1943
 5s '13 " 15,000.....1943
 5s '07 " 15,000.....1941

4s '22 J-T 500,000.....July 1 1956

Water Bonds.
 4s '06 J-J \$20,000.....July 1 1940

Refunding Bonds.
 4s '00 J-J \$120,000.....July 1 1930
 4s '05 M-N 60,000.....May 1 1935

Street & Park Road Bonds.
 4s '22 J-T \$500,000.....July 1 1932

Water Works Bonds.
 4s '22 J-T \$500,000.....July 1 1956
 4s '22 J-T 500,000.....Jan 1 1957

Sewer Bonds.
 4s '22 J-T \$750,000.....Jan 1 1957

Fairmount Bonds (Assumed).
 6s '04 " \$10,000.....1936
 6s '06 " 35,000.....1934

Henrico Debt Bonds (Assumed).
 5s '14 J-J \$30,530.....Jan 1 1936

Highland Park Bonds (Assumed)
 5s '10 " \$50,000.....1940

Street Bonds.
 5s '11 " \$50,000.....1941

Water-Works Bonds.
 5s '13 " \$50,000.....1943
 5s '13 " 30,000.....1944

Highland Park S. D. (Assumed).
 6s '09 J-J \$30,000.....Jan 1 1939

Brookland S. D. (Assumed).
 5s '11 J-J \$15,000.....Subj to call

Barton Hts. Bonds (Assumed).
 5s '10 F-A \$100,000.....1933
 6s '05 A-O 15,000.....Apr 1 1935
 6s '06 M-N 15,000.....May 1 1936
 6s '09 M-S 15,000.....Mar 1 1939
 6s '11 J-D 10,000.....Dec 1 1941
 6s '12 J-J 10,000.....Jan 1 1942
 6s '14 J-J 25,000.....July 1 1944

Ginter Park Bonds (Assumed).
 5s '14 J-J \$125,000.....Dec 31 1948

No. Richmond Bonds (Assumed).
 6s '14 J-D \$85,000.....June 1 1944
 TOT. DEBT Dec 23 '22 \$25,276,780
 Water debt (incl.) 836,525
 Sinking fund general 4,871,215
 Sinking fund water 740,500
 Assessed values 1922—
 Real estate 173,351,000
 Tangible personal prop. 16,521,000
 Intang. pers. prop. 85,000,000
 Stocks, bonds, &c. 20,147,000
 Total 275,019,000
 Tax rates per \$1,000 1922—
 Real estate \$21.00
 Tangible personal property 19.50
 Intangible personal prop. 3.00
 Stocks, bonds, &c. 8.50
 Bank stock 6.50
 Pop. 10 (Census) 127,628; 20,171,667

CITY PROPERTY—The city owns its water works, gas plant, electric-lighting plant, city hall, almshouse, market houses, school buildings, engine houses, parks, sewer system, &c., the aggregate value of which is \$25,644,870.

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 1884.

Public Bldg. (Free from city tax).
 4s '10 M-N \$100,000.....Nov 1 1940
 4s '11 M-N 230,000.....May 1 1941
 4s '14 M-N 150,000.....May 1 1941

Fire Dept. (Free from city tax).
 4s '06 J-J \$25,000.....Jan 1 1936
 4s '10 M-N 40,000.....May 1 1940
 4s '17 J-J 35,000.....July 1 1947
 4s '22 A-O 60,000.....Apr 1 1952

Refunding (Free from city tax).
 4s '99 A-O \$15,000.....Apr 1 1929
 4s '03 J-J 53,000.....July 1 1933
 4s '05 J-J 24,000.....July 1 1935
 4s '06 J-J 414,000.....July 1 1936

Street Bonds (Free from city tax).
 4s '06 J-J \$275,000.....Jan 1 1938
 4s '10 M-N 285,000.....May 1 1940
 4s '20 " 10,000.....Jan 1 1950

Street Improvement Bonds.
 4s '20 J-J \$400,000.....Jan 1 1950
 4s '22 A-O 200,000.....Apr 1 1952

Sewer Bonds (Free from city tax).
 4s '06 J-J \$100,000.....Jan 1 1936
 4s '10 M-N 75,000.....Nov 1 1940

School (Free from city tax).
 4s '10 M-N \$100,000.....May 1 1940
 4s '16 A-O 125,000.....Apr 1 1946
 4s '18 J-J 40,000.....Apr 1 1946
 4s '20 J-T 85,000.....Jan 1 1950
 4s '22 A-O 500,000.....Apr 1 1952
 4s '22 A-O 500,000.....Apr 1 1952

Sewer & Drain Bonds.
 4s '20 J-J \$150,000.....Jan 1 1950
 4s '20 J-J 100,000.....Jan 1 1950

Park (Free from city tax).
 5s '11 M-N \$120,000.....Nov 1 1941

Market Bonds.
 4s '18 J-J \$100,000.....Mar 1 1948
 4s '18 M-S 50,000.....Mar 1 1948

TOT. DEBT Apr 22 '22 \$4,651,000
 Sinking fund 314,932
 Total assess. val. '21 \$9,387,827
 Total tax (per \$1,000) 1920 \$22.50
 Popula'n 1910, 34,874; 1920, 50,842

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.
 4s '16 M-S \$112,904 M-S 1923-50
 BOND, DEBT Oct 1 '21 \$138,000
 Assessed val. (add'l) 37,250
 Sinking fund 27,250
 Assessed val. real estate 10,641,575
 Assessed val. personal 5,446,659
 Other property 2,098,330
 Total value (county) 1921—18,186,564
 (1-3 to 4 actual) 18,186,564
 Assess. val. of district 5,000,000
 Tax rate (per \$1,000) 1920 \$14.50
 Popula'n 1910, 19,623; 1920, 23,395

ROCKINGHAM COUNTY.
 The county seat is Harrisonburg.

County Bds. (Int. at Treas. office).
 5s '11 J-J \$70,000.....1926-1927
 (\$15,000 of above bonds assumed by City of Harrisonburg.)
 (Subject to call \$15,000 July 1 1916 and \$45,000 Jan. 1 1917.)

BOND, DEBT Oct 1922 \$70,000
 Floating debt (add'l) 40,000
 Assessed values 1921—
 Real 13,412,529
 Personal 7,664,767
 Other property 1,171,448
 Total 22,248,744
 State & Co. tax (per \$1,000) \$14.50
 Popula'n 1910, 34,903; 1920, 30,049

RUSSELL COUNTY.
 Lebanon is the county seat.

Road and Bridge Bonds.
 5s '08 " \$95,000.....1944
 5s '11 J-D 98,000.....Dec 1 1944
 5s '13 " 70,000.....Dec 1 1944
 5s '13 " 100,000.....Dec 1 1944

Court House & Jail Bonds.
 4s '05 " \$5,000.....1944

5s '22 M-S 20,000.....Sept 1 '23-'42
 TOT. DEBT Oct 1922 \$337,000
 Assess. val. real estate 4,375,299
 Assess. val. personal 3,707,632
 Other assess. property 1,343,535
 Tot. assess. property '21 9,426,466
 Total tax (per \$1,000) '19 \$12.00
 Popula'n 1910, 23,474; 1920, 26,786
 INT. at County Treas. office.

SALEM.
 This town is in Roanoke County. Bonds exempt from town taxes.

Population 1910, 3,849.

Refunding Bonds.
 5s '11 M-N \$19,000.....1931

Water and Improvement Bonds.
 5s '11 M-S \$35,000.....1934

Light, Water, Sewer and Impt.
 5s '11 M-S \$50,000.....1937

TOTAL DEBT Dec 1920 \$114,000
 Sinking fund 9,362
 Assess. val. real estate 1,050,140
 Assess. val. personal 4,628,089
 Tot. ass'd val. '20 (60% act.) 5,678,229
 Total tax (per \$1,000) 1920 \$13.50
 * 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.

Powell Magisterial Dist. bds. \$40,000

Magisterial District Bonds.
 5s '14 s-a \$167,100.....1930
 TOT. DEBT Nov 16 '18 \$429,800
 Assess. val. real estate 9,780,690
 Assess. val. personal 1,332,068
 Other assess. property 1,523,722
 Total assess. val. 1921 11,636,480

Co. tax rate (per \$1,000) '18 \$23.00
 Popula'n 1910, 23,814; 1920, 24,776

SMYTH COUNTY.
 Marion is the county seat.

Court-House Bonds.
 4s '14 " \$12,500.....July 1 1925

Road District Bonds.
 5s '14 A-O \$95,000.....Jan 1 1943
 6s '12 J-J 100,000.....Jan 1 1942
 (Subject to call beginning in 1927)

Road and Bridge Bonds.
 6s '13 M-S \$60,000.....April 1943
 BOND, DEBT Nov 25 '21 \$267,500
 Assess. value, real estate 3,729,924
 Assess. value, personal 967,766
 Other assess. property 3,184,321
 Total assess. value 1921 7,882,011
 Total tax (per \$1,000) 1920 \$33.50
 Popula'n 1910, 20,326; 1920, 22,125
 INT. at County Treasurer's office.

SOUTH BOSTON.
 This town is in Halifax County, Incorp. in 1884.

6s '03 " \$100,000.....1923
 4s '08 A-O 13,500.....1932
 5s '15 M-N 76,000.....1949

Street Bonds.
 5s '15 J-J 25,000.....1949
 5s '19 J-J 57,000.....1953

Refunding & Impt. Bonds.
 5s '22 F-A \$200,000.....Feb 1 1942

Water and Sewer Bonds.
 5s '15 J-J \$100,000.....1949

BOND, DEBT Nov 1922 \$471,600
 Water debt (incl.) 153,500
 Floating debt 66,550
 Sinking fund 43,388
 Assess. val'n, real est. '22 3,000,000
 Tax rate (per \$1,000) 1922 21.50
 Population 1910, 3,516; 1920, 4,368
 INT. at Plumbers' & Merchants' Nat. Bank, So. Boston, and Nat. Bank of Commerce, N. Y. City.

SOUTHAMPTON COUNTY.
 Courtland is the county seat.

Road Improvement Bonds.
 6s '22 F-A \$250,000.....Aug 1 1932
 (Subject to call on & after Aug 1 '24.)

TOT. DEBT Aug 1922 \$477,200
 Assessed value 1921-22 14,189,026
 Actual value (est.) 25,343,910
 Population 1920 Census 27,555

SOUTH HILL.
 This town is in Mecklenburg Co.

Water, Light, Power & Sewer Bonds.
 6s '22 M-N \$100,000.....May 1 1957
 BOND, DEBT May 1 1922 \$125,000
 Water debt (incl.) 65,000
 Assessed valuation 1921 977,904
 Tax rate (per \$1,000) 1922 \$10.00
 Population 1920 Census 1,074

SPOTSYLVANIA COUNTY.
 Spotsylvania is the county seat.

Road Dist. (Red. beg. in 1918).
 5s '13 J-D \$58,000.....June 1 1943

TOTAL DEBT Nov 9 '18 \$130,000
 Sinking fund 10,000
 Assess. val., real estate 2,849,167
 Assess. val., personal 1,181,049
 Other assess. property 417,753
 Total assess. val. 1921 4,447,969
 Total tax rate (per \$1,000) '18 \$14.00
 Population 1910, 9,935; 1920, 10,571

STAFFORD COUNTY.
 Stafford is the county seat.

Road & Bridge Impt. Bonds.
 5s '12 J-J 100,000.....July 1 1942
 (Subject to call \$20,000 on or after July 1 1922 and \$20,000 every 5 years thereafter.)

Refunding Bridge Bonds.
 5s '16 J-J \$4,000.....Jan 1 '23-'26

CO. BD. DT. Nov 1917 \$9,000
 Total road & bridge debt ()
 Sinking fund 10,000
 Assess. val., real estate 1,265,934
 Assess. val., personal 797,690
 Other assess. property 687,966
 Total assess. val. 1921 2,751,590
 Population 1910, 8,070; 1920, 8,104
 INT. in N. Y. C. or Fredericksburg.

STAUNTON.
 This city is in Augusta County. Incorporated as a city in 1872.

5s '12 J-J \$15,000.....May 1 1932
 4s '07 J-J 30,000.....Jan 1 1937

Street Bonds.
 3s '08 " \$25,000.....July 1 1928
 (Subject to call after July 1 1908)
 4s '07 " 13,500.....May 1 1927
 (Subject to call after May 1 1917)

Electric-Light Bonds.
 4s '13 " \$2,500.....Nov 1 1943
 (Subject to call after Nov 1 1923.)
 5s '14 " 30,000.....Nov 1 1944
 (Subject to call after Nov 1 1919.)

School (Red. aft. 10 yrs. from iss.)
 4s '07 J-J 230,000.....Jan 1 1937
 4s '13 " 15,000.....July 1 1943
 5s '16 M-N 107,000.....Nov 1 1946

Redemption Bonds.
 4s '06 " \$11,000.....July 1 1926
 4s '07 " 10,000.....July 1 1926
 4s '07 " \$75,000.....May 1 1927
 4s '07 " 3,000.....May 1 1927
 (Subject to call after May 1 1918)

4s '98 " 18,000.....Jan 1 1928
 (Subject to call after Jan 1 1918.)
 3s '09 " \$11,700.....Jan 1 1929
 (Subject to call Jan 1 1909.)
 3s '09 " \$1

Popula'n 1910, 10,604; 1920, 10,623
 * Red. after 10 years from issue.
 m Manuscript bonds.
 * Time extended by City Council to 1917, 1922 and 1927, respectively.
 a Time extended by City Council to 1918.
 Coupons are tax-receivable.

SUPPULK.

This city is in Nansemond County. Town established May 1742; formally incorp. in Jan. 1808 and made a city in Oct. 1910. Bonds are tax-exempt.
General Improvement Bonds.
 5s s-a \$11,000.00—1923-1924
 4 1/2 s 16 J-J \$70,000—Jan 1 1946
 5s 22 s-a \$200,000.00—May 1 '23-'62
Redemption Bonds.
 4s s-a \$20,000.00—1932
Street Improvement Bonds.
 4 1/2 s 16 J-J \$100,000.00—July 2 1936
 4 1/2 s 16 J-J 2,500.00—1936
Refunding Bonds.
 6s 21 M-N \$40,000.00—May 1 1926
Sewer Bonds.
 4s s-a \$15,000.00—1931
Street-Fund. & School-imp. Bds
 5s 12 F-A \$40,000.00—Aug 1 1942
BOND. DEBT Jan 30 '20. \$327,500
 Assess. val., real estate—5,954,741
 Assess. val., personal—4,121,554
 Other assess. property—2,337,829
 Total assess. val. 1921—12,413,524
 Total tax (per \$1,000) 1918—\$20.50
 Population 1910, 7,008; 1920, 9,123
 INT. on bonds marked (*) at Hanover Nat. Bank, N. Y. (a) National City Bank, N. Y.; z at U. S. Mtge. & Tr. Co., N. Y.; others at City Treasurer's office.

TANNERS CREEK MAGESTRIAL DISTRICT NO. 6.
 This district is in Norfolk County School Bonds.
 5s 19 S-A \$80,000.00—1939
BONDED DEBT. (7)

TAZEWELL COUNTY.
 Tazewell is the county seat. Population 1910, 24,946; 1920, 27,840. Incorporated April 2 1874.
 Road (Int. at Treasurer's Office).
 5s r J-J \$488,479—1923-1946
 5s 16 J-J 241,824—July 1 '23-'46
 5s 16 J-D 160,000—1923-1946
BOND. DEBT Mar 1 '22. \$702,000
 Floating debt (add D)—25,000
 Assess. val., real estate—5,517,590
 Assess. val., personal—6,629,997
 Other assess. property—2,485,977
 Total assess. val. 1921—14,333,564
 State & Co. tax (per \$1,000)—1921
 Clark Fork District—129.00
 Jeffersonville District—34.00
 Malden Spring District—27.50

WARRENTON.
 This town is in Fauquier County.
BOND. DEBT Oct 1920. \$60,000
 Water debt (included)—48,000
 Assess. val'n (60% act.)—1,455,011
 Total tax rate (per \$1,000)—\$17.30
 Population 1910, 1,427; 1920, 1,545

WASHINGTON MAGEST. SCHOOL DIST. NO. 5.
 This district, (P. O. Portsmouth,) is in Norfolk County.
Building Bonds.
 5s 16 M-N \$45,000.00—May 1 1936
BOND. DEBT Oct 1919 \$105,000
 Sinking fund—1,139
 Assess. val'n, real estate—4,772,580
 Assess. val'n, personal—395,850
 Other assessable property—959,612

Tot. ass'd val.'18 (65% act.) \$6,128,022
 Tax rate (per \$1,000) 1918—\$11.65
 INT. at Merchants & Planters Bank, Norfolk.

WASHINGTON SCHOOL DIST.
 This district is in Norfolk County.
 5 1/4 s 22 \$100,000.00—Apr 1 1942
BONDED DEBT. (7)
 Prin. and int. at County Treasurer's office, Portsmouth.

WILLIAMSBURG.
 This city is in James City County. Water and Sewer Bonds.
 5s 16 J-J \$80,000—Aug 25 1948
Street Imp't. Bonds (Tax Free).
 6s s-a \$50,000—1923-1948
BOND. DEBT Nov 18 '19. \$57,500
 Sinking fund—\$1,000-\$1,500 an. Assess. val., real estate—\$42,710
 Assess. val., personal—639,997
 Other assess. property—239,152
 Total assess. val. 1921—1,721,859
 Population 1910, 3,714; 1920, 2,469
 INT. payable at City Treas. office.

WINCHESTER.
 This city is in Frederick County. Incorporated April 2 1874.
 6s \$2,000.00—May 1 1928
Redemption Bonds.
 4s J-J \$47,500.00—Jan 1 1924 (Subject to call after Jan 1 1915.)
 4s J-J \$10,500.00—1925
Sewer Bonds.
 4s J-J \$49,000.00—July 1929
City-Hall Bonds.
 3 1/4 s A-O \$19,600.00—1925
 3 1/4 s A-O 8,000.00—1931
Handley Trustees.
 4s \$50,000.00—Sept 18 1923
BOND. DEBT Oct 7 '22. \$198,000
 Floating debt (add D)—23,000
 Sinking fund—1,283
 Assess. val'n, real estate \$4,941,530
 Assess. val'n, personal—5,053,109
 Other assess. prop.—1,914,103
 Tot. ass'd val. 22 (50% act.) 11,908,742
 Tax rate (per \$1,000) 1922—\$34.00
 Pop'n 1910, 5,864; 1920—6,833
 INTEREST is payable at Bank of Winchester or at City Treas. office.

WISE COUNTY.
 Wise is the county seat.
 Road & Bridge (Red. beg. 1931).
 5s 11 s-a \$700,000.00—1941
Road Bonds.
 5 1/4 s \$67,500—\$2,500 yearly
 6s 20 J-J \$220,000—July 1 '23-'44
 110,000—July 1 '45-'64
Magisterial Dist. Bds (Red. beg. '33)
 5s 13 s-a \$260,000.00—1943
 5s 16 M-S 100,000.00—Sept 1 1946
 5 1/4 s 22 J-D 100,000.00—Dec 1 1932 (Optional Dec. 1 1927.)
TOT. B'D. DT. Sept 1 '22. \$1,085,000
 Sinking fund—210,000
 Assess. val., real estate—10,681,129
 Assess. val., personal—5,195,616
 Other assess. property—2,597,257
 Total assess. val. 1922—18,474,002
 State & Co. tax (per \$1,000) '21—\$38.50
 Pop'n 1910, 34,162; 1920—46,500
 INT. on 5 1/4 s of 1922 at Wise or at the Coal & Iron Nat. Bank, N. Y. City; on others at Co. Treas. office.

WYTHE SCHOOL DISTRICT.
 This district (P. O. Hampton R. F. D., No. 4) is in Elizabeth City County.
 6s 21 J-D \$100,000—June 1 1951
BONDED DEBT. (7)
 Prin. and int. payable at Chase National Bank, New York.

to be held in the West Virginia Treasury against certain certificates which have been lost.
 The first payment to Virginia Debt Commission was made in Washington on April 18 1919, where the State Treasurer, W. S. Johnson, met the Commission and delivered \$1,070,662 55 in checks and warrants payable to Virginia through the Commission. On July 3 1919 \$12,366,500 of bond certificates representing the greater part of the debt, were delivered to Judge William F. Rhea, Chairman of the Commission. The Richmond Circuit Court on July 21 1920 entered a decree providing for the distribution of the Debt Settlement Fund (V. 111, p. 336); \$624,143.87 in cash and \$12,190,857.03 par value State of West Virginia 3 1/4 % 20-year gold bonds were delivered to Brown Brothers & Co., depository of the Commission, and on Oct. 4 1920 the exchange was begun. The relative value of the certificates, after deducting the 5% commission of the Debt Settlement Committee, was as follows: 1871, 908949824; 1879, 876947728; 1882, 785242281; 1892, 668119068; scrip, 168683662 (V. 111, p. 1390).
 Cash balances in various State funds on Sept. 1 1922 total \$15,843,650.58 of which \$13,399,103 was in the State Road Fund. In addition, the State School Fund had invested \$1,000,000 and the Workmen's Compensation Fund \$9,515,900.

ASSESSED VALUATION.—The following table gives the assessed valuation of real estate, personal property and public utility property. Under the tax law passed in 1904 assessments are said to be made at about actual value. This accounts for the large increase in values beginning with 1906, returns for earlier years having been on a much lower basis. W. S. Hallan, State Tax Commissioner, under date of Dec. 1 1922 says: "The extraordinary increase in the assessed value of 1922 over 1921 is the result of recent legislation providing for a more equitable assessment of value, for assessment that more nearly represents the true and actual value."

Years—	Real Estate.	Personal Property.	Public Utility Property.	Total.
1922	\$1,208,796,358	\$438,272,746	\$445,502,758	\$2,092,571,862
1921	879,083,110	449,199,758	367,785,493	1,696,068,361
1920	801,235,500	424,292,082	354,066,817	1,579,594,399
1919	769,648,033	371,602,428	349,522,671	1,490,773,132
1918	745,695,517	358,142,414	345,714,123	1,449,551,754
1917	722,209,249	315,252,752	336,057,491	1,373,519,492
1916	696,729,871	278,798,294	323,022,687	1,298,550,852
1915	691,445,971	274,157,288	320,966,265	1,286,569,524
1914	683,119,300	281,622,615	317,695,603	1,282,437,518
1913	633,747,633	239,236,206	295,028,519	1,168,012,358
1912	601,187,043	235,795,189	282,845,961	1,119,828,193
1911	483,126,269	207,290,114	240,083,339	937,222,719
1910	485,185,682	79,630,346	30,043,170	277,859,198
1909	158,563,206	59,773,064	22,976,974	241,313,244
1895	147,673,069	53,905,180	22,447,495	224,025,744
1890	121,202,365	48,725,222	17,237,766	187,165,353
1880	105,000,358	34,622,399	7,368,983	146,991,740
1870	95,388,047	38,032,395	7,362,844	140,783,286

TAX RATE.—State tax rate (per \$1,000) for 1922 is \$1.50.
DEBT LIMITATION.—Provisions limiting the debt-making power of the State and the various sub-divisions are found in Article X of the State constitution of 1872; the sections pertaining thereto being as follows:

SECTION 4.—No debt shall be contracted by this State, except to meet casual deficits in the revenue, to redeem a previous liability of the State, to suppress insurrection, repel invasion or defend the State in time of war; but the payment of any liability other than that for the ordinary expenses of the State, shall be equally distributed over a period of at least twenty years.

SECTION 5.—The credit of the State shall not be granted to, or in aid of any county, city, township, corporation or person; nor shall the State ever assume, or become responsible for the debts or liabilities of any county, city, township, corporation or person; nor shall the state ever hereafter become a joint owner or stockholder in any company or association in this State or elsewhere, formed for any purpose whatever.

SECTION 7.—County authorities shall never assess taxes, in any one year the aggregate of which shall exceed ninety-five cents per one hundred dollars valuation; except for the support of free schools; payment of indebtedness existing at the time of the adoption of this Constitution; and for the payment of any indebtedness with the interest thereon, created under the succeeding section, unless such assessment, with all questions involving the increase of such aggregate shall have been submitted to the vote of the people of the county, and have received three-fifths of all the votes cast for and against it.

[Note.—The legislature of 1904 passed a tax measure limiting county levies after 1905 to 60 cents per \$100 of valuation.]

SECTION 8.—No county, city, school district, or municipal corporation, except in cases where such corporations have already authorized their bonds to be issued, shall hereafter be allowed to become indebted, in any manner, or for any purpose, to an amount, including existing indebtedness, in the aggregate, exceeding 5 per centum on the value of the taxable property therein, to be ascertained by the last assessment for State and County taxes, previous to the incurring of such indebtedness; nor without, at the same time, providing for the collection of a direct annual tax, sufficient to pay, annually, the interest on such debt, and the principal thereof, within, and not exceeding thirty-four years; Provided, That no debt shall be contracted under this section unless all questions connected with the same shall have been first submitted to a vote of the people, and have received three-fifths of all the votes cast for and against the same.

[Note.—The Legislature of 1905 passed an Act prohibiting indebtedness exceeding 2 1/2 per centum on the value of taxable property. This Act went into effect Jan. 1 1906. See V. 80; p. 1930.]

HIGHWAY BOND AMENDMENT.—At the Nov. 1920 election an amendment known as the "Good Roads Amendment" was favorably voted upon—V. 111, p. 1871. The Legislature is given authority to issue road bonds in an amount not to exceed \$50,000,000. The 1921 Legislature authorized \$15,000,000, which have been sold. The amendment reads: "The Legislature shall make provision by law for a system of State roads and highways connecting at least the various county seats of the State, and to be under the control and supervision of such State officers and agencies as may be prescribed by law. The Legislature shall also provide a State revenue to build, construct, and maintain, or assist in building, constructing and maintaining the same and for that purpose shall have power to authorize the issuing and selling of State bonds, the aggregate amount of which, at any one time, shall not exceed fifty million dollars."

"When a bond issue as aforesaid is authorized, the Legislature shall at the same time provide for the collection of an annual State tax sufficient to pay annually the interest on such debt, and the principal thereof within, and not exceeding thirty years."

TAXATION OF MUNICIPAL BONDS.—Bonds of municipalities are assessed as personal property against the person holding them, if he be a resident of the State. Bonds held by banks are not subject to tax. There is no provision regarding the taxation of State bonds.

BONDS TO BE APPROVED BY ATTORNEY-GENERAL.—The 1917 Legislature of West Virginia passed an Act (Chapter 57, approved Feb. 16) requiring that all bonds authorized by a vote of the people of any county, district, school district or independent school district, municipality, or any other political division or divisions, shall be submitted to the Attorney-General for his approval or disapproval of the validity thereof. For full text of this law see V. 105, p. 1728.

SAVINGS BANK INVESTMENTS, &c.—Section 17 of the general law regulating the investment of deposits of savings banks of West Virginia reads:

Section 17. The trustees of any such savings bank shall invest the deposits of the bank and the income derived therefrom only as follows: First. In the first mortgage or deeds of trust on real estate situate in this State or in States contiguous thereto, such real estate in another State not being situated at a distance exceeding fifty miles from such bank, to an amount not to exceed 60% of the valuation of such real estate; and no loan on real estate security shall be made except upon the report of not less than two members of the board of trustees who shall certify to the value of the premises to be encumbered, according to their best judgment, and such report shall be filed and preserved with the records of the corporation.

Second. In bonds or securities of the United States, or of any State, or of any county, magisterial district, independent school district, or other school district, city, town or village in this State, or in any bonds for which the faith of the United States is pledged; or in the notes of any citizen of this State with a pledge of any of the aforesaid securities at no more than 80% of the market value and not exceeding the par value thereof.

Third. In the notes of any citizen of this State with a pledge as collateral of the stock of any bank or banking association incorporated under the

State of West Virginia.

ITS DEBT, RESOURCES, &c.

Admitted as a State (Act Dec. 31 1862)-----June 20 1863
 Total area of State (square miles)-----24,780
 State Capital-----Charleston
 Governor (term expires Mar. 4 1925)-----Ephraim F. Morgan
 Sec'y of State (term exp. Mar. 4 1925)-----Houston G. Young
 Treasurer (term expires Mar. 4 1925)-----Wm. S. Johnson
 Auditor (term expires Mar. 4 1925)-----John C. Bond
 Attorney-General-----E. T. England

LEGISLATURE meets biennially in odd years on the second Wednesday in January; sessions are limited to 45 days, but may be extended provided two-thirds of the members elected to each house concur.

BONDED DEBT.—The State's bonded debt on Nov. 1 1922 amounted to \$25,500,000, consisting of \$10,500,000 3 1/4 s J-J, Virginia Debt Bonds, due Jan. 1 1939 (issued in connection with the Virginia-West Virginia Debt Settlement), and \$15,000,000 5 s J-J, Highway Bonds, dated July 1 1921, due \$750,000 annually on July 1 from 1927 to 1946, incl. (The State is compelled to retire at least one-twentieth (or \$675,000) "Debt Bonds," of the total issue each year until the final payment in 1939 is made.)

In the settlement of the Virginia debt, the United States Supreme Court on June 14 1915, after lengthy litigation, decided that West Virginia should assume liability for a debt of \$12,393,929.50, of which the principal was \$4,216,622.28; and interest \$8,178,307.22. See "Chronicle" of June 19 1915, page 2099; and editorial on page 2037 of the same issue. Also see "Chronicle" for October 23 1915, page 1394. The petition of the State of Virginia for execution of judgment against West Virginia was denied by the U. S. Supreme Court in June 1916 on the ground that the West Virginia Legislature had not met in special session since the judgment was entered. The Legislature met in regular session in January, 1917 but no provision whatever was made for the payment of the judgment. Shortly after the Legislature had convened mandamus proceedings were begun in the U. S. Supreme Court by the State of Virginia to compel the Legislature to provide for the payment of the judgment either by a bond issue or the levying of a tax. The court in April 1918, however, held that it would not force payment now believing that as a sovereign State West Virginia would take steps to meet the judgment. For a summary of the court's ruling see V. 106, p. 2358. The West Virginia Legislature on Feb. 20 1919 adopted a resolution providing for the settlement of the debt. V. 108, p. 797. The bill was signed by Governor John J. Cornwall on April 1 1919. The terms of the settlement were that West Virginia pay Virginia \$1,062,867.16 in cash and \$13,500,000 in 3 1/4 s bonds, less \$1,000,000 in bonds

authority of this State or of the United States at no more than 80% of the market value and not exceeding the par value thereof; provided, that such corporation shall not hold as security for loans more than one quarter of the capital stock of any one bank, or banking association. Savings banks may deposit not to exceed 20% of their deposits, on call, in such bank or banking associations, and may receive interest for the same.

Fourth. In loans upon personal notes of the depositors of the corporation, but not exceeding the amount of his deposit to a depositor; and in such cases the deposit and book of the depositor shall be held by the corporation as collateral security for the payment of the loan.

Fifth. If such deposit and income can not be conveniently invested, not exceeding one-third part thereof may be invested in bonds or other personal securities, payable at a time not exceeding one year, with at least two sureties, if the principal and sureties are all citizens of this State and resident therein.

Sixth. 15% of the deposits of any such corporation, but not exceeding \$100,000, may be invested in the purchase of a suitable site and the erection or preparation of a suitable building for the convenient transaction of its business; and from portions of which, not required for its own use, a revenue may be derived.

Seventh. Any such corporation may take real estate, stocks, bonds and securities in payment in whole or in part of any debt bona fide owing to it, or may purchase the same if deemed necessary to secure or obtain payment of any such debt in whole or in part; and may manage, use and dispose of what has been taken or purchased as a natural person might do; but all taxes, foreclosures, expenses and costs of maintenance shall be paid out of the income of the bank.

Eighth. Farm Loan bonds issued by Federal Land banks or Joint Stock Land banks, under an act of Congress approved July 17, 1916, entitled, "An Act to provide capital for agricultural development, to create standard forms of investment based upon farm mortgage, to equalize rates of interest upon farm loans, to furnish a market for United States bonds, to create Government depositaries and financial agents for the United States, and for other purposes," shall be a lawful investment for savings bank deposits, for all fiduciary and trust funds, for the funds of insurance companies and savings and loan associations, and for the workmen's compensation fund. Said Farm Loan bonds shall be accepted as security for all public deposits on the same terms as any bonds for which the faith of the United States is pledged.

POPULATION OF STATE.—The population of the State has been as follows: 1920... 1,463,701; 1890... 762,794; 1860... 376,688; 1830... 176,924; 1910... 1,221,119; 1880... 618,457; 1850... 302,313; 1820... 136,768; 1900... 958,800; 1870... 442,014; 1840... 224,637; 1810... 105,469.

The proportion of the colored population was 4.19% in 1880, 4.39% in 1890, 4.5% in 1900, 5.2% in 1910 and 5.9% in 1920. In number blacks were 17,980 in 1870, 25,886 in 1880, 33,608 in 1890, 43,499 in 1900, 64,173 in 1910 and 86,345 in 1920.

CITIES, COUNTIES AND TOWNS IN THE STATE OF WEST VIRGINIA.

ADKIN SCHOOL DISTRICT.

This district (P. O. Gary) is in McDowell County. 's 12 \$40,000. BOND DEBT Oct 4 1922 \$40,000. Sinking fund... 11,300. Assess. val., real estate... 7,753,223. Assess. val., personal... 4,430,923. Other assess. property... 1,876,338. Total assess. val. 1921... 14,060,486. Total assess. val. 1922... 17,059,557. Total tax rate (per \$1,000) '22 \$12.00.

BEAVER POND SCHOOL DIST.

This district (P. O. Bluefield) is in Mercer Co. Bonds are tax-exempt. 's 08 Mar \$127,000. Mar 1 1928 BOND DEBT Oct 6 1922 \$127,000. Sinking fund... 12,594. Assessed val'n, real estate... 12,902,610. Assessed val'n, personal... 6,842,410. Other assessable property... 5,014,377. Total assessed value 1921... 24,759,397. Total assessed value 1922... 27,777,674. School tax rate (per \$1,000) '22 \$9.50. Population in 1921 (est.)... 25,000. INT. at First Nat. Bank in Bluefield or at Kountze Bros., N. Y.

BENWOOD UN. HIGH SCH. D.

A district in Marshall County. '01 & '05 \$33,500. High-School-Building Bonds. 's 12 J-J \$80,000. July 1 1942 (Subject to call part yearly from July 1 1922-41, incl.) BOND DEBT Dec 1922 \$99,500. Assess. val. real estate... \$6,232,250. Assess. val. personal... 2,263,270. Other assess. property... 3,358,019. Tot. ass'd val. '22 (act.) \$12,853,539. School tax (per \$1,000) 1922... \$12.30. INT. at Bank of Benwood, Benwood.

BERKELEY COUNTY.

County seat is Martinsburg. Martinsburg & Potomac RR. 's J-J \$1,010,000. Jan 1929 GEN. B.D. Dt. Apr 1914 \$1,010,000. Tot. assess. val. of Co. '17 21,815,815. Popula'n 1910, 21,999; 1920, 24,554. Int. at People's Tr. Co., Martinsb'g.

BLUEFIELD.

Bluefield is in Mercer County. Incorporated 1888. Street, Sewers, &c. (Tax-exempt). 's Jan \$35,000. 's 07 June 100,000. June 26 1937 's 13 Nov 125,000. Nov 12 1943 BOND DEBT Oct 1922 \$260,000. Assessed val. real estate... 12,357,000. Assess. val. personal... 6,500,000. Other assessable property... 4,479,282. Total assessed value 1922 (act.)... 23,299,282. City tax rate (per \$1,000) '22 \$8.00. Population 1910, 11,188; 1920, 15,282.

BRAMWELL.

This town is in Mercer County. Incorporated 1888. Road, Street and Bridge Bonds. 's 08 \$19,000. '1933 's 11 11,000. '1936 BOND DEBT Nov 20 '22 \$30,000. Sinking fund... 7,053. Assess. val. real estate... 704,730. Assess. val. personal... 1,581,280. Assess. val. other property... 174,579. Total ass'd val. '22 (act.)... 2,459,589. Total tax rate (per \$1,000) '22 \$16.30. Population 1910, 1,458; 1920, 1,690. INT. is payable at Bank of Bramwell, Bramwell.

BROOKE COUNTY.

County seat is Weilsburg. 's 16 J-J \$624,000. Jan 1 '23-'42 BOND DEBT Oct 4 1922 \$624,000.

Assessed val'n, real estate \$18,637,900. Assessed val'n, personal... 6,043,500. Other assessable property... 6,877,133. Tot. ass'd val. '22 (act.) \$31,558,533. State and county tax rate (per \$1,000) 1922... \$9.20. Popula'n 1910, 11,098; 1920, 16,527.

BROWN'S CREEK SCH. DIST.

A district in McDowell County. 's '11 \$29,000. (Subject to call beg. in 1931.) Building (Red. beg. Jan. 1 1933). 's J-J \$150,000. Jan 1 1943 's '21 ann \$70,000. (For maturity see V. 112, p. 1051.) BOND DEBT Oct 18 '21 \$433,000. Sinking fund... 15,000. Assess. val. real estate... 15,241,899. Assess. val. personal... 6,041,937. Other assessable property... 6,041,937. Total assess. val. 1922... 26,325,773. School tax rate (per \$1,000) '22 \$14.85. Population in 1921 (est.)... 23,000. INT. payable at McDowell County National Bank in Welch.

BUCKHANNON IND. SCH. DIST.

This dist. is in Upshur County. Building Bonds. 's ann \$50,000. 1922 BOND DEBT Dec 1 1922 \$61,000. Sinking fund... 13,000. Assess. val., real estate... 4,318,995. Assess. val., personal... 1,502,860. Assess. val. pub. ser. prop... 361,765. Total assess. val. 1922 (abt. act.)... 6,183,560. Sch. tax rate (per \$1,000) '22 \$18.10. Population in 1922 (est.)... 5,000. INT. payable at County Treasurer's office in Buckhannon.

BUTLER SCHOOL DISTRICT.

This district (P. O. Weirton) is in Hancock County. 's \$25,000. May 1942 (Optional May 1922.) Site-Purchase, Bldg. & Equip. '16 M-N \$50,000. May 1 1950 (Subject to call after May 1 1926.) BOND DEBT Aug 22 '22 \$75,000. Sinking fund... 28,000. Assess. val., real estate... 5,970,400. Assess. val., personal... 1,819,000. Other assess. prop... 714,800. Total assessed value 1921 (about 1-3 actual)... 8,504,200. Total assess. val. '22 (abt. act.)... 10,677,614. School tax rate (per \$1,000) '22 \$10.90. Population in 1922 (est.)... 14,000. INT. at Bank of Weirton, Weirton.

CABELL COUNTY.

County seat is Huntington. Court-H'se & Bdge (Red. beg. '28). 's 06 ann \$72,000. '1936 's Road (Red. beg. 20 yrs. from issue) 's 12 ann \$150,000. '1932 's 14 \$100,000. Jan 1 1944 's 15 s-a 280,000. '1945 's 16 s-a 200,000. '1948 's 20 \$30,000. July 1 1935 's 20 \$40,000. July 1 '26-'35 's 20 \$10,000. July 1 1936 BOND DEBT May 1922 \$1,667,000. Assessed valuation 1921... 79,500,800. State & Co. tax (per \$1,000) '16 \$3.60. Population 1910, 46,855; 1920, 65,746. *INT. at First Nat. Bank, Huntington. x The road bonds of 1912 and 1914 may be redeemed \$10,000 yearly by payment of 2% premium. Those dated in 1915, \$20,000 yearly by payment of 2% premium.

CREEDO.

This town is in Wayne County. Street Paving Bonds. 's 17 May \$33,000. May 1 1950

BOND DEBT May 1917... \$36,000. Assessed valuation... \$28,605. Population 1910, 1,215; 1920, 1,110. INT. at First Nat. Bank, Creedo.

CHARLESTON.

This city is in Kanawha County. Bonds are tax-exempt. Incorporated in 1862. Population 1910, 23,966; 1920, 39,608. City-Hall, Fire Dept. & Jail. 's 19 Sept \$500,000. Serial (Subject to call beginning Sept. 1 '29) Street and Sewer Bonds. 's 19 Sept 1 \$250,000. Serial (Redeemable beginning Sept. 1 1921.) Streets, Alleys and Levee. 's 14 July \$93,000. 1923-1924 Bridge Bonds (Red. beg. in 1925). 's 05 Dec \$80,000. Dec 1 1935 Refdg. Bridge and Sewer Bonds. 's 07 Jan \$250,000. Jan 1 1941 (Subject to call after Jan 1 1927.) 's 08 Jan \$170,000. Jan 1 1942 (Subject to call after Jan 1 1918.) Public Imp't. Bonds. 's 22 July \$490,000. July 1 1952 (Red. serially starting July 1 1932.) BOND DEBT Oct '22 \$1,470,000. Assessment debt (add'l)... 353.00. Sinking fund... 3.8.00. Assessed valuation, real... 73,376,180. Assessed val., personal... 15,551,140. State Board of Pub. Works 7,578,592. Tot. val. '22 (abt. act.)... 96,447,882. Tax rate (per \$1,000) 1921... \$5.70. INT. on all bonds payable at the Chase National Bank, New York.

CHARLESTON IND. SCH. DIST.

Refunding Bonds. 's 15 July \$111,200. July 1 1929 (Subject to call after 1919.) Building Bonds. 's 02 May \$50,000. May 1 1932 (Subject to call after May 1 1907.) 's 09 \$20,000. 's 13 J-J 300,000. Jan 1 1947 (Subject to call Jan. 1 1938.) 's 15 May \$115,000. May 1 1937 (Subject to call after 1932.) 's 09 May \$58,000. May 1 1942 (Subject to call after 1934.) 's 16 Nov 150,000. Nov 1 1950 (Subject to call after Nov 1 1941.) 's 18 \$95,000. 1952 (Optional after 1923.) 's 20 \$18,000. \$15,000. 's BOND DEBT July 1 '20 \$1,401,200. Assess. debt (add'l)... 3,500. Sinking fund... 285,700. Assess. val., real estate... 31,727,700. Assess. val., personal... 13,229,800. Other assessable property... 4,292,764. Total assess. val. 1920... 49,241,644. Tax rate (per \$1,000) 1920... \$11.26. Population in 1920 (Census)... 39,608. INT. at Chase Nat. Bk., N. Y., others at Co. Sheriff's office.

CLARKSBURG.

This city is in Harrison County. Incorporated Feb. 26 1897. On Nov. 6 1917 the voters adopted a new charter providing for commission government and for the annexation of the towns of North View, Stealey Heights, Adamson and Broad Oaks. (V. 105, p. 1912.) Street Water & Fire Bonds. 's 09 A-O \$846,935. 1923-1953 Water, Sewer & Paving Bonds. 's 08 \$253,000. Paving Bonds. 's \$25,000. 's Bridge (Red. beg. Jan. 1 1924). 's 14 Jan \$80,000. Jan 1 1944 Street & sewer bonds 1901... \$6,000. BOND DEBT Oct 4 '22 \$1,120,000. Water debt (incl.)... 620,000. Assessment debt (incl.)... 150,000. Sinking fund (General)... 43,000. Water... 26,000. Assess. val., real estate... 33,713,460. Assess. val., personal... 12,687,690. Other assess. property... 3,117,090. Tot. assess. val. '22 (act.) \$49,518,246. Tax rate (per \$1,000) 1922... \$7.60. Population 1910, 9,201; 1920, 27,869. *Int. at Empire Nat. Bk., Clarksb.

CLARKSBURG SCHOOL DIST.

This district is in Harrison County. 's 05 July \$30,000. July 1 1925 (Subject to call July 1 1910.) 's 08 M-S \$219,000. Sept. 1 1941 (Subject to call Sept. 1 1921.) BOND DEBT Oct 1922 \$244,000. Sinking funds... 61,425. Assess. value 1922... 45,416,916. Total tax rate (per \$1,000) '22 \$19.61. Int. at Empire Nat. Bk., Clarksb'g.

COAL DISTRICT SCHOOL DIST.

Building Bonds. 's 17 P-A \$90,000. Feb 1 1932 (Subject to call Feb 1 1922.) TOTAL DEBT Oct 6 '19... \$30,000. Assess. val., real estate... 3,958,910. Assess. val., personal... 1,951,220. Other assess. property... 377,208. Tot. ass'd val. '19 (50% act.)... 6,287,338. Tax rate (per \$1,000) 1919... \$18.50. Population 1919 (est.)... 12,000. INT. at Empire Nat'l B'k., Clarksburg.

CROSS CREEK SCHOOL DIST.

This district is in Brooke County. 's \$235,000. BONDED DEBT... (7)

DODDIDGE COUNTY.

West Union is the county seat. Grant Dist. Road Bonds. 's 16 J-D \$133,000. June 1 '23-'41 's West Union Dist. Road Bonds. 's 16 A-O \$180,533. Apr 15 '23-'50 TOTAL DEBT Nov 25 '21 \$327,000. Assessed val. real estate... 1,317,555. Assessed value personal... 434,725. Other assess. property... 1,735,350. Tot. ass'd val. '21 (abt. act.)... 3,487,630. Tot. tax rate (per \$1,000) '21 \$15.75. Pop'n of Co. '10, 12,872; '20, 11,970. *INT. at Co. Court's office or at Nat. City Bank, N. Y.

EAST RIVER SCHOOL DIST.

This district (P. O. Princeton) is in Mercer County. BOND DEBT Dec 4 '22 \$242,000. Tot. assess. val. '22 (act.) \$2,845,948. Sch. tax rate (per \$1,000) '22 \$14.10.

EDGWOOD.

(See Wheeling.)

ELKINS.

This city is in Randolph County. BOND DEBT Dec 1 '22 \$161,000. Sinking fund... 14,000. Assess. val. real estate... 3,936,020. Assess. val., personal... 2,630,520. Other assessable property... 1,230,095. Tot. ass'd val. '22 (act.)... 7,810,635. City tax rate (per \$1,000) '21... \$7.30. Population 1910, 5,260; 1920, 6,788.

ELKINS INDEP. SCHOOL DIST.

This district is in Randolph Co. Building Bonds. 's s-a \$75,000. Due \$15,000 in '23, '26, '29, '32 and 34 years from date, subject to call after 25 years from issue.) BOND DEBT Nov 20 '22 \$150,000. Tot. ass'd val. '22 (act.)... 7,551,210. Total tax rate (per \$1,000) '22 \$23.90. Population in 1921 (est.)... 8,000.

FAIRMONT.

This city is in Marion County. Incorporated 1899. Area 4.4 square miles. Boundaries of city were greatly enlarged in Jan. 1914. Commission government went into effect Jan. 1914.

Water-Works Bonds.

's 08 10 \$57,000. Aug 1 1940 Gen'l Imp't. & Refdg. Bonds. 's 17 Jan \$701,000. Jan 1 '23-'47 Bridge Bonds. 's 19 M-N \$173,000. 1923-1949 BOND DEBT July 1 '22 \$931,000. Sinking fund... 6,000. Assess. val. real estate... 25,365,705. Assess. val. personal... 7,933,895. Other assessable property... 2,597,028. Total assessed value 1922 (about 70 to 90% act.)... 35,947,328. Tax rate (per \$1,000) '22... \$7.00. Population 1910, 9,711; 1921, 17,851. INT. at City Clerk's office and in New York.

FAIRMONT IND. SCH. DIST.

's 05 June \$891,600. 1925 (Subject to call after June 1908.) 's 12 June \$140,000. June 1 1942 (Subject to call June 1 1927.) BOND DEBT Oct 31 '22 \$2,150,000. Sinking fund... 42,000. Assess. val. real estate... 11,302,850. Assess. val. personal... 6,251,670. Other assess. property... 2,686,837. Total assessed value 1922 (60 to 80% actual)... 20,102,699. School tax (per \$1,000) 1922 \$11.10. Population in 1920 (Census)... 17,851. *INT. at Sheriff's office in Fairmont; others at First Nat. Bank.

FAIRMONT UN. IND. SCH. DIST.

's 12 Jan \$25,000. Dec 31 1945 (Subject to call Dec 31 1921.) BOND DEBT Oct 21 '18 \$55,500. Sinking fund... 7,681. Assess. val., real... 2,838,015. Assess. val., personal... 780,165. Other assessable property... 379,993. Tot. ass'd val. '18 (76% act.)... 3,997,273. Population 1918 (est.)... 6,000. INT. at Nat. Bank of Fairmont.

FAYETTE COUNTY.

County seat is Fayetteville. Fayetteville Dist. Road Bonds. 's 16 J-J \$524,000. Jan 1 '23-'50 Falls District Road Bonds. 's 16 J-J \$153,000. Jan 1 '23-'50 Sewell Mt. Dist. Road Bonds. 's 16 J-J \$163,000. Jan 1 '23-'50 Nuttall Dist. Road Bonds. 's 16 J-J \$83,000. Jan 1 '23-'49 's 16 \$80,000. Jan 1 1950 Kanawha District Road Bonds. 's \$335,000. Mt. Cove Dist. Road Bonds. 's \$110,200. Quinnimont Dist. Road Bonds. 's \$171,200. BOND DEBT Dec 1 1922...

Fayetteville District... \$524,000. Falls District... 163,500. Nuttall District... 84,100. Sewell Mt. District... 153,000. Kanawha District... 335,000. Quinnimont District... 171,200. Assessed valuation... Mt. Cove Dist. act. 3,492,611. Fayetteville District... 18,352,367. Fall District... 6,643,848. Nuttall District... 4,081,906. Sewell Mt. District... 4,870,917. Kanawha District... 11,109,602. Quinnimont District... 5,961,438. Assess. val. county, 1922... Personal... 27,782,482. Other assess. property... 10,910,705. Total assessed value 1922 (about 75% actual)... 44,511,789. Population of county 1910, 61,903; 1920... 60,377. INT. payable at Co. Sheriff's office or at the Chase Nat. Bank, N. Y.

FOLLANSBEE.

This town is in Brooke County. Refunding Bonds. 's 14 \$10,000. Oct 1 1934 (Subject to call after Oct 1 1924.) 's 21 ann \$30,000. Sept 1 1941 (Optional Sept. 1 1931.) Sewer Bonds. 's 06 \$20,000. Oct 15 1940 (Subject to call Oct 1 1910.) 's 13 Oct \$18,000. Oct 1 1947 (Subject to call after Oct 1 1923.) BOND DEBT Oct 24 1922 \$78,000. Sinking fund... 2,000. Assessed value real estate... 2,099,590. Assess. val., personal... 1,231,800.

POLLANSBEE (Concluded).
 Other assess. property.....\$374,091
 Tot. assess. val. '22 (34 act.) 4,605,361
 Tax rate (per \$1,000) 1922.....\$6.00
 Population 1910, 2,031; 1920, 3,135

PORT SPRING SCHOOL DIST.
 This district (P. O. Roncove) is in Greenbrier County.
High-School Building Bonds.
 5s '16 ann \$30,000.....1946
 (Subject to call beg. in 1920)
 TOT. DEBT Oct 8 '21.....\$30,000
 Assess. val. real estate.....1,604,985
 Assess. val. personal.....673,660
 Other assess. property.....979,374
 Tot. assess. val. '21 (34 act.) 3,258,019
 School tax (per \$1,000) 1921.....\$18.00
 Population in 1919.....4,000

GRAFTON.
 This city is in Taylor County. Inc. Mar. 15 1856. Commission Government adopted Mar. 18 1913. V. 96, p. 963. Population 1910, 7,663; 1920, 8,517.
City Hospital Bds. (Tax-free)
 5s '15 Dec \$10,998.00 July 1 '23-'45
 Impt. Bonds (Part every 5 years).
 4 1/2s s-a \$65,610.00 Last bond '34
Water Bonds.
 5s '11 M-S \$90,000.....1945
 (Subject to call after 1921).
 5s '12 July \$86,400.00 July 1 '23-'46
 Electric-light bonds.....2,000
 BOND. DEBT Oct 9 '18.....\$156,000
 Sinking fund.....4,880
 Floating debt.....2,400
 Assessed valuation 1915.....\$289,979
 INT. at Merchants & Mechanics Savings Bank, Grafton.

GRAFTON INDEP. SCH. DIST.
 4 1/2s July \$18,500.00 June 1 1931
 4 1/2s July 1 3,000.00 July 1 1937
 4 1/2s M-S 9,000.00 Sept 1 1945
Building Bonds.
 5s '14 J-J \$108,000.00 July 1 1948
 (Subject to call begin. July 1 1924.)
 BOND. DEBT Dec 1 '22.....\$138,500
 Assess. val. real estate.....5,147.89
 Assess. val. personal.....2,636.170
 Assess. val. other property.....2,630.943
 Total assessed value 1922.....10,465,903
 (about 80% actual)
 School tax rate (per \$1,000) 22\$11.70
 Population in 1921.....8,600
 INT. on 1914 bonds payable at Merchants & Mechanics' Savings Bank of Grafton; on others at Grafton Bank.

GREENBRIER COUNTY.
 Lewisburg is the county seat.
Fort Spring Magisterial Road Dist.
 5s '17 J-J \$85,193.....Jan 1 '23-'47
 +Lewisburg Magisterial Dist.
 5s '18 J-D \$14,427.....June 1 '23-'36
 +White Sulphur Magist. Dist.
 5s '18 J-D \$93,000.....June 1 '23-'36
 +Meadow Bluff Magist. Dist.
 5s '18 J-J \$110,957.....July 1 '23-'44
 TOT. DEBT Oct 22 '21.....\$387,600
 Total assess. val. 1921.....25,509,000
 Tax rate (per \$1,000) 1921.....\$19.90
 Pop'n of Co. '10, 24,833; '20, 26,242
 INT. payable on bonds marked (1) at office of Clerk of County Court, Lewisburg, or at the Chase Nat. Bank, N. Y. City.

HANCOCK COUNTY.
 New Cumberland is the county seat.
Road Bonds (Red. beg. 1932).
 5s '12 M-N \$125,000.....May 1 1946
 5s '14 J-J 40,000.00.....July 1 1948
 (Redeemable beginning July 1 1924.)
Grant District Road Bonds.
 5s '16 J-D \$103,900.00 June 1 '23-'50
Clay District Road Bonds.
 5s '16 J-D \$32,934.00 June 1 '23-'50
Poe District Road Bonds.
 5s '16 J-D \$50,000.....June 1 1950
 (Subject to call after 1926.)
 BOND. DEBT of Grant Dist.
 1915.....\$250,000
 Assess. val. of Grant Dist. 1915.....6,898,834
 County assessed value (real & personal) 1919.....11,690,980
 Pop'n of Co. '10, 10,465; '20, 19,975
 INT. at First Nat. Bank, Chester.

HARRISON COUNTY.
 County seat is Clarksburg.
Clay District Road Bonds.
 5s '16 F-A \$228,000 Aug 1 '23-'41
 County has no bonded debt.
 District debt Dec 1 1920.....\$279,500
 Assess. val. real estate.....48,423,180
 Assess. val. personal.....28,300,720
 Other assessable property 25,975,005
 Total assess. val. '20 (65% actual).....\$102,698,905
 Dist. tax rate (per \$1,000) '20, \$24.20
 Pop'n 1910, 48,381; 1920, 74,793
 INT. at office of County Clerk or Guaranty Trust Co., N. Y.

HUNTINGTON.
 This city is in Cabell Co. Inc. Jan. 1 1872.
City Building (Tax free).
 5s '14 Oct \$125,000.00.....Oct 1 1944
Undergrade Crossing (Tax free).
 5s '14 Oct \$25,000.00.....Oct 1 1944
Market-House (Tax free).
 5s '14 Oct \$10,000.00.....Oct 1 1944
Police Equipment (Tax free).
 5s '14 Oct \$5,000.00.....Oct 1 1944
Sewer Bonds.
 6s '93 July \$25,000.00.....July 1 1923
 5s '06 Jan 15,000.00.....Jan 1 1930
Paving Bonds.
 6s '93 July \$50,000.00.....July 1 1923
 5s '06 Jan 55,000.00.....Jan 1 1938
Fifth Series Bonds.
 5s '09 June \$75,000.00.....June 1 1939
Sixth Series Bonds.
 5s '13 July \$180,000.00.....July 1 1943
Street-Improvement Bonds.
 5s '07 Nov \$50,000.00.....Nov 1 1937
Incinerator Bonds.
 5s '13 ann \$20,000.00.....July 1 1943

Fire Department Bonds.
 5s '07 Nov \$12,000.00.....Nov 1 1937
 5s '14 Oct \$30,000.00.....Oct 1 1944
Building Site Bonds.
 5s '10 ann \$50,000.00.....June 1 1940
Funding Bonds.
 5s '07 Nov \$80,000.00.....Nov 1 1937
 Central City (Annexed June 1 '09)
 5s '05 --- \$23,000.00.....Sept 1 1935
 5s '07 --- 17,000.00.....Aug 1 1937
 GEN. BD. DT. June 30 '22 \$877,500
 Sinking fund and interest.....171,371
 Assess. val. real estate.....37,707,150
 Assess. val. personal.....22,327,410
 Other assessable property 6,533,916
 Tot. ass'd val. '21 (60% act.) 66,568,476
 Total assessed value 1922 113,675,000
 Total tax (per \$1,000) 1922.....\$19.90
 Pop'n 1910, 31,161; 1920, 50,177
 INT. payable at the office of the State Sinking Fund Commission.

HUNTINGTON IND. SCH. DIST.
 This district covers same territory and embraces same subjects of taxation as city. Bonds are taxable.
 4 1/2s J-J \$25,000.00 Jan 1 1934
 (Subject to call after Jan. 1 1914.)
 5s '14 A-O \$300,000.00 Apr 1 1924
 5s '14 A-O \$300,000.00 Apr 1 '25-'44
 5s --- 405,000.00
Building Bonds.
 5s '10 July \$50,000.00.....July 1 1930
 4 1/2s '16 J-D \$300,000.00 June 1 '26-'46
 Central City (Annexed June 1 1909)
 5s '05 --- \$12,000.00.....Sept 2 1925
 BOND. DEBT Oct 12 '21 \$1,285,000
 Sinking fund.....200,000
 Assess. val., real estate.....37,707,150
 Assess. val., personal.....22,327,410
 Other assess. property.....6,533,916
 Total assess. val. 1921.....66,568,476
 Total tax rate (per \$1,000) '21 \$15.90
 Value of school property.....\$1,409,000
 Population in 1920.....50,175
 INT. on \$500,000 and \$300,000 issues at First Nat. Bank, N. Y.; others at National City Bank, N. Y.

JEFFERSON COUNTY.
 County seat is Charleston.
Railroad-Aid Bonds.
 5s '17 \$14,000.....1934
 BOND. DEBT Dec 9 '22.....\$139,000
 Assess. val. real estate.....11,565,383
 Assess. val. personal.....5,299,621
 Other assessable property.....5,776,777
 Total assessed value 1922 22,941,776
 State & Co. tax (per \$1,000) '22 \$4.7
 Pop'n 1910, 15,889; 1920, 15,729
 * Red. after 10 years from issue
 INT. at Bond Sinking Fund Commission in Charleston.

KANAWHA COUNTY.
 Charleston is the county seat.
Big Sandy Maxis. Dist. Bonds.
 5s '16 J-I \$135,830.....July 1 '23-'46
Cabin Creek Road Dist. Bonds.
 5s '19 A-O \$37,000.....
Loudon Dist. Road Bonds.
 5s '16 M-S \$8,920.00 Sept 1 '23-'26
 30,000.00 Sept 1 '27-'36
 40,000.00 Sept 1 '37-'46
Road bonds.....\$375,000
Road bonds.....85,000
BONDED DEBT.....\$170,000
 Big Sandy District.....\$170,000
 Loudon Dist. Apr 1916.....175,000
 Cabin Creek Dist. Mar. '20 46,600
 Assessed valuation.....
 County assess. value (real & personal) 1919.....\$1,790,280
 Loudon District 1916.....6,180,133
 Cabin Crk. Dist 1919.....20,044,544
 Pop'n of Co. '10, 84,457; '20, 119,656

KENOVA.
 This city is in Wayne County.
Sewerage Bonds.
 5s '15 ann \$55,000.....Dec 1 1944
 (Subject to call after Dec 1 1925)
 BOND. DEBT Dec 4 1920.....\$95,000
 Assess. val., real estate.....1,338,188
 Assess. val., personal.....1,001,505
 Other assessable property.....1,840,414
 Tot. ass'd val. '20 (70% act.) 3,880,105
 Tax rate (per \$1,000) 1920.....\$6.76
 Population 1910, 992; 1920, 2,165

KENOVA SCHOOL DISTRICT
 This district (I. O. Kenova) is in Wayne County.
High School Bonds.
 6s '21 A-O \$128,000.....Apr 1 1926
 BONDED DEBT.....(7)

KEYSER IND. SCHOOL DIST.
 This district is in Mineral County
 6s75,000
Building Bonds.
 5s ann \$15,000.00.....10 years
 5s '15 July \$35,000.00 June 30 1944
 (Subject to call part after July 1 '25)
 BOND. DEBT Oct 5 '22.....\$125,000
 Assess. val., real estate.....2,524,390
 Assess. val., personal.....1,542,870
 Other assess. property.....1,445,554
 Total assessed value 1921.....5,512,814
 Tot. ass'd val. '22 (34 act.) 7,491,710
 Tax rate (per \$1,000) 1922.....\$11.50
 Population in 1922 (est.).....6,500
 INT. is payable in Keyser.

LINCOLN COUNTY.
 Hamlin is the county seat.
Road Bonds.
 5s '17 J-D \$675,000.....June 1 1942
 CO. BD. DT. Oct 10 1921.....\$675,000
 Sinking fund.....
 Assess. val., real estate.....6,533,890
 Assess. val., personal.....5,606,610
 Other assess. property.....7,178,269
 Total assessed val. 1921 19,318,769
 Total tax rate (per \$1,000) '21 \$22.50
 Pop'n 1910, 29,491; 1920, 10,378
 INT. payable in Hamlin or at Hanover Nat. Bank, New York.

LOGAN COUNTY.
 Logan is the county seat.
 \$200,000.....Jan 1 1930
 5s '20 --- 300,000.....Jan 1 1940
 500,000.....Jan 1 1950

Logan District Road Bonds.
 5s '16 M-N \$168,000.....May 20 '23-'36
 (Dus one-fourth in 5 years and one-twentieth yearly thereafter, subject to call after 10 years.)
 CO. BD. DT. July '22.....\$1,000,000
 BD. DT. of Dist. Oct. '16 \$275,000
 Assessed value of district 16,225,616
 Tot. assess. val. of Co. '22 41,000,470
 Pop'n of Co. '10, 14,476; '20, 41,006
 INT. payable at the Chase Nat. Bank, Logan.

LOGAN SCHOOL DISTRICT.
 This district (P. O. Logan) is in Logan County.
 5 1/2s \$405,000
 6s '22 J-D 40,000. 1952 (opt. '32)
 BONDED DEBT.....(7)

McDOWELL COUNTY.
 Welch is the county seat.
Court-House and Jail Bonds.
 5s '99 \$50,000.....Apr 1 1929
 (Subject to call 1919.)
Road Bonds.
 5 1/2s --- \$150,000.....Jan 1 '23-'52
Big Creek Dist. Road (Taxable)
 5s '15 M-N \$165,000.....May 1 1945
 (Subject to call after May 1 1935)
North Fork Dist. Road Bonds.
 5s '17 J-J \$122,510.....Jan 1 '23-'38
 (For maturity see V. 104, p. 978)
Elkhorn Dist. Road Bonds.
 5s '17 J-J \$155,772.....Jan 1 '23-'34
 (For maturity see V. 104, p. 978)
Adkin Dist. Road Bonds.
 5s '17 J-J \$352,640.....Jan 1 '23-'40
 (For maturity see V. 104, p. 978)
Sandy River Dist. Road Bonds
 5s '16 --- \$250,000.....\$10,000 yrlly
Brown's Creek Dist. Road Bds
 5s '17 J-J \$430,480.....Jan 1 '23-'38
 (For maturity see V. 104, p. 978)
 BONDED DEBT Oct 1919.....\$50,000
 County debt.....
 Big Creek Dist.....165,000
 Sandy River Dist.....270,000
 Northford Dist.....210,500
 Elkhorn Dist.....202,000
 Adkin Dist.....478,500
 Brown's Creek Dist.....727,000
 Sinking Funds.....
 County June 30 1918.....33,671
 Northford District.....7,671
 Elkhorn District.....9,377
 Adkin District.....14,307
 Brown's Creek District.....16,226
 Big Creek District.....12,953
 Sandy River District.....4,638
 Assessed Valuation.....
 Big Creek Dist.....\$19,601,761
 North Fork Dist.....4,630,731
 Elkhorn Dist.....6,102,974
 Adkin Dist.....10,213,721
 Brown's Creek Dist.....15,495,256
 Co. (real & pers.) 1919 44,619,243
 Total Tax Rate (per \$1,000).....
 North Fork Dist.....\$14.86
 Elkhorn Dist.....14.26
 Adkin Dist.....15.06
 Brown's Creek Dist.....12.16
 Big Creek Dist.....14.96
 Sandy River Dist.....13.81
 County, 1917.....14.19
 Pop'n 1910, 47,856; 1920, 68,571
 INT. payable at local bank, New York City and Berwind Nat. Bank Berwind.

MARION COUNTY.
 Fairmont is the county seat.
Union District Bonds.
 5 1/2s '22 --- \$391,000.....June 1 '23-'52
Fairmont Dist.
 3s '13 M-S \$300,000.....Sept 1943
 (Subject to call beginning in 1933.)
 5s '15 M-\$810,000.....Sept 1 1945
 (Subject to call after Sept. 1 1935.)
Mannington Dist. (Red. beg. '33).
 5s '13 M-S \$830,000.....Sept 19 1943
Paw Paw Dist. Road Bonds.
 5s '17 J-D \$251,200.00 June 1 '23-'38
 (For maturity see V. 104, p. 88.)
Grant District Road Bonds.
 5s --- \$179,500.....
Lincoln Dist. Road Bonds.
 5s '17 J-D \$525,000.00 June 1 '23-'43
 (For maturity see V. 104, p. 1311)
Grant Dist. Road Bonds.
 5s '17 J-D \$195,000.....
 (Due serially for 26 years)
 BOND. DEBT Dec 1 1921.....
 County.....\$1,862,500
 Fairmont District.....500,000
 Mannington District.....290,000
 Paw Paw District.....593,000
 Lincoln District.....179,500
 Grant District.....
 Assessed valuation 1922.....
 County.....\$108,285,275
 Fairmont District.....35,089,514
 Mannington District.....21,700,409
 Paw Paw District.....11,883,343
 Lincoln District.....18,149,571
 Grant District.....5,957,292
 Union District.....11,466,352
 Winfield District.....4,258,289
 Popula'n 1910, 42,794; 1920, 54,571
 INT. at office of County Court.

MARLINTON.
 This town is in Pocahontas Co.
Water & Light Plant Bonds.
 6s '17 J-D \$20,000.00 Aug 15 1947
 (Subject to call \$2,000 yrlly. beg. in 1923)
 8s '18 ann \$10,000.....1923-1932
 BOND. DEBT Oct 1920.....\$40,000
 Assessed valuation 1920.....1,667,375
 Population 1910, 1,045; 1920, 1,177
 INT. at Town Treas. office.

MARSHALL COUNTY.
 Moundsville is the county seat.
Cameron Road District Bonds.
 5s '20 --- \$231,000.....
Meade Road District Bonds.
 5s '20 --- \$161,000.....

Union Road Dist. Bonds.
 5s '13 --- \$150,000.....Jan 1 1947
Liberty Road Dist. Bonds.
 5s --- \$200,000.....
Clay Road Dist. Bonds.
 5s '20 --- \$200,000.....
 TOTAL DEBT Oct 1922.....\$935,000
 Tot. ass. val. of Co. 1920, 44,930,427
 Populat'n 1910, 32,388; 1920, 33,681

MARTINSBURG.
 This city is in Berkeley County Inc. in 1789.
Water Bonds.
 4s July \$97,000.....1934 & 1937
 4s Dec 40,000.....1943
Sewer Bonds.
 5s --- \$100,000.....
Gen. Impt. & Paving Bonds.
 5s '17 Jan \$100,000.....Jan 1 1951
 (Subject to call Jan 1 1937)
Paving Bonds.
 5s --- \$100,000.....
 BOND. DEBT July 1 '21.....\$335,500
 Sinking fund.....9,961
 Assess. val., real estate.....6,578,890
 Assess. val., personal.....3,417,147
 Other assess. property.....786,843
 Total assessed value 1921 10,782,930
 City tax rate (per \$1,000) '21.....\$8.20
 Popula'n 1910, 10,698; 1920, 12,515
 INT. on bonds of 1917 is payable at City Treasurer's office; on others at People's Trust Co., Martinsburg.

MARTINSBURG SCHOOL DIST.
 This district is in Berkeley Co.
Building Bonds.
 5s s-a \$43,000.....1943
School Bonds.
 5s '19 s-a \$75,000.....1953
 (Optional after 1929.)
 BOND. DEBT Oct 1917.....\$43,000
 Tot. assess. val. '17 (2-Sact.) 8,586,712
 School tax rate (per \$1,000) '17 \$6.50
 Population in 1917 (est.).....14,000
 INT. is payable at Sheriff's office in Martinsburg.

MERCER COUNTY.
 Princeton is the county seat.
Roads (Red. beg. 10 yrs. fr. issue).
 5s '14 A-O \$350,000.....Apr 15 1944
 5s '15 J-J \$50,000.....May 15 1946
 GEN. BD. DT. Nov 1922.....\$550,000
 Assess. value, real estate.....20,037,670
 Assessed value, personal.....14,347,410
 Other assessable property 18,967,164
 Tot. ass'd val. '22 (60% act.) 60,351,944
 Total tax rate (per \$1,000) 1922.....\$29.40
 Populat'n 1910, 38,371; 1920, 49,658
 INT. at Nat. City Bank, N. Y.

MINERAL COUNTY.
 Keyser is the county seat.
Piedmont Mag. Dist. Bonds.
 5s '16 J-D \$42,000.00 Dec 1 '23-'36
 20,000.00 Dec 1 '37-'41
New Creek Mag. Dist. Bonds.
 4 1/2s '16 A-O \$1,861,861.00 Dec 1 '23-'50
 Big D. T. (Piedmont Dist.) \$210,500
 Oct. '16 New Creek Dist. 75,000
 Assessed Piedmont Dist. \$5,924,600
 val. '15 New Creek Dist. 2,625,159
 County assess. value (real & personal), 1919.....10,169,950
 Population of county 1910, 16,674; 1920, 19,849.
 INT. at office of Clerk Co. Court, First Nat. Bank, Keyser, or Davis Nat. Bank, Piedmont.

MONONGALIA COUNTY.
 Morgantown is the county seat.
 5s '19 A-O \$325,000.....1929-1949
 Morgan Dist. road bonds.....\$300,000
 s --- \$300,000.....
 TOTAL DEBT.....(7)
 County assess. value (real & personal) 1919.....45,700,271
 Pop'n of Co. '10, 24,334; '20, 33,618

MONTGOMERY.
 This city is in Fayette County.
Paving and Sewer Bonds.
 5s --- \$21,000.....
City Bldg. & Fire Equip. Bds.
 5s '18 ann \$26,000.00 July 1 '23-'48
 BOND. DEBT Oct 1932.....\$47,000
 Sinking fund.....2,139
 Total assess. value 1921.....2,327,305
 Total tax rate (per \$1,000) '21 \$10.00
 Population 1910, 1,888; 1920, 2,130
 INT. payable at the Montgomery National Bank of Montgomery.

MORGAN COUNTY.
 Berkeley Springs is the county seat.
Capacan Road District Bonds.
 5s '20 --- \$240,000.....\$10,000 yearly
 BONDED DEBT.....(7)
 Assess. val. Capacan Road Dist. 1922 (2-3 act. val.):
 Real estate.....967,220
 Personal.....656,490
 Other property.....4,800,064
 Total.....6,423,774
 Tax rate (per \$1,000) '22.....\$16.75
 Population 1910, 7,848; 1920, 8,357

MORGANTOWN.
 This city is in Monongalia County. First incorporated as a town about 1788; city charter Jan. 24 1901.
Sewer, Funding and Street.
 5s '02 July \$8,500.00 July 1 '23-'28
 (Subject to call after July 1 1912)
 5s '07 July 47,911.00 July 6 '23-'36
Paving Bonds.
 4 1/2s '98 Jan \$26,000.00 beginning '10
 5s '01 ann 13,800.00.....various
 BOND. DEBT Oct 24 '22 \$90,000
 Floating debt (add'l).....34,000
 Sinking fund.....10,000
 Assess. val., real estate.....20,874,245
 Assess. val., personal.....8,985,075
 Other assess. property.....3,587,138
 Tot. ass'd val. '22 (act.).....31,446,458
 Tax rate (per \$1,000) 1922.....\$8.50
 Population 1910, 9,150; 1920, 12,127
 INT. at Second Nat. Bank, Morgantown.

MORGANTOWN SCHOOL DIST.
All bonds are taxable.
5s '09 July \$88,000. July 1 '23-'37
5s '03 July 3,000. 1923
5s '14 July 150,000. July 1 '24-'44
BOND, DEBT Oct 6 '22. \$241,000
Sinking fund. 22,000
Assessed val'n, real estate. 22,319,895
Assessed val'n, personal. 7,344,065
Other assessable property. 4,559,804
Tot. ass'd val. '22 (act.). 34,223,764
School tax (per \$1,000) 1921. \$14.50
Population in 1920. 18,000
INT. in N. Y. City at Hanover
Nat. Bank and Seaboard Nat. Bank.

MOUNDSVILLE INDEPENDENT SCHOOL DISTRICT.
School Building Bonds.
5s '08 \$12,500
5s '17 166,500. June 1 '23-'45
TOT. DEBT Aug 22 '22. \$179,000
Tot. ass'd val. '22 (act.). 11,174,880
School tax (per \$1,000) 1922. \$11.30

NORTH FORK SCH. DISTRICT.
This district (P. O. Worth) is in McDowell County.
5s '17 J-D \$10,000. Dec 26 1923
33,000. Dec 26 1926
(Subject to call \$20,000 in 10 years, and \$2,000 annually thereafter)
6s 70,000.
BOND, DEBT Oct 7 '19. \$55,000
Sinking fund. 9,000
Assess. val., real estate. 2,759,910
Assess. val., personal. 1,708,400
Assess. val., railroads, etc. 668,084
Tot. assess. val. '19 (abt. 1/4 act.). 5,136,394
Total tax rate (per \$1,000) '19. \$23.70
INT. is payable at First Nat. Bank of North Fork.

OTTER SCHOOL DISTRICT
This district (P. O. Gassaway) is in Braxton County.
School Bonds.
6s '21 ann \$99,000. Jan 1 '26-'40
(Optional on or after Jan. 1 1926).
BOND, DEBT Oct 7 '22. \$97,600
Sinking fund. 16,000
Total assess. val. 1923. 5,676,976
School tax (per \$1,000) '22. \$11.60

PARKERSBURG.
This city is in Wood County, incorporated in 1820. Commission government adopted March 21 1911. V. 92, p. 823.
Funding & Import. Bonds.
4s A-O \$100,000. Oct 1 1923
(Subject to call after Oct. 1 1913).
Sewer and Street Bonds.
5s '19 J-D \$200,000. 1925
5s '19 J-D \$207,100. June 1 '23-'34
Paving & Sewer Bds. (Tax-rt. 30)
4s '13 J-D \$200,000. June 1 1923
Street Bonds.
5s '15 J-J \$200,000. July 1 1925
Water Bonds.
4s '09 June \$270,000. June 1 1929
4s '12 June 100,000. June 1 1932
BOND, DEBT Dec 1 '22. \$322,500
Sinking fund. 370,000
Total assess. val. '20 (act.) 35,851,976
Tax rate (per \$1,000) 1921. \$5.00
Population 1910, 17,842; 1920, 20,950
INT. payable at City Treasury.

PARKERSBURG IND. SCH. D.
High School.
5s '15 J-D \$205,000. June 1 1949
(Redeemable beginning June 1 1916.)
5s '16 J-J \$125,000. Sept 1 1950
(Subject to call after Sept. 1 1926.)
BOND, DEBT Dec 1 '22. \$322,500
Sinking funds. 40,000
Total assess. val. 1923. 48,843,215
Tax rate (per \$1,000) 1922. \$10.80
Population 1920 (est.). 35,000

PENNSBORO.
This city is in Ritchie County.
6s '15 A-O \$16,500. Oct 1 1925
6s '15 Oct 28,500. Oct 1 1935
BOND, DEBT Aug 9 1921 \$30,000
Floating debt (add'l). 3,000
Sinking fund, general. 1,805
Sinking fund, water. 1,398
Assess. val. '21 real estate pers'l. 1,913,244
Assess. val. '21 (est.). 1,100,000
Tax rate (per \$1,000) 1921. \$6.40
Population in 1910, 930; 1920, 1,654

PHILLIP INDEPENDENT SCH. DISTRICT
This district (P. O. Phillip) is in Barbour County.
School Bonds.
6s Apr \$90,000
BOND, DEBT Oct 7 '22. \$90,000
Sinking fund. 3,500
Assess. value, real estate. 1,466,615
Assess. val., personal. 877,940
Ass'd val. pub. util. prop. 386,134
Total assess. val. 1922. 2,740,689
School tax (per \$1,000) 1922. \$15.80

POINT PLEASANT.
The city is in Mason County.
BOND, DEBT Dec 9 '22. \$33,500
Sinking fund. 3,000
Assessed val'n, real estate. 1,655,805
Assessed val'n, personal. 2,937,837
Other assessable property. 14,503,732
Tax rate (per \$1,000) 1922. \$5.50
Population 1910, 2,045; 1920, 3,059

POINT PLEASANT INDEPENDENT SCHOOL DISTRICT.
School Building Bonds.
5s '17 Jan \$35,000. Jan 1 1947
(Subject to call July 1 1927).
BOND, DEBT Oct 4 1922. \$35,000
Tot. ass'd val. '22 (est.). 3,059,523
Total tax rate (per \$1,000) 1922. \$13.80
Population in 1921 (est.). 4,000
INT. at County Sheriff's office.

PRESTON COUNTY.
Kingwood is the county seat.
Portland District Road Bonds.
5s '16 J-J \$230,025. Jan 1 '23-'50
Kingwood District Road Bonds.
5s '16 J-J \$135,854. July 1 '23-'50
TOTAL DEBT Oct 8 1921. \$440,000
Assess. val. real estate. 18,445,790
Assess. val. personal. 8,427,600
Public utilities. 6,904,966
Total ass'd val. of county 1921 (75 to 80% act.). 33,778,356
Tax rate (per \$1,000) 1921. \$20.90
Pop'n of Co. '10, 26,341; '20, 27,996

PRINCETON.
This city is in Mercer County.
BOND, DEBT Oct 4 1922. \$87,000
Assess. val. real estate. 2,820,400
Assess. val. personal. 1,014,900
Other assess. property. 1,114,358
Total assess. val. 1920. 4,949,358
Total assess. val. '22 (est.). 8,000,000
Tax rate (per \$1,000) 1922. \$6.20
Population 1910, 3,027; 1920, 6,224

PUTNAM COUNTY.
Winfield is the county seat. Incorporated in 1848.
Curry District Road Bonds.
5s '19 M-N \$32,798. May 1 '23-'49
(See V. 104, p. 1726 for maturity.)
BOND, DEBT of dist. Nov. '19 \$292,000
Assess. val. 1919 (dist.). 2,084,199
Actual value (est.). 2,400,000
Tot. assess. val. of Co. '19. 11,230,089
Population of county in 1910. 18,587
Population of county in 1920. 17,531
INT. payable at Winfield or Chase Nat. Bank, New York.

RALEIGH COUNTY.
County seat is Beckley.
Town District Road Bonds.
5s '16 J-D \$240,000. June 1 '23-'46
Shady Springs Dist. Road Bds.
5s '16 J-D \$152,032. June 1 '23-'46
Trap Hill District Road Bonds
5s '16 J-D \$112,032. June 1 '23-'46
BONDED DEBT. (7)
Tot. assess. val. of Co. '17. 29,681,112
Population of county 1910. 25,633
Population of county 1920. 42,482

RANDOLPH COUNTY.
Elkins is the county seat.
Leadville Magist. Dist. Rd. Bds.
5s '16 J-D \$214,000. May 1 1950
(Subject to call \$6,000 yearly May 1 1917-34 incl., \$7,000 yearly May 1 1935-50 incl.)
Beverly Road Dist. Bonds.
5s '15 A-O \$83,500. Oct 1 '23-'49
BOND, DEBT Nov 9 1918 \$220,000
Sinking fund (general). 6,000
Assess. val. Real estate. 3,812,965
of district. Personal. 3,820,160
Oth. property. 1,468,127
Tot. assess. val. '18 (75% act.) 19,101,252
Tot. assess. val. of Co. '17. 23,110,554
Total tax rate (per \$1,000) '17. \$16.80
Pop'n of Co. '10, 26,028; '20, 26,804
INTEREST at Elkins.

RICHWOOD IND. SCH. DIST.
This district (P. O. Richwood) is in Nicholas County.
School-Building Bonds.
5s '16 June \$40,000. 1931
(Subject to call after 1926)
BOND, DEBT July 31 '22. \$79,500
Total assessed val'n 1922. 4,055,298
Total tax (per \$1,000) 1922. \$22.30
Population in 1922 (est.). 6,000
INT. is payable in Charleston.

RITCHIE COUNTY.
County seat is Harrisville.
Clay District Road Bonds.
5s '16 J-D \$178,918. Dec 1 '22-'41
County has no indebtedness.
District debt Dec 4 1920. \$208,000
Assessed val. of district. 7,465,569
Tot. assess. val. of Co. '20. 26,734,155
Pop'n of Co. '10, 17,875; '20, 16,506
INT. payable in New York.

ROANE COUNTY.
County seat is Spencer.
Spencer District Road Bonds.
5s '16 ann \$192,000. July 1 '23-'48
Walton Dist. Road Bonds.
5s '16 July \$168,000. July 1 '23-'48
Reedy Road Dist. Bonds. None
County debt. None
Road Dist. debt Oct 10 '22. \$420,000
Ass'd val. of county 1922. 26,067,460
Population 1910, 21,543; 1920, 20,129

SISTERSVILLE.
This city is in Tyler County.
Filtration-System Bonds.
5s '17 Jan \$20,000. Jan 1 '23-'32
TOTAL DEBT Oct 4 '22. \$45,500
Assess. val., real estate. 1,632,715
Assess. val., personal. 1,489,745
Other assess. property. 576,466
Total assess. val. '22. 3,698,926
Tax rate (per \$1,000) 1922. \$6.00
Population 1910, 2,684; 1920, 3,238

SPENCER IND. SCHOOL DIST.
This district is in Roane County.
Building Bonds.
5s '17 \$35,000. July 1 1945
(Subject to call after July 1 1925).
BOND, DEBT Dec 2 '22. \$41,500
Assess. val., real estate. 1,623,690
Assess. val., personal. 1,011,770
Other assessable property. 823,742
Tot. ass'd val. '22 (1/2 act.). 2,959,202
Total tax rate (per \$1,000) '22. \$12.20
Population in 1922. 4,000

SUMMERS COUNTY.
Hinton is the county seat.
BOND, DEBT July 1 1922.
Road Districts
Forest Hill Dist. rd. bonds. \$25,600
Greenbrier Dist. rd. bonds. 125,000
Green Sulphur Dist. rd. bds. 98,500
Jumping Branch Dist. rd. bds. 27,600
Talcott Dist. road bonds. 82,300
TOTAL BOND, DEBT (County) July 1 1922. \$358,900

Assess. val. of road dists. '22:
Forest Hill District. 794,150
Greenbrier District. 1,663,042
Green Sulphur District. 3,219,669
Jumping Branch District. 382,160
Talcott District. 3,272,441
Tot. assess. val. '22 (county) 9,831,462
Population, 1910, 18,120; '20, 10,092

TAYLOR COUNTY.
Grafton is the county seat.
Road Bonds.
BONDED DEBT. (7)
County assess. val. (real and personal) 1919. \$19,399,300
Population 1910, 16,554; 1920, 18,742

TRIADDELPHIA SCH. DIST.
This district is in Ohio County.
5s '06-'09 \$12,000
6s 31,500
6s 54,000
Building & Equipment Bonds.
5s '15 \$125,000. Apr 1 '25-'49
(Subject to call after Apr 1 1925).
6s '18 80,000. Nov 15 1928
6s '18 ann 114,000. Serially
BOND, DEBT Oct 5 '22. \$362,500
Sinking fund. 19,000
Total assessed value 1923 (about 3/4 actual). 27,852,777
Sch. tax rate (per \$1,000) '23. \$8.50
Population of district (est.). 17,000
INT. payable in Wheeling.

TUCKER COUNTY.
Parsons is the county seat.
Fairfax District Road Bonds.
5s '17 J-J \$5,000. Jan 1 '23-'27
(At the expiration of 10 yrs. the right is reserved to any or all of the remainder of the issue.)
Dry Fork Dist. Road Bonds.
5s '17 J-D \$40,000. June 1 1932
BONDED DEBT—
Fairfax Dist., Dec. 1922. \$150,000
Dry Fork District. 60,000
Assessed value 1922. 60,000
Fairfax District. 3,764,857
Dry Fork District. 1,454,981
County assess. value (real and personal) 1922. 12,856,481
Pop'n of Co. '10, 18,675; '20, 16,791
zINT. payable at office of Clerk of County Court, at Miner's & Merchant's Bank of Thomas or at the Hanover Nat. Bank, New York.

VALLEY SCHOOL DISTRICT.
This district (P. O. Masontown) is in Preston County.
Building Bonds.
5s '14 Sept \$25,000. Sept 1 1934
(Subject to call after Sept 1 1924).
BOND, DEBT Oct 27 1921 \$25,000
Assess. val., real estate. 2,852,980
Assess. val., personal. 1,145,670
Other assess. property. 47,620
Total assessed value 1921. 4,446,270
Total tax (per \$1,000) 1918. \$13.60

WAYNE COUNTY.
County seat in Wayne.
Road Bonds.
5s '18 J-D \$857,504. June 1 '23-'43
BONDED DEBT. (7)
County assess. value (real and personal) 1919. 10,946,380
Population 1910, 24,081; 1920, 26,012

WEBSTER COUNTY.
Webster Springs is the county seat.
Road Bonds.
\$250,000
BOND, DEBT Nov 25 '22 \$210,000
Assessed value, real estate 9,238,365
Assessed value, personal. 2,126,710
Other assessable property. 1,308,834
Total assessed value 1922 (about 50% actual). 12,673,909
Total tax rate (per \$1,000) 1922. \$9.00
Population 1910, 9,680; 1920, 11,562

WELCH.
This town is in McDowell County.
Water Works Bonds.
\$21,000. Sept 1 1938
Street Improvement Bonds.
\$13 10,000
\$20 24,500
\$21 56,000
\$21 20,000
City-Hall and Bridge Bonds.
6s '19 J-J \$31,500
BOND, DEBT Dec 4 '22 \$168,000
Ass'd val'n 1922 (50% act.). 5,555,440
Total tax rate (per \$1,000) '22. \$8.00
Population 1910, 1,528; 1920, 3,232
INT. payable in Welch.

WELLSBURG.
This city is in Brooke County, incorporated 1816.
Fire Dept. Bonds.
5s '16 ann \$5,000. Nov 1 1926
Sewer Bonds.
5s '16 ann \$43,000. Nov 2 1950
(Subject to call after Nov 2 1926).
5s '17 s-a 42,000. Nov 30 1926
5s 30,000
BOND, DEBT Nov 25 '21. \$163,300
Sinking fund. 25,079
Assess. val., real estate. 3,102,100
Assess. val., personal. 1,584,500
Other assessable property. 711,689
Total assess. val. 1921. 5,398,269
Total tax rate (per \$1,000) '21. \$8.60
Population 1910, 4,189; 1920, 4,918

WELLSBURG IND. SCH. DIST.
A district in Brooke County.
5s '11 Aug \$85,000. Aug 1 1945
BOND, DEBT Oct 1922. \$85,000
Assessed val'n 1922 (act.). 7,000,000
School tax rate (per \$1,000) '22. \$10.70
Population in 1922 (est.). 7,500
INT. paid by County Sheriff.

WEST UNION.
This town is in Doddridge County.
Grade, Paving, Sewer, Bridge & Water Bonds.
5s '14 s-a \$62,000. July 1 1948
(Subject to call after July 1 1924).
BOND, DEBT Nov 1921. \$62,000
Sinking fund. 6,000
Assessed val'n, real estate. 726,980
Assessed val'n, personal. 625,590
Other assessable property. 95,317
Tot. ass'd val. '21 (50% act.). 1,457,887
Total tax rate (per \$1,000) '21. \$3.00
Pop'n 1910, 778; 1920. 1,270
INT is payable in West Union.

WETZEL COUNTY.
New Martinsville is the county seat. Formation of county, 1846.
Magnolia Dist. RR. Aid Bonds.
6s \$100,000
Grant Magisterial Dist. Bonds.
13 J-D \$150,000. Dec 1 1943
(Subject to call Dec 1 1923.)
Clay Dist. Road Bonds.
19 F-A \$30,000. Aug 1 1944
(Subject to call \$4,200 yearly)
Church District Road Bonds.
5s '16 J-D \$28,000. June 1 1946
(Subj. to call \$8,000 yrly. beg. 1917.)
BOND, DEBT Dec 6 '19. \$468,000
Sinking fund. 57,170
County assess. value (real and personal) 1919. 10,497,335
Total tax rate (per \$1,000) '18. \$14.00
Pop'n 1910, 23,856; 1920. 23,069
WHEELING.

Wheeling is the county seat of Ohio Co. Inc. in 1836. During February 1920, the following suburban towns were incorporated into the City of Wheeling: Elm Grove, Edgewood, Fulton, Leatherwood, Patterson, Pleasant Valley, Warwood, and Wooddale. Pop'n 1910, 41,641; 1920 50,008.
Bridge Bonds.
6s 1890 Nov \$5,700. 1924
4s '90 July 2,500. July 1 1924
(Subject to call after 1906.)
Water Works Bonds.
5s '22 \$2,000,000. July 1 '32-'52
(For maturity see "Chronicle" June 24 1922.)
Improvement Bonds.
4s '08 July \$55,900. July 1 '23-'42
Refunding Bonds 1902.
4s July \$34,000. July 1 '23-'36
Municipal Impt. Bonds.
5s 20 J-J \$597,000. Jan 1 '30-'54
(For amount due each year see V. 113, p. 274S.)
Wooddale (Annexed.)
Sewer Bonds.
5s '03 \$1,500
Sewer and Light Bonds.
6s '04 \$2,000. 1934
Fire Apparatus Bonds.
5s '14 \$5,500. 1948
Improvement Bonds.
5s '19 ann \$7,000. Nov 1 1953
(Subject to call Nov 1 1929)
EDGEWOOD BONDS (Annexed.)
Sewer Bonds.
6s '06 \$5,500. 1940
Street Improvement Bonds.
6s \$3,500. 1927
6s 3,000. 1928
6s 4,000. 1928
Special Assessment Bonds.
6s \$19,000. 1927
6s 12,500. 1928
6s 8,500. 1929

FULTON BONDS (Annexed.)
Road Improvement Bonds.
5s \$9,000. 1939
PLEASANT VALLEY BONDS (Annexed.)
5s '13 \$5,000. 1933
ELM GROVE BONDS (Annexed.)
Improvement Bonds.
5s '06 \$16,500. 1936
6s '17 20,000. 1951
6s 6,000. 1951
WARWOOD BONDS (Annexed.)
Street Bonds.
6s \$14,000. 1929
Warwood Spec. Assess. Bonds.
6s \$136,000. 1929
TOT. BD. DT. Dec 20 '22 \$4,230,200
Sinking fund. June 20 1921. 165,000
Assess. val. real estate. 74,571,450
Assess. val. personal. 30,384,900
Other assessable property. 10,436,380
Total assess. val. 1922. 115,392,730
City tax rate (per \$1,000) '22. \$6.53
Tot. tax rate (per \$1,000) '21-'22. \$13.43
Bonds are exempt from city tax.
INT. on bonds marked (a) at the City Treasurer's office or at the National City Bank, N. Y.; on bonds marked (b) at the State Treasurer's office or the National City Bank, N. Y. on others.

WHEELING IND. SCH. DIST.
4s '07 M-N \$90,000. Nov 1 '23-'31
BOND, DEBT Oct 4 '22. \$100,000
Assess. val. real estate. 49,153,925
Assess. val. personal. 25,841,000
Other assessable property. 8,160,684
Total assess. val. '22 (act.). 83,155,609
School tax rate (per \$1,000) '22. \$6.00
Population in 1921 (est.). 50,000
INTEREST payable at Importers' & Traders' Nat. Bank, N. Y. City.

WILLIAMSON.
This city is in Mingo County, incorporated 1896.
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 Oct 10 '18. \$237,500
Sinking fund. 18,164
TOT. assess. val. '18 (actual). 5,465,870
Tax rate (per \$1,000) 1918. \$7.60
Pop'n 1910, 3,561; 1920. 6,819
INT. payable at First Nat. Bank of Williamson.

WILLIAMSON IND. SCH. DIST.
This district is in Mingo County.
Building Bonds.
5 1/2's 14 July \$50,000... July 1 1948
(Subject to call after July 1 1924.)
6's '21 ann 250,000... July 1 1935
(Optional after 5 years.)
BOND, DEBT Oct 1922.—\$370,000
Assessed val'n, real estate... 1,917,150
Assessed val'n, personal... 2,419,761
Other assessable property... 2,511,616
Total assessed val. 1922... 10,838,520
Tax rate (per \$1,000) 1922... \$15.10
Population in 1919 (est.)... 7,500

WOOD COUNTY.
Parkersburg is the county seat.
Bonds are tax free.
Parkersburg District Bonds.
Road (Red. begin. Sept. 1 1941.)
4 1/2's '11... \$180,000... Sept 1 1941
Bridge (Red. begin. Sept. 1 1935.)
4 1/2's '15... \$175,000... Sept 1 1944
Williams District Road Bonds.
5's '14... \$70,000... Apr 1 1944
(Subject to call after April 1 1934.)
Clay District Road Bonds.
5's '14... \$40,000... July 1 1944
5's '19 J-J 39,000... July 1 1944
(Subject to call after July 1 1934.)
Tygart District Road Bonds.
5's '16... \$70,000... July 1 1943
(Due serially ending July 1 1943.)

Lubeck Dist. Road Bonds.
5's '16... \$100,000... July 1 1939
TOT. B.D. D.T. Oct 1921... \$845,000
Road district bonds are included.
Assess. val. real estate... 49,712,390
Assess. val. personal... 19,617,650
Other assessable property... 9,791,608
Tot. assess. val. '22 (1/2 act.)... 79,121,648
Tot. tax rate (per \$1,000) '22... \$14.50
Pop'n 1910, 38,001; 1920... 42,306
INT. on bridge bonds at Harris, Forbes & Co., N. Y.; other bonds at County Commissioner's office.

WYOMING COUNTY.
Pineville is the county seat.
Slab Fork Dist. Road Bonds.
5's '16... \$30,000... June 1 1946
(Subject to call June 1 1926)
Permanent Road Bonds.
5's '15 Dec. \$550,000... Dec 1945
(Redeemable Dec. 1 1920, or on any interest date thereafter.)
BOND, DEBT Oct 1920.—\$550,000
Sinking fund... 92,000
Assess. val., real estate... 20,000,000
Assess. val., personal... 3,000,000
Other assess. property... 2,000,000
Tot. assess. val. 20 (50% act.)... 25,000,000
Tot. assess. val. '21 (1/2 act.)... 29,000,000
State and county tax rate (per \$1,000) 1921... \$10.50
Pop'n 1910, 10,392; 1920... 15,180

page 2094, for opinions by Attorney-General relative to this section, and also "Chronicle" of May 19 1917, page 2028, for decision by Court of Appeals. See also case of Nelson County Fiscal Court vs. McCrackin, 175, Kentucky Reports, 199. 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. See "Chronicle" of May 6 1916, page 1733, for opinion by Court of Appeals concerning this section. In Section 158 we find the following limits to the debt-making power of municipalities. Cities having over 15,000 population, 10% of the taxable property; cities and towns of 3,000 or more inhabitants, but less than 15,000, 5%; cities and towns of less than 3,000 population, 3%; counties, taxing districts and other municipalities, 2%. Some exceptions are made to these limits. For instance, indebtedness may be contracted in excess of the limit when same has been authorized under laws in force prior to the adoption of the constitution (September 28 1891), or when necessary for the completion of a public improvement undertaken but not finished at the time of the adoption of the constitution. A further exception is made in the case of such places as had exceeded the prescribed limit at the time the constitution went into effect. In such instances permission is given to further increase debt in an amount not exceeding 2% in the case of cities and towns and not exceeding 1% in the case of counties, taxing districts or other municipalities—"until the aggregate of its indebtedness shall have been reduced below the limit herein fixed, and thereafter it shall not exceed the limit, unless in case of emergency the public health or safety should so require. Nothing herein shall prevent the issue of renewal bonds or bonds to fund the floating indebtedness of any city, town, county, taxing district or other municipality."

The Legislature in 1917 passed an Act (Chapter 2, approved April 25) providing that the fiscal court of any county in the State may submit to the voters at a special election to be held for that purpose, the question of voting a tax of not exceeding 20 cents on the \$100 on all property subject by law to local taxation, under Section 157a of the Constitution, for the improvement of roads, such levy to be made for not more than 10 years. Provision is also made, by an Act of the 1922 Legislature, for borrowing money in any year in advance of the collection of the tax for that year, not exceeding 95% of the estimated tax, and for the issuance of bonds therefor.

The 1920 Legislature passed an Act (Chapter 45, Laws 1920) giving Consolidated School Districts and County Boards of Education authority to issue bonds, subject to the approval of the voters, for school purposes. Bonds issued under this Act are subject to the limits prescribed in Secs. 157 and 158 of the Constitution.

SAVINGS BANKS INVESTMENTS.—Laws do not specify particular securities. Investments are made at discretion of officials of savings banks.

INVESTMENT OF TRUST FUNDS.—Section 4706 of Carroll's Kentucky Statutes, 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; provided, however, that it shall be lawful for persons or corporations holding funds in a fiduciary capacity for loan or investment to invest the same in securities authorized by an Act of Congress entitled "the Federal Farm Loan Act," as approved July 17 1916 and known as "Federal Farm Loan bonds."

POPULATION OF STATE.

1920	2,416,630	1870	564,135
1910	2,289,905	1860	406,511
1900	2,147,174	1850	222,955
1890	1,858,635	1840	170,000
1880	1,648,690	1830	687,917

The proportion of the colored population was 16.47% in 1880; 14.69% in 1890; 13.03% in 1900; 11.4% in 1910 and 9.7% in 1920. In number, blacks were 220,992 in 1850, 236,167 in 1860, 222,210 in 1870, 271,451 in 1880, 272,981 in 1890, 284,706 in 1900, 261,656 in 1910 and 235,938 in 1920.

CITIES, COUNTIES AND TOWNS IN THE STATE OF KENTUCKY.

ALLEN COUNTY.
Scottsville is the county seat.
BOND, DEBT Oct 15 '20.—\$36,000
Floating debt... 17,000
Tot. ass'd val. 1921... 9,120,935
State & Co. tax (per \$1,000) '19... \$15.00
Pop'n 1910, 14,882; 1920... 16,671

ASHLAND.
This city is in Boyd County.
Water Works Bonds.
5 1/2's 18 M-N \$300,000... Nov 1 1948
50,000... Jan 15 '46 & '51
100,000... Jan 15 '52-'56
4 1/2's '21 J-J 10,000... Jan 15 1957
4 1/2's '22... 10,000... Jan 15 1957
80,000... Jan 15 '58-'61

Sewer Bonds.
5 '22 M-S \$20,000... Mar 1 '32 & '37
4 1/2's '22 M-S 30,000... Mar 1 '42 & '47 & '52
School-Building Bonds.
4 1/2's '17 J-D \$71,055... June 1 '23-'37
5's '18 ann 60,000... Jan 1 '23-'38
4 1/2's '22 J-D 250,000... serially
BOND, DEBT Feb '19.—\$500,000
Water works bonds (incl.) 356,000
Cash value of sinking fund
May 23 1917... 7,385
Assessed valuation 1918... 9,709,280
Actual value (est.)... 15,000,000
Total tax rate (per \$1,000) '16... \$14.00
Population 1910, 8,688; 1920... 14,729
INT. payable at Merchants Bk. & Trust Co., Ashland.

BELLARD COUNTY.
Wickliffe is the county seat.
Road Bonds (Tax-free).
4 1/2's '16 A-O \$240,000... Apr 1 '23-'46
(Due \$50,000 every 5 years from date of issue)
TOT. DEBT Nov 23 '17... \$300,000
Total assessed value 1921... 9,537,525
State and county tax 1918... \$14.00
Pop'n 1910, 12,690; 1920... 12,045
INT. pay. at Nat. City Bk., N. Y.

BELL COUNTY.
Pineville is the county seat.
Court House Bonds.
6's '18 J-D \$75,000... Dec 15 1938
Road and Bridge Bonds.
\$114,000... Apr 15 '23-'40
TOT. DEBT July 1922... \$283,500
Water debt (incl.)... 69,000
Floating debt (add'l)... 40,000
Assess. val. 1922 (1/2 act.)... 8,321,977
Total tax rate (per \$1,000) '22... \$10.00
* Subject to call beginning 1919.

BOWLING GREEN.
This city is in Warren County.
Inc. 1812. Pop'n 1910, 9,173; 1920, 9,638.
Public-Impt. Renewal Bonds.
4's '10 J-J \$20,000... July 1 1940
General Fund Renewal Bonds.
4's J-J \$21,500... 1929
Public-School Renewal Bonds.
4's J-J \$19,000... 1929
Public-School Bonds.
4's '07 J-J \$20,000... Jan 1 1937
5's '22 M-S 100,000... Sept 1 1947
(Redeemable part each 5 years.)
Electric-Light Renewal Bonds.
4's J-J \$10,000... 1935
Water-Works Renewal Bonds.
4's '99 J-J \$59,500... 1929
4's J-J 9,500... 1935
City-Hall Bonds.
4's '07 J-J \$24,000... Jan 1 1937
BOND, DEBT July 1922... \$283,500
Water debt (incl.)... 69,000
Floating debt (add'l)... 40,000
Assess. val. 1922 (1/2 act.)... 8,321,977
Total tax rate (per \$1,000) '22... \$10.00
* Subject to call beginning 1919.

INTEREST PAYABLE AT CITIZENS' NATIONAL BANK OF BOWLING GREEN.

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..... Edwin P. Morrow
Sec. of State (term exp. 1st Mon. Jan. 1924) Fred A. Vaughan
Treas. (term exp. 1st Mon. Jan. 1924) Jas. A. Wallace
Auditor (term expires 1st Mon. Jan. 1924) John Craig
Attorney-General (term exp. 1st Mon. Jan. '24) C. I. Dawson

LEGISLATURE meets biennially in even years on the Tuesday following the first Monday in January, and sessions are limited to 60 days exclusive of Sundays and legal holidays.

LOANS.

Name and Purpose.	Interest.	Principal.
	P. Ct.	Payable.
School bonds, 1897.....	J-J	Irredeemable \$185,000
Educational bonds.....	6 semi-an.	Irredeemable 2,315,627
Past-due bonds (never presented).....		6,394
State Fair bonds, c. 1920.....	6 semi-an.	1923-1945 276,000

INTEREST at Frankfort, Ky.
STATE DEBT.—Bonded debt on Dec. 1 1922 was \$2,480,627.11. Outstanding warrants on Dec. 1 1922 amounted to \$7,827,263.36. 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 1887, \$381,987; 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 on June 30 1921 amounted to \$7,417.73.

ASSESSED VALUATION.

Years.	Real Estate.	Personal Property.	Railroads.
1921	\$1,195,577,031	\$1,034,876,169	\$177,828,823
1920	1,179,034,879	1,023,881,801	156,919,250
1919	1,028,128,632	799,954,945	158,921,442
1918	887,045,799	293,087,839	160,262,387
1917	713,835,438	208,821,042	
1916	697,681,771	200,672,665	71,019,570
1915	680,509,932	206,631,187	71,003,557
1914	663,818,051	200,455,787	70,621,072
1912	635,471,610	205,207,584	68,141,486
1910	628,006,080	66,800,636	
1908	559,157,016	141,302,885	63,753,699
1906	512,081,331	165,919,088	63,665,800
1900	449,400,657	125,467,307	52,188,411
1897	444,000,000	109,000,000	42,000,000
1887	351,167,053	132,334,637	35,571,631

The Legislature in 1917 passed an Act (Chapter 1) creating a State Tax Commission of three members, which shall exercise all the powers and perform all the duties with reference to the assessment or equalization of the assessment of property for purposes of taxation previously exercised or performed by any State Board of Valuation and Assessment, by the Railroad Commission, by the State Board of Equalization, or by any other State Board or Commission. See V. 105, p. 1727.

TAX RATE.—For 1922 the State tax rate (per \$1,000) was \$4. This tax rate is for all property except live stock and bank deposits, the rate on these being \$0.10 on the \$100 valuation.

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:

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.

[See V. 102, p. 2360 for particulars relative to the decision of the Court of Appeals on June 17 1916 holding invalid an Act passed by the 1916 Legislature authorizing the Sinking Fund Commissioners to refund outstanding warrants.]

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. See "Chronicle" of May 20 1916, page 1913, and June 3 1916

BOYD COUNTY.
Catlettsburg is the county seat.
Road and Bridge Bonds. (Tax Free.)
4 1/2% 17 J-J \$198,000 Jan 1 '23-'46
5% 21 M-N 77,000 May 1 '23-'50
(See "Chron." Apr '22 for maturity)
5% 21 A-O 23,000 Apr 1 '23-'50
(See "Chron." Apr '22 for maturity)
BOND, DEBT Apr 1922 \$460,000
Sinking fund..... 20,317
Assessed valuation 1922..... 31,456,254
Actual value (est.)..... 40,000,000
Co. tax rate (per \$1,000) '19..... \$5.50
Total tax rate (per \$1,000) '19..... \$12.00
Pop'n 1910, 23,444; 1920..... 29,281
INT. at Kentucky National Bank, Catlettsburg.

BRACKEN COUNTY.
Brookville is the county seat.
4 1/2% Road Bonds..... \$36,000
5% Road & Bridge Bonds..... 1931-1937
4 1/2% 19 J-J \$40,000..... 1934
NET DEBT..... (?)
Total assessed value 1921..... 9,260,902
Pop'n 1910 10,308; 1920..... 10,210

BREATHITT COUNTY.
Jackson is the county seat.
Court House Bonds..... \$6,000
School Building Bonds..... 30,000
Road & Bridge Bds. (Tax Free.)
5% 16 J-D \$100,000..... 1927-1946
BOND, DEBT Oct 10 1921 \$136,000
Assessed val. real estate..... 3,316,321
Assessed val. personal..... 1,738,467
Tot. ass'd val. '21 (60% act.) 5,054,788
Total tax rate (per \$1,000) '21..... \$17.00
Pop'n 1910, 17,540; 1920, 20,614
INT. at Hanover National Bank, New York.

CALLOWAY COUNTY.
Murray is the county seat.
Refunding Bonds.
4 1/2% 16 M-S \$25,000..... Mar 15 1931
(Subject to call part yearly.)
BOND, DEBT Nov 1919..... \$40,000
Floating debt..... 25,000
Sinking fund..... 2,500
Total assessed value 1921..... 11,737,320
Tax rate (per \$1,000) '19..... \$12.60
Pop'n 1910, 19,867; 1920, 20,362

CAMPBELL COUNTY.
County seat is Newport.
Road Bonds.
4 1/2% 16 J-D \$64,000..... 1923-1926
BOND, DEBT Oct 11 '21 \$50,000
Sinking fund..... 10,000
Tot. ass'd val. '21 (80% act.) 42,528,067
Total tax rate (per \$1,000) '21..... \$11.35
Pop'n 1910, 59,369; 1920..... 61,868

CARROLL COUNTY.
Carrollton is the county seat.
Turnpike Bonds.
4% 18 J-J \$25,000..... Jan 5 1924
4 1/2% 16 J-J \$50,000 Jan 1 '26-'45
5% 16 J-J \$4,000 July 1 1927
5% 16 J-J \$4,000 Jan 1 1928
5% 22 S-A 75,000 July 1 1949
TOT. BD. DT. June '22 \$174,000
Indebtedness existing in other forms..... 23,402
TOT. DEBT June 1922..... 197,402
Sinking fund (cash)..... 24,000
Assessed value, real estate..... 2,274,498
Assessed value, personal..... 2,233,900
Tot. ass'd val. '21 (60% act.) 4,508,398
State, County & Co. School tax (per \$1,000) 1921..... \$16.00
Population 1910, 8,110; 1920..... 8,346

CARTER COUNTY.
Grayson is the county seat.
Road Bonds.
5% A-O \$96,000..... Apr 15 '23-'46
Funding Bonds.
5% A-O \$31,250..... Apr '23-'33
BOND, DEBT Oct 2 '16..... \$160,000
Assess. valuation 1921..... 6,115,951
State & co. tax '18 (per \$1,000) \$13.00
Pop'n 1910, 21,966; 1920..... 22,474
INT. at Nat. City Bank, N. Y.

CHRISTIAN COUNTY.
County seat is Hopkinsville. All bonds are tax-free. Population in 1910, 38,845; 1920, 35,883.
Turnpike Bonds.
5% J-J \$75,000..... Jan 1 1931
5% 07 J-J \$100,000..... July 1 1937
(Subject to call after July 1 1927.)
5% 10 J-J \$27,000..... July 1 1940
Road and Bridge Bonds.
4 1/2% 16 A-O \$368,640..... Apr 20 '23-'46
5% 18 J-D 40,000..... 1936-1943
(For maturity see V. 106, p. 2671.)
Refunding (Red. beg. in 1909).
4% 04 M-N \$60,000..... Nov 1 1934
BOND, DEBT Apr 1916..... \$262,000
Total assessed value 1921..... 30,946,167
State & co. tax '18 (per \$1,000) \$12.50
INT. on bonds marked (a) at City Bank; (z) First Nat. Bank, Hopkinsville; (d) Hanover Nat. Bank, N. Y.; (f) at Planters Bank & Trust Co., Hopkinsville.

CLARK COUNTY.
Winchester is the county seat.
BOND, DEBT July 1 1921 \$50,000
Assessed value, real estate..... 27,284,684
Assessed value, personal..... 1,361,085
Total assessed value 1921..... 28,645,769
Tax rate (per \$1,000) 1921..... \$12.40
Pop'n 1910, 17,987; 1920..... 17,434

CLINTON COUNTY.
Albany is the county seat.
Road & Bridge Bonds.
5% 16 J-D \$44,000.....
(Due yearly on June 15 \$1,000, 1923, 1924; \$1,500 1925 to 1931, incl.; \$2,000 1932 to 1937, incl.; \$2,500 1938 to 1945, incl.)

TOTAL DEBT..... (?)
Total assessed value 1921 \$2,427,523
Population 1910, 8,153; 1920..... 8,589
INT. payable at the Hanover Nat. Bank, N. Y.

CORBIN.
This city is in Whitley County.
Electric Light Bonds.
6% 15 Jan \$5,000..... Jan 1 1923
BOND, DEBT Oct 1920..... \$40,000
Floating debt..... \$10,000
Total assessed val. 1920.....
(3/4% actual)..... 1,603,416
Tax rate (per \$1,000) 1920..... \$7.50
Population 1910, 1,735; 1920..... 2,217

COVINGTON.
This city is in Kenton Co. Inc 1834. Central Covington was annexed to the city in Nov. 1900 and Latonia in July 1909. Population 1910, 53,270; 1920, 57,121.
Court of Appeals held that bonds issued by Covington several years ago to pay off indebtedness incurred by City of Latonia for streets were invalid. V. 100, p. 1611.
Asphalt Bonds.
4% 91 P-A \$142,800..... Aug 1 1931
Bridge Bonds.
4% 86 J-J \$33,000..... July 1 1926
Casperis Judgment Bonds.
1% 92 M-S \$103,500..... Mar 3 1923
Water-Works Redemption.
4% 90 J-J \$190,700..... Jan 1 1930
Sewer Bonds.
5% 03 M-S \$30,000..... Mar 4 1923
(Subject to call March 4 1918.)
5% 09 J-J \$32,500..... July 1 1929
(2,500 payable each year.)
Refunding Bonds.
4% 94 J-J \$51,300..... July 1 1934
4% 22 F-A 100,000..... Aug 1 '21-'48
Reservoir & Water-Works Bds.
4% 87 J-J \$520,000..... Jan 1 1927
4% 88 J-J \$94,000..... J-J 1 1928
4% 90 J-J 111,000..... July 1 1930
Water-Works-Impt. Bonds.
4% 15 J-J \$192,000.....
(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.)
4% 12 F-A \$261,000..... Aug 1 1932
(Subject to call beg. July 31 1942.)
6% 21 J-J 250,000.....
(For maturity see V. 112, p. 2334.)
Park Bonds.
4% 11 A-O \$95,000..... Apr 1 1931
TOTAL DEBT Jan 1 '22 \$2,716,050
Assessment debt (incl.)..... 118,362
Sinking fund..... 32,624
Ass'd val. '21 (3% actual) 32,624
Tax rate (per \$1,000) 1921..... \$34.75
INT. at Bk. of America, N. Y.
First Nat. Bank, Covington.

COVINGTON SCHOOL DIST.
School Bonds.
4 1/2% 16 J-J \$150,100..... Jan 2 '23-'41
6% 18 J-J 224,846..... Jan 2 '23-'58
BD. DEBT June 30 '22..... \$423,500
Floating debt (add'l)..... 103,889
Sinking fund..... 33,108
Tot. ass'd val. '22 (2/3 act.) 34,370,125
School tax (per \$100,000) 1922..... \$8.00

CYNTHIANA SCHOOL DIST.
This district is in Harrison Co.
School Building Bonds.
5% 08 J-J \$17,500..... 1925
5% 08 J-J 6,000..... 1928
5% 18 J-J 47,000..... June 1 '23-'32
5% 19 J-J 19,000..... Dec 1 '23-'41
BOND, DEBT Dec 1 '22..... \$92,500
Sinking fund..... 20,000
Tot. ass'd val. '22 (85% act.) 3,500,000
Total tax rate (per \$1,000) '22 \$18.00
Population 1922 (est.)..... 4,000
INT. on 6% of 1921 at the National Bank of Cynthiana, Cynthiana.

DANVILLE.
This city is in Boyle County.
Street Improvement Bonds.
6% 21 A-O \$47,500..... Apr 1 '23-'41
BOND, DEBT Dec 4 '22..... \$110,000
Assessment debt (add'l)..... 189,932
Assess. val. '22 (60% act.) 4,500,000
Tax rate (per \$1,000) 1922..... \$7.50
Population 1910, 5,420; 1920..... 6,034
INT. at the National Bank of Commerce, New York.

DANVILLE GRADED COMMON SCHOOL DISTRICT.
Building Bonds.
4% 17 J-J \$50,000..... Jan 1 '23-'47
BOND, DEBT Oct 1922..... \$50,000
Ass'd val. '22 (60% act.)..... 5,500,000
School tax (per \$1,000) 1922..... \$10.00
INT. is payable at the Nat. Bank of Commerce, N. Y. City.

DAVIES COUNTY.
Owensboro is the county seat. Incorporated in 1815. Pop'n 1910, 41,020; 1920, 40,733.
Road and Bridge Bonds.
4 1/2% 15 J-D \$382,609 Dec 31 '23-'44
(100,000 every 5 yrs.)
(100,000 Dec 31 1945)
(Above bonds also redeemable between 5 & 20 yrs. from date of iss.)
BOND, DEBT Dec 1 '22..... \$480,000
Sinking fund..... 5,251
Assess val. real estate..... 22,198,503
Assess val. personal..... 14,126,280
Other assess. property..... 456,590
Ass'd val. '21 (65% act.) 36,781,373
State & Co. tax (per \$1,000) '21 \$14.00

DAYTON.
Dayton is in Campbell County. Incorporated May 12 1867.
Refunding (Subject to call).
4 1/2% 15 F-A \$115,000..... Aug 1 1935
Sewer Bonds (Red. 2 bonds yearly).
4% 08 A-O \$12,000..... Oct 1 1928

Street Bonds.
4% 13 J-J \$10,000..... July 1 '23-'33
Renewal 4%..... \$10,000
BOND, DEBT Oct 6 '19..... \$149,000
Total assess. val. 1919..... 3,308,000
Tax rate (per \$1,000) '19..... \$14.50
Population 1910, 6,979; 1920..... 7,646
INT. at Bank of Dayton. Bonds are all exempt from city tax.

FAYETTE COUNTY.
County seat is Lexington.
Funding Bonds.
4 1/2% 04 J-J \$15,000..... Jan 1 '23-'24
Court-House Refunding Bonds.
5% 19 J-J \$35,000..... Jan 1 '23-'29
Turnpike Impt. Bonds.
4 1/2% 16 M-N \$75,000..... May 1 '27-'31
Renewal 4 1/2%..... 50,000
BOND, DEBT Oct 1920..... \$380,000
Special fund..... 40,000
Sinking fund..... 9,738
Assess. val. 1921..... 101,693,431
Tax rate (per \$1,000) 1920..... \$12.00
Pop'n 1910, 47,715; 1920..... 54,664
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 1789. City owns \$32,000. 4 1/2% Liberty bonds: Pop'n, 1910, 10,465; 1920, 9,805.
School Bonds (Tax-free).
5% 04 J-J \$10,000..... July 1 1924
Refunding School (Tax-free).
5% 04 J-J \$25,000..... July 1 1924
5% 05 J-J 50,000..... July 1 1925
5% 11 J-J 10,000..... July 1 1931
Renewal Bonds (Tax-free).
4 1/2% 97 J-J \$120,000..... July 1 1927
4 1/2% 03 M-S 39,000..... Mar 1 1923
Funding Bonds (Tax-free).
5% 04 M-S \$1,000..... Sept 1 1924
Storm Water & Sanitary Sewer.
6% 21 S-A \$75,000..... Jan 1 1941
BOND, DEBT Dec 1922..... \$320,000
Assessed valuation 1922..... 6,000,000
Total tax rate (per \$1,000) '22 \$21.00
*These loans are held by sinking fund for benefit of school fund; principal not payable and interest is used for support of public schools.

FRANKLIN COUNTY.
County seat is Frankfort.
Refunding Bonds.
5% 14 J-J \$20,000..... Apr 15 1924
5% 14 J-J 15,000..... Jan 1 1924
5% 05 M-N 19,000..... Nov 1 1925
4 1/2% 18 J-J 40,000.....
(For maturity, see V. 106, p. 2671.)
BOND, DEBT Apr 1 '21..... \$93,000
Sinking fund..... 32,000
Total assessed value 1921..... 19,151,700
State & Co. tax (per \$1,000) '18 \$18.00
Pop'n 1910, 21,135; 1920..... 19,357
INT. at Bank of Am., N. Y. City.

FULTON SCHOOL DISTRICT.
This district (P. O. Fulton) is located in Fulton County.
6% 12 M-N \$5,000..... Due \$1,000 yearly
6% 12 A-O 50,000 Apr 15 '23-'42
BOND, DEBT Nov 1 '22..... \$55,000
Tot. assess. val. (1/2 act.)..... 3,100,000
Sch. tax rate (per \$1,000)..... \$12.50
Population in 1922 (est.)..... 0,000
INT. on bonds of 1912 at Merchants-Laclede Nat. Bank, St. Louis; on bonds of 1922 at Fidelity & Columbia Trust Co. of Louisville.

GALLATIN COUNTY.
Warsaw is the county seat.
Funding Bonds.
4% \$16,500..... 1923
Turnpike Bonds.
6% \$7,500..... 1926
Refunding Turnpike Bonds.
5% \$7,500..... 1930
Road & Bridge Bonds.
5% M-S \$16,000 Sept 16 '23-'30
30,000 Sept 16 '31-'40
BOND, DEBT Oct 1921..... \$79,500
Assessed val. real estate..... 2,011,388
Assessed val. personal..... 709,464
Other assess. property..... 347,390
Tot. ass'd val. '21 (60% act.) 3,177,427
Tax rate (per \$1,000) 1921..... \$12.50
Population 1910, 4,697; 1920..... 4,664
INT. payable in Warsaw.

GRANT COUNTY.
Williamstown is the county seat.
Road & Bridge Bonds.
5% 22 J-D \$250,000..... June 1 '27-'50
(For maturity see V. 114, p. 2746.)
BOND, DEBT Oct 4 '22..... \$287,000
Floating debt (add'l)..... 101,000
Sinking fund..... 29,000
Assess. val. '22 (act.)..... 10,980,000
Tax rate (per \$1,000) 1922..... \$12.00
Pop'n 1910, 10,581; 1920..... 10,435

GREEN COUNTY.
County seat is Greensburg. Compromised with bondholders rejected. See "Chronicle" of Feb. 12 1916, page 628.

GREENUP COUNTY.
Greenup is the county seat.
Road and Bridge Bonds.
5% 15 M-N \$50,000..... May 1 1935
(Subject to call begin. May 1 1929.)
5% 16 A-O \$40,000..... Apr 1 '23-'30
5% 17 M-S 40,000..... 1935-1947
5% 22 J-D (20,000..... 1945 & 1946
5,000..... 1947
BOND, DEBT Feb 1916..... \$100,000
Sinking funds..... 8,000
Assessed valuation 1921..... 5,977,406
Pop'n 1910, 18,475; 1920..... 20,062

HARLAN CITY SCHOOL DIST.
This district (P. O. Harlan) is in Harlan County.
6% 22 J-J \$30,000..... Jan 1 1925
6% 22 J-J 30,000..... Jan 1 '26-'45
(Optional Jan. 1 1932.)
BOND, DEBT March 1922 \$45,000
Floating debt (add'l)..... 5,000
Assessed val. 1922 (est.)..... 2,500,000
Tax rate (per \$1,000) 1922..... \$29.50

HARLAN COUNTY.
Harlan is the county seat.
Court House & Jail Bonds.
6% 21 S-A \$150,000.....
(For maturity see V. 112, p. 2561.)
BONDED DEBT..... (?)
Assessed value 1921..... 13,768,714

HARRODSBURG.
This city is in Mercer County.
School Bonds..... \$60,000
Water Works Impt. Bonds.
6% 21 \$95,000.....
BOND, DEBT Dec 1922..... \$155,000

HAZARD.
This city is in Perry County.
Water System Bonds.
6% 22 J-J \$75,000..... Jan 1 1942
Sewerage System Bonds.
6% 22 J-J \$50,000..... Jan 1 1942
BOND, DEBT Oct 27 '22..... \$125,000
Assess. val., real estate..... 2,000,000
Assess. val., personal..... 1,300,000
Total assessed value 1922..... 3,300,000
(1-1 to 2-5 actual).
Total tax rate (per \$1,000) '22 \$38.00
Population in 1920 (Census)..... 4,348
INT. at Chemical Nat. Bk., N. Y.

HENDERSON.
This city is the county seat of Henderson County. Present charter received in 1893. Bonds tax-exempt. Refunding (Red. begin. in 1912).
4% 97 J-J \$364,000.....
BOND, DEBT Nov 28 '21..... \$456,000
Assessed value real estate..... 7,069,246
Assessed value franchises..... 1,020,306
Ass'd val '21 (80% act.) 8,089,552
Tax rate (per \$1,000) 1921..... \$20.50
Pop'n 1910, 11,462; 1920..... 12,169
INT. at Bank of America, N. Y., & Henderson Nat. Bk., Henderson.

JACKSON COUNTY.
McKee is the county seat.
Road & Bridge Bonds.
5% 16 ann \$46,000..... 1923-1946
TOTAL DEBT..... (?)
Total assessed value 1921..... \$2,834,990
Pop'n 1910, 10,734; 1920..... 11,687

JESSAMINE COUNTY.
Nicholasville is the county seat.
Refunding & Road Bonds.
5% 16..... \$43,000
TOTAL DEBT Nov 22 '16..... \$64,000
Total assessed value 1921..... 15,469,228
Total tax rate (per \$1,000) '18 \$16.00
Pop'n 1910, 12,613; 1920..... 12,265

KENTON COUNTY.
Covington and Independence are the county seats.
Road & Bridge Bonds.
5% 22 A-O \$850,000 Apr 1 '27-'50
(For maturity see V. 114, p. 1568.)
Refunding Bonds.
5% 13 Dec \$167,000..... Dec 1 1943
Turnpike Bonds.
4 1/2% 16 J-D \$90,000..... June '23-'26
BOND, DEBT Nov 1 '21..... \$242,000
Sinking fund..... 43,000
Assessed valuation 1921..... 51,377,237
State & co. tax (per \$1,000) '21 \$13.50
Pop'n 1910, 70,855; 1920..... 73,453
INT. at Bank of Independence, Independence.

KNOX COUNTY.
Barboursville is the county seat.
Road Bonds (Tax-free).
4 1/2% 15..... \$200,000.....
(Due part every 5 yrs. for 30 years.)
BOND, DEBT Dec 1920..... \$170,000
Total assess. val. (75% actual) 1921..... 7,448,371
Total tax rate (per \$1,000) '20 \$16.00
Pop'n 1910, 22,118; 1920..... 24,172

LAUREL COUNTY.
London is the county seat.
Road Bonds.
5% S-A \$100,000.....
(Due \$20,000 in 5, 10, 15, 20 & 25 years from date.)
TOTAL DEBT..... (?)
Total assess. val. 1921..... 4,980,445
Pop'n 1910, 19,872; 1920..... 19,814

LEBANON SCHOOL DISTRICT.
This district (P. O. Lebanon) is in Marion County.
High-School Building Bonds.
4% 17 M-N \$40,000..... May 1 1937
(Subject to call after May 1 1927.)
BOND, DEBT Oct 1920..... \$40,000
INT. is payable at Marion Nat. Bank, Lebanon.

LETCHER COUNTY.
Whitesburg is the county seat.
Road and Bridge Bonds.
5%..... 300,000
5%..... 300,000
BONDED DEBT..... (?)
Assessed value 1921..... 10,396,505

LEXINGTON.
This city is in Fayette Co. Inc. in 1804. Commission government adopted Nov. 7 1911. V. 93, p. 1337.
Auditor (Free from city taxes).
4% 05 F-A \$16,000..... Feb 1 1945
5% 20 F-A 500,000.....
Refunding (Free from city taxes).
4 1/2% 92 F-A \$105,000..... Aug 1 1932
4 1/2% 93 J-D 81,000..... June 1 1933
4 1/2% 94 F-A 45,000..... Aug 1 1934
4% 95 J-J 25,000..... Jan 1 1935
4% 17..... 25,000..... Apr 1 1922
(105,000..... Apr 1 '23-'43)
Sewer (Free from city taxes).
4% 05 F-A \$45,000..... Feb 1 1945
4% 06 F-A 25,000..... Aug 1 1946
4% 08 J-J 25,000..... Jan 2 1948
4 1/2% 08 J-D 23,000..... Dec 1 1948
4% 13 J-J 17,000..... Jan 1 1953
Main San. & Storm-Water Sew.
4 1/2% 16 F-A \$327,420..... Feb 1 23-'51
Refunding (Free from city taxes).
4% 15 J-D \$22,000..... Dec 1 1955
Brid Street (Free from city taxes).
4 1/2% 04 M-N \$75,676..... Nov 1 1934

LEXINGTON (Continued).
 Park Bonds (Free from city taxes).
 4s '03 A-O \$30,500....Apr 1 1923
 4s '15 J-J 25,000....Jan 1 1933
 4s '18 J-J 20,000....Jan 1 1955
 4s '18 J-D 3,000....June 1 1956
 Railroad Aid (Free from city taxes).
 4 1/2s '92 F-A z \$15,000....Aug 1 1932
 Vine Street Extension Bonds.
 5s '20 F-A \$300,000.....
 School Bonds.
 5s '15 J-D \$78,000....Dec 15 '23-'40
 5s '20 F-A 400,000.....
 BOND, DEBT Sept 1921-\$2,300,000
 Sinking fund.....361,892
 Assess. val. 1921.....42,400,000
 Asses. val. (per \$1,000) 1921.....\$ 8.35
 Pop. 1910, 35,099; 1920.....41,531
 INT. on bonds marked (a) In Lexington at Phoenix & 3d Nat. Bank.

LEXINGTON SCHOOL DIST.
 4s g '03 M-N \$57,000....May 1 1933
 4s r '08 J-D 71,000....June 1 1938
 BOND, DEBT Jan 7 '21.....\$109,000
 Total assessed val. 1921.....42,440,137
 School tax rate (per \$1,000) 21.3678
 INT. at Third Nat. Bank, Lexington, and Nat. Bk. of Commerce, N. Y. City.

LOGAN COUNTY.
 County seat is Russellville.
 Refunding Bonds.
 4s '11 J-L \$53,600....\$6,200 yrlly
 BOND, DEBT Oct 1 '22.....\$50,000
 Floating debt (add'l).....150,000
 Assess. val. real estate.....10,853,125
 Assess. val. personal.....1,621,930
 Other assess. property.....2,675,197
 Tot. ass'd val. '22 (3/4 act.).....15,150,252
 State & Co. tax (per \$1,000) '22-\$14.87
 Pop'n 1910, 24,977; 1920.....23,633
 INT. payable in Louisville, Ky., at Citizens' National Bank.

LOUISVILLE.
 Louisville is county seat of Jefferson Co. Inc. Feb. 13 1828. Bonds are exempt from all taxation except State tax. See "Chronicle" of Oct. 12 1918, page 1495, for annexation of territory with estimated population of 30,000.
 On July 29 1913, 9,250 shares of stock in Louisville Gas Co. were sold at \$150 per share, netting \$1,387,500
 *Refunding Bonds (cont'd).
 4s '97 J-J \$322,000....July 1 1927
 3 1/2s '01 A-O \$385,000....May 1 1940
 3 1/2s '01 A-O \$5,000....Apr 1 1941
 3 1/2s '01 J-D 270,000....June 1 1941
 3 1/2s '01 J-J 103,000....July 1 1941
 3 1/2s '03 J-J 701,000....Jan 1 1943
 3 1/2s '03 A-O 169,400....Apr 1 1943
 3 1/2s '03 J-J 670,000....July 1 1943
 *School-Improvement Bonds.
 4 1/2s '12 A-O \$966,400....Apr 1 1954
 5s '22 A-O 1,000,000....Apr 1 1962
 Park Bonds.
 4s '90 J-J \$459,000....July 1 1930
 *Sewer Bonds.
 4s g '07 F-A \$148,000....Feb 1 1947
 4 1/2s '20.....\$1,048,000....Feb 1 1960
 4 1/2s '20 F-A \$1,000,000....Feb 1 1960
 Sewer and Park Bonds.
 3s '01.....\$188,000....Jan 1 1941
 Municipal Improvements.
 4s '83 J-\$1,064,000....July 1 1923
 4s '88 Q-M 1,250,100....Dec 1 1928
 Water Co. Mortgage Bonds.
 4s '08.....\$675,000....July 2 1946
 4s '10 F-A 404,000....Aug 1 1950
 *Hospital Bonds.
 4 1/2s '11 M-S \$955,000....Mar 1 1951
 *Bonds payable by spec. taxation
 INT. on school-imp't bonds and sewer bonds marked (a) is payable at office of sinking fund; on sewer bonds marked (b) at National Bank of Kentucky, and on all others at First National Bank, New York.
 BONDED DEBT.—The bonded debt (incl. \$1,000,000 authorized but not issued) on Jan. 1 1922 was \$12,886,900. On Jan. 1 1922 sinking fund contained \$604,294.12 in cash and \$1,092,000 in securities. Sinking fund also owns entire stock of Louisville Water Co. (12,751 shares), amounting to \$1,276,100. Gross earnings of water company up to Dec. 31 1921 were \$870,218; oper. exp., etc., \$355,704; net earnings, \$514,514. Assets of water company Dec. 31 1921, \$11,536,382. The bonded debt of the water company on the same date was \$1,079,000, and the floating debt \$12,162. These bonds are not an obligation of the city. See V. 84, p. 404. On Dec. 15 the Court of Appeals at Frankfort ruled that the \$1,000,000 school bonds voted on Nov. 8 were valid. V. 113, p. 2740.

ASSESSED VALUATION, TAX RATE, &c.—The city's assessed valuation (about 80% actual value) and tax rate have been as follows:

	1921.	1922.
Real estate	172,625,547	172,824,721
RR. prop.	10,500,000	10,500,000
Other assess. property	83,240,451	81,237,217
Total	266,365,998	264,561,938

 The total tax rate in 1920 was \$28.30 and the city tax alone, \$19.80; in 1921 the city tax was \$20.00.
 POPULATION.—In 1920, 234,891; in 1910 (Census), 223,928, and in 1900, 204,731.

LUDDLAW.
 This city is in Kenton County.
 5s '18 s-a \$3,000....Mar 31 1938
 Renewal Bonds, Serial 1.
 4s.....\$8,000....Dec 15 1924
 (Not subject to call.)
 School-Building Bds., Series B.
 5s '15 J-D \$30,000....Dec 1 1935
 (Subject to call after Dec 1 1935.)
 Viaduct Bonds.
 4 1/2s '17.....\$15,000....Feb 1937

GEN. BD. DBT. Jan 1 '20.....\$67,000
 Tax duplicate.....2,342,899
 Population 1910, 4,163; 1920.....4,682

MC CRACKEN COUNTY.
 County seat is Paducah. Incorporated in 1825.
 Refund. Bds. (Red. Sept. 1 1923).
 5s M-S \$200,000....Sept 1 1923
 4s M-S 100,000....Sept 1 1933
 Road and Bridge Bonds.
 \$34,000.....1927
 34,000.....1932
 4 1/2s '17 J-J 33,000.....1942
 32,000.....1942
 32,000.....1947
 BOND, DEBT Oct 4 1922.....\$165,000
 Sinking fund.....185,000
 *Asses. val. '22 (70% act.) \$31,500,000
 State & Co. tax (per \$1,000) '22-\$10.60
 Pop'n 1910, 35,064; 1920.....37,246
 INT. in N. Y. City at Nat. Bank of Commerce and Bankers Tr. Co.
 *This does not embrace railroad taxes and values totaling \$1,600,000.

MCCREARY COUNTY.
 Whately City is the county seat.
 Road Bonds.
 \$17,000....Oct 1 1927
 16,000....Oct 1 '28-'31
 20,000....Oct 1 '32-'35
 18,000....Oct 1 '36-'38
 21,000....Oct 1 '39-'41
 24,000....Oct 1 '42-'44
 18,000....Oct 1 '45-'46
 20,000....Oct 1 '47-'48
 22,000....Oct 1 '49-'50
 24,000....Oct 1 '51-'52
 BOND, DEBT Nov 1922.....\$200,000
 Assessed value 1922.....6,773,101
 Population in 1920.....11,676
 INT. at Chemical Nat. Bk., N. Y.

MADISON COUNTY.
 County seat is Richmond.
 Ref. RR. Bonds (Red. beg. in '19).
 4s 09 J-J \$75,000....Jan 1939
 BOND, DEBT Oct 8 '17.....\$93,000
 Sinking fund.....20,000
 Assessed value 1921.....26,571,680
 State & Co. tax (per \$1,000) '18-\$10.00
 Pop'n 1910, 26,951; 1920.....26,284
 INT. at Chemical Nat. Bank, N. Y.

MADISONVILLE.
 This city is in Hopkins County.
 Water Bonds.
 5s '13.....\$41,000
 Sewer & Street Imp't. Bonds.
 s.....\$2,300
 BOND, DEBT Dec 16 '22.....\$37,500
 Water sinking fund.....16,000
 Ass'd val'n 1922 (1/3 act.) 2,590,000
 Total tax rate (per \$1,000) '22-\$7.50
 Pop'n 1910, 4,966; 1920.....4,915

MADISONVILLE SCHOOL DIST.
 (P. O. Madisonville).
 6s '22 J-J \$53,000....1942 (opt. '32)
 BOND, DEBT Oct 30 '22.....\$53,000
 Total assessed value 1922.....2,500,000
 Sch. tax rate (per \$1,000) '22-\$15.00
 Population in 1922 (est.).....7,000
 Principal and interest at Chase National Bank, New York.

MAYFIELD.
 This city is in Graves County.
 Water Bonds.
 5s '18.....\$255,000....Jan 1 '23-'39
 BOND, DEBT Mar 27 '16.....\$53,000
 Floating debt.....17,000
 Assessed valuation.....3,500,000
 Tax rate (per \$1,000) '22.....\$15.00
 Population 1910, 5,916; 1920.....6,583

MAYSVILLE.
 This city is in Mason County.
 Street Improvement Bonds.
 s '17.....\$53,400....1937
 6s '17 M-S 40,000....Nov 15 1927
 BOND, DEBT Oct 4 '22.....\$12,500
 Assessment debt (add'l).....105,000
 Assess. val., real estate.....5,265,670
 Assess. val., personal.....554,589
 Other assessable property.....394,618
 Tot. ass'd val. '22 (abt. 60% act.) 6,194,877
 Tax rate (per \$1,000) '22.....\$15.50
 Population 1910, 6,141; 1920.....6,107

MERCER COUNTY.
 County seat is Harrodsburg.
 Bonds are taxable. Pop. 10, 14,063.
 1920, 14,795.
 Railroad Bonds.
 4s M-N \$89,000....1930
 BOND, DEBT Oct 4 1922.....\$53,000
 Sinking fund.....6,454
 Assess. val. real estate.....12,447,201
 Assess. val. personal prop. 399,208
 Other assess. property.....3,376,691
 Tot. ass'd val. '21 (60% act.) 16,223,100
 State & Co. tax (per \$1,000) '22-\$9.00
 INT. at Union Nat. Bk., Louisville.

MIDDLESBORO.
 Middlesboro is in Bell Co. Inc. May 1 1890. All bonds tax-exempt.
 Refunding Bonds.
 6s '08 M-S \$28,800....Sept 1 1928
 6s '20.....150,000.....1960
 Improvement Bonds.
 6s '20.....\$30,000....20 years
 School Bonds.
 6s '06 M-N \$12,000....May 1 1926
 5 1/2s '21 J-J 15,000....July 1 1941
 5 1/2s '21 J-J 15,000....Dec 1 1952
 BOND, DEBT Oct 1922.....\$388,800
 Assess. val., real estate.....1,228,199
 Assess. val., personal.....1,405,990
 Other assessable property.....2,343,797
 Total assess. val. 1922.....4,977,916
 Total tax rate (per \$1,000) '22-\$23.00
 Population 1910, 7,305; 1920.....8,041
 INT. at Harris Trust & Savings Bank, Chicago.

MONTGOMERY COUNTY.
 County seat is Mt. Sterling.
 Turnpike Bonds.
 \$10,000 June 15 '28-'37
 5s '22 s-a 15,000 June 15 '38-'47
 10,000 June 15 '48-'52

BOND, DEBT July 5 '22.....\$60,000
 Floating debt (add'l).....10,000
 Assessed val. 1922 (est.).....11,000,000
 Population in 1920 (Census).....12,245

MURRAY.
 This city is in Calloway County.
 Municipal Electric Light and Power Plant Bonds.
 5s '17 A-O \$20,000....Apr 1 1937
 (Subject to call Apr 1 1919.)
 BOND, DEBT Feb 1917.....\$43,000
 Water debt (included).....23,000
 Assessed valuation 1916.....949,026
 Total tax rate (per \$1,000).....\$9.50
 Population 1910, 2,089; 1920.....2,415
 INT. at Hanover Nat. Bk., N. Y.

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.

Refunding Bonds.
 3 6/8s '01 J-J \$506,000....Jan 1 1931
 4s '04 J-J 35,000....July 1 1924
 4s '06 J-J 55,000....July 1 1926
 4s '11.....37,000....July 1 1931
 4s '14 M-N 50,000....May 1 1934
 Garbage Incinerator Bonds.
 5s '19.....\$50,000....July 1939
 Newport St. Bonds (Gen. Debt).
 4s various \$1,500....Aug 1 1923
 4s '12 J-J 100,000....July 1 1942
 5s '18 s-a 60,000....July 1 1938

Water-Works Bonds.
 4s '09 J-J \$85,000....Jan 1 1939
 Past-due bonds.....\$2,500
 5s '22 s-a 150,000....Jan 1 1942
 Street-Improvement Bonds.
 5s '19 s-a \$40,000....Apr 1 1939
 GEN. BONDS Nov 1 '22.....\$175,000
 Water debt (incl.).....791,000
 Assessment debt (add'l).....53,750
 Sinking funds.....102,858
 Assess. val., real.....14,059,800
 Assess. val., personal.....1,509,600
 Other assessable property.....2,049,778
 Tot. ass'd val. '22 (60% act.) 17,619,178
 Total tax rate (per \$1,000) '22-\$20.90
 Pop'n 1910, 30,209; 1920.....29,317
 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 \$105,528 May 15 '23-'46
 (Part due every 5 years)
 Road and Bridge Bonds.
 5s '18 J-D \$21,000....1924-1932
 (\$7,000 payable every four years)
 BOND, DEBT Nov 1917.....\$165,000
 Assessed valuation 1921.....11,462,933
 Tax rate (per \$1,000) 1918.....\$13.00
 Pop'n 1910, 10,661; 1920.....9,894

NICHOLASVILLE.
 This city is in Jessamine County.
 Water Plant Imp't. Bonds.
 6s '20 J-J.....1940
 (Optional 1925)
 School-Building Bonds.
 5s '18 J-J \$5,000....July 1 1939
 (Optional after July 1 1923.)
 BOND, DEBT Oct 10 1921.....\$86,000
 Tot. ass'd val. '21 (50% act.) 1,850,000
 Tax rate (per \$1,000) 1921.....\$20.80
 Popula'n 1910, 2,935; 1920, 2,736

OLDHAM COUNTY.
 La Grange is the county seat.
 Road and Bridge Bonds.
 5s.....\$50,000
 5s '16 M-N \$28,000....May 1 '23-'36
 BOND, DEBT Oct 6 '22.....\$800,000
 Floating debt (add'l).....400,000
 Assess. val. '22 (90% act.):
 Real estate.....6,524,248
 Personal.....2,654,963
 Total.....9,179,211
 Tax rate (per \$1,000) 1922.....\$13.80
 Population 1910, 7,248; 1920.....7,689

OWEN COUNTY.
 County seat is Owenton.
 County Bonds (Red. any time).
 5s F-S \$40,000....1935
 Refunding Bonds.
 4 7/8s '16.....25,000....1942
 BOND, DEBT Oct 3 '22.....\$170,000
 Floating debt (add'l).....20,000
 Sinking fund.....7,500
 Assess. val. '22 (1/2 act.):
 Real estate.....6,430,319
 Personal.....1,192,110
 Other property.....691,030
 Total.....8,313,459
 State & Co. tax (per \$1,000) '22-\$13.50
 Pop'n 1910, 14,248; 1920.....12,554
 INT. at Nat. Bk. of Comm., N. Y.

OWENSBORO.
 County seat of Daviess Co. Inc. 1868. Pop'n 10, 16,011; '20, 17,424.
 5s '18.....\$216,700....1223-1948
 5s '19.....24,500....Nov 1 1929
 (Optional Nov. 1 1924.)
 School Bonds.
 5s '22.....\$300,000.....1952
 Street Bonds (Red. Jan. 1 1915).
 4s J-J \$138,500....Jan 1 1930
 6s '18.....9,000....1923-1928
 Water Bonds (Red. beg. in 1911).
 4s '01 J-J \$140,000....Jan 1 1931
 4s '07 J-J 43,500....Jan 1 1937
 BOND, DEBT Nov 1919.....\$284,000
 Ass'd val'n 1919 (2-3 act.) 11,560,688
 City tax rate (per \$1,000) '16-\$18.50
 INT. pay. at Owensboro Bk. Co.

PADUCAH.
 This is the county seat of McCracken County, Inc. 1830. As an offset to bonded debt, city owns railroad stock of the par value of \$220,000.

The Chic. St. L. & P. RR. bonds declared valid by U. S. Court in Sept. 1902. Commission gov't adopted Nov. 4 1913. Pop'n 1910, 22,760; 1920, 24,735.

z Refunded N. O. & O. RR.
 4 1/2s '83 F-A \$31,000....Aug 1 1928
 4 1/2s '00 J-J 39,000....July 1 1926
 Refunding C. & O. RR. Bonds.
 4 1/2s '04 M-N \$20,000....May 2 1922
 5s '18 J-D 70,000....Dec 1 1948
 Refunding Bonds.
 6s '20 A-O \$65,000....Oct 1 '30-'35-'40
 Street Bonds.
 4s '04 F-A \$110,000....Aug 1 1934
 School Bonds.
 5s '20 J-J \$247,000....\$59,500 on Jan 15 in 1925, 62,500 '30, '35 & '40
 Sewer Bonds (Tax-free).
 5s '22 J-J \$900,000....Jan 10 1962

Hospital Bonds.
 4s '04 F-A \$210,000....Aug 1 1934
 Market House Bonds.
 4s '04 F-A \$22,000....Aug 1 1924
 BOND, DEBT Oct 25 '22 \$1,254,000
 Sinking fund.....62,620
 Assess. val. real estate.....11,113,000
 Assess. val., personal.....4,058,100
 Other assess. property.....982,998
 Total assess. val. 1922.....16,064,108
 City tax rate (per \$1,000) '22-\$23.00
 Total tax rate (per \$1,000) '22-\$23.00
 INT. on refunded N. O. & O. RR. bonds payable at U. S. Mfrs. & Tr. Co., N. Y. City; on \$65,000 at Nat. City Bank; on street, hospital and market house bonds at Western Bank & Trust Co., Cincinnati; other bonds in Paducah.

PANTHER CREEK DRAIN DIST.
 This district is in Daviess County.
 Creek Improvement Bonds.
 6s '18 Feb 1 \$550,000....1923-1932
 BOND, DEBT Jan 1922.....\$550,000
 Real value.....4,125,000
 Est. value (after imp't.).....5,500,000
 Population (est.) 1922.....7,000

PARIS.
 This city is in Bourbon County. Incorp. as city of 4th class in 1893.
 z School Bonds.
 5s g '17 M-N \$38,500....Due \$2,500 yly
 s '07.....10,000
 s '08.....2,000
 s '20.....31,500
 Street Bonds.
 s '21.....\$23,750
 Funding Bonds.
 s.....\$10,000
 Sewer Bonds.
 5s '18 M-N \$16,000....Sept 1 '23-'33
 5s '21 M-N 35,250....Nov 1 '23-'29
 BOND, DEBT Oct 1922.....167,000
 Floating debt.....15,000
 Ass'd val'n 1922 (70% act.) 5,365,000
 City tax rate (per \$1,000) '22-\$20.00
 Population 1910, 5,895; 1920.....6,310
 z INT. is payable at Bank of America, New York City.

PENDLETON COUNTY.
 County seat is Falmouth.
 Refunding Bonds.
 4 1/2s '12 J-J \$55,000....July 1 '31-'40
 Refunding Turnpike Bonds.
 4 1/2s '10 J-J \$30,000....July 1 '31-'40
 Total A.D. Debt Dec 5 '22.....\$70,000
 Ass'd val. '22 (60% act.).....9,933,314
 State & County tax 1922 (per \$1,000).....\$13.50
 Pop'n 1910, 11,985; 1920.....11,719

PERRY COUNTY.
 Hazard is the county seat.
 Court-House Bonds.
 6s '13.....\$30,000....1924-1929
 BOND, DEBT Mar 27 '16.....\$45,500
 Sinking fund.....1,900
 Total assessed val. 1921.....13,145,571
 State & Co. tax (per \$1,000).....\$10.00
 Pop'n 1910, 11,255; 1920.....26,042

PIKE COUNTY.
 Pikeville is the county seat.
 Road and Bridge Bonds.
 5s '22 July \$200,000....1927-1952
 BOND, DEBT July 1922.....\$200,000
 Assessed value 1922.....19,687,868
 State & Co. tax (per \$1,000) '21-\$16.00
 Population, 1910, 30,815; '20, 31,631

PINEVILLE.
 This city is the county seat of Bell County.
 Street Bonds.
 s.....\$7,113
 BOND, DEBT Nov 1919.....\$61,000
 Sinking fund.....15,681
 Total assessed val'n 1919.....1,163,779
 Tax rate (per \$1,000) 1919.....\$17.50
 Pop'n 1910, 2,161; 1920.....2,908

PULASKI COUNTY.
 Somerset is the county seat.
 Refunding bonds.....\$28,000
 Road Bonds.
 4 1/2s '16 A-O \$230,400....Apr 1 '23-'46
 (Due \$25,000 in 5 yrs., \$10,000 yrlly thereafter until end of 25th year and \$15,000 yrlly thereafter.)
 5s '19 J-J \$50,000....Sept 1 '25-'49
 BOND, DEBT Nov 29 '21 \$305,500
 Floating debt (est.).....8,000
 Total assess. val. 1921.....9,826,584
 80-80% (actual).....9,826,584
 State & Co. tax (per \$1,000) '21-\$11.00
 Population 1910, 35,986; '20, 34,010

REELFOOT LEVEE DISTRICT.
 This district is in Fulton County.
 6s '22 J-J \$75,000....Jan 1 '23-'37
 BOND, DEBT Oct 1922.....\$75,000
 Tot. assess. val. '22 (60% act.) 2,543,049
 District tax rate per acre \$2.50
 INT. payable at the Liberty Insurance Bank, Louisville.

RICHMOND.
 This city is in Madison County.
 Street & Sewer Improvements.
 5s '19 S-A \$150,000....1924-1939
 BOND, DEBT Nov 29 '21 \$240,000
 Total tax rate (per \$1,000) '21-\$18.50
 Pop'n 1910, 5,340; 1920.....15,622

ROCKCASTLE COUNTY.
Mount Vernon is the county seat.
Road and Bridge Bonds.
5s '16 J-J \$90,000.
BOND, DEBT Oct 10 '22 \$90,000
Floating debt (add'l) 50,000
Sinking fund 10,000
Assess. val., real estate 2,586,842
Assess. val., personal 539,878
Other assess. property 2,000,000
Tot. ass'd val. '22 (60% act.) 15,126,712
State & Co. tax (per \$1,000) 22818.050
Pop'n 1910, 14,473; 1920, 15,405
INT. at Nat. Bk. of Comm., N. Y.

RUSSELL COUNTY.
Jamestown is the county seat.
Road and Bridge Bonds.
5s '16 A-O \$32,000.
(Due \$8,000 April 1 1926, 1931, 1936 and 1941.)
TOTAL DEBT Dec 1 '22 \$32,000
Total assessed val. 1922 2,289,013
Total tax rate (per \$1,000) '22 \$11.50
Pop'n 1910, 10,861; 1920, 16,854

SCOTT COUNTY.
Georgetown is the county seat.
Road Bonds.
5s '16 M-S \$87,500c. Mar 1 '23-36
BOND, DEBT Oct 4 '22 \$130,000
Assessed value 1922 19,870,000
Tax rate (per \$1,000) 1922 \$14.30
Pop'n 1910, 16,956; 1920, 15,318
INT. at Nat. City Bank, N. Y. C.

SHELBY COUNTY.
Shelbyville is the county seat.
Pop'n 1910, 18,041; 1920, 18,532
Court-House Bonds (Part Yrly.)
5s g '18 Decl \$33,000c. 1923-1926
5s g '20 25,000c. Dec 1 1927
Refunding Bonds.
5s '15 M-N \$66,000
BOND, DEBT Nov 17 '17 \$169,000
Total assessed value 1921 26,533,945
State & Co. tax (per \$1,000) '18 \$13.00

TRIGG COUNTY.
Cadiz is the county seat.
Road Bonds.
4 1/2s '17 F-A \$85,715 1923-1942
TOT. DEBT Dec 17 '21 \$102,000
Sinking fund 30,000
Total assess. value 1921 5,937,101
Tax rate (per \$1,000) 1921 \$16.50
Pop'n 1910, 14,539; 1920, 14,208

TRIMBLE COUNTY.
Bedford is the county seat.
Road and Bridge Bonds.
5s '16 J-J \$25,000. July 1 1945
BOND, DEBT Jan 1 1922 \$25,000
Assessed valuation 1921 3,698,845
State & Co. tax (per \$1,000) 18819.00
Population 1910, 6,512; 1920, 6,011

WARREN COUNTY.
Bowling Green is the county seat.
Turnpike & Refunding Bonds.
4s A-O \$109,500c. Jan 2 1929
(Subject to call, \$35,000 in 1914 \$35,000 in 1919, \$35,000 in 1924)
BOND, DEBT Nov 29 '22 \$109,500
Tot. ass'd val. '22 (85% act.) 26,892,274
Total tax rate (per \$1,000) '22 \$11.50
Pop'n 1910, 30,879; 1920, 30,553
INT. at Citizens Nat. Bank and Amer. Nat. Bank, both of Bowling Green.

WHITE GRADED CON. S. D.
This district (P. O. Princeton) is in Caldwell County.
5s '19 F-A \$35,000. Aug 1 '23-'30
BOND, DEBT Oct 4 1922 \$37,000
Tot. ass'd val. '22 (80% act.) 2,225,000
School tax (per \$1,000) 1922 \$7.50

WHITLEY COUNTY.
Williamsburg is the county seat.
Road and Bridge Bonds.
5s '15 J-J \$213,751c. July 15 '23-'40
(See V. 103, p. 2009, for maturity)
BOND, DEBT Nov 3 1920 \$225,000
Sinking fund 40,000
Assessed val. 1921 8,255,605
Total tax rate (per \$1,000) '20 \$15.00
Pop'n 1910, 31,982; 1920, 37,749
INT. at County Treasurer's office or at Nat. City Bank, N. Y.

WINCHESTER.
This city is in Clark County.
Sewer Bonds \$35,000
City hall bonds 40,000
School bonds 50,000
BOND, DEBT Oct 4 '22 \$80,000
Special assess. debt (add'l) 5,000
Floating debt 23,000
Sinking fund 67,129
Tot. ass'd val. '22 (80% act.) 17,167,401
Tax rate (per \$1,000) '22 \$18.00
Pop'n 1910, 7,156; 1920, 7,868
INT. payable at Winchester Bank.

DEBT LIMITATION.—State.—Under Section 31, Article 2, State Constitution, 1870, the credit of this State shall not be loaned or given to or in aid of any person, association, company, corporation or municipality; nor shall the State become the owner in whole or in part of any bank or a stockholder with others in any association, company, corporation or municipality.
Section 33, Article 2. No bonds of the State shall be issued nor any railroad company which, at the time of its application for the same, shall be in default in paying the interest upon the State bonds previously loaned to it, or that shall hereafter, and before such application, sell or absolutely dispose of any State bonds loaned to it for less than par.
Section 29, Article 2. Counties, Cities and Towns.—The General Assembly shall have power to authorize the several counties and incorporated towns in this State to impose taxes for county and corporation purposes, respectively, in such manner as shall be prescribed by law; and all property shall be taxed according to its value, upon the principles established in regard to State taxation. But the credit of no county, city, or town shall be given or loaned to or in aid of any person, company, association, or corporation, except upon an election to be first held by the qualified voters of such county, city, or town, and the assent of three-fourths (3/4) of the votes cast at said election. Nor shall any county, city, or town become a stockholder with others in any company, association, or corporation, except upon a like election, and the assent of a like majority. But the counties of Grainger, Hawkins, Hancock, Union, Campbell, Scott, Morgan, Grundy, Sumner, Smith, Fentress, Van Buren and the new county herein authorized to be established out of fractions of Sumner, Macon, and Smith counties, White, Putnam, Overton, Jackson, Cumberland, Anderson, Henderson, Wayne, Cocke, Coffee, Macon, Marshall, and Roane, shall be excepted out of the provisions of this section, so far that the assent of a majority of the qualified voters of either of said counties voting on the question shall be sufficient, when the credit of such county is given or loaned to any person, association, or corporation. Provided, that the exception of the counties above named shall not be in force beyond the year 1880, and after that period they shall be subject to the three-fourths majority applicable to the other counties of the State.

CITIES, TAXING DISTRICTS AND TOWNS AUTHORIZED TO ISSUE WATER BONDS.—Chapter 379, Laws of 1911, approved June 21, 1911, authorizes cities, taxing districts and towns having a population of 130,000 or more, by the Federal Census of 1910 or any subsequent Federal Census, to issue not exceeding \$250,000 coupon bonds to improve the water-works system, providing such system is owned or operated by the municipality. V. 93, p. 301.
TAXATION OF MUNICIPAL BONDS.—The Attorney-General advises us under date of Nov. 22 1921 that the Legislature in 1919 passed an Act (Chapter 114, Public Acts 1919) exempting bonds issued by the State from taxation by the State, county or municipality. This Act was assailed as being in conflict with the decision of the State Supreme Court in the case of Keith vs. the Funding Board in 127 Tenn., 441, "that the Legislature could not constitutionally exempt State bonds from taxation." The title of the action was Foster vs. Roberts, and it is reported in 142 Tenn., page 350. The Court held that the credit of the State was an instrumentality of government, and that it could exempt that instrumentality of government from taxation. Recently, in the case of Greenwood vs. Rickman, the Supreme Court sustained the numerous opinions of the Attorney-General to the effect that the principles in the case of Foster vs. Roberts would also apply to county, city and district bonds. The Supreme Court held that the bonds of a county, city or district, when exempt by statute, were valid, and that the Legislature had the constitutional right to so exempt the same.

SAVINGS BANK INVESTMENTS.—The Superintendent of Banks writes us that there are "no legal restrictions" as to investments for savings banks.
POPULATION.—The population of Tennessee has been as follows:
1820... 2,337,885 1880... 1,542,369 1840... 829,210 1800... 105,601
1910... 2,187,769 1870... 1,258,520 1830... 681,904 1790... 35,691
1900... 2,020,616 1860... 1,109,801 1820... 422,771
1890... 1,767,518 1850... 1,002,717 1810... 261,727
The proportion of the colored population was 26.14% in 1880, 24.67% in 1890, 23.8% in 1900, 21.7% in 1910 and 19.3% in 1920. In number, blacks were 245,881 in 1850, 283,019 in 1860, 322,331 in 1870, 403,151 in 1880, 434,300 in 1890, 480,243 in 1900, 473,088 in 1910 and 451,758 in 1920.

CITIES, COUNTIES AND TOWNS IN THE STATE OF TENNESSEE.
ALCOA. This town is in Blount County. General Improvement Bonds. 4s '20 J-J \$18,000. Jan 1 1940
Sewer Bonds. 6s '22 A-N \$125,000. Jan 1 1941
Funding Bonds. 6s '21 S-O \$25,000. Jan 1 1941
School Building Bonds. 6s g '21 J-J \$75,000. Jan 1 1941
Improvement Bonds. 6s g '21 J-J \$25,000. Jan 1 1941
6s '21 J-D 20,000. June 1 '23-'31
BOND, DEBT Oct 5 1922 \$298,000
Assessment debt (add'l) 20,000
Sinking fund 12,076
Total assessed value 1922 4,740,188
Total tax rate (per \$1,000) '22 \$14.80
Assessed value 1921 4,731,673
Population 1920 3,358
INT. at the Bankers Tr. Co., N. Y.
ALGOOD SCHOOL DISTRICT. This district is in Putnam County. School Building Bonds. 6s '22 J-J \$30,000. Jan 1 1942
BONDED DEBT Jan 1 '22 \$30,000
Total assessed value 1,000,000
School tax rate (per \$1,000) \$4.00
ALTON PARK. This town is in Hamilton County. 5 1/2s '19 J-J \$140,000. July 1 1940
BOND, DEBT Nov 1 '20 \$140,000
Tot. ass'd val. '20 (act. val.) 3,344,250
Tax rate (per \$1,000) 1920 \$10.00
Population in 1920 3,020
ANDERSON COUNTY. Clinton is the county seat. All bridge and road bonds are taxable. Pop'n 1910, 17,717; 1920, 18,298.
Road Bonds. 4 1/2s '06 F-A \$18,000c. 1936
(Subject to call after 1912) 1938
5s '07 A-O \$90,000. 1938
(Subject to call after 1917)
4 1/2s '09 A-O 100,000c. 1939
(Subject to call after 1929)
5s '15 \$50,000c. 1944
(\$5,000 annually after 1934.)
5 1/2s '18 M-N \$30,000c. 1928-1932
6s '20 A-O 100,000c. Oct 4 '40-'43
Bridge Bonds. 5s '15 M-N \$57,000c. 1945
(\$5,000 annually after 1935.)
5s '16 F-A \$18,000. Aug 1 '30-'32
School Bonds. 5s '15 \$50,000c. 1940
(\$10,000 annually after 1935.)
BOND, DEBT Oct 5 1922 \$510,000
Sinking fund 30,000
Assess. val., real estate 4,718,755
Assess. val., personal 1,068,640
Other assess. property 3,101,506
Total assess. val. 1920 8,888,901
State & Co. tax (per \$1,000) '22 \$18.50
INT. in N. Y. at Hanover Nat. Bk. and in Chicago at Am. Tr. & Sav. Bk. and Harris Tr. & Sav. Bk.

and on 6s of 1920 at National City Bank, New York.
ATHENS. This city is in McMinn County. Funding & Impt. Bonds. 5s '14 M-S \$30,000. Mar 1 1944
Paving Bonds. \$193,000
Street Improvement Bonds. 6s '21 M-N \$48,000c. May 1 '23-'26
General Improvement Bonds. 6s '21 M-N \$30,000. May 1 1941
BOND, DEBT Oct 1920 \$45,000
Floating debt 5,000
Sinking fund 8,450
Assessed valuation 1920 1,250,000
Tax rate (per \$1,000) 1920 \$10.00
Population in 1920 2,680
Population 1910, 2,264; 1920, 2,580
INT. on 6s of 1921 at the Hanover National Bank, N. Y.
BEAR CREEK DRAIN. D. NO. 1. This district (P. O. Brownsville) is in Haywood & Fayette Counties. \$24,000. July 1 '24-'35
6s '18 ann. 11,000. July 1 '36-'38
BOND, DEBT Oct 10 1921 \$35,000
BEDFORD COUNTY. Shelbyville is the county seat. Road Bonds (Tax-free). 6s '20 J-J \$30,000c. July 1 1925
40,000c. July 1 1930
50,000c. July 1 1935
75,000c. July 1 1940
BOND, DEBT Oct 5 1922 \$200,000
Sinking fund 12,725
Assess. val., real estate 17,761,025
Assess. val., personal 3,326,150
Other assess. property 1,820,737
Total assess. val. 1920 22,907,912
Tot. ass'd val. '22 (abt. act.) 16,200,000
State & Co. tax (per \$1,000) '22 \$11.50
Pop'n '10, 22,667; '20 (Census) 21,737
PRIN. & INT. at Chemical Nat. Bank, N. Y., or at Co. Clerk's office.
BENTON COUNTY. Camden is the County seat. Road Bonds. 5s '10 A-O \$30,000. Mar 1 '23-'25
5s '20 A-O \$50,000. Mar 1 '26-'30
5s '20 A-O 50,000. Mar 1 '31-'35
BOND, DEBT Nov 29 '22 \$139,000
Floating debt (additional) 16,000
Sinking fund 6,000
Ass'd value 1922 (is act.) 4,600,000
Tax rate (per \$1,000) 1922 \$18.30
Population in 1920 13,046
BIG CREEK DRAINAGE DIST. NO. 6. This district is in Shelby County. 6s '21 F-A \$250,000. (For maturity see V. 112, p. 1639)
BONDED DEBT (7)
INT. at Chemical Nat. Bk., N. Y.

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 1923) Alf. A. Taylor
Sec. of State (term exp. Mar. 1 1925 a) Ernest N. Haston
Treasurer (term expires Feb. 1 1923 a) Hill McAlister
Comptroller (term expires Mar. 19 1923) John B. Thomason
Atty-General (term expires Sept. 1 1926) Frank M. Thompson

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 Oct. 1 1922 aggregated \$15,674,000, consisting of the following:

Name and purpose.	Interest P.Ct.	Payable	Principal When Due.	Outstand'g.
Old certificates of indebtedness held by State institutions.	5&6	J-J	(At pleasure of State.)	\$618,000
University of Tenn. bonds.	4 1/2	J-J	July 1 '23-'67	900,000
Refunding bonds.	4	J-J	July 1 '23-'55	4,770,000
	4 1/2	J-J	July 1 '23-'55	6,111,000
			For maturity of bonds see V. 100, p. 1695.	
H. Domain Impt. Bonds. (\$20,000 in 1924, '28 and '31.)	4 1/2	J-J	July 1 '24-'31	60,000
Charitable Inst. Bonds.	4 1/2	J-J	July 1 '23-'30	200,000
Memorial Auditorium and Capitol Annex Bldg. bds.	5	S-S	Jan. 1 1961	990,000
School bonds.	5 1/2	J-J	Oct. 1 1960	625,000
Hospital bonds.	5 1/2	J-J	July 1 '26-'41	250,000
			(\$16,000 1926 to 1940, incl.; \$10,000, 1941.)	
Capital Impt. bonds.	5 1/2	J-J	July 1 '26-'45	100,000
Notes.			July 1 1923	1,000,000

INTEREST at Chemical National Bank, New York City, or State Treasurer's office.

ASSESSED VALUATION.—The following statement shows the character and valuation of all taxable property in the State:

Year.	Personal Property.	Real Estate.	Railroads.	Telephone Cos.	Telegraph Cos.	Total.
1921 a	166,187,195	1,294,000,236	174,392,389	12,544,396	1,790,512	1,649,523,728
1920 a	181,215,397	1,519,087,620				1,973,344,585
1919	100,795,559	506,856,659				740,098,238
1918	98,616,183	507,569,963	110,018,155	5,650,368	1,054,750	720,804,419
1916	82,066,334	434,506,610	105,803,104	5,653,895	998,939	678,178,841
1914	86,837,352	474,190,269	106,394,646	5,181,950	1,180,475	673,754,691
1912	78,458,470	447,632,416	94,908,045	3,909,996	857,831	625,688,798
1910	75,297,587	421,404,591	88,059,397	2,950,666	840,361	591,553,402
1908	68,722,101	375,464,628	82,921,226	2,540,915	1,004,845	530,963,715
1906	58,378,271	344,219,946	69,378,413	2,177,908	761,897	476,216,535
1905	47,427,860	316,557,746	60,378,413	2,177,908	761,897	446,303,929
1904	55,417,428	313,173,378	58,536,569	1,477,033	778,934	429,335,339
1902	49,923,053	297,964,690	56,710,396	888,792	729,340	406,216,241
1900	48,493,768	291,585,380	55,296,412	625,782	708,096	396,399,348
1899	37,693,240	271,021,726	55,296,412	625,782	708,096	385,345,166

* The unusual increase in 1920 was due to the enforcement of the Constitution and statute by the State Board, which was created by the 1919 Legislature. Previously the practice had been to ignore the provision of the law and assess property throughout the State at a portion only of its value.
a The State Tax Comm'n under date of Nov. 21, 1921 advises us that "there has been a very material decline in values during the last year in this State, due partly to the natural return to a normal base of values, and partly to a distinct demoralization of the markets on farm products; hence the reduction in the assessment in 1921. The assessment in 1921, especially so far as real estate is concerned, represents a very conservative value of the property."
The State tax rate (per \$1,000) for 1922 was \$3.60.

BLEDSOE COUNTY.

Pikeville is the county seat.
Pike Road Bonds (tax-free).
5s '14 J-J \$50,000.....1944
47,000.....1954
BOND. DEBT Dec 6 1920 \$230,000
Sinking fund.....8,000
Assess. val., real estate.....3,349,824
Assess. val., personal.....303,589
Other assess. property.....442,265
Total assess. val. 1920.....4,035,678
Co. tax rate (per \$1,000) '20.....\$6.90
Pop'n 1910, 6,329; 1920.....7,218
INTEREST payable in Chicago

BLOUNT COUNTY.

Marysville is the county seat.
Road Bonds (Part every 5 years).
5s '11 J-J \$201,000 July 1 '23-'51
20,000.....1925 & 1930
5s '15 J-J 80,000.....1935-1950
(\$20,000 every 5 yrs.)
30,000.....1941 & 1946
40,000.....1951 & 1956
5s '16 M-S 30,000.....1941 & 1946
40,000.....1951 & 1956
30,000.....1926, '31 & '36
40,000.....1951 & 1956
5s '17 J-J 30,000.....1927, '32 & '37
30,000.....1942 & 1947
40,000.....1952 & 1957
5s '19 M-N 400,000.....July 15 1949
6s '21 M-N 250,000.....May 1 1951
Site Purch., Bldg. & Equip
5s '17 M-S 10,000.....Mar 15 1927
15,000.....Mar 15 1932
20,000.....Mar 15 1937
School Bonds.
6s '21 M-N \$50,000.....Nov 15 1941
BOND. DEBT Aug 15 '21 \$1,350,000
Floating debt (add'l).....50,000
Sinking fund.....33,000
Total assess. val. 1920.....25,219,602
Co. tax rate (per \$1,000) '20.....\$8.20
Pop'n 1910, 20,809; 1920.....28,500
INT. at Chase Nat. Bank, N.Y. City

BOGOTA DRAINAGE DISTRICT

This district (P. O. Dyersburg) is in Dyer County
Drainage Bonds
5s '17 s-a \$90,000.....20 yr serial
BOND. DEBT Nov 1919.....\$80,000
Assess. val. 1919.....100,000
Total tax rate (per \$1,000) '19 \$12.00
Population in 1918 (est).....500

BRADLEY COUNTY.

Cleveland is the county seat.
Road Bonds.
5s '09 M-S \$65,000.....1936
5s '11 J-D 58,000.....June 1 1936
5s '12 J-J 25,000.....June 1 1941
5s '14 J-J 25,000.....July 1 1942
5s '17 J-J 25,000.....July 1 1944
5s '18 J-J 25,000.....July 1 1945
5s '19 Jan 25,000.....Jan 1 1946
Pike Bonds.
5s '17 Jan 25,000.....Jan 1 1947
School-Building Bonds.
5s '14 M-N \$19,000.....Nov 1 1939
5s '15 25,000.....Apr 1 1945
5s '16 J-J 10,000.....July 1 1946
5s '17 J-J 11,000.....Jan 1 1942
6s '21 J-D 95,000.....June 1 1941
BOND. DEBT May 7 '21 \$49,000
Floating debt.....65,000
Sinking fund.....8,000
Assess. val., real estate.....8,586,642
Assess. val., personal.....1,684,513
Other assess. property.....2,808,321
Total assess. val. 1920.....13,079,486
Co. tax rate (per \$1,000) '20.....\$8.20
Pop'n '10, 16,336; '20 (Census) 18,652
INT. on bonds marked (*) at Cleve. Nat. Bank, Cleveland, Tenn.; (3) at Seaboard Nat. Bank, N. Y.; (3) at Importers' & Traders' Nat. Bk., N. Y.

BRISTOL.

Bristol is in Sullivan Co. Incorp Feb. 22 1856.
Commission government adopted V. 96, p. 1375. Pop'n 1910, 7,148; 1920, 8,047; 1921 (est.), 16,600.
Improvement Bonds.
6s '19 M-N \$30,000.....1923-1932
5s '20 s-a 86,500.....60,000
5s '21 s-a 15,000.....
Funding Bonds.
6s '95 M-S \$14,000.....Mar 1 1925
6s '12 J-J 40,000.....July 1 1942
Refunding Waterworks Bonds.
5s '18 19,000.....July 1 1948
School Bonds.
5s '04 M-N \$10,000.....May 1 1934
5s '05 M-S 12,000.....Sept 1 1925
5s '16 P-A 60,000.....Feb 1 1946
5s '19 M-S 8,000.....Mar 1 1939
6s 12,000.....July 1 1951
Street Improvement Bonds.
5s '16 J-D \$50,000.....July 1 '23-'32
5s '17 50,000.....
Street Impt. & Bridge Ref. Bds.
6s '21 s-a \$17,000.....Oct 1 1941
Water Works Bonds.
5s '07 M-N 125,000.....May 1 '32-'36
35,000.....May 1 1937
5s '11 s-a 40,000.....Oct 1 1941
59,000.....
Fire Dept. Bonds.
5s \$1,000.....Mar 1 '23-'32
BOND. DEBT June 1 '22 \$805,500
Water debt (incl.).....264,000
Assessment debt (incl.).....265,500
Floating debt (add'l).....10,000
Sinking fund.....48,387
Total assessed value 1922.....5,679,977
Total tax (per \$1,000) '22.....\$18.00
INT. in Bristol at First Nat. Bank and at National City Bank, N. Y.

BROWNSVILLE.

This city is in Haywood County.
Street Bonds.
6s '16 A-O \$24,000.....1923-1946
GEN. BD. DT. Oct 5 '22.....\$17,000
Water debt (included).....38,500
Tot. ass'd val. '22 (65% act.) \$2,280,000
Total tax rate (per \$1,000) '22.....\$15.50
Population 1910, 2,882; 1920, 3,062

CAMPBELL COUNTY.

County seat is Jacksboro.
School Bonds (tax-rate).
5s '17 s-a \$40,000.....Jan 1 1942
5s '17 A-O 45,000.....Apr 1 1942
5s '18 12,000.....
Road Bonds.
4s '02 M-N \$73,000.....May 1 1932
(Redeemable beginning in 1912)
5s '07 A-O \$50,000.....Oct 1 1937
(Redeemable beginning in 1912)
5s '08 s-a \$50,000.....1938
(Redeemable beginning in 1918)
5s '15 M-S 150,000.....Mar 1 1945
5s '16 M-S 8,000.....Mar 2 1946
5s '18 100,000.....June 2 1949
5s '19 s-a 328,000.....June 2 1949
School 6s J-J \$60,000.....\$35,000
BOND. DEBT June 8 1918 \$439,000
Floating debt (add'l).....\$30,000
Sinking fund.....10,000
Assess. val., real estate.....8,321,016
Assess. val., personal.....1,619,783
Other assess. property.....3,741,467
Total assess. val. 1920.....13,682,266
Co. tax rate (per \$1,000) '20.....\$15.40
Pop'n 1910, 27,387; 1920.....25,265
INT. at Hanover Nat. Bank, N. Y.

CANNON COUNTY.

Woodbury is the county seat.
Road Bonds.
6s '20 J-J \$60,000.....Jan 1 1930
BOND. DEBT Nov 26 '21 \$60,000
Assess. val., real estate.....4,357,425
Assess. val., personal.....541,816
Other assess. property.....174,516
Total assess. val. 1920.....5,073,757
Co. tax rate (per \$1,000) '20.....\$10.40
Population '10, 10,825; '20, 10,241

CARROLL COUNTY.

Huntingdon is the county seat.
5s '18 \$85,000.....
Road Bonds.
6s Drainage Dist. No. 1 Bonds.
5s '17 J-J \$12,000.....\$5,000 yearly
BOND. DEBT Dec 4 1922 \$230,000
Drainage debt (add'l).....250,000
Assess. val., real estate.....9,769,925
Assess. val., personal.....277,405
Other assess. property.....2,700,000
Total assess'd val. '22 (a. t.) 1,744,333
Co. tax rate (per \$1,000) '22 \$15.00
Pop'n 1910, 23,971; 1920.....24,361

CARTER COUNTY.

Elizabethton is the county seat.
Road Bonds (tax-exempt).
5s '11 J-J \$60,000.....1941
(Subject to call after 1926)
5s '15 3365,000.....1945
5s '19 s-a 30,000.....1949
5s '20 A-O 220,000.....
Assess. val., real estate.....9,769,925
Assess. val., personal.....277,405
Other assess. property.....2,700,000
Total assess'd val. '22 (a. t.) 1,744,333
Co. tax rate (per \$1,000) '22 \$15.00
Pop'n 1910, 19,838; 1920.....21,488
INT. at Trustees' office or in N. Y.

CHATTANOOGA.

Chattanooga is the county seat of Hamilton Co. Inc. Dec. 20 1839.
See V. 92, p. 1386, concerning new form of government. Population 1910, 44,604; 1920, 67,895.
Funding Bonds.
4s '08 J-J \$100,000.....July 1 1937
4s '15 J-J \$165,000.....July 1 1945
4s '17 98,000.....Apr 1 1947
Sewer Bonds.
4s '09 M-S \$278,000.....Sept 1 1939
4s '17 25,000.....Apr 1 1947
4s '19 25,000.....Apr 29 1949
Street and Sewer Bonds.
4s '05 J-J \$150,000.....July 1 1935
4s '07 J-J 660,000.....July 1 1937
Street Paving Bonds.
4s '17 P-A \$30,000.....1927-1936
5s '20 M-S \$15,000.....Mar 1 1925
150,000.....Mar 1 '26-'40
Park Bonds.
4s '07 J-J \$50,000.....July 1 1937
4s '12 M-N \$250,000.....May 1 1942
Sewer and Funding Bonds.
4s '11 J-D \$300,000.....Dec 30 1941
School Bonds.
4s '17 A-O \$107,693.....1923-'47
5s '19 M-N 500,000.....1925-1949
5s '20 100,000.....July '25-'29
5s '21 100,000.....Mar 1 1951
6s '21 A-O \$300,000.....July 1 1951
6s '21 s-a \$250,000.....Sept 1 1951
Refunding Bonds.
4s '09 A-O \$125,000.....Apr 15 1939
4s '11 J-D 81,000.....June 1 1941
5s '20 A-O 50,000.....Apr 15 1950
5s '21 A-O 200,000.....Apr 15 1951
4s '21 J-D 100,000.....Dec 31 1951
City-Hall Bonds.
4s '07 J-J \$200,000.....July 1 1937
Auditorium Bonds.
5s '19 \$110,000 \$35,000 Oct 1 1928
75,000.....Oct 1 1929
Memorial Auditorium Bonds (Tax-free).
5s '22 225,000.....May 1 1927
40,000.....May 1 1928
225,000.....May 1 '30-'32
4s '22 230,000.....May 1 1952
Fire-Hall Bonds.
4s '07 J-J \$50,000.....July 1 1937
Public-Improvement Bonds.
4s '05 J-J \$75,000.....July 1 1935
School and Park Bonds.
4s '05 J-J \$125,000.....July 1 1935
Annexation Bonds.
4s '13 J-D \$150,000.....June 2 1943
Paving Bonds (City's Portion).
4s '10 J-D \$100,000.....June 1 1940
4s '11 J-D 45,000.....Jan 1 1941
4s '12 M-S 45,000.....Sept 1 1942
4s '14 J-D 50,000.....June 1 1944
5s '15 M-S 80,000.....Sept 1 1945
5s '17 30,000.....1928-1932
5s '19 23,000.....1924-1938
5s '19 58,000.....1924-1938
5s '19 78,000.....1924-1938
Wharf Bonds.
4s '15 J-D \$100,000.....Nov 1 1945

TOT. BD. DT. Apr 1922 \$5,482,700
NET BD. DT. April 1922 5,307,468
Assess. val. 1921.....87,628,278
Total tax rate (per \$1,000) '21 \$24.30
INT. at Nat. City Bank, N. Y.
Co. tax rate (per \$1,000) '20.....\$10.40
on others at First Nat. Bank, Chattanooga.

CHATHAM COUNTY.

Ashland City is the county seat.
School Bonds.
5s '21 s-a \$10,000.....1941
BOND. DEBT Sept 1 '22.....\$77,284
Floating debt.....24,562
Total assessed value 1922
(about 4-5 actual).....4,384,700
State & Co. tax (per \$1,000) '22 \$14.10
Population 1910, 10,510; 1920, 10,039

CHESTER COUNTY.

Henderson is the county seat.
Road Bonds.
5s '20 J-J \$27,000.....July 1 '23-'51
BONDED DEBT.....(7)
Population 1920 Census.....9,669

CLAIBORNE COUNTY.

Tazewell is the county seat.
5s '15 J-D \$70,000.....1936
5s '15 J-D \$72,000.....June 1 1945
Road and Bridge Bonds.
5s '19 s-a \$185,500.....Mar 1 '39-'48
5s '21 525,000.....
BOND. DEBT Oct 1917.....\$442,000
Floating debt.....15,000
Sinking fund.....4,000
Assess. val., real estate.....6,405,240
Assess. val., personal.....1,150,893
Other assess. property.....975,580
Total assess. val. 1920.....8,531,513
Co. tax rate (per \$1,000) '20.....\$11.40
Pop'n 1910, 23,504; 1920.....23,286
INT. at Chase Nat. Bank, N. Y.

CLARKSVILLE.

County seat of Montgomery Co. Incorp. in 1855; reincorp. Apr. 8 1905. All bonds are taxable. Co. Water (Red. aft. 10 yrs. from issue).
4s '09 J-J \$4,500.....July 1 1929
4s '03 J-J 28,000.....July 1 1933
4s '05 J-J 10,000.....July 1 1935
4s '09 M-S 31,500.....Sept 1 1929
4s '11 A-O 57,500.....Oct 1 1941
Railroad Aid Bonds.
4s '04 J-J \$66,000.....July 1 1924
Refunding Bonds.
5s '15 346,500.....
5s '16 J-J \$13,500.....July 1 1946
(Subject to call after July 1 1926.)
5s '17 A-O \$14,000.....Apr 1 1937
(Subject to call April 1 1927.)
Paving Bonds.
5s '18 J-J \$15,500.....serial
6s '21 35,000.....April 1 1941
General Impt. Bonds.
5s '18 18,000.....
6s '21 82,000.....July 1 1941
School Bonds.
4s '07 A-O \$20,000.....Apr 1 1927
(Redeemable beginning in 1912.)
5s '14 20,000.....1945
5s '16 J-J 30,000.....Jan 1 1936
(Subject to call after Jan. 1 1926.)
Street Bond (Red. beg. in 1919).
4s '09 s-a \$25,000.....serial 1929
6s '21 82,600.....serial
Funding (Red. aft. May 1 1925).
5s '16 M-N \$46,500.....May 1 1945
TOT. BD. DT. Oct 10 '21 \$435,500
Assessment debt (incl.).....15,500
Water bonds (incl.).....131,500
Sinking funds.....6,860
Assessed val'n, real estate 4,138,210
Assessed val'n, personal.....1,165,730
Other assessable property.....741,450
Total assess. val. 1921.....6,045,390
Tax rate (per \$1,000) 1921.....\$13.20
Value of city property.....\$594,200
Pop'n 1910, 8,548; 1920.....8,110
INT. at First Trust & Sav. Bank, Clarksville, and in N. Y. City.

CLAY COUNTY.

Celina is the county seat.
School Bonds.
5s '18 J-J \$30,000.....
TOT. BD. DT. Oct 17 '21 \$126,000
Assess. val., real estate.....3,229,650
Assess. val., personal.....341,043
Total assess. value 1921
(2-Actual).....3,569,693
Tax rate (per \$1,000) 1921.....\$14.65
Population 1910, 9,009; 1920, 9,193

CLEVELAND.

This city is in Bradley County.
5s Street Impt. Bonds.....\$10,000
5s '19 J-J \$50,000.....July 1 1949
6s 100,000.....
Sewer-System Bonds.
5s '15 \$75,000.....
5s '15 \$15,000.....
(The above issues are payable \$5,000 10 yrs., \$10,000 15 yrs., \$15,000 20 yrs. and \$20,000 25, 30 and 35 years from date of issue.)
Water-works bonds.....\$55,000
School bonds.....25,000
Sinking fund.....11,000
BOND. DEBT Nov 28 '21 \$383,000
Sinking fund.....3,600
Assess. val., real estate.....4,250,000
Assess. val., personal.....500,000
Total assess. val. 1921.....4,750,000
Total tax rate (per \$1,000) '17 \$18.00
Pop'n 1910, 5,549; 1920.....6,522
INT. at Seaboard Nat. Bank, New York City.

COCKE COUNTY.

Newport is the county seat.
Road and Bridge Bonds.
5s '19 J-J \$78,000.....Jan 1 '23-'41
Road Bonds.
5s '15 J-J \$25,000.....July 1 1945
5s '19 J-J 119,424.....July 1 '23-'45
6s s-a (200,000).....Sept 1 '31-'40
100,000.....Sept 1 '41-'50
School Bonds.
5s '16 s-a \$30,000.....

BOND DEBT Oct 1918.....\$500,000
Assess. val., real estate.....8,962,394
Assess. val., personal.....1,001,849
Other assess. property.....2,337,192
Total assess. val. 1920.....12,331,435
Co. tax rate (per \$1,000) '20.....\$10.40
Pop'n 1910 19,399; 1920.....20,782

COFFEE COUNTY.

County seat is Manchester.
Road Bonds.
5s \$30,000.....
BONDED DEBT.....(7)
Population 1920 Census.....17,344

COLUMBIA.

This city is in Maury County.
School Bonds.
4s '04 M-S \$30,000.....Sept 1924
5s '14 J-J 50,000.....July 1 1944
5s '14 J-J 25,000.....July 1 1944
(Subj. to call after 15 yrs. from issue)
Funding Bonds.
5s '15 A-O \$30,000.....Apr 1 1925
5s '17 M-S 60,000.....Sept 1 1937
Refunding Bonds.
6s \$60,000.....
Street Bonds (General).
5s '15 \$10,000.....July 1 1925
5s '17 M-S 25,000.....Sept 1 1937
BOND. DEBT Oct 1920.....\$456,000
Sinking fund.....28,000
Assess. val., real estate.....3,206,424
Assessed val., personal.....1,455,169
Tot. ass'd val. '20 (4% act.) 4,661,593
Tax rate (per \$1,000) 1920.....\$11.00
Population 1910, 5,754; 1920, 5,526
INT. payable in New York at National Park Bank and Hanover National Bank.

COOKEVILLE.

This town is in Putnam County. New charter adopted Mar. 10 1917, providing for commission form of government.
Water and Light Bonds.
5s \$25,000.....
6s '20 M-N 100,000.....Nov 1 1940
School Bonds.
5s '22 J-J \$25,000.....Jan 1 1942
BOND. DEBT Feb 1922.....\$25,000
Water & Light Bonds (incl.) 125,000
Assessed valuation 1921.....2,011,000
Tax rate (per \$1,000) 1920.....\$11.00
Population 1910, 1,848; 1920.....2,395

COVINGTON.

This city is in Tipton County.
*High School Bonds.....1923-1958
5s '18 J-D \$22,000.....1923-1958
BONDED DEBT.....(7)
Population 1910, 2,990; 1920, 3,410
*These bonds are tax-free.

CROCKETT COUNTY.

County seat is Alamo.
Road Bonds.
5s '19 S-A \$15,000.....Sept 22 '29-'43
Funding Bonds.
6s '21 J-D \$50,000.....June 1 '24-'33
BOND. DEBT Oct 1922.....\$215,500
Assess. val., real estate.....8,899,940
Assess. val., personal.....715,612
Other assess. property.....789,822
Total assess. val. 1920.....10,405,374
Co. tax rate (per \$1,000) '20.....\$8.50
Population 1910, 16,076; 1920, 17,438
INT. on 6s at the Chase National Bank, New York.

CUMBERLAND COUNTY.

Crossville is the county seat.
Road Bonds (Red. beg. in 1936).
5s '15 J-J \$100,000.....1955
BOND. DEBT Dec 14 '22 \$257,000
Assess. val., real estate.....4,971,790
Assess. val., personal.....107,360
Total assess. val. 1922 (act) 4,199,150
Total tax rate (per \$1,000) '22 \$20.00
Pop'n 1910, 9,327; 1920.....10,094

DAVIDSON COUNTY.

Nashville is the county seat.
Bridge Bonds.
4s '07 F-A \$500,000.....Aug 1 1937
(Subject to call on Aug. 1 as follows: \$163,000.....1927; \$146,000, 1925; and \$191,000, 1931.)
4s '09 J-J \$250,000.....July 1 1939
4s '16 J-D 250,000.....July 1 1936
State Fair (Red. after Jan. 1 1926.)
4s '11 J-J \$144,000.....Jan 1 1941
Normal School Bonds.
4s '11 M-N \$74,000.....May 1 1936
County Memorial Bonds.
5s '20 J-J \$392,000.....
(For maturity see V. 112, p. 765.)
BOND. DEBT Oct 1 '22 \$1,610,000
Floating debt (add'l).....60,000
Sinking fund.....81,631
Assess. val., real estate.....150,516,860
Assess. val., personal.....21,883,640
Other assess. property.....22,336,940
Total assess. val. 1922.....194,737,440
State and county tax rate (per \$1,000) 1922.....\$24.00
Val. of prop. owned by Co. 9,179,735
Pop'n 1910, 149,478; 1920.....167,815
INT. on State Fair bonds at Nashville; on County Memorial bonds at County Trustee's office or Mechanics & Metals Nat. Bank, N. Y., at holder's option; on other bonds at the Mech. & Metals Nat. Bank, N. Y.

DECATUR COUNTY.

County seat is Decaturville.
Road Bonds.
5s S-A \$125,000.....
BOND. DEBT Dec 1 '22.....\$115,000
Floating debt.....35,000
Sinking fund.....13,000
Assess. val., real estate.....3,000,000
Assess. val., personal.....250,000
Tot. ass. val. (90% act.) '22.....3,250,000
State and county tax rate (per \$1,000) 1922.....\$17.60
Population 1910, 10,093; 1920, 10,198

DICKSON.

This town is in Dickson County. BOND, DEBT Dec 4 '22... \$72,000 Water debt (incl.)... 25,000 Floating debt... 7,400 Sinking fund... 4,000 Assessed valuation 1921... 1,100,000 Tax rate (per \$1,000) 1921... \$11.00 Population 1910, 1,850; 1920, 2,263

DICKSON COUNTY.

Charlotte is the county seat. Road Bonds. 5a '13 J-J \$230,000... July 1 1943 + 20 100,000... BOND, DEBT Nov 26 '21... \$328,000 Floating debt... 12,000 Sinking fund... 22,000 Assessed value, real estate... 6,398,073 Assessed value personal... 456,071 Other assess. property... 1,766,864 Total assessed value 1920... 8,621,008 Total ass'd val. '21 (est.)... 6,000,000 Tax rate (per \$1,000) '21 \$14.20 Population 1910, 19,955; 1920, 19,342

DYER COUNTY.

Dyersburg is the county seat. Court House Bonds. 5a '19 \$19,500... Serially 6a '20 M-S \$270,000... Mar 1 '26-'40 6a '21 A-O \$70,000... Apr 1 1951 Funding Bonds. 5a '17 A-O \$75,000... Apr 1 1932 6a '17 A-O \$140,000... Apr 1 '23-'37 (For maturity see V. 104, p. 1819) GEN. BD. DT. Oct 7 '22 \$1,161,000 Floating debt (add'l)... 104,439 Assessed value real estate... 14,339,000 Assessed value personal... 747,600 Other assess. property... 2,555,779 Tot. assess. val. '21 (est.)... 17,642,379 State and county tax rate (per \$1,000) 1922... \$20.10 Pop'n 1910, 27,721; 1920, 29,983 INT. payable at office of County Trustee, and on 6a of 1921 at the National City Bank, N. Y. City.

DYERSBURG.

County seat of Dyer County. Town incorporated in 1903. Sanitary Sewer Bonds. 5a '04 J-J \$25,000... July 15 1934 Water & Electric Light Bonds. 5a '03 M-N \$33,000... May 15 1933 5a '11 J-D \$30,000... June 1 1941 Street Impt. Bonds. 5a '10 \$16,900... 1925 5a '10 \$26,567... 1936 5a '10 \$14,650... 1927-1936 Railroad-Aid Bonds. 5a '12 F-A \$50,000... Feb 2 1932 School Bonds. 5a '15 J-J \$30,500... July 1 1933 Funding Bonds. 5a '18 M-N \$25,000... May 1 1928 BOND, DEBT Oct 1919... \$355,540 Floating debt... 35,000 Sinking fund... 10,000 Assessed valuation 1919... 2,304,436 Real value (estimated)... 12,000,000 Total tax rate (per \$1,000) '19 \$22.50 Population 1910, 4,149; 1920, 6,444 INT. on bonds marked (*) at Farnson, Son & Co., N. Y. and Chicago. (†) First Nat. Bank, Dyersburg.

ELIZABETHTON.

This city is in Carter County. 5a s-a \$78,500... 1927 (Subject to call.) GEN. BD. DT. Nov 23 '17... \$75,500 Floating debt... 14,000 Sinking fund... 3,100 Assess. val., real estate... 400,000 Assess. val., personal... 31,000 Assess. val., other property... 44,000 Total assess. value 1920... 475,000 Total tax (per \$1,000) 1917... \$36.00 Population 1910, 2,478; 1920, 2,749

ETOWAH.

This town is in McMinn County. BOND, DEBT Nov 29 '21... \$90,000 Sinking fund... 12,500 Total assessed val. (20% act.) 1920... \$39,143 Tax rate (per \$1,000) 1921... \$22.00 Population 1910, 1,685; 1920, 2,516

FAYETTEVILLE.

This town is in Lincoln County. Reservoir Bonds. 5a '10 \$100,000 Sewer (Red. by May 1 1924). 5a '14 M-N \$80,000... May 1 1934 Street Bonds. 5a '17 J-D \$30,000... June 1 1937 (Subject to call June 1 1927.) Refunding Bonds. 5a '19 J-J \$30,000... July 1 1939 (Optional July 1 1929.) BOND, DEBT Oct 5 '22... \$131,000 Floating debt... 22,000 Sinking funds Oct 10 '21... 25,000 Assess. val. 1920 (about)... 2,250,000 Tax rate (per \$1,000) 1920... \$12.00 Population 1910, 3,439; '20 3,629

FENTRESS COUNTY.

Jamestown is the county seat. Roads (Red. after Jan. 3 1936). 5a '16 J-J \$150,000... Jan 3 1946 6a '21 J-J \$150,000... July 1 1941 NET DEBT Mar 1922... \$310,000 Assessed value, real... 3,442,350 Assessed value personal... 498,028 Other assess. property... 115,050 Total assessed value 1920... 4,055,428 Co. tax rate (per \$1,000) '20... \$14.80 Population 1910, 7,446; 1920, 10,435

FORKDEER DE. DIST. NO. 1.

This district (P. O. Henderson) is in Chester County. (\$7,500 July 1 '23-'25 9,000 July 1 '26-'28 7,000 July 1 '29-'30 8,000 July 1 '31-'32 9,000 July 1 '33-'34 BOND, DEBT Oct 1920... \$41,000 Sinking fund... 2,100 Tot. assess. val. '20 (1/2 act.)... 250,000

FRANKLIN.

This town is in Williamson County. Water Bonds. 4 1/2a J-J \$65,000... 1935 5a J-J \$5,000... 1939 Street Impt. Bonds. 5a J-J \$20,000... 1939 5a J-J \$4,000... 1939 GEN. BD. DT. Oct 7 '22... \$1,000,000 Water debt (incl.)... 100,000 Assess. debt (add'l)... 24,000 Floating debt... 6,500 Sinking fund (General)... 4,853 (Water)... 1,675 Assess. val. (real est.)... 1,834,330 Assess. val. personal... 1,061,640 Tot. assess. val. '22 (80% act.)... 2,895,970 Total tax rate (per \$1,000) '22... \$10.00 Population 1910, 2,924; 1920, 3,123

FRANKLIN COUNTY.

Winchester is the county seat. Road Bonds. 5a '19 F-A \$350,000... Feb 1 1956 5a '19 J-J \$40,000... July 1 1939 BOND'DEBT Feb 1918 \$350,000 Assessed value real... 11,097,910 Assessed value personal... 1,576,346 Other assess. property... 3,301,435 Total assessed value 1920... 16,075,781 Co. tax rate (per \$1,000) '20... \$6.20 Pop'n 1910, 20,491; 1920, 20,641

FREE BRIDGES DRAIN. DIST.

A district located in Obion & Lake Counties. (\$2,000 July 1 1924 5,000 July 1 '25-'26 7,000 July 1 '27-'28 12,000 July 1 '29-'31 5a '18 s-a-n. 13,500 July 1 '32-'34 5,500 July 1 1935 12,000 July 1 1936 12,000 July 1 '37-'38 BOND, DEBT Nov 29 '22... \$62,000 INT. payable at Mtge. Tr. Co.,

GIBSON COUNTY.

Trenton is the county seat. Funding Bonds. 6a '21 s-a-n \$140,000... July 1 '23-'36 BOND, DEBT Oct 6 '22... \$150,000 Floating debt (add'l)... 64,000 Sinking fund... 35,000 Assessed value 1922... 35,000,000 State and county tax rate (per \$1,000) 1922... \$11.80

GIBSON DRAIN. DIST. NO. 6.

St. Louis. This district (P. O. Gibson) is in Weakley & Carroll Counties. DRAINAGE BONDS. (\$16,000 Apr 1 '24-'25 9,000 Apr 1 1926 10,000 Apr 1 1927 11,000 Apr 1 1928 24,000 Apr 1 '29-'30 6a '18 ann. 13,000 Apr 1 1931 14,000 Apr 1 1932 15,000 Apr 1 1933 32,000 Apr 1 '34-'35 18,000 Apr 1 1936 38,000 Apr 1 '37-'38 BONDED DEBT (?) INT. at Fourth-First Nat'l Bank

GILES COUNTY.

Palaski is the county seat. Road Bonds. 6a '20 s-a \$130,000... Jan 1 '23-'35 6a '20 J-J \$30,000... July 1 '23-'25 5 1/2a '22 s-a (\$1,000) July 1 '23-'25 10,000 July 1 1930 Court-House (Red. beg. in 1919). 5a '09 J-J \$50,000... 1929 Funding Bonds. 5a '21 F-A \$125,000... Aug 1 '26-'50 TOT. BD. DT. June 1922 \$749,000 Sinking fund... 20,000 Assessed value real estate... 15,720,305 Assessed value personal... 2,751,375 Other assess. property... 3,266,195 Total ass'd val. '21 (actual) 21,737,935 Co. tax rate (per \$1,000) '21... \$8.55 Total tax rate (per \$1,000) '21... \$12.05 Pop'n 1910, 32,629; 1920... 30,948 INTEREST payable in Palaski at Citizens Nat. and National People's banks and Union Bank & Trust Co.

GRAINGER COUNTY.

Rutledge is the county seat. Road Bonds. 5a '16 P-A \$100,000... Feb 1 1940 5a '16 P-A \$200,000... Feb 1 '26-'46 (Part every 10 years) 6a '21 A-O \$100,000... June 1 '31-'41 100,000 June 1 1951 6a 35,000 BOND, DEBT Dec 1921... \$535,000 Floating debt Mar 28 '16... 5,000 Sinking funds Mar 28 1916... 1,500 Assessed value real estate... 5,087,642 Assessed value personal... 447,756 Other assess. property... 668,913 Total assessed value 1920... 6,204,311 Co. tax rate (per \$1,000) '20... \$13.50 Pop'n 1910, 13,588; 1920, 13,369 INT. payable at Hanover Nat. Bank, New York

GREENE COUNTY.

Greeneville is the county seat. County incorporated in 1773. 1 Pike Bonds. 5a '13 J-J \$200,000... Oct 15 1944 Road Bonds. 5 1/2a '17 J-J \$200,000... 30 years 5 1/2a '17 M-N \$100,000... May 1 1927 5 1/2a '17 M-N \$100,000... May 1 1932 5 1/2a '17 M-S \$310,000... (For maturity see V. 113, p. 181) School Bonds. 5a '16 \$15,000... 1936 BOND, DEBT Oct 9 '22... \$143,500 Floating debt (add'l)... 35,000 Sinking fund... 60,000 Assessed value real estate... 16,334,845 Assessed value pers. inal... 861,000 Other assess. property... 2,891,000 Total assess. value 1922... 20,086,845 Co. tax rate (per \$1,000) '20... \$8.42 + Pop'n 1910, 31,083; 1920... 32,824

INT. at office of Whitaker & Co., St. Louis, or at office of Co. Treas. and bonds marked (*) at office of County Trustee.

GREENEVILLE.

This town is in Greene County. Street Bonds. 6a '15 \$55,000 BOND, DEBT Oct 1921... \$220,500 Assessment debt... 70,000 Floating debt... 23,000 Assess. val., real estate... 3,123,425 Assess. val., personal... 375,493 Total assessed value 1921... 3,498,918 Tax rate (per \$1,000) 1921... \$12.50 Population 1910, 1,920; 1920, 3,775

GRUNDY COUNTY.

Altamont is County seat. Road Bonds. 5a '19 J-J \$185,000... July 1 '23-'59 5 1/2a '19 J-J \$190,000... July 1 '23-'60 BOND, DEBT Dec 14 '20... \$200,000 Assessed value real estate... 2,291,356 Assessed value personal... 225,025 Other assess. property... 484,129 Total assessed value 1920... 3,000,510 Co. tax rate (per \$1,000) '20... \$15.50 Population 1910, 8,322; 1920, 9,753

HALLS.

This town is in Lauderdale County. Street Bonds. 6a '19 s-a \$42,000... 1923-1929 Funding Bonds. 5a \$3,200 School Bonds. 5a \$1,400 Water & Light Plant Bonds. 6a '14 A-O \$25,000... Apr 1 1939 BOND, DEBT Oct 5 '22... \$19,000 Water & Light debt (add'l)... 25,000 Floating debt (add'l)... 10,000 Assess. val. (act.) 1922... 600,000 Tax rate (per \$1,000) 1922... \$20.90 Population 1910, 882; 1920, 1,400

HAMBLETON COUNTY.

Morletown is the county seat. 5a '03-'03 \$42,000... 1929 5a '09 200,000... 1929 Road Bonds. 5a '12 J-J \$25,000... June 1 1952 5a '15 J-J \$50,000... July 1 1949 (Subject to call \$50,000 after 10 yrs. and \$100,000 after 20 yrs.) 5a '20 s-a \$50,000... Jan 1 1945 (Optional \$15,000 Jan. 1 1930 and \$25,000 Jan. 1 1940.) Funding Bonds. 6a '21 J-J \$4,000... Apr 1 1951 (Optional April 1 1931) GEN. BD. DT. Dec 2 '22 \$534,000 Sinking fund... 61,000 Assessed value real estate... \$8,232,458 Assessed value personal... 2,957,783 Total assess. val. 1922... 11,190,243 State & Co. tax (per \$1,000) '22... \$15.80 Pop'n 1910, 13,550; 1920... 15,056 INT. at East Tennessee Nat. Bank, Knoxville.

HAMILTON COUNTY.

County seat is Chattanooga. 6a '14 \$50,000... 1944 Funding Bonds. 4 1/2a '05 A-O \$100,000... Apr 1 1925 4 1/2a '13 J-J \$50,000... July 1 1943 4 1/2a '17 A-O \$100,000... Apr 1 1947 School Bonds. 5a '07 Apr \$75,000... Apr 1 1927 (Subject to call after April 1 1917.) 4 1/2a '09 M-N \$150,000... Nov 1 1929 4 1/2a '11 J-D \$135,000... June 1 1941 4 1/2a '17 A-O \$28,000... Apr 1 1935 Road Bonds. 4 1/2a '09 A-O \$50,000... Oct 1 1939 4 1/2a '11 J-D \$100,000... June 1 1941 4 1/2a '11 A-O \$50,000... Apr 1 1941 4 1/2a '12 A-O \$5,000... Apr 1 1942 4 1/2a '13 J-J \$25,000... July 1 1943 5a '14 F-A \$25,000... Feb 1 1944 4 1/2a '17 A-O \$80,000... Apr 1 1947 E. Chattanooga Driveway Bds. 5a \$25,000... 25 years Refunding Bridge Bonds. 4 1/2a '09 A-O \$100,000... Oct 1 1929 Tunnel Bds. (Red. beg. in 1917.) 5a '07 Apr \$150,000... Apr 1 1927 St. Elmo Tax District Bonds. 5 1/2a '07 A-O \$18,000... Apr 1 1927 Court-House Bonds. 4 1/2a '12 A-O \$350,000... Apr 1 1942 Jail Bonds. 4 1/2a '12 A-O \$75,000... Apr 1 1942 4 1/2a '13 A-O \$55,000... Apr 1 1943 Bridge Bonds. 5a '14 \$600,000... 1944 4 1/2a '17 A-O \$50,000... Apr 1 1947 Pike Bonds. 5a '15 A-O \$125,000... Apr 1 1945 Hospital Bonds. 5a '15 A-O \$100,000... TOT. DEBT Nov '22... \$381,000,000 Sinking fund... 140,000 Assessed val. real estate... 98,055,180 Assessed value personal... 19,250,600 Other assess. property... 20,339,113 Total assess. val. 1922... 137,644,893 Co. tax rate (per \$1,000) '22... \$10.40 Pop'n 1910, 89,287; 1920... 115,954 INT. at Nat. City Bank, N. Y. C

HARDENMAN COUNTY.

Bolivar is the county seat. Refunding Bonds (Tax-free). 6a '21 M-S \$100,000... (For maturity see V. 112, p. 2000) BOND, DEBT May 1921 \$100,000 Assessed valuation 1920... 10,384,486 Population 1920 (Census)... 22,278 INT. at St. Louis Union Trust Co., St. Louis.

HARDIN COUNTY.

Savannah is the county seat. Road Impt. Bonds (Tax-free). 5a '16 J-J \$70,000... Jan 1 '23-'36 BOND, DEBT Oct 6 '22... \$70,000 Floating debt (add'l)... 2,500 Total assessed value 1921... 5,625,520 (1/2 to 2-3 actual)

State & Co. tax rate (per \$1,000) 1922... \$15.30 Population 1910, 17,521; 1920, 17,291 INT. payable in Savannah.

HARRIMAN.

This city is in Roan County. Incorporated in 1891. School Building Bonds. 5a g '18 J-J \$32,000... July 1 '23-'44 5a g '05 A-O \$110,000... Apr 1 1925 Refunding Bonds (Tax-exempt). 5a g '15 A-O \$75,000... Oct 1 '23-'38 6a '18 M-S \$13,000... Sept 1 '23-'35 6a g '21 M-S \$7,000... (For maturity see V. 112, p. 1541) High School Bonds. 6a '21 M-S \$24,000... Mar 1 '26-'37 BOND, DEBT Nov 12 '18... \$250,000 Warrant debt... 38,368 General surplus... 180,659 Cash in treasury... 12,677 Assessed valuation 1917... 1,258,045 Tax rate (per \$1,000) 1917... \$20.00 Pop'n 1910, 3,061; 1920... 4,019 INT. at Nat. Park Bank, N. Y.

HAWKINS COUNTY.

Rogersville is the county seat. School Bonds. 5a '14 A-O \$17,000... Apr 1 '23-'39 Road Bonds. 5a '16 J-J \$200,000... \$25,000 Due yearly Jan. 1 5a '19 J-J \$50,000... July 1 '42-'43 6a '19 J-J \$75,000... 1935-1946 Jail Warrants. 6a ann \$25,000 BOND, DEBT March 1922 \$830,500 Assessed value real estate... 8,659,173 Assessed value personal... 857,216 Other assess. property... 2,000,000 Ass'd val. '21 (75% act.)... 11,548,389 Tax rate (per \$1,000) 1921... \$15.50 Pop'n 1910, 23,587; 1920, 23,918 INT. at County Trustee's office.

HAYWOOD COUNTY.

County seat is Brownsville. Funding Bonds. 5a '14 May \$72,730... May 1 '22-'34 Road Bonds. 6a '22 \$113,000 High-School Bonds. 6a '15 \$12,500 BOND, DEBT Mar 27 '16 \$128,000 Assessed value real estate... 12,150,200 Assessed value personal... 766,730 Other assess. property... 1,352,743 Total assess. value 1920... 14,269,673 Co. tax rate (per \$1,000) '20... \$7.40 Pop'n 1910, 25,910; 1920... 25,386 INT. at Importers & Traders' Nat. Bank, N. Y.

HENDERSON.

This city is in Chester County. Funding Bonds. 6a '17 J-J \$50,000... Jan 1 1937 Water-Works Bonds. 6a '15 M-S \$23,000... Serial Sanitary Sewer Bonds. 6a '15 M-S \$12,000... Serial Electric Light Bonds. 6a '15 M-S \$12,000... Serial School Bonds. 5a \$7,600 BOND, DEBT Oct 6 '22... \$84,550 Water debt (incl.)... 23,000 Floating debt... 8,000 Sinking fund... 5,000 Assess. val., real estate... 550,000 Assess. val., personal... 50,000 Tot. assess. val. '22 (4-5 act.)... 600,000 Total tax rate (per \$1,000) '22... \$21.50 Pop'n 1910, 1,087; 1920... 1,181

HENDERSON COUNTY.

Lexington is the county seat. Road Bonds. 5 1/2a '19 J-J \$50,000... Jan 1 1939 6a '20 M-N \$50,000... (For maturity see V. 111, p. 2348.) BOND, DEBT Nov 1920... \$510,000 Assessed value real estate... 6,482,335 Assessed value personal... 654,508 Other assess. property... 818,319 Total assessed value 1920... 7,955,162 Co. tax rate (per \$1,000) '20... \$7.40 Pop'n 1910, 17,030; 1920... 18,436 INT. on 6a of 1920 at the First National Bank, Chicago.

HENRY COUNTY.

Paris is the county seat. Road Bonds. 5a '19 ann \$15,000... 1923-1927 16,000... 1928-1931 20,000... 1932-1935 24,000... 1936-1939 6a '21 150,000 (For maturity see V. 113, p. 2333) BOND, DEBT Apr 1919... \$140,000 Assessed value real estate... 15,249,670 Assessed value personal... 1,700,930 Other assess. property... 2,092,342 Total assessed value 1920... 19,042,942 Co. tax rate (per \$1,000) '20... \$7.00 Pop'n 1910, 25,434; 1920... 27,151

HICKMAN COUNTY.

Centerville is the county seat. Pike Bonds. 5a '17 J-J \$190,939... July 1 '23-'56 Highway Bonds. 6a '21 A-O \$234,000... Apr 1 '23-'61 School Bonds. 6a '21 J-J \$10,000 (For maturity see V. 113, p. 204) TOTAL DEBT July 1921... \$494,125 Assessed value real estate... 7,611,785 Assessed value personal... 1,144,000 Other assess. property... 645,837 Total assess. value 1920... 9,401,622 Co. tax rate (per \$1,000) '20... \$10.00 Pop'n 1910, 16,527; 1920... 16,216

HUMBOLDT.

This town is in Gibson County. Water-Works Bonds. 4 1/2a \$30,000... 1831 School Bonds. 4 1/2a \$12,000... 1980 5a '17 J-J \$5,000... July 1 1936

HUMBOLT (Concluded).
Sewer Bonds.
 5 1/2 '20 s-a \$70,000.....1931-1940
 5 1/2 '20 s-a 63,000.....1923-1940
Street Bonds.
 4 1/2 '20 s-a \$80,000.....1937
Funding Bonds.
 5 1/2 '11 \$12,000.....194
City-Hall Bonds.
 5 1/2 '11 \$15,000.....1941
BOND, DEBT Mar 14 '17. \$135,000
 Assessed valuation 1914.....1,200,000
 Pop'n 1910, 3,448; 1920.....3,913
 INT. on bonds marked (*) at Chase Nat. Bank, N. Y.; (†) First Nat. Bank, Chicago.

HUMPHREYS COUNTY.
 Waverly is the county seat.
Road Bonds (Red. beg. July 1 '20).
 5s '16 J-J \$250,000.....July 1 1944
 5s '19 " " 100,000.....May 1 1938
BOND, DEBT Nov 26 '21. \$350,000
 Floating debt.....8,000
 Sinking fund.....8,000
 Assessed value real estate.....6,215,340
 Assessed value personal.....610,135
 Other assess. property.....1,000,000
 Tot. ass'd val. '22 (abt. act.) 7,825,475
 Total tax rate (per \$1,000) '21 \$15.50
 Pop'n 1910, 13,908; 1920.....13,482
 INT. payable at Harris Trust & Savings Bank, Chicago.

JACKSON.
 This city is in Madison Co. Jackson owns its water-works plant. Inc. under Chap. 218, Acts of 1853-54. Commission government adopted Mar. 16 1915. V. 100, p. 1185.

Street Bonds.
 5s '19 M-S \$108,400c. Sept 1 '23-'29
 5s '21 J-J " " 99,000.....
 " " 125,000.....
Electric Light Bonds.
 5s '19 " " \$25,000.....Apr 1 1934
Water-Works Bonds.
 4 1/2 s " " \$45,000.....July 1 1929
 4s " " 25,000.....Oct 1 1928
 4s " " 21,500.....Oct 1932
 5s " " 35,000.....July 1934
Railroad Refunding Bonds.
 5s " " \$125,000.....Jan 1 1929
Fund. & Impt. (Red. beg. in 1917).
 4 1/2 s " " \$125,000.....Jan 1 1927
Refund. & School Impt.
 5s " " \$195,000.....Sept 1 1941
B. & N. RR. Aid Bonds.
 4 1/2 s " " \$75,000.....Feb 15 1932
General Improvement Bonds.
 5s '19 M-S \$76,000.....Sept 1 1939
M. & N. RR. Bonds.
 s '19 " " \$100,000.....1930
School Bonds.
 s " " \$1,000.....Past due
 5s '03 " " \$55,664.....1923-1936
Sewer Bonds.
 5s '17 J-J \$40,000.....June 1 1937
 5s '20 F-A 15,000.....Aug 1 1930
GEN. BD. DT. Dec 5 '21. \$1,263,715
 Water debt (incl.).....126,600
 Floating debt.....43,957
 Assess. val. '21.....11,703,590
 City tax (per \$1,000) '21.....\$13.50
 Pop'n 1910, 15,779; 1920.....18,860

JACKSON COUNTY.
 Gainesboro is the county seat.
Road and Bridge Bonds.
 5s '12 A-O \$50,000c. Apr 1 1942
Road Bonds.
 5s '14 A-O \$100,000c. Apr 1 1944
BOND, DEBT Oct 5 '22. \$150,000
 Sinking fund.....30,000
 Assessed value real estate.....5,074,375
 Assessed value personal.....464,875
 Other assess. property.....313,875
 Tot. ass'd val. '22 (1/2 act.) \$5,853,325
 State & Co. tax (per \$1,000) '22 \$12.90
 Pop'n 1910, 15,036; 1920, 14,955
 INT. payable in N. Y. City.

JEFFERSON COUNTY.
 County seat is Dandridge.
 5s A-O \$885,000.....1931
 (Subject to call beginning 1921.)
 5s A-O \$20,000.....1926
 5s A-O \$175,000.....1939
 4 1/2 s M-S 25,000.....1939
Bridge Bonds.
 5s '13 M-S \$25,000.....1938
Road Bonds.
 5s '13 M-S \$125,000.....1943
 5s '17 A-O 184,000c. Apr 1 '23-'47
 5s '20 J-J \$185,000.....1925-1955
BOND, DEBT Oct 5 '22. \$821,000
 Floating debt.....50,000
 Sinking fund.....92,000
 Assessed val. personal.....1,017,925
 Assess. val. real est......8,339,851
 Other assess. prop. (est.).....1,500,000
 Tot. ass'd val. '22 (abt. act.) 10,857,807
 State & Co. tax rate (per \$1,000) 1922.....\$17.09
 Pop'n 1910, 17,755; 1920, 17,677
 INT. on bonds marked (a) at Nat. City Bank, N. Y.; (b) East Tenn. Nat. Bank, Knoxville, and Nat. City Bank, N. Y.; others at East Tenn. Nat. Bank, Knoxville.

JELICO.
 This city is in Campbell County.
School Bonds.
 \$30,000.....1943
Street Bonds.
 \$10,000.....1930
City-Hall Bonds.
 \$14,000.....1936
Water & Sewer (Subject to call).
 11 J-J \$75,000.....July 1 1941
Water bonds \$10,000......1941
BOND, DEBT Oct 1918. \$130,000
 Sinking fund April 1915.....13,702
 Assess. val. '14 (1/2 act.).....1,027,000
 City tax rate (per \$1,000) '17 \$30.00
 Pop'n 1910, 1,862; 1920.....1,878
 INT. at Nat. Bank of Jellico.

JOHNSON CITY.
 This town is in Washington County. Inc. in 1886. Bonds are exempt from State city taxes. Under city manager form of government since 1909.

Commission government since July 1 1919.
Paving Bonds.
 5 1/2 '08-'13 \$120,149.07c. 1928-1933
 5s '17 F-A \$17,565.71.....1937
 5s '18 J-J \$10,163.71.....1938
 5s '21 J-J \$37,055.71.....1941
 5s '21 M-N 6,720.71.....1941
 5s '21 A-O 1,475.....1941
 5s '22 A-O 4,812.....1942
 5 1/2 '22 J-D 54,323.71.....1942
Public Improvement Bonds.
 5s '03 M-S \$28,000c. Nov 1 1923
 " " 50,000.....

Sewer Bonds.
 5s '08 M-S \$20,000c. May 1 1928
 5 1/2 '09 M-N 7,500c. May 1 1929
Funding Bonds.
 5 1/2 '11 F-A \$40,000c. Feb 1 1931
Water-Works Bonds.
 5s '10 J-D \$153,000c. June 1 1940
 " " 212,000c. June 1 1940
 5 1/2 s '19 M-S \$25,000c. May 1 1949
School Bonds.
 5s '12 J-D \$50,000c. Dec 1 1932
 5s '10 J-D 75,000c. June 15 1930
 5s '06 F-A 17,500c. Aug 1 1926
 5s '18 M-N 50,000c. May 1 1938
 5 1/2 s '19 M-N 5,000c. May 1 1949
 5s '21 M-N 150,000c. May 1 1941
 5 1/2 s '22 J-D 125,000c. June 1 1952

Court-House and Market Bds.
 5 1/2 s '19 M-N \$25,000c. May 1 1949
 5 1/2 s '18 M-N 75,000c. May 1 1948
GEN. BD. DT. Nov 1 '22. \$1,310,365
 Water debt (incl.).....390,000
 Assessment debt (add'l).....301,110
 Floating debt (add'l).....75,415
 Sinking fund.....52,714
 Assess. val., real estate.....0,728,881
 Assess. val., personal.....1,437,720
 Total ass'd val. '22 (act.) 11,212,601
 Total tax rate (per \$1,000) '21 \$15.50
 Pop'n 1910, 8,502; 1920.....12,442
 INT. on bonds marked (*) at Hanover Nat. Bank, N. Y.; (†) at Chase Nat. Bank (c) at City Treasurer's office.
 Water-works bonds are maintained from profits of water department, the gross earnings for the year ending June 30 1922 being \$60,925.37 and the net earnings \$28,571.21.

JOHNSON COUNTY.
 Mountain City is the county seat.
Road Bonds.
 5s '17 J-J \$200,000c. Apr 1 1947
TOTAL DEBT Dec 1 '22. \$200,000
 Sinking fund.....20,000
 Assessed value, real.....3,642,784
 Assessed value, personal.....315,785
 Other assessable property.....657,821
 Tot. ass'd val. '22 (85% act.) 4,616,390
 State & Co. tax rate (per \$1,000) 1922.....\$18.10
 Pop'n 1910, 13,191; 1920.....12,230

KENTON.
 This town is an Obion County. Re-incorporated April 1917.
 5s '13 " " \$30,000c.....
 5s '15 " " 5,000c.....
BOND, DEBT Oct 11 '20. \$32,000
 Assess. val. '20 (act. val.) 500,000
 Total tax (per \$1,000) '20.....\$12.50
 Pop'n 1910, 815; 1920.....804

KINGSPORT.
 This city is in Sullivan County.
Street Bonds.
 s '18 " " \$80,000.....
General Improvement Bonds.
 5s '17 s-a \$144,000c. 1923-1940
Improvement Bonds.
 5s '21 M-S \$20,000c.....1941
 5s " " 2,880.....1941
 5s " " 2,800.....1941
 " " 180,750.....

Public Improvement Bonds.
 5s '22 A-O \$20,000c. Oct 1 1942
School Bonds.
 5s '20 M-N \$125,000c. July 1 1940
 " " 150,000c.....
BOND, DEBT Nov 1 1922. \$611,250
 Assessment debt (add'l).....116,396
 Floating debt (additional).....201,500
 Tot. ass'd val. '22 (40% act.) 16,474,938
 Total tax rate (per \$1,000) 1922.....\$22.50
 Population in 1920.....5,692
 INT. payable at Hanover Nat. Bank, New York.

KNOX COUNTY.
 County seat is Knoxville.
Funding School Bonds.
 5s '19 Jan \$150,000c. July 1 1939
High-School Bonds (Tax-exempt).
 5s '11 May \$26,000c. May 1 1931
 5s '14 A-O 100,000c. Oct 1 1934
Road Bonds.
 5s '20 " " \$150,000c. Jan 1 1940
Court-House Bonds.
 5s '20 " " \$125,000c. Jan 1 1940
Bridge Bonds.
 5s A-O \$55,000c. Apr 1 1926
Railroad Bds. (Part every 5 years).
 3s J-J \$20,000c. July 1 '23-'24
 † Pike & Bridge (\$100,000 every 5 years).
 5s '15 J-J \$400,000c. May 1 '25-'40
 † Agricultural Experiment Station.
 5s '15 A-O \$125,000c. Apr 1 1935
BD, DEBT June 30 '22. \$1,251,000
 Sinking fund.....75,000
 Assessed value, real.....886,19,183
 Assessed value, personal.....148,41,935
 Other assessable property.....150,68,533
 Total assess. val. 1921.....118,329,650
 Tot. tax rate (per \$1,000) '21 \$12.00
 Pop'n 1910, 94,187; 1920, 112,926
 INT. on bonds marked (a) in N. Y. City or Chicago; (†) Union Trust Co. Chicago; others in Knoxville.

KNOXVILLE.
 Knoxville is county seat of Knox County. In 1897 Knoxville, North Knoxville and West Knoxville consolidated. In 1917 the Legislature authorized the extension of corporate boundaries by annexing Park City, Mt. View, Lonsdale and Oakwood. V. 104, p. 1513. Commission government adopted Aug. 28 1911. V. 93, p. 607. City has purchased

plant of Knoxville Water Co. City assumed \$539,000 bonds of water company and in addition issued \$611,000 4 1/2% bonds in payment for plant. These issues are direct obligations of the city. Of the bonds assumed, \$150,000 are refunded in June 1912 by a like amount of 4 1/2%.

Funding Bonds.
 4s '99 J-D \$100,000c. June 1 1929
 5s '19 s-a " " 90,000c. Apr 1 '23-'28
 " " 19,000c. Apr 1 1929
 5 1/2 s '20 M-S 200,000c. Sept 1 1950
Refunding Bonds.
 5s '10 M-N \$375,000c. May 1 1940
 5s '15 J-J 26,000c. July 1 1945
 5s '17 J-J 95,000c. July 1 1947
 5s '19 " " 66,000c. June 1 '23-'44
 " " 88,000c. June 1 '23-'44
 6s '21 F-A 500,000c. Sept 1 1941

Park Bonds.
 5s '16 " " \$50,000c. Apr 1 1946
Colored Park Bonds.
 5s '21 J-D \$50,000c. June 1 1951
Hospital Bds.
 4s '99 J-D \$30,000c. June 1 1929
Market & School Bonds.
 5s '17 A-O \$20,000c. Apr 1 1927
 (Part due every 10 years on April 1.)
Fire Department Bonds.
 5s '17 J-J \$50,000c. July 1 '23-'27
High-School Bonds.
 4 1/2 s '09 A-O \$150,000c. Apr 1 1939

Viaduct Bonds.
 4 1/2 s '09 A-O \$50,000c. Apr 1 1939
 5s '17 J-J 150,000c. July 1 1947
 5s '19 s-a 170,000c. Jan 1 '23-'39
Funding and Impt. Bonds.
 4 1/2 s '07 J-D \$165,000c. Dec 2 1937
Street Bonds.
 5s '09 J-J \$35,000c. July 1 1939
 5s '12 J-D 15,000c. June 15 1942
 5s '18 " " 58,000c. 1925-1929
 5s '19 " " 135,000c. 1923 & 1924
 5s '21 " " 130,000c. May 1 '27-'30
 " " 33, '36 & '39
 5s '21 A-O 128,000c. 1923-1926
 5s '21 J-D 48,000c. 1923-1926

General Improvement Bonds.
 5s '17 M-S \$375,000c. Sept 1 '23-'47
 (300,000c. Sept 1 '38-'47)
Sewer Bonds.
 4 1/2 s '07 J-D \$15,000c. Dec 2 1937
 4 1/2 s '12 J-D 125,000c. June 15 1942
 5s '19 J-J 66,000c. July 1 '23-'44
 " " 125,000c. July 1 '45-'49
 " " 75,000c. 1951

Water-Works Bonds.
 4 1/2 s '09 J-J \$611,000c. July 1 1949
 4 1/2 s '12 150,000c. 1942
 5s '16 A-O \$25,000c. Oct 1 1946
Refunding Water Bonds.
 5s '21 F-A \$180,000c. Feb 1 '23-'45
 " " 7,000c. Feb 1 1946
Incinerator Bonds.
 5s '21 J-D \$75,000c.....
Tax Anticipation Notes.
 s " " \$1,000,000 Sept 29 1923

Park City Bonds.
Improvement Bonds.
 5s '05 M-S \$105,000c. Sept 1 1938
 5s '11 M-N 25,000c. May 1 1941
 5s " " 25,000c. Apr 1 1925
Street Bonds.
 5s '15 " " \$73,000c. 1935
School Bonds.
 5s '16 " " \$25,000c. July 1 1936
 5s '15 J-J 118,000c. July 1 1925

Oakwood Bonds.
School Building.
 5 1/2 s '14 A-O \$49,500c. Apr 1 '23-'44
Sewer Bonds.
 5s '21 " " \$24,000c. Aug 1 '23-'46
Mt. View Bonds.
Improvement Bonds.
 5 1/2 s '10 " " \$20,000c. Jan 1 1940
Street Bonds.
 5 1/2 s '11 " " \$10,000c. May 1 1941
Lonsdale Bonds.
Street, School and General Impts.
 5 1/2 s '10 " " \$30,000c. May 20 1940
Funding Bonds.
 5s '13 " " \$20,000c. Nov 20 1943
 5 1/2 s '15 " " 12,000c. Nov 20 1945

West Knoxville Bonds.
 5s '03 J-D \$37,000c. June 1 1923
South Knoxville Sewer Bonds.
 5s '21 F-A \$75,000c.....
BOND, DEBT Oct 1 '22. \$8,217,422
 Assessment debt (incl.).....1,210,922
 Water debt (included).....1,453,000
 Total assessed val'n 1922, 96,000,000
 Tax rate (per \$1,000) 1922.....\$15.90
 Pop'n 1910, 36,346; 1920, 77,818
 INT. on fire and police bonds, bonds due 1937 and 1947 and Park City bonds is payable at Hanover Nat. Bank, N. Y.; on refunding bonds of 1910 in Knoxville as City Treasurer; and on funding bonds of 1920 and notes of 1922 at the Chase Nat. Bank, N. Y.; and street bonds of 1921 at Hanover Nat. Bank, N. Y. City's total resources Nov. 1 1922 were \$8,882,801, incl. \$1,755,651 value of school buildings and \$924,028 value of other public buildings.

LAKE COUNTY LEVEE DIST.
 This district (P. O. Tiptonville) is in Lake County.
BOND, DEBT Mar 28 '16. \$100,000
 Sinking fund.....7,000
 Assessed valuation 1915.....2,697,350

LAUDERDALE COUNTY.
 County seat is Ripley.
Road Bonds.
 5s '20 " " \$100,000c. 1940
Refunding Bonds.
 5s " " \$200,000c.....
BONDED DEBT.
 Assessed value, real.....\$16,929,645
 Assessed value, personal.....2,697,266
 Other assessable property.....2,237,250
 Total assessed value 1920, 21,264,161
 Co. tax (per \$1,000) 1920.....\$8.50
 Population 1910, 21,106; 1920, 21,494

LAWRENCEBURG.
 This city is in Lawrence County.
BOND, DEBT Dec 8 '22. \$120,000
 Sinking fund.....15,943
 Assessed val'n, real estate.....916,679
 Assessed val'n, personal.....239,405
 Other assessable property.....33,703
 Tot. ass'd val. '22 (1/2 act.).....1,199,787
 Total tax rate (per \$1,000) '22.....\$8.00
 Population 1910, 1,687; 1920, 2,461

LAWRENCE COUNTY.
 County seat is Lawrenceburg.
Road Bonds.
 5s '16 J-D \$342,000c. June 1 '32-'56
 (Maturity in varying amounts; see V. 103, p. 776)
 5s '22 A-O \$60,000c. Apr 1 '32-'42-'52
BONDED DEBT Sept 1916. \$357,000
 Sinking fund.....8,500
 Assessed value, real.....9,599,953
 Assessed value, personal.....991,069
 Other assessable property.....1,725,541
 Total assessed value 1920, 12,316,563
 County tax rate (per \$1,000) '20, \$8.90
 Pops. 1910, 17,569; 1920, 23,593
 INT. payable at Hanover Nat. Bank, N. Y.

LEBANON.
 This town is in Wilson County.
Old Light & Water Bonds.
 s '07 " " \$4,000c. 1927 & 1932
 " " 3,000c. 1937
Funding Bonds.
 s '09 " " \$24,000c. 1924 & 1929
 s '20 " " 30,000c. 1930/1955
 (Due \$5,000 every 5 years.)
Bridge Bonds.
 s '09 " " \$5,000c. 1923
Plant Bonds.
 s '17 " " \$2,000c. 1927-1947
 (Due \$5,000 every 5 years.)

BOND, DEBT July 1 1921. \$78,000
 Floating debt (add'l).....49,512
 Assessed val'n, real estate.....2,927,932
 Assessed val'n, personal.....359,153
 Other assessable property.....66,250
 Total ass'd val. '21 (act.).....3,353,335
 Tot. tax rate (per \$1,000) '21 \$28.82-4
 Population 1910, 3,659; 1920, 4,084

LENOIR COUNTY.
 This town is in Loudon County.
Refunding Bonds.
 5 1/2 s '17 " " \$25,000c. Mar 1 1937
Sewer Bonds.
 5s '22 J-J \$15,000c. Jan 1 1942
Street Bonds.
 5s '21 " " \$37,500c. June 1 1941
NET BD. DT. Feb '22. \$252,000
 Total assessed val'n 1920.....3,218,039
 Tax rate (per \$1,000) 1916.....\$17.50
 Population 1910, 3,392; 1920, 4,210

LEWISBURG.
 This town is in Marshall County.
Street Bonds.
 5s '14 J-J \$30,000c. July 1 1944
 (Subject to call after July 1 1925.)
BOND, DEBT Oct 6 '21. \$60,000
 Assess. val. real estate.....1,046,318
 Assess. val. personal.....380,586
 Total assessed value 1921.....1,427,404
 (4 to 3-5 actual)
 Tax rate (per \$1,000) '21.....\$11.60
 Population 1910, 1,830; 1920, 2,711

LEWIS COUNTY.
 Hohenwald is the county seat.
Highway Bonds.
 5s '17 J-J \$2,000c. Nov 1 1923
 5s '21 M-N 21,000c. Nov 1 '24-'30
 " " 16,000c. Nov 1 '31-'38
 " " 9,000c. Nov 1 '39-'41
Road and Bridge Bonds.
 5s '17 J-J \$67,500c. Jan 1 '23-'50
BOND, DEBT Oct 1922. \$137,500
 Floating debt (additional).....3,500
 Sinking fund.....5,000
 Tot. ass'd val. '22 (85% act.) 2,926,136
 Total tax rate (per \$1,000) '22 \$11.60
 Population 1910, 6,033; 1920, 5,707

LEXINGTON.
 This town is in Henderson County.
BOND, DEBT Oct 5 '22. \$164,000
 Floating debt.....4,500
 Sinking fund.....3,280
 Tot. ass'd val. '22 (1/2 act.) 1,092,000
 Tax rate (per \$1,000) '22.....\$20.00
 Population 1910, 1,497; 1920, 1,792

LINCOLN COUNTY.
 The city of Fayetteville is the county seat.
Road Bonds.
 5s '20 M-S \$200,000c. serially
BOND, DEBT Oct 10 '18. \$58,000
 Floating debt.....24,500
 Assessed value, real.....20,089,285
 Assessed value, personal.....2,151,360
 Other assessable property.....1,408,024
 Total assessed value 1920, 23,648,669
 County tax rate (per \$1,000) '20 \$8.75
 Pop'n 1910, 25,908; 1920, 25,786

LIVINGSTON.
 This town is in Overton County.
Railroad Bonds.
 5s '06 M-S \$5,500c. 1926
 (Optional after 1916.)
Street Improvement Bonds.
 5s '22 J-J \$25,000c. Jan 1 1942
 (Optional after Jan. 1 1932.)
BOND, DEBT Nov 1922. \$335,000
 Total assess. val. (abt.) '22, 600,000
 Total tax rate (per \$1,000) '22 \$24.70
 Population in 1910, 1,421; 1920, 1,315
 INT. on bonds of 1906 at Chicago, on other bonds at New York or Livingston.

LOOKOUT MOUNTAIN.
 This town is in Hamilton County.
BOND, DEBT Nov 29 '22. \$25,000
 Floating debt (add'l).....13,000
 Sinking fund.....4,000
 Assessed value, real estate.....1,806,200
 Assessed value, personal.....232,900
 Other assessable property.....1,000
 Total assessed value 1922.....2,039,100
 (about 70% actual)
 Town tax rate (per \$1,000) '22 \$10.00
 Population 1910, 631; 1920, 623
 Summer population 1922 (est.) 2,500

LOOSAHATCHIE RIVER DRAINAGE DISTRICT
This district is in Fayette and Shelby counties.
6s '21 A-O\$315,000.....1927-1941
BONDED DEBT (7)
INT. at First Nat. Bank, St. Louis

LOUDON COUNTY.
Loudon is the county seat.
Funding Bonds.
s '21\$90,000.....1951
Common School Bonds.
6s '17\$15,000.....May 15 '23-'27
Road Bonds.
5s '12 J-J \$100,000.....Jan 1 1942
5s '13150,000.....1923-1943
5s '14 A-O 48,000.....Oct 1 1944
BOND. DEBT Dec 1922.....\$403,000
Assessed val'n, real estate, 6,500,000
Assessed val'n, personal, 1,500,000
Other assessable property, 2,000,000
Tot. ass'd val., 21 (50% act.) 10,500,000
Total tax rate (per \$1,000) 21.132,425
Pop'n 1910, 13,612; 1920, 16,275
INT. payable in N. Y. City.

McKENZIE.
This city is in Carroll County.
BOND. DEBT Nov 29 '22 \$69,500
Assess. val. 1922 (act.).....1,153,550
Tax rate (per \$1,000) 1922.....\$11.50
Population 1910, 1,322; 1920, 1,630

McMINN COUNTY.
Athens is the county seat.
Road Bonds.
5s '11 M-\$300,000.....1941
6s '20 A-O \$75,000.....Oct 1 1950
(Optional Oct. 1 1935.)
100,000
Bridge Bonds.
5s\$25,000.....1931
TOTAL DEBT Nov 29 '22 \$500,000
Sinking fund.....54,000
Assessed valuation 1922.....10,000,000
State & Co. tax (per \$1,000) 22 \$16.02 +
Pop'n 1910, 21,046; 1920, 25,133
INT. at Hanover Nat. Bank, N. Y.; on bonds marked () at the Citizens Nat. Bank, Athens; and on others at Seaboard Nat. Bk., N. Y.

MADISON COUNTY.
County seat is Jackson. Bonds are exempt from county and municipal taxes. Population 1910, 39,357; 1920, 43,824.
Road Bonds.
4s '03 A-O\$150,000.....Apr 15 1943
(Subject to call after April 15 1933.)
4s '05 A-O\$150,000.....Apr 15 1945
(Subject to call after April 15 1935.)
4s '09 M-\$200,000.....Jan 1 1948
(Subject to call after Jan. 1 1938.)
6s '21 M-S 98,000.....Mar 1 '23-'46
(For maturity see V. 112, p. 2447.)
6s '21 M-S 118,000.....Mar 1 '23-'32
(For the amount due on each date, see V. 113, p. 2532.)
6s '21100,000.....June 1 1932
School Bonds.
4 1/2s '12 J-J \$125,000.....July 1 1937
Funding Bonds.
5s '15\$65,000.....Mar 1 '23-'35
BOND. DEBT July 1921.....\$767,000
Assessed value, real estate, 21,084,142
Assessed value, personal.....2,240,455
Other assessable property.....5,896,730
Total assessed value 1920, 29,131,327
County tax rate (per \$1,000) 20.39.00
*INT. at People's Savings Bank, Jackson; on 6s of 1921 at the First National Bank, Jackson.

MADISON CO. DE. DIST. No. 3.
Drainage Bonds.
6s '14 ann \$75,000.....Serially
6s '1820,000.....1930
BOND. DEBT Dec 9 1920.....\$66,500
Tot. ass'd val. '20 (act. val.) 3,000,000
Tax rate (per \$1,000) 1920.....\$11.60
Population in 1910.....2,381

MADISON CO. DRAIN. D. NO. 4.
6s '20 J-J \$32,500.....Jan 1 '26-'35
BOND. DEBT Dec 6 1920.....\$665,000
Assessed valuation 1920.....3,000,000
Tax rate (per \$1,000) 1920.....\$11.60

MARION COUNTY.
County seat is Jasper.
Turnpike & Road Impt. Bonds.
4s May \$105,000.....May 1 '24-'29-'34
5s s-a ann 100,000.....
6s '21 s-a 50,000.....Jan 15 1931
6s '2170,000.....1946
*Refunding Bonds (Tax exempt)
5s g '11(\$10,000 June 26 & '31
(\$5,000 every 5 yrs.)
School Bonds.
6s '21 s-a \$65,000.....Mar 1 1931
6s '21 s-a 65,000.....Mar 1 1941
BOND. DEBT Dec 1922.....\$465,000
Floating debt (add'l).....125,000
Assessed val'n, real estate, 11,000,000
Assessed val'n, personal, 1,800,000
Tot. ass'd val., 21 (60% act.) 12,800,000
Total tax rate (per \$1,000) 21.13.90
Pop'n 1910, 18,820; 1920, 17,462
*Int. at Co. Treas. office; others at Hanover Nat. Bk., New York.

MARTIN.
This city is in Weakley County.
Water and Light Ref. Bonds.
6s '18\$13,000.....Mar 10 1943
Water and Light Impt. Bonds.
6s '21 J-J \$100,000.....1951
(Optional 1941.)
Street Improvement Bonds.
5s J-J \$30,000.....July 1 1934
(Subject to call after 10 years.)
Sewer Bonds.
5s F-A \$30,000.....Sept 1 1938
(Subject to call after 10 years.)
Funding Bonds.
6s F-A \$10,000.....Aug 1 1942
BOND. DEBT Dec 6 1920.....\$83,000
Floating debt.....14,634
Sinking fund.....6,580
Tot. assess. val. '20 (85% act.) 2,632,185
Total tax rate (per \$1,000) 19.15.00
Population 1910, 2,228; 1920, 2,837

MARYVILLE.
This city is in Blount County.
Street Bonds.
6s '17 F-A \$50,000.....
Funding Bonds.
5 1/2s '19 J-D \$80,000.....June 1 1940
General Impt. Bonds.
6s '17 F-A \$35,000.....
BOND. DEBT Oct 6 '22.....\$303,000
Water debt (incl.).....55,000
Sinking fund.....3,000
Total assess. value 1922
(about 4-5 actual).....4,000,000
Tax rate (per \$1,000) 1922.....\$15.80
Population 1910, 2,381; 1920, 3,739

MAURY COUNTY.
Columbia is the county seat.
Court-House & Bridge Bonds.
4s A-O\$140,000 '24, '30, '35 & '40
Road Bonds.
5 1/2s '19 s-a \$65,000 \$10,000 yearly
5 1/2s '22 F-A5,000.....Feb 1 1927
70,000.....Feb 1 '28-'34
Funding Bonds.
4 1/2s '17 A-O \$57,000.....Sept 15 1927
57,000.....Sept 15 1937
School Bonds.
6s '21 A-O \$33,000.....June 1 1926
33,000.....June 1 1931
5s '2234,000.....June 1 1936
29,000
BOND. DEBT Dec 9 '20.....\$350,000
Floating debt (add'l).....20,000
Sinking fund.....50,000
Assessed value, real.....22,832,822
Assessed value, personal.....4,587,570
Total assessable property, 3,484,750
Total assessed value 1920, 30,905,142
County tax rate (per \$1,000) 20.39.90
Pop'n 1910, 40,456; 1920, 35,403
*INT. payable in New York.

MEIGS COUNTY.
Decatur is the county seat.
Road Bonds.
5s '15 J-D\$100,000.....Dec 1 1935
GEN. BD. DT. Dec 2 1921.....\$94,000
Assessed value, real estate, 1,973,112
Assessed value, personal.....28,370
Other assessable property.....105,195
Tot. ass'd val., 21 (65% act.) 2,136,677
Total tax rate (per \$1,000) 21.15.50
Population 1910, 6,131; 1920, 6,077
*INT. at County Trustee's office.

MEMPHIS.
Memphis is the county seat of Shelby County. Following a yellow fever epidemic in 1879 (recurrence of which the advance in the science of sanitation has, of course, rendered practically impossible) compromise bonds were issued (S. & C. Supp., Dec. 1921, p. 142). These were duly paid when they matured in 1915. City now governed under commission form provided for in amended city charter passed by 1909 Legislature (V. 89, p. 1297), and which has been declared constitutional. V. 90, p. 387, and V. 91, p. 40. Bonds are free from local tax.
Hospital Bonds.
5s '19 A-O\$148,000.....Apr 1 '25-'49
4 1/2s '22 s-a \$175,000.....Jan 1 '25-'49
5s '22 J-J \$5,000.....July 1 '25-'31
150,000.....July 1 '27-'31
New Refunding (Malone) Bds
4 1/2s '08 J-J \$537,000.....Jan 1 1935
Refunding Bonds (General)
4 1/2s '09 J-J \$247,000.....July 1 1926
4 1/2s '15982,000.....July 1
(\$40,000 1925 to 1948 and \$22,000 in 1949.)
5s '15284,000.....August 1
\$58,000 1923; \$57,000 1924;
\$58,000 1925; \$57,000 1926 and
\$54,000 1927.)
4 1/2s '16 J-J \$104,000.....Aug 1 '23-'28
(\$17,000 in odd years and \$18,000 in even years)
5s '17402,000.....Jan 1 '23-'45
Improvement Bonds.
5s '19 J-J \$150,000.....July 1 '25-'34
5s '22 J-J \$168,000.....July 1 '35-'41
144,000.....July 1 '32-'33
Street Improvement Bonds.
4 1/2s '22 s-a \$347,000.....Jan 1 '25-'49
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
4 1/2s '11 F-A 300,000.....Aug 1 1946
4 1/2s '12 M-S 450,000.....Mar 1 1947
5 1/2s '21 s-a 275,000.....May 1 '24-'48
Fire & Police-Station (General).
4 1/2s '10 J-J \$260,000.....July 1 1950
Memphis Artesian Water Bonds.
4s '03 M-N\$2,550,000.....May 1 '23-'33
(\$50,000 due each year on May 1.)
4 1/2s '11 A-O\$250,000.....Oct 1 1946
Water Bonds.
4 1/2s '14 J-D\$250,000.....June 1 1949
6s '21 s-a 200,000.....July 1 '26-'31
(For maturity see V. 113, p. 1274.)
4 1/2s '22 s-a \$198,000 & Jan 1 '27-'32
(See "Chronicle" April 8 1922 for maturity.)
4 1/2s '22 J-J \$108,000.....July 1 '27-'38
179,000.....July 1 '30-'32

No. Memphis Levee (General).
5s '13 J-D \$500,000.....Dec 1 1953
5s '14 J-J \$1,000,000.....July 1 1954
Market House Bonds.
5s '17 J-J \$20,000.....Jan 1 1927
Market House & Auditorium.
5s '19 J-J \$367,000.....Jan 1 '25-'49
Park Bonds.
4s '01 M-\$112,500.....Mar 1 '23-'31
4 1/2s '09 A-O 500,000.....Apr 1 1959
Normal School Bonds (General).
4 1/2s '11 F-A \$150,000.....Aug 1 1936
School Bonds.
5s '19(\$240,000.....July 1 '25-'40
10,000.....July 1 1941
5 1/2s '20240,000.....Nov 1 '26-'41
100,000.....Nov 1 1942
Front Foot Assessment Bonds.
6s '20\$51,000.....Jan 1 '23-'25
6s '20\$126,000.....Sept 1 '23-'25
6s '22 s-a \$175,000.....Jan 1 '23-'27

Amusement & Recreation Park.
5 1/2s '21 s-a \$42,000.....June 1 '26-'39
16,000.....June 1 '40-'47
42,000.....June 1 '48-'61
4 1/2s '12 J-J \$275,000.....July 1 1947
4 1/2s '22 s-a \$148,000.....Jan 1 '27-'56
Sewer Bonds.
5 1/2s s-a \$150,000.....May 1 '24-'48
5s '22 J-J \$100,000.....July 1 '25-'49
4 1/2s '22 s-a \$148,000.....Jan 1 '25-'49
Grade Separation Bonds.
5 1/2s s-a \$75,000.....May 1 '24-'48
5s '17 s-a { 12,000.....Jan 1 1945
30,000.....Jan 1 1946
33,000.....Jan 1 1947
4 1/2s '22 s-a \$75,000.....Jan 1 '25-'49
River Terminal Bonds.
5s '18\$500,000.....Apr 1 '23-'48
5s '21 s-a { 45,000.....July 1 '27-'41
10,000.....July 1 '42-'46
45,000.....July 1 '28-'57
4 1/2s '22 s-a \$148,000.....Jan 1 '25-'57
4 1/2s '22 J-J \$252,000.....July 1 '27-'62
Special Assess. Impt. Bonds.
5s '22 J-J \$875,000.....July 1 '23-'27
Binghamton (Annexed) Fund. Bonds.
5s '17(\$4,000.....Feb 1 '23-'26
200.....Feb 1 1927

Street Impt. Bonds.
5 1/2s '11\$15,000.....July 1 1941
Water Wks. & Sewer Bonds.
5s '09\$40,000.....May 1 1939
Improvement Bonds.
6s '19\$15,000.....July 1 1937
School Bonds.
5 1/2s '11\$30,000.....Apr 1 1941
BOND. DEBT Sept 2 '22.....\$15,554,700
Water debt (incl.).....3,448,000
Sinking funds.....559,967
Assessed valuation, real, 138,367,040
Assessed val., personal.....15,896,765
Merchants' capital.....13,856,732
Public utilities, assessed by the State.....28,616,463
Total assessed val. 1922, 196,737,000
Tax rate (per \$1,000) 1922.....\$21.00
Population in 1910 (Census) 131,100
Population 1920.....162,351
In addition to the above values there are approximately \$9,000,000 of utilities values which the State R.R. and P. U. Commission has been enjoined from reporting; however, one of these utilities in negotiating for franchise changes has taken steps to withdraw its suit and thus increase reported values by \$3,329,619.
*INT. at City Hall or U. S. Mfg. & Trust Co., New York City, or at Bank of America, New York.

MEMPHIS CITY SCHOOLS.
4s '02 A-O \$20,000.....Apr 1 1926
4 1/2s '03 J-J \$75,000.....July 1 1928
4 1/2s '05 J-J \$125,000.....July 1 1945
4s '07 J-J \$30,000.....July 1 1937
4 1/2s '09 J-J \$98,000.....July 1 1959
4 1/2s '11 J-J \$250,000.....July 1 1961
4 1/2s '14 J-J \$40,000.....Jan 1 1934
5s '15 J-J \$200,000.....Jan 1 '33-'35
4 1/2s '17 J-J \$25,000.....Jan 1 '28-'35
100,000.....Sept 1 '28-'48
5 1/2s '21 M-S 120,000.....Sept 1 '48-'56
30,000.....Sept 1 '60 & '61
6s '21 M-N\$250,000.....July 1 '27-'60
(For maturity see V. 113, p. 318.)
Lenox Bonds (Annexed)—
5s '09\$60,000.....Mar 1 1929
\$200,000 & Apr 1 '28-'47
4 1/2s '22 A-O \$240,000 & Apr 1 '48-'65
\$60,000 & Apr 1 '60-'61
BOND. DEBT Sept 2 '22.....\$2,883,000
Sink. fds. (cash & inv.).....389,323
Assessed valuation 1921, 202,709,174
Tax rate (per \$1,000) 19.....\$22.73
Population in 1915 (est.).....150,000
*INT. at U. S. Mfg. & Tr. Co., N. Y.; at Chemical Nat. Bk., N. Y.; or Union & Planters' Bank & Tr. Co., Memphis; on others at Security Bank & Trust Co., Memphis.

MIDDLEFORK & SPRING CREEK DR. & LEVEE DIST. NO. 1.
This district is in Weakley County.
Ditch-Improvement Bonds.
6s '15 July \$115,000.....1923-1935
BOND. DEBT Nov 1915.....\$141,500
*INT. at Miss. Valley Tr. Co., St. L.

MONROE COUNTY.
Madisonville is the county seat.
Road Bonds (Part extra 5 years).
5s J-D \$150,000.....Dec 1 '26-'36
5s '18 M-N\$150,000*41, '46 & '51
5s '18 J-J \$16,000.....July 6 '41 & 48
59,000.....July 6 1951
58,000.....Aug 4 1947
5s '17 F-A 58,000.....Aug 4 1947
59,000.....Aug 4 1952
5 1/2s '19 J-D 44,500.....June 1 1925
School Bonds.
6s '18 M-N\$40,000.....May 10 1941
BOND. DEBT Dec 5 '22.....\$800,000
Floating debt (add'l).....25,000
Sinking fund.....633,000
Assess. val., real estate.....8,633,700
Other assessable property.....1,436,642
Tot. ass'd val., 22 (act.).....11,400,982
Tax rate (per \$1,000) 1922.....\$16.60
Pop'n 1910, 20,718; 1920, 22,060.
*INT. at Merchants' Loan & Trust Co., Chicago; on remaining bonds at the Amer. Exchange Nat. Bank, New York.

MONTGOMERY COUNTY.
Clarksville is the county seat.
Highway Bonds.
5s '13\$20,000.....1943
5s '14 J-J 100,000.....Jan 1 1944
5s '15 F-A 50,000.....Aug 1 1945
(Optional 15, 20, 25, 30 years.)
5s '16\$50,000.....
5s '17 M-S 50,000.....Sept 1 1947
5s '19 M-S 50,000.....
\$12,500 in 1934, 1939, 1944 & 1949)
6s '22 J-J 75,000.....
Funding Bonds.
5s '13 A-O \$25,000.....Apr 1 1943
(Subj. to call 1923, 1928, 1933 & 1938)
BOND. DEBT Nov 29 '21 \$577,500
Assess. val., real est.....14,721,310

Assess. val., personal.....1,970,450
Assessed val., corporations, 1,695,124
Tot. ass'd val., 21 (80% act.) 18,386,784
Total tax rate (per \$1,000) 21.....\$15.00
Population 1910, 33,672; 1920, 32,265
*INT. in Clarksville & New York.

MORGAN COUNTY.
Warburg is the county seat.
Road Bonds.
5s '07\$32,000.....
*Plike Bonds.
5s g '14 J-J \$270,000.....July 1 '34-'54
(Part every 10 years)
5s '17 J-J 200,000.....Apr 2 '37-'57
(Part every 10 years.)
Bridge Bonds.
6s '21 A-O \$75,000.....Apr 1 1951
BOND. DEBT June '21.....\$652,000
Assessed val., real estate.....3,764,960
Assessed val., personal.....318,330
Other assess. property.....3,651,064
Total assess. val. 1920.....7,734,354
County tax rate (per \$1,000) 20.....\$15.70
Pop'n 1910, 11,458; 1920.....13,285
*INT. at Hanover Nat. Bk., N. Y.

MORRISTOWN.
This town is in Hamblen County.
School Bonds.
5s\$30,000.....1947
Water-Extension Bonds.
5s\$25,000.....1929
Refunding Bonds.
5s\$6,700.....1932
5s10,000.....1934
5s25,000.....1935
5s40,000.....1935
5s17,500.....1937
General Impt. Bonds.
6s '20 J-J \$115,500.....
Street Bonds.
6s '20 J-J \$101,000.....
Paving Bonds.
5s '13 J-J \$20,000.....Mar 15 1923
5s34,000.....1933
5s31,000.....1936
5s8,000.....1937
5s62,500.....1939
Sewer Bonds.
5s\$10,000.....1940
5s '17 J-J 15,000.....Oct 1 1937
Funding Bonds.
5s '14\$10,000.....Jan 1 1934
TOT. BD. DT. 1920.....\$613,400
Water debt (incl.).....65,000
Assess. debt (add'l).....101,000
Sinking fund.....101,989
Ass'd val., '20 (equal).....5,481,072
Tax rate (per \$1,000) 1919.....\$20.00
Pop'n 1910, 4,007; 1920, 5,875.
*INT. at Hanover Nat. Bk., N. Y.

MT. PLEASANT.
This town is in Maury County.
BOND. DEBT Oct 13 '21.....\$68,000
Sinking fund.....3,500
Assess. val., real estate.....2,000,000
Assess. val., personal.....800,000
Tot. ass'd val., 21 (act. val.) 2,800,000
Tax rate (per \$1,000) 1921.....\$15.00
Population 1910, 1,573; 1920, 2,093

MURFREESBORO.
This city is in Rutherford County, incorporated 1817.
Street Bonds.
5s '18 M-S \$15,000.....Sept 1 1926
5s '19 ann 48,500.....
6s '22 s-a \$42,000.....
High & Grammar School Bonds.
5s '16 A-O \$75,000.....Oct 1 1936
Water Works Bonds.
5s\$100,000.....
6s '22 A-O \$250,000.....Apr 1 '28-'52
BOND. DEBT Sept 30 '20.....\$237,300
Floating debt (add'l).....18,200
Sinking fund.....46,742
Total assess. val. 1920.....3,404,566
Tax rate (per \$1,000) 1920.....\$18.40
Population 1910, 4,679; 1920, 5,367
*INT. at Chemical Nat. Bank, N. Y.; on others at Chase Nat. Bank, N. Y.

NASHVILLE.
Nashville is the capital of the State and the county seat of Davidson County, incorp. in 1806. All bonds are exempt from city taxes.
Viaduct Bonds.
5s '19 M-N\$241,000.....May 1 '23-'44
4 1/2s '22 J-J 375,000.....July 1 '28-'52
(See "Chronicle," July 22 1922 for maturity.)
Electric Light (Red. aft. July '16).
4s '01 J-J \$150,000 & Jan 1 1931
Funding Bonds.
4 1/2s '06 J-J \$110,000.....Jul 1 1926
Transportation Facilities.
5s '19 M-N\$287,000.....May 1 '23-'49
Sewer Bonds.
4 1/2s '03 A-O\$100,000.....Apr 1 1923
5s '01 J-J 100,000.....July 1 1926
4s '02 J-J 200,000.....July 1 1927
4s '01100,000.....July 1 1931
4s '03 J-J 150,000.....July 1 1928
4s '04 J-J 50,000.....July 1 1929
4 1/2s '10 J-J 500,000.....Jan 1 1940
5s '18 M-S 245,000.....Mar 1 '23-'40
Sewer Sanitation Bonds.
5s '18 M-S \$162,000.....Mar 1 '22-'47
5s '18 M-S 500,000.....Mar 1 '47-'58
(See "Chronicle," May 13 1922 for maturity.)
Nashville & Clarksville RR. Bds (now Tennessee Central RR.)
4s '07 M-N\$1,000,000.....May 1 '24
Police Station Bonds.
5s '18 M-S \$21,000.....Mar 1 '23-'38
Light and Power-Plant Bonds.
5s '22 J-J \$10,000.....July 15 '23-'52
40,000.....July 15 '33-'52
Fire Equipment Bonds.
5s '18 M-S \$47,000.....Mar 1 '23-'38
5s '18 M-S 12,000.....May 1 '24-'27
5s '19 M-N 20,000.....May 1 '28-'32
16,000.....May 1 '33-'34
General Improvement Bonds.
5s '22 F-A \$50,000.....Aug 1 '23-'32
150,000.....Aug 1 '33-'42
School Bonds.
5s '18 M-S \$14,000.....Mar 1 '23-'41

NASHVILLE (Continued).
Water Works Refunding.
 5s '19 J-J \$1,000,000 July 1 '23-'49
Grammar School Bonds.
 5s '17 M-N \$10,000—May 1 '23-'27
 30,000—May 1 '28-'37
 50,000—May 1 '38-'47
High-School Bonds.
 4 1/2s '10 J-J \$300,000—Jan 1 1940
High & Grammar Sch. Bonds.
 5s '15 J-D \$555,000—June 1 '23-'45
Peabody College Bonds.
 4s '05 J-J \$200,000—Jan 1 1935
 5s '21 \$37,000—1923-1943
Gutter Construction Bonds.
 5s '19 M-N \$25,000—May 1 1949—
Street Bonds.
 4 1/2s '05 J-J \$500,000—July 1 1935
 4 1/2s '07 J-J 150,000—July 1 1937
 4 1/2s '08 M-S 50,000—Sept 1 1928
 4 1/2s '13 J-J 50,000—July 1 1943
 5s '14 M-S 235,000—Mar 1 '23-'34
 5s '15 A-O 17,000—Apr 1 '23-'25
 5s '19 A-O 65,000—Apr 1 '23-'24
 135,000—Apr 1 '25-'29
 126,000—Apr 1 '23-'25
 6s '20 A-O 60,000—Apr 1 '26-'30
 110,000—Apr 1 '31-'40
 6s '21 M-S 11,000—Sept 1 1923
 36,000—Sept 1 '24-'26
 6s '21 M-S 4,000—Sept 1 1927
 42,000—Sept 1 '28-'31
 5s '20 M-S 178,000—Mar 1 '23-'30
 (See "Chronicle" March 18 1922 for maturity.)
 6s '22 A-O 80,000—Apr 1 '28-'37
 50,000—Apr 1 '38-'42
 6s '22 A-O 170,000—Apr 1 '23-'27
 6s '22 s-a 250,000—1923-1927
Water Bonds.
 4s '08 J-J \$200,000—July 1 1928
 5s '19 M-N \$468,000—May 1 '23-'49
Reservoir Bonds.
 5s '13 M-S \$200,000—Mar 1 1933
 5s '21 J-J 248,000—Jan 1 '23-'61
 (See "Chronicle" May 13 1922 for maturity.)
Electric-Light-Exten. Bonds.
 5s '13 M-S \$100,000—Mar 1 1933
 5s '19 M-N \$51,000—May 1 '23-'34
Perm. Impt. Reimbursemt. Bds.
 5s '15 M-S \$737,000—Mar 1 '23-'35
Memorial Square Bonds.
 5s '20 M-S \$584,000—1923-1950
 (For maturity see V. 112, p. 767.)
TOT. BD. DT. Sept 1 1923 \$35,000
Water debt (incl.) 351,000
Street & sidewalk (incl.) 1,063,000
Floating debt (add'l) 588,884
Sinking fund 139,034
Special lat. & redemp. f'd. 131,442
Assessed valuation 1922 116,307,491
City tax rate (per \$1,000) '22 \$17.00
**INT. on street bonds, due 1927, 1928, 1935 and 1937, vladuct bonds due 1923-1952, light and power plant bonds due 1923-1952, and sewer station bonds due 1947-1958, and sewer bonds due 1927, 1928 and 1940, is payable in Nashville and New York at National Park Bank; on bonds dated 1913 at National City Bank, New York; on bonds of 1914 at City Treasurer's office or National City Bank, N. Y.; on general improvement bonds, due 1928-1942, on street bonds, due 1923-1960, 1928-1942 and 1923-1927, on reservoir bonds due 1923-1961, and on \$250,000 street bonds of 1922 at Irving National Bank, N. Y. or Nashville; other bonds at Merchants National Bank, New York, and in Nashville. All coupons are tax-receivable.
WATER WORKS.—The municipal water-works earned a net cash profit for the year 1921 of \$121,545, after paying \$30,000 interest upon water bonds, \$236,567 for improvements and extensions, and in addition furnished free water for municipal purposes, the value of which is estimated at \$77,203.11.
POPULATION.—In 1920 (Census), 118,342; 1910 (Census), 110,364; 1900 (Census), 80,865.
NEW BERN.
 This town is in Dyer County.
Water & Light Bonds.
 6s '07 \$10,000—1927
 6s '07 \$15,000—1927
Funding Bonds.
 5s '17 J-D \$20,000—June 1 1937
School Bonds.
 6s '14 M-S \$20,000—Sept 1 1934
 6s '07 25,000—1927
BOND. DEBT Oct 5 1922 \$90,000
Sinking fund 75,000
Assessed valuation 1922 750,000
Total tax (per \$1,000) 1921—\$20.00
Pop'n 1910, 1,802; 1920—1,767
INT. payable at the Hanover Nat. Bank, New York.
NEWPORT.
 This town is in Cocke County.
Street Improvement Bonds.
 5s '14 A-O \$5,000—Serial
Paving Bonds.
 5 1/2s '19 J-J \$45,000—July 1 1939
Electric Light Bonds.
 5s '14 A-O \$5,000—Serial
Water and Sewer Bonds.
 5s '14 A-O \$5,000—Serial
Funding Bonds.
 5s '14 A-O \$10,000—Serial
 6s '21 s-a 25,000—July 1 1951
School Site Bonds.
 6s '16 M-S \$1,500—Serial
BOND. DEBT Oct 5 1922 \$163,700
Water debt (incl.) 44,200
Sinking fund (water) 14,000
Tot. ass. val. '22 (75% act.) 1,900,000
Tax rate (per \$1,000) 1922—\$18.50
Population 1910, 2,003; 1920—2,753
NORTH CHATTANOOGA.
 This town is in Hamilton County.
Sewer Bonds.
 5s '15 M-S \$50,000—Sept 1 1945
BOND. DEBT Oct 1921 \$50,000
Assessed value 1921 (est.) 1,300,000**

Total tax rate (per \$1,000) '20—\$3.00
 Population in 1920—2,196
NORTH FORKED DEER DRAINAGE DISTRICT.
 This district is in Dyer County.
Drainage Bonds.
 6s '17 July \$239,000 July 1 '23-'37
 (For maturity see V. 105, p. 1017)
BOND. DEBT Nov 1919 \$239,000
Assess. val., real estate 200,000
True value of real estate 400,000
INT. at Mercantile Bank & Trust Co., Dyersburg.
OAKWOOD. See Knoxville.
OBION.
 This town is in Obion County.
BOND. DEBT Nov 30 '21 \$35,000
Floating debt 5,000
Assessed val. real estate 454,918
Assessed val. personal 91,805
Other assessable property 150,000
Total assessed val. 1921 696,803
 (34 actual)
Total tax rate (per \$1,000) '21 \$15.00
Population 1910, 1,293; 1920—1,376
OBION COUNTY.
 Union City is the county seat.
County Bonds.
 5s s-a \$15,000—serially
Highway Bonds.
 5s s-a \$35,000 or r—serially
BOND. DEBT Nov 1922 \$110,000
Assess. val., real estate 23,137,242
Assess. val., personal 1,918,599
Other assess. property 4,013,813
Total assessed val. 1922 29,069,654
State and County tax rate (per \$1,000) 1922 \$9.12 +
Population 1910, 29,946; 1920, 28,393
INT. on county bonds in Union City, Tenn., on others in N. Y. City.
OBION RIVER DR. D. NO. 1.
 This district is in Obion County.
 6s '14 May \$203,500—May 1 '23-'33
 6s '14 \$23,000—June 1 1924
 6s '18 s-a 40,000—June 1 '25-'30
 40,000—June 1 '31-'38
BOND. DEBT Oct 1918 \$250,000
Population in 1915 (est.) 32,500
INT. on 6s of 1918 payable at the Fourth-First Nat. Bank, Nashville, or may be collected through Caldwell & Co., St. Louis.
OVERTON COUNTY.
 County seat is Livingston.
Road Bonds.
 5s '20 Jan \$50,000—May 1931-40
 (Optional at any time)
 6s '22 J-J 47,000—Jan 1 1942
 (Optional Jan. 1 1932.)
Pike Bonds.
 6s '21 \$50,000—1932-1941
BOND. DEBT Mar '22 \$231,500
Other assess. property 286,270
Total assessed val. 1921 5,218,000
Total tax rate (per \$1,000) '21 \$13.50
Pop'n 1910, 15,854; 1920—17,617
PARIS.
 This city is in Henry County. Re-incorp. 1903. Pop'n 1910, 3,881; 1920, 4,730.
Flit-Plant & Sch. Bldg. Bonds.
 6s '17 \$40,000—1947
El.-Lt. & W.-Wks. Extension.
 s-a '09 \$40,000—1939
Sewer, School, Water & Light.
 s-a '13 \$65,000—1943
Street, School & Electric Light.
 6s '21 s-a \$150,000—Aug 1 1951
Refunding Water Bonds.
 5s '15 A-O \$28,000—Apr 1 '23-'51
BOND. DEBT Oct 5 1922 \$323,000
Ass'd val. '21 (abt. 90% act.) 3,750,000
Tax rate (per \$1,000) 1921—\$6.50
PARK CITY. See Knoxville.
PICKETT COUNTY.
 Byrdstown is the county seat.
 5s \$50,000—1925
BOND. DEBT Oct 12 '21 \$50,000
Sinking fund 2,700
Total assess. val. '21 (act.) 1,312,200
Total tax rate (per \$1,000) 1921 \$13.30
Pop'n 1910, 5,087; 1920—5,205
INT. is payable in Chicago.
POLK COUNTY.
 Benton is the county seat.
Highway & Bridge Bonds.
 5s '11 \$27,000—Apr 1 '23-'30
 5s '17 2,100—Apr 1 1923
 5s '13 210,000—July 7 '23-'43
 (Part every five years)
 6s '13 \$60,000—July 1 '23-'43
Funding Bonds.
 5 1/2s '15 A-O \$70,000—Apr 1 '23-'45
 (Due \$5,000 on April 1 in odd yrs. to 1941 incl., and \$10,000 April 1 1943 and 1945.)
Road Bonds.
 5s '16 A-O \$95,000—Apr 1 1956
School-Building Bonds.
 5 1/2s '16 Apr \$25,000—Jan 3 '26-'46
 5s '17 J-J 20,000—1927 & 1937
 5s '22 J-J 30,000—June 1 '27-'37 & 37
 30,000—June 1 '42 & '46
BOND. DEBT Sept 1 '19 \$561,000
Floating debt (add'l) 50,000
Assessed val. real estate 10,410,710
Assessed val. personal 1,165,354
Other assess. property 7,133,831
Total assess. val. 1920 18,709,895
County tax rate (per \$1,000) '20 \$8.00
Population 1910, 14,116; 1920, 14,243
INT. at office of County Trustee or at Merchants' Nat. Bank, N. Y.
PULASKI.
 This town is in Giles County.
Electric Light & Sewer Bonds.
 5s '14 \$10,000—Jan 1 '24-'29
 10,000—Jan 1 1934
Funding Bonds.
 s '19 \$19,000—1923-1941
Water Works Bonds.
 6s \$65,000
 s \$140,000

School Building Bonds.
 5s '14 \$10,000—July 1 '23-'43
BOND. DEBT Oct 17 '19 \$84,500
Assess. val., real estate 754,875
Assess. val., personal 371,675
Total assess. val. (30 to 40% act.) 1,126,550
Tax rate (per \$1,000) '19—\$17.00
Population 1910, 2,928; 1920—2,780
PUTNAM COUNTY.
 Cookeville is the county seat.
 Bonds are taxable. Pop'n '10, 20,023; 1920, 22,231.
Road Bonds (subject to call).
 4 1/2s '09 July \$150,000—1939
 4 1/2s '11 J-J 100,000—July 1 1941
BOND. DEBT Dec 4 1922 \$250,000
Assessed val. real estate 9,426,775
Assessed val. personal 1,321,970
Other assess. property 914,909
Total assess. val. 1922 11,663,654
State & Co. tax (per \$1,000) '22 \$13.00
INT. at Cont. & Comm. Trust & Sav. Bank, Chicago; on others at Nat. Bank of Commerce, N. Y. C.
RHEA COUNTY.
 Dayton is the county seat.
Road Bonds.
 5s '15 M-S \$250,000—Mar 1 1935
BOND. DEBT Oct 12 '22 \$250,000
Floating debt 243,280
Sinking fund 30,856
Assessed val., real estate 4,943,246
Assessed val. personal 641,824
Other assess. property 3,327,967
Tot. ass'd val. '22 (abt. 3 act.) 9,133,037
State & Co. tax (per \$1,000) '22 \$16.69
Pop'n 1910, 15,410; 1920—13,812
INT. at Chase Nat. Bank, N. Y.
RIPLEY.
 This city is in Lauderdale Co.
City Improvement Bonds.
 s \$100,000
Street Impt. Bonds.
 6s '15 A-O \$8,000—Apr 15 '23-'30
BOND. DEBT Dec 1921 \$192,000
Floating debt (add'l) 15,000
Assessed value, real estate 956,000
Assessed value, personal 314,000
Tot. ass'd val. '21 (2-3 act.) 1,270,000
Total tax (per \$1,000) 1921—\$20.00
Population 1910, 2,011; 1920, 2,070
ROANE COUNTY.
 Kingston is the county seat.
Road Bonds.
 4s '13 \$110,000—Nov 3 1943
 s 225,000
Bridge Bonds.
 5s '16 ann \$50,000—1936
Funding Bonds.
 5s '13 May \$145,000—May 1 1933
Funding Road & Bridge Bonds.
 s '11 Aug \$45,000—Aug 1 1931
Refunding Bonds.
 5s '17 Feb \$210,000
 6s 30,000
School 5s 225,000
BOND. DEBT Dec 1922 \$1,010,000
Floating debt 64,522
Total assessed value 1922 14,198,395
State & Co. tax (per \$1,000) '22 \$17.50
Pop'n 1910, 22,860; 1920—24,624
INT. payable in N. Y., if desired.
ROBERTSON COUNTY.
 Springfield is the county seat.
Road Bonds.
 4s '1 (Subject to call after 1931.)
 4 1/2s '12 M-N \$238,000—May 1 1942
 (Subject to call after 1932.)
 5s '17 J-J 29,000—July 1 '23-'37
 5s '18 J-J 100,000—Jan 1 '28-'47
BOND. DEBT Oct 5 1922 \$472,000
Floating debt 25,000
Sinking fund 18,871
Assessed val'n, real estate 13,447,488
Assessed val'n, personal 1,708,676
Other assessable property 2,590,000
Total assessed value 1921 17,746,164
State & Co. tax (per \$1,000) '22 \$14.40
Popul'n 1910, 25,466; 1920, 25,621
INT. at A. B. Leach & Co., Inc., New York.
ROCKWOOD.
 This town is in Roane County.
School Building Bonds.
 5s '14 J-J \$40,000—Jan 1 1934
School Bonds.
 5 1/2s '20 \$50,000—Mar 1 1940
Refunding Bonds.
 5s '13 \$70,000—Mar 1 1941
BOND. DEBT Oct 1922 \$117,000
Floating debt 75,000
Tot. ass. val. '21 (60% act.) 2,100,000
Tax rate (per \$1,000) 1922—\$20.00
Pop'n 1910, 3,660; 1920—4,652
ROGERSVILLE.
 This town is in Hawkins County.
Water-Works and Sewer Bonds.
 6s '20 J-J \$75,000—Jan 1 '30-'44
School Bonds.
 6s '22 J-J \$75,000—Jan 1 1942
BOND. DEBT Nov 20 '21 \$100,000
Assessed valuation 1921 1,500,000
Total tax rate (per \$1,000) '21 \$15.00
Pop'n 1910, 1,242; 1920—1,402
RUTHERFORD COUNTY.
 Murfreesboro is the county seat.
Road Bonds.
 6s '20 J-J \$200,000—July 1 1950
 6s '21 J-D 65,000—June 1 1941
Normal School Bonds.
 5s '11 A-O \$100,000—1931
BOND. DEBT Oct 1922 \$465,000
Sinking fund 38,000
Assessed value, real estate 20,555,420
Assessed value, personal 1,949,901
Other assessable property 1,986,251
Total assessed value 1922 23,491,572
 (about 34 actual)
State & Co. tax (per \$1,000) '22 \$12.40
Popul'n 1910, 33,199; 1920, 33,059
INT. at Harris Tr. & S. Bk., Chic.

SCOTT COUNTY.
 Huntville is the County seat.
Road Bonds.
 5 1/2s '19 M-S \$300,000—Mat 1 '29-'48
BOND. DEBT Oct 1922 \$300,000
Floating debt 150,000
Assessed value, real estate 4,092,500
Assessed value, personal 535,560
Other assessable property 3,070,766
Total assessed value 1920 7,608,426
Total tax rate (per \$1,000) '22 \$25.60
Popul'n 1910, 12,947; 1920, 13,411
SEVIER COUNTY.
 Sevierville is the county seat.
Road Bonds.
 4 1/2s May \$16,000—Apr 1 1923
 5s '13 Apr 185,000—Apr 1 1923
 6s '21 J-J 300,000—July 1 1941
Funding Bonds.
 4 1/2s May \$24,000—1923
Railroad Aid Bonds.
 s J-J \$150,000—1930
BOND. DEBT Dec 1 1922 \$725,000
Floating debt 19,518
Sinking fund 40,631
Total assessed value 1922 8,450,409
State & Co. tax (per \$1,000) '22 \$16.65
Pop'n 1910, 22,296; 1920—22,384
INT. on bonds marked (5) Harris Trust & Sav. Bk., Chicago. (7) at Hanover Nat. Bank and Chase Nat. Bank, both of New York City, and on 6s of 1921 at the Hanover National Bank, New York.
SEVIERVILLE.
 This town is in Sevier County.
Street Improvement Bonds.
 5s J-J \$75,000—1942
BOND. DEBT Oct 29 '22 \$75,000
Sinking fund 2,000
Assess. val., real estate 498,000
Assess. val., personal 83,625
Other assess. property 71,800
Tot. assess. val. '22 (2-5 act.) 653,425
Town tax rate (per \$1,000) '22 \$12.00
Population 1920 Census—776
INT. payable at Chicago.
SHARON.
 This town is in Weakley County.
Water Works Bonds.
 6s '16 J-J \$15,000—Jan 1 1936
Electric Light Bonds.
 6s '16 J-J \$10,000—Jan 1 1936
BOND. DEBT Oct 5 1922 \$25,000
Assess. val., real estate 292,000
Assess. val., personal 28,000
Tot. ass'd val. '22 (80% act.) 320,000
Total tax rate (per \$1,000) '22 \$10.00
Population in 1910, 608; 1920, 506
SHELBY COUNTY.
 County seat is Memphis.
Emergency Levee Bonds.
 4s '05 A-O \$100,000—Oct 1 1928
Auditorium & Market-House.
 5s '19 J-J \$375,000—Mar 1 1949
 4 1/2s '22 M-S 200,000—Mar 1 '32-'39
Court-House Bonds.
 4s '05 J-J \$81,000—July 1 1955
 4s '07 A-O 500,000—Apr 1 1957
Normal School Bonds.
 4 1/2s '10 J-J \$200,000—Jan 1 1935
 4 1/2s '11 J-J 200,000—Jan 1 1941
Tri-State Fair Ground Bonds.
 4 1/2s '22 M-S \$250,000—May 1 '27-'51
Hospital Bonds.
 6s '19 A-O \$150,000—1925-1949
Road and Bridge Bonds.
 4 1/2s '13 M-N \$150,000—May 1 '23-'25
 \$17,500—July 1 '23-'27
 25,500—July 1 '28-'32
 30,000—July 1 '33-'37
 37,500—July 1 '38-'42
 30,000—July 1 '43-'46
 70,000—July 1 1927
 65,000—July 1 1937
 65,000—July 1 1947
 5s '19 s-a 300,000—July 1 1939
BOND. DEBT July '22 \$3,546,000
Floating debt (add'l) 118,498
Sinking fund Nov 1921 239,442
Assessed value, real est. 203,082,693
Assessed value, personal 23,602,675
Other assessable property 47,000,000
Tot. ass'd val. '21 (act.) 273,685,368
Total tax rate (per \$1,000) '21 \$12.90
Pop'n 1910, 191,439; 1920—223,216
INT. at County Treas. office; others in Memphis and N. Y. City.
SHELBYVILLE.
 This town is in Bedford County.
Street Improvement Bonds.
 5 1/2s '22 M-N \$50,000—1932-1952
 (Due \$10,000 every five years.)
BOND. DEBT Oct 1922 \$90,000
Sinking fund 3,898
Assessed value 1921 2,480,373
Population 1910, 2,869; 1920—2,912
SMITH COUNTY.
 Carthage is the county seat.
 6s '20 A-O \$200,000—Apr 1 1950
 6s '20 A-O 200,000—Apr 1 1960
Highway Bonds.
 5s '20 A-O \$75,000—Apr 1 '25-'39
BOND. DEBT Oct 1 '20 \$200,000
Assess. val., real estate 14,387,653
Assess. val., personal 2,325,182
Total assessed value 1920 17,309,565
Co. tax (per \$1,000) 1920—\$4.40
Popul'n 1910, 18,548; 1920, 17,134
PRIN. & INT. at Hanover National Bank, New York.
SOUTH PITTSBURG.
 This town is in Marion County.
Sewer Bonds.
 6s '19 M-S \$25,000—Sept 1 '23-'27
School Bonds.
 5s '22 J-D \$55,000—June 1 1947
BOND. DEBT Oct 10 1921 \$45,000
Floating debt (add'l) 10,000
Assessed value, real estate 1,300,000
Assessed value, personal 100,000
Tot. ass'd val. 1921 (act.) 1,400,000
Tax rate (per \$1,000) 1921—\$10.00
Pop. '10, 2,106; '20 (Census), 2,356

SPRINGFIELD.

This town is in Robertson County. Water Bonds. 5s '11 J-J \$30,000...Jan 1 '23-'32 BOND, DEBT Dec 1920...\$86,000 Sinking fund...10,000 Ass'd val'n '20 (40% act.)...3,000,000 Actual value (est.)...4,500,000 Total tax rate (per \$1,000) '20-\$15.00 Pop'n 1910, 2,085; 1920...3,860 INT. payable in Chicago.

SULLIVAN COUNTY.

Blountville is the county seat. Bonds are taxable. Pop. '10, 28,120. 1920, 36,259. Road Bonds. 5s '08 A-O \$70,000...Aug 1 '28-'38 (Part every ten years.) 4 1/2s '09 F-A \$192,000...Aug 1 '28-'39 4 1/2s '12 M-N \$20,000...May 1 '32-'42 5s '15 J-J 100,000...July 1 '35-'45 5s '16 160,000...July 1 '35-'45 5s '17 35,000...July 1 '24-'31 5s '18 50,000...July 15 1944 BOND, DEBT Dec 6 1921 \$782,000 Floating debt (add'l)...20,000 Sinking fund...73,000 Assess. val., real...17,541,665 Assess. val., personal...3,867,179 Other assessable property...1,500,000 Total assessed value 1921 (about 90% actual)...22,908,844 Total tax rate (per \$1,000) '21 \$15.00 INTEREST payable at First Nat Bank of Bristol and Importers & Traders' Nat. Bank, N. Y. City.

SUMNER COUNTY.

Gallatin is the county seat. BOND, DEBT July 10 '22 \$135,000 Floating debt (add'l)...10,050 Sinking fund...10,000 Assessed value 1921...19,000,000 State and County tax rate (per \$1,000) 1921...\$11.10 Population 1910, 25,621; 1920, 27,708

TIPTON COUNTY.

Covington is the county seat. School-Site Bonds. 5s '13 s-a \$50,000...1938 School Building Bonds. 5s '16 \$25,000...Apr 1 1936 Funding Bonds. 5s '14 F-A \$45,000...Feb 2 1944 Road Bonds. 5 1/2s '18 s-a \$155,000...July 1 1949 Bridge Bonds. 5s '14 F-A \$25,000...Feb 2 1939 5s '16 6,000...Apr 1 '23-'25 Drainage Bonds. 6s '12 \$124,000...Nov 1 '23-'40 BOND, DEBT Nov 1 1916 \$163,000 School warrants outstanding 15,000 Floating debt...43,718 Assessed value, real...15,022,282 Assessable value, personal...230,048 Other assessable property...2,173,738 Total assessed value 1920...17,226,068 County tax rate (per \$1,000) '20 \$9.40 Pop'n 1910, 29,459; 1920...30,258

TIPTONVILLE.

This town is in Lake County. Water Bonds. 6s '19 \$7,000...Oct 1 1939 (Optional Oct. 1 1929.) Funding Bonds. 5 1/2s '15 M-N \$7,000...Nov 1 1940 (Subject to call \$3,500 in 1930) BOND, DEBT Dec 5 '22 \$30,000 Floating debt (add'l)...4,300 Sinking fund...4,800 Assess. val. 1922 (3/4 act.)...534,995 Real estate...281,359 Personal...100,000 Other property...143,636 Total...916,354 Tot. tax rate (per \$1,000) '22 \$11.00 Population 1910, 843; 1920...1,050

TRENTON.

This city is in Gibson County. BOND, DEBT Oct 13 '21 \$115,000 Floating debt (additional)...5,000 Assess val'n 1920 (3/4 act.)...1,750,000 Total tax rate (per \$1,000) '20 \$10.00 Population 1910, 2,402; 1920...2,751

TULLAHOMA.

This town is in Coffee County. 5 1/2s '20 A-O \$50,000 School Bonds. 5s '22 s-a \$60,000...June 1 '26-'40 BOND, DEBT Oct 5 '22 \$125,000 Sinking fund (water)...7,362 Assessed value, real estate...1,578,728 Assessable value, personal...390,860 Other assessable property...120,000 Tot. ass'd val. '22 (3/4 act.)...2,089,588 Total tax (per \$1,000) 1922...\$11.00 Population 1910, 3,049; 1920...3,479

UNICOI COUNTY.

County seat is Erwin. Road Bonds. 6s '16 July \$100,000...July 1 1946 (Subject to call after July 1 1926) BOND, DEBT Dec 1922...\$225,000 Floating debt...160,745

Assess. val., real estate...\$2,803,235 Assess. val., personal...189,571 Other assess. property...1,743,365 Ass'd val. '22 (abt. 1/2 act.)...4,736,869 Tax rate (per \$1,000) 1922...\$17.90 Population 1910, 7,201; 1920, 10,120

UNION CITY.

This town is in Obion County. Refunding Bonds. 6s '21 M-N \$30,000...Sept 1 1941 Street Bonds. \$150,000 BOND, DEBT Dec 1 '22 \$267,000 Floating debt...6,616 Tot. ass'd val. '22 (2-3 act.)...2,909,846 Total tax rate (per \$1,000) 1922...\$15.00 Population 1910, 4,389; 1920, 4,412 INT. at First Nat. Bank, St. Louis

UNION COUNTY.

Maynardville is the county seat. 6s \$30,000...1929-1949 Road and Bridge Warrants. 6s '37 J-J \$50,000...July 1 1927 6s 10,000 BOND, DEBT Dec 7 1920 \$230,000 Floating debt...25,000 Assessed value, real...3,687,905 Assessable value, personal...120,975 Other assessable property...124,908 Total assessed value 1920...3,933,878 County tax rate (per \$1,000) '20 \$9.90 Pop'n 1910, 11,414; 1920...11,615

UPPER BEECH RIVER DRAINAGE DISTRICT NO. 5.

This district (P. O. Lexington) is in Henderson County. Drainage Bonds. 6s '17 Apr 1 \$24,000...Apr 1 '23-'26 BOND, DEBT Oct 10 1921...\$30,000

WARREN COUNTY.

McMinnville is the county seat. Road Bonds. 5 1/2s '09 Apr \$140,000...1924-1944 5 1/2s '22 A-O 100,000...Apr 1 '27, '32, '37 & '42 Bridge Bonds. \$9,000 BOND, DEBT July 1 '16 \$186,000 Floating debt...17,000 Assessed value, real...6,310,780 Assessable value, personal...845,200 Other assessable property...1,149,372 Total assessed value 1920...8,305,452 County tax rate (per \$1,000) '20 \$7.40 Pop'n 1910, 16,334; 1920...17,306

WASHINGTON COUNTY.

Jonesboro is the county seat. Road Bonds. 5s '12 J-J \$60,000...1932 (Redeemable beg. in 1921) 5s '17 J-J \$75,000...1930 2,000...1931-1934 28,000...1935-1939 50,000...1940-1946 213,500...1940-1946 5s 396,500 State Normal School Bonds. 5s '09 \$60,000...1934 BOND, DEBT Oct 12 '22 \$885,000 Sinking fund...50,000 Assessed value, real...20,000,000 Assessable value, personal...1,700,000 Other assessable property...5,000,000 Tot. ass'd val. '22 (1/2 act.)...26,700,000 State & Co. tax rate (per \$1,000) 1922...\$11.11 Pop'n 1910, 29,968; 1920...34,052 & INT. on road bonds at E. H. Rollins & Sons, Chicago; others at Hanover Nat. Bank, N. Y. City.

WEAKEY COUNTY.

Dresden is the county seat. Highway Bonds. 6s '20 A-O \$125,000...Oct 1 1940 BOND, DEBT Dec 1 '22 \$125,000 Assessable value, real...\$17,439,950 Assessable value, personal...1,198,625 Other assessable property...1,773,965 Tot. ass'd val. '22 (90% act.)...20,412,540 State & Co. tax rate (per \$1,000) 1922...\$12.20 Population 1910, 31,929; 1920, 31,053

WHITE COUNTY.

Sparta is the county seat. Pike Bonds. 5s '07 July \$60,000...July 1 1927 5s '13 50,000 Funding Bridge Bonds. 5s '12 Apr \$25,000...Apr 1 1927 Highway Bonds. 5s '21 J-J \$130,000...July 1 '41-'50 BOND, DEBT Dec 1 '22 \$260,000 Sinking fund...15,000 Assessed value, real...6,705,736 Assessable value, personal...2,066,012 Other assessable property...1,927,386 Total assessed value 1922...9,799,134 State & Co. tax rate (per \$1,000) 1922...\$5.40 Pop'n 1910, 15,420; 1920...15,701 *INT. payable at John Nuyven & Co., Chicago; on 6s of 1921 at the Harris Trust & Sav. Bank, Chicago.

LEGISLATURE meets biennially in odd years on the Wednesday after the first Monday in January, and there is no limit to length of sessions, but if sessions are continued longer than 60 days members "shall serve without compensation."

STATE DEBT.—The old debt, excepting such as is not recognized, has mostly been funded under the Funding Act (Chapter 98) of 1879. This Act was re-enacted year after year until it finally expired on July 1 1910. These s 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% c 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 (which fell due in 1910), 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 Legislature of 1913 passed an Act authorizing the State Treasurer to pay cash instead of issuing bonds to take up the small remnant of "compromise bonds" that had not yet been funded under the provisions of Chapter 98 of the Laws of 1879. The Act of 1913 was given in full in V. 98, p. 1676.

In compliance with a decision of the United States Supreme Court handed down Feb. 1 1904, North Carolina on April 1 1905 paid to the State of South Dakota \$27,400, representing the judgment obtained by the latter State on \$10,000 bonds (donated to the State of South Dakota for the express purpose of bringing suit, an individual not being able to sue a State) issued by North Carolina and secured by 100 shares of stock of the North Carolina RR. Co. and the holders of which had refused to accept the provisions of the funding law of 1879. See V. 78, p. 594; V. 79, p. 1728; V. 80, p. 1382; and also editorials on the subject V. 78, p. 1248; V. 80, p. 1332. The State also settled with the remaining holders of this particular class of unfunded bonds, issuing the \$250,000 bonds of 1905 mentioned below to provide means of payment.

A committee of bondholders has been endeavoring to enforce payment of the special tax bonds of this State. V. 85, p. 1100. A committee of bondholders also offered to donate to the State of New York a large amount of these bonds for the purpose of bringing suit, but the offer was declined. V. 86, p. 121. A similar offer was made to the State of Rhode Island, but was rejected. V. 90, p. 249. Offers to the States of Michigan (V. 92, p. 610) and Nevada (V. 92, p. 477) were also refused. The Republic of Cuba brought suit in the U. S. Supreme Court to force payment of \$985,000 of these bonds, which were donated to it, but this suit was subsequently withdrawn. See "Chronicle" of Jan. 13 1917, page 178.

An amendment to the State Constitution passed by the Legislature in 1879 and ratified by popular vote in 1880 forbids the General Assembly to pay or recognize as valid the following bonds: Special tax bonds, \$11,366,000; bonds to Chatham RR., 1863 \$1,030,000 and to Williamston & Tarboro RR., 1869 \$150,000; penitentiary bonds of 1868 \$44,000, "unless the proposition to pay the same shall have first been submitted to the people and by them ratified by the vote of a majority of all the qualified voters of the State at a regular election held for the purpose." The special tax bonds were in three classes, class 1 bearing the coupon of April 1889 and since; class 2 bearing the coupon of Oct. 1869; class 3 bearing the coupon of April 1870.

A law of 1917 authorizing semi-annual issue of State bonds for highways was declared unconstitutional in part on Sept. 26 1917. The law was amended in 1919 by striking out the provisions which had been held to be unconstitutional. (Public Laws 1919, Chap. 115.) The 1921 Legislature passed an Act (Chapter 2, Public Laws 1921) authorizing the State Treasurer to issue \$50,000,000 "State of North Carolina Highway Serial Bonds." The interest rate is limited to 5%. Section 43 of the Act exempts the bonds and coupons, and notes issued in anticipation of the sale of the bonds, from all State, county and municipal taxation, direct or indirect. Another Act passed in 1921 provides that, for the purpose of providing "a Special Building Fund" to be loaned to the county boards of education, the Treasurer is authorized and directed to issue bonds of the State of North Carolina to an amount not to exceed \$5,000,000. These bonds shall bear interest at an amount not to exceed 5% per annum, payable semi-annually on the first days of January and July of each year, and shall bear date as of the first day of January of each and every year in which they may be issued under the provisions of this Act. In a suit brought by the State Treasurer against the Fidelity Bank of Durham the validity of this Act was tested. The decision of the State Supreme Court, handed down on April 19 1922, upheld the Act. V. 114, p. 1925.

The recognized debt which had been adjusted up to Sept. 1922 amounted to \$45,033,100. All bonds are exempt from taxes; see remarks below on taxation of bonds.

Table with columns: Name and Purpose, Interest Payable, Principal When Due, Outstanding. Lists various bonds like Past due bonds, Caswell Training School bonds, Educational & Charitable Institution improvement bonds, etc.

INTEREST on the bonds dated 1921, with the exception of one marked (a), is payable at the First National Bank, N. Y. The one marked (a) is payable at the National Park Bank, N. Y. On the \$15,000,000 highway issue of 1922 in New York and Raleigh; on other issues in New York at the National Park Bank and at any bank in Raleigh. The State holds \$3,000,200 (par value) in the stock of the North Carolina RR. In addition the State holds 12,666 shares of stock in the Atlantic & North Carolina RR., valued at \$1,266,600; also \$676,647 (par value) shares of stock in other roads.

ASSESSED VALUATION.—Chapter 84 of the Public Laws of 1919 provides for a revaluation of all taxable properties and establishes a 100% basis of value. This accounts for the great rise in valuations in 1920. Previously property had been valued at anywhere from 25% to 80% of its value.

Table with columns: Years, Real Estate, Personal, Railroads, &c., Excess, Total. Shows property values from 1921 to 1885.

* This total includes \$56,275,612 real and personal property of domestic corporations. TAX RATES.—The State tax on property is limited by the Constitution to 5c. per \$100 value of property, and the State income tax is limited to 6% of net incomes (Const., Art. V, sections 3 and 6). Taxes for the payment of State debts are subject to these limitations. Since 1920 no State tax has been levied on property. Poll taxes can be used only for the purpose of education and the support of the poor (Const., Art. V, sec. 2).

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. 1925)...Cameron Morrison Secretary of State (term expires Jan. 1925)...J. B. Grimes Treasurer (term expires Jan. 1925)...B. R. Lacy Auditor (term expires Jan. 1925)...Baxter Durham Attorney-General...James M. Manning

DEBT LIMITATION.—The State Constitution contains the following regarding public indebtedness.

Article 6, 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 public works 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 5, Section 6.—Taxes Levied for Counties.—The total of the State and county tax on property shall not exceed fifteen cents on the one hundred dollars value of property, except when the county property tax is levied for a special purpose and with the special approval of the General Assembly, which may be done by special or general Act. Provided, this limitation shall not apply to taxes levied for the maintenance of the public schools of the State for the term required by article 9, section 3, of the Constitution; Provided further, the State tax shall not exceed five cents on the one hundred dollars value of property.

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 thereof.

Article 7, 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 by general laws for the organization of cities, towns, and incorporated villages, and to restrict their power of taxation, assessment, borrowing money, contracting debts and floating their credit, so as to prevent abuses in assessment and in contracting debts, by such municipal corporations. (Words in italics added by amendment of 1916.)

In compliance with a constitutional amendment adopted in 1916, the Legislature of 1917 passed a general law known as the Municipal Finance Act (now constituting Sub-Chapter III, Chapter 56, Consolidated Statutes, as amended and re-enacted at the special session of the Legislature in December 1921), which authorizes and regulates the issuance of all bonds and notes of all cities and towns (but not counties, townships, &c.), and supersedes all previous laws on the same subjects, except local or private Acts passed in 1921. This Act is similar to the Pierson Bond Act of New Jersey, but of broader scope, covering the subjects of appropriations, expenditures, contracts and all temporary loans, as well as long-term bonds. The validity of this Act as amended in 1921 was assailed in a suit brought by William Edwards against the Nash County Board of Commissioners to restrain the latter from making an issue of bonds. The decision of the Supreme Court favored the law. See "Nash County," V. 114, p. 976. The act contains the following provisions in regard to loans:

POWER TO ISSUE BONDS AND NOTES.—Power is given to issue bonds for (1) any purpose for which the municipality may raise or appropriate money, except for current expenses; and (2) also for funding any or refunding any indebtedness incurred before Dec. 5 1921, except serial bonds maturing as provided in the Municipal Finance Act. Power is also given to borrow money by notes in anticipation of current revenues, or in anticipation of the sale of bonds that have been authorized.

TERM OF BONDS AND NOTES.—Tax anticipation loans (including renewals thereof) must be paid not later than Oct. 10 in the next succeeding fiscal year after they are made. Temporary loans (including renewals) predicated upon bonds must be paid within three years after the ordinance authorizing the bonds took effect. Bonds must mature (a) within the probable life of the improvement or property for which they are issued, to be determined by the governing body, but not to be deemed longer than the maximum period specified in the Act for such an improvement or property (a) period ranging from 5 to 50 years; or (b) if issued to fund floating debt incurred before Dec. 5 1921, either 15 years or the unexpired life of the improvement or property for which such floating debt was incurred; or (c) if issued to refund bonds outstanding on March 7 1917, 30, 40 or 50 years, depending on the amount of all indebtedness of the municipality; or (d) if issued for more than one such purpose, within the average of the periods assigned to the several purposes, taking into consideration the amount of bonds for each purpose.

SERIAL BONDS.—All bonds must mature in annual installments beginning not more than three years after the date of the bonds, and no installment can be more than 2½ times as great in amount as the smallest prior installment.

SALE OF BONDS.—Bonds must be sold at not less than par, and, unless the sale is made within thirty days after a public sale at which no legally acceptable bid was received, they must be sold at public sale. Temporary notes may be disposed of privately and at a discount, but not on an interest basis of more than 6% per annum.

DEBT LIMIT.—The amount of all debt other than bonds is limited (1) by prohibitions against incurring such debts except for meeting appropriations of revenues of the current fiscal year or appropriations of the proceeds of permanent bonds actually authorized or for paying judgments or debts not otherwise provided for; and (2) by a requirement that deficits of one year shall be provided for in the budget and appropriation ordinance of the next succeeding year. The amount of bonds is limited by a prohibition against passing a bond ordinance unless (1) it appears from a sworn debt statement filed before the passage of the ordinance that the net bonded debt outstanding or authorized or about to be authorized, plus any outstanding floating debt incurred before Dec. 5 1921, does not exceed 8% of the assessed valuation of property as last fixed for municipal taxation, or unless (2) the proposed bond issue is for water, gas, electric light or power purposes, or funding or refunding debt outstanding. In computing net debt subject to the 8% limit, the following items are to be deducted, viz.: (a) unissued bonds for funding or refunding debt outstanding; (b) sinking funds on other bonds held for the payment of bonds not deducted; (c) uncollected special assessments levied or to be levied; and (d) bonds included in the gross debt and incurred for water, gas, electric light or power purposes.

PROCEDURE.—Permanent bonds must be authorized by an ordinance, which takes effect immediately upon its passage, or after it has been approved at an election, or after the voters have had an opportunity to demand its submission at an election—depending on the purpose of the bond issue.

VALIDATION OF BONDS.—The Act limits the time for bringing suits attacking a bond ordinance to a date 30 days after the first publication of the ordinance. It is further provided that bonds reciting that they are issued under the Act shall be incontestible.

UNLIMITED TAX TO PAY BONDS.—The Act authorizes all cities and towns to levy sufficient taxes to pay the principal and interest of all bonds heretofore or hereafter issued, without regard to any tax limit.

COUNTY BONDS.—Section 3767 et seq. of the Consolidated Statutes authorized all counties to issue bonds for roads and bridges and to levy a sufficient tax to pay such bonds. The bonded debt of counties is limited by a general Act of Aug. 26 1920 to 5% of the assessed valuation.

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.

SAVINGS BANK INVESTMENTS.—The State of North Carolina does not provide any special regulations whereby the deposits of savings banks doing business in that State shall be invested.

INVESTMENT OF TRUST FUNDS.—Sec. 1792, Statutes of 1908.—Funds Invested by Fiduciaries.—Guardians, trustees and others acting in a fiduciary capacity, having surplus funds of their wards and cestui que trustant to loan, may invest in United States bonds, or any securities for which the United States are responsible, or in consolidated bonds of the State of North Carolina, and in settlements by guardians, trustees and others acting in a fiduciary capacity, such bonds or other security of the United States, and such bonds of the State of North Carolina, shall be deemed cash to the amount actually paid for the same, including the premium, if any, paid for such bonds or other securities, and may be paid as such by the transfer thereof to the persons entitled.

POPULATION OF STATE.—

Table with 5 columns: Year, Total Population, Colored Population, White Population, and % Colored. Rows for 1820, 1830, 1840, 1850, 1860, 1870, 1880, 1890, 1900, 1910, 1920.

The proportion of the colored population was 37.95% in 1880, 35.05% in 1890, 33.3% in 1900, 31.6% in 1910 and 29.8% in 1920. In number, blacks were 316,011 in 1850, 361,522 in 1860; 391,650 in 1870; 531,277 in 1880; 667,170 in 1890, 624,469 in 1900, 697,843 in 1910 and 763,407 in 1920.

CITIES, COUNTIES AND TOWNS IN THE STATE OF NORTH CAROLINA.

Main table listing financial data for various municipalities including ABERDEEN, ALAMANCE COUNTY, ALBEMARLE, ALTAHAW OSSIPEE CONS. SCHOOL DISTRICT, ANDREWS, ANSON COUNTY, ASHBORO, ASHE COUNTY, and AVERSBORO TOWNSHIP. Each entry includes bond issues, interest rates, and maturity dates.

EVERY COUNTY (Continued).
 Floating debt (add'l)..... 20,000
 Sinking fund..... 7,000
 Assess. val., real estate..... 4,408,995
 Assess. val., personal..... 1,172,031
 Total assess. val. '22 (act.)..... 5,581,026
 State & Co. tax (per \$1,000) '22..... \$15.50
 Population in 1920..... 10,335
 * Int. at Hanover Nat. Bank, N.Y.

BEAUFORT.
 This town is in Carteret County.
 Water, Sewer & Street Bonds.
 5s '16 A-O \$100,000..... Oct 1 1946
 (Subject to call after Oct 1 1926.)
 Elec. Lt. Bonds (Tax Exempt).
 s-a \$20,000..... 1939
 Refunding Bonds (Tax Exempt).
 s-a \$10,000..... 1932
 Public Improvement Bonds.
 5 1/2s g '22..... \$60,000 Apr 1 '23-'52
 5 1/2s g '22..... 30,000 Apr 1 '53-'58
 Taylor Creek Bds. (Tax Exempt).
 s-a \$10,000..... 1944
 BOND. DEBT Oct 11 '22..... \$230,000
 Floating debt (add'l)..... 7,000
 Assess. val., real estate..... 1,817,912
 Assess. val., personal..... 261,722
 Tot. assess. val. '22..... 1,879,634
 Town tax rate (per \$1,000) '22..... \$15.00
 Population 1910, 2,453; 1920, 2,968
 INT. on electric light and Taylor
 Creek bonds is payable in Beaufort,
 on refunding bonds at Chase Nat.
 Bank, N. Y., and on bonds of 1916
 and 1922 at Hanover Nat. Bank,
 New York.

BEAUFORT COUNTY.
 Washington is the county seat.
 Road Bonds.
 s '19 s-a \$500,000..... 1925-1946
 6s '21 s-a \$500,000..... Jan 1 '27-'51
 6s '22 J-J \$1,000,000..... July 1 '24-'41
 (10,000..... July 1 1942)
 Bridge Bonds.
 5s g '13 J-D \$137,500..... Dec 1 1943
 6s '21 s-a \$100,000..... Jan 1 '27-'51
 BOND. DEBT Apr 20 '22..... \$1,587,800
 Less debts outside limit..... 702,250
 Net debt..... 885,550
 Assess. val. 1921..... 43,426,470
 State & Co. tax (per \$1,000) '20..... \$6.90
 Population 1910, 30,877; 1920, 31,024
 INT. on 6s of 1921 at the Hanover
 National Bank, New York.

BEAVER ISLAND TWP.
 This township (P. O. Danbury)
 is in Stokes County.
 6s '19 J-D \$25,000..... June 2 1949
 BOND. DEBT Oct 25 1920..... \$25,000
 Tot. ass'd val. '20 (act. val.)..... 3,060,000
 Tax rate (per \$1,000) 1920..... \$9.40
 Population 1910, 1,923; 1920, 1,914

BELHAVEN.
 A town in Beaufort County.
 Electric Light Bonds.
 6s '18 M-S \$16,875..... 1923-1928
 6s g '22 J-J \$20,000..... July 1 '25-'50
 (4,000..... July 1 '51-'52)
 Funding Bonds.
 6s '18 M-S \$7,000..... 1923-1928
 Water-Works Bonds.
 6s '20 s-a \$48,000..... Sept 1 '23-'46
 12,000..... Sept 1 '47-'50
 Sewer Bonds.
 6s '21 s-a \$48,000..... Sept 1 '23-'46
 12,000..... Sept 1 '47-'50
 BOND. DEBT Jan 1 '21..... \$164,000
 Floating debt (add'l)..... 5,400
 Sinking fund..... 3,217
 Assess. val., real estate..... 922,744
 Assess. val., personal prop..... 641,033
 Other assess. property..... 126,812
 Total assess. val. 1920..... 1,760,589
 Tax rate (per \$1,000) 1920..... \$12.50
 Population 1910, 2,853; 1920, 1,816
 INT. at Hanover Nat. Bk., N.Y.

BELMONT.
 This town is in Gaston County.
 Sewer Bonds.
 5 1/2s g '17 F-A \$17,500..... Aug 1 '23-'57
 Street Bonds.
 6s '19 s-a \$11,200..... Oct 1 '23-'29
 50,000.....
 Water Bonds.
 5 1/2s g '17 F-A \$17,500..... Aug 1 '23-'57
 BOND. DEBT Jan 1 '21..... \$104,000
 Floating debt (add'l)..... 9,000
 Assessed valuation 1920..... 6,211,340
 Tax rate (per \$1,000) 1920..... \$2.65
 Population 1910, 1,176; 1920, 2,941
 INT. payable at Town Treasurer's
 office or at the Nat. Park Bk., N.Y.

BELMONT GRADED SCH. DIST.
 This district is in Gaston County.
 School Bonds.
 5s '16 J-J \$25,000..... Jan 1 1946
 6s '17 J-J 10,000..... July 1 1947
 BOND. DEBT Dec 6 1920..... \$35,000
 Floating debt (est.)..... 8,000
 Assessed valuation 1919..... 7,500,000

BENSON.
 A town in Johnson County.
 Electric Light Bonds.
 6s '20..... \$22,500..... 1923-1937
 26,000..... 1938-1950
 Water Works Bonds.
 6s '20..... \$8,000..... 1923-1926
 60,000..... 1927-1950
 Sewerage Bonds.
 6s '20..... \$18,000..... 1923-1938
 18,000..... 1939-1950
 BOND. DEBT Dec 1 '21..... \$230,000
 Floating debt..... 15,000
 Assess. val., real estate..... 1,752,588
 Assess. val., personal..... 576,863
 Tot. assess. val. '21 (40% act.)..... 2,329,451
 Tax rate (per \$1,000) 1921..... \$6.60
 Population in 1910, 800; 1920, 1,123
 INT. at First Nat. Bank, N. Y.

BENSON GRADED H. SCH. DIST.
 This district is in Johnson County.
 School-Building Bonds.
 s-a \$30,000.....
 6s '21 J-J 8,000.....
 BOND. DEBT Oct 12 '22..... \$50,000
 Sinking fund..... 6,000
 Tot. ass'd val. '21 (2-3 act.)..... 2,000,000
 Sch. tax rate (per \$1,000) '22..... \$10.00

BESSEMER CITY.
 This town is in Gaston County.
 Water and Sewer Bonds.
 6s '14 J-J \$19,000..... Jan 1 1944
 Sewer Bonds.
 6s '20 J-D \$11,000..... June 1 '23-'33
 34,000..... June 1 '34-'50
 Public Impt. & Funding Bonds.
 6s g '22 M-N \$52,000..... May 1 '25-'37
 12,000..... May 1 '38-'39
 8,000..... May 1 1940
 40,000..... May 1 '41-'44
 Water Bonds.
 6s g '22 M-N \$8,000..... May 1 '25-'32
 BOND. DEBT Dec 5 '22..... \$220,000
 Water debt (incl.)..... 70,000
 Sinking fund..... 4,096
 Total assessed val'n 1922..... 1,645,048
 Tax rate (per \$1,000) 1922..... \$10.00
 Population 1910, 1,529; 1920, 2,176

BILTMORE SCHOOL DIST.
 This district is in Buncombe Co.
 Building Bonds.
 6s '16 A-O \$45,000..... Apr 15 1936
 BOND. DEBT Oct 1919..... \$45,000
 Assessed valuation 1919..... 3,036,483
 INT. payable at the Nat. Park
 Bank, New York.

BLACK RIVER TOWNSHIP.
 This twp. is in Cumberland Co.
 Road Bonds.
 5s '16 J-D \$25,000.....
 School Bonds.
 s-a \$20,000..... \$45,000
 BOND. DEBT 1919..... \$45,000
 A s-a s. v. l. 1920..... 1,479,849
 Population 1910, 2,242; 1920, 2,047

BLADEN COUNTY.
 Elizabethtown is the county seat.
 Road and Bridge Bonds.
 5 1/2s '22..... \$100,000..... 1924-1927
 35,000..... 1947-1951
 BOND. DEBT Jan 1 '21..... \$130,000
 Assessed valuation 1920..... 17,236,891
 Popula'n 1910, 18,086; 1920, 19,761

BOON HILL TOWNSHIP.
 This township (P. O. Smithfield) is
 in Johnston County.
 Road Bonds.
 5s '16..... \$40,000..... 1946
 20,000..... 1949
 TOTAL DEBT..... (?)
 Pop'n, 1910, 3,453; 1920, 3,674

BREVARD.
 This town is in Transylvania Co.
 The limits of this town have been
 extended.
 Public Improvement Bonds.
 5 1/2s g '22 M-S \$5,000..... Sept 1 '24-'28
 30,000..... Sept 1 '29-'38
 25,000..... Sept 1 '39-'48
 BOND. DEBT Nov 30 '22..... \$175,000
 Water debt (incl.)..... 69,000
 Floating debt..... 4,000
 Sinking fund..... 4,000
 Total assess. val. 1922..... 2,268,000
 Tax rate (per \$1,000) 1922..... \$9.00
 Pop'n, 1910, 919; 1920, 1,658

BRINKLEVILLE TOWNSHIP.
 This twp. is in Halifax County.
 Road Bonds.
 6s '16 s-a \$36,000..... \$1,000 vly.
 BOND. DEBT Oct 1918..... \$39,000
 Tot. ass'd val. '20 (act.)..... 879,963
 Pop'n, 1920, 4,858; 1920, 5,234

BRUNSWICK COUNTY.
 Southport is the county seat.
 Road Bonds.
 \$10,000..... Aug 1 '28-'32
 15,000..... Aug 1 '33-'37
 25,000..... Aug 1 '38-'42
 25,000..... Aug 1 '43-'47
 25,000..... Aug 1 '48-'52
 BONDED DEBT..... (?)
 Assessed value 1920..... \$1,300,435
 Popula'n 1910, 14,432; 1920, 14,876

BRYSON CITY.
 County seat of Swain County.
 Water Bonds.
 6s s-a \$20,000.....
 Electric-Light Bonds.
 6s s-a \$20,000.....
 BOND. DEBT Dec 1 1921..... \$40,000
 Water debt (included)..... 20,000
 Floating debt (add'l)..... 10,000
 Assess. val., real estate..... 570,154
 Assess. v. l. u., personal..... 400,000
 Total assess. val. '20 (act.)..... 970,154
 Total tax rate (per \$1,000) '21..... \$7.00
 Pop'n in 1910, 612; 1920..... 882
 INT. is payable at Chase Nat.
 Bank, New York.

BUNCOMBE COUNTY.
 County seat is Asheville.
 Court-House Bonds.
 5s '02 J-J \$50,000..... Jan 1 1932
 Funding Bonds.
 4 1/2s '09 M-S \$11,000..... Mar 1 1939
 4 1/2s '06 F-A 28,000..... Feb 1 '23-'36
 5s '11 M-N 50,000..... Nov 1 1931
 5s '13 M-N 30,735..... May 1 '23-'63
 (\$5,000 due every 5 years)
 6s..... \$18,000..... Jan 1 '23-'31
 45,000..... Jan 1 '32-'40
 6s '21 s-a 150,000..... Oct 1 '32-'41
 Road and Bridge Bonds.
 5s '12 M-N \$41,760..... May 1 '23-'63
 (\$5,000 due every 5 years)
 5s '15..... \$67,000..... July 1 '27-'40
 12,000..... Dec 1 '23-'26
 5s '16 J-D 60,000..... Dec 1 '27-'36
 90,000..... Dec 1 '37-'46
 120,000..... Dec 1 '47-'56
 5 1/2s '19 A-O 10,000..... Apr 1 '23-'24
 150,000..... Apr 1 '25-'49
 5 1/2s g '19 A-O 180,000..... Apr 1 '23-'49
 137,000..... Apr 1 '35-'49
 5 1/2s '20 s-a 432,000..... Jan 1 '23-'46
 6s '20..... 231,000..... Jan 1 '23-'29
 36,000..... Jan 1 1930
 6s '21 A-O 160,000..... Apr 1 '28-'37
 120,000..... Apr 1 '38-'47
 6s '21 s-a 150,000..... Oct 1 '32-'41
 Road & Bridge Funding Bds.
 6s '22 s-a \$100,000..... Apr 1 '38-'52

BURKE COUNTY.
 Morgantown is the county seat.
 Home and Road Bonds.
 5s '20 M-S \$40,000..... Mar 1 1960
 Road Bonds (tax free).
 5s '19 J-J \$40,000..... July 1 '25-'44
 Bridge Bonds.
 5s '16 A-O \$100,000..... Oct 1 1945
 Road, Bridge & County Home
 Bonds.
 6s '21 s-a \$2,000..... Mar 1 1926
 63,000..... Mar 1 '27-'47
 Jonas Ridge Twp. Bonds.
 6s '20 M-S \$10,000..... Mar 1 1945
 Jail Bonds.
 s-a \$35,000.....
 Linville Township Bonds.
 s-a \$30,000..... Dec 1 '24-'53
 Lower Fork Twp. Bonds.
 6s '20 M-S \$17,000..... Mar 1 1959
 Quaker Meadows Twp. Bonds.
 6s '20 M-S \$20,000..... Mar 1 1945
 Silver Creek Township Bonds.
 5s '17 J-D \$25,000..... June 1 1947
 6s '20 M-S 20,000.....
 Upper Fork Township Bonds.
 5s '17 J-D \$10,000..... June 1 1947
 BOND. DEBT Oct. 1922..... \$194,000
 County..... 25,000
 Silver Creek Township..... 10,000
 Assessed valuation—1922..... 15,400,000
 County..... 850,000
 Upper Fork Twp..... 120,000
 State & County tax rate (per
 \$1,000) 1922..... \$9.80
 Pop'n in 1910, 21,408; 1920, 23,297
 INT. payable in New York.

BURLINGTON.
 This city is in Alamance County.
 First incorporated in 1866 as "Company
 Shops" and in 1903 as "City of
 Burlington." Bonds tax-exempt.
 Light Bonds.
 6s M-S \$28,000..... 1933 & 1935
 Water Bonds.
 5s '09 A-O \$20,000..... Apr 1 1939
 5s '08 J-D 50,000..... June 1 1938
 Sewer Bonds.
 5s '08 A-O \$50,000..... Apr 1 1938
 Street Bonds.
 5s '10 J-J \$60,000..... Sept 1 1940
 5s '17 Jan 20 431c..... Jan 21 '23-'27
 6s '18..... 100,000..... April '23-'38
 (240,000..... Apr 1 '23-'32)
 6s g '21 J-D 8,000..... Apr 1 1933
 27,000..... Apr 1 '34-'36
 45,000..... Feb 1 '37-'41
 12,000..... Feb 1 '32-'34
 8,000..... Feb 1 '34-'37
 15,000..... Feb 1 '38-'42

BURLINGTON (Cont'd).
 City Hall Bldg. Bonds.
 5s '15 M-N \$30,000..... Nov 1 1945
 School Building Bonds.
 5s '15 J-J \$40,000..... July 1 1945
 Water and Sewer Bonds.
 6s '20 s-a \$195,000.....
 6s g '21 A-O 9,000..... Apr 1 '23-'31
 40,000..... Apr 1 '32-'51
 5 1/2s g '22 F-A 34,000..... Feb 1 '25-'42
 48,000..... Feb 1 '43-'58
 16,000..... Feb 1 '59-'62

BURLINGTON (Cont'd).
 Public Impt. & Funding Bds.
 5 1/2 g '22 A-O \$12,000..... Apr 1 '25-'27
 24,000..... Apr 1 '28-'31
 24,000..... Apr 1 '32-'34
 40,000..... Apr 1 '35-'38
 BOND. DEBT May '22..... \$1,256,500
 Water & light debt (incl.)..... 311,447
 Sinking fund..... 31,447
 Assessed valuation 1921..... 9,533,007
 Tax rate (per \$1,000) '21..... \$9.00
 Pop'n 1910, 4,808; 1920, 6,952
 INT. on bonds marked (g) at City
 Treas. office; others at Guaranty
 Trust Co., N. Y., and Cont. & Com.
 Tr. & Sav. Bank, Chicago, and U. S.
 Mtge. & Tr. Co., New York.
 * Exclusive of sinking funds for
 payment of electric light and water
 bonds.

CABAREUS COUNTY.
 Concord is the county seat.
 Funding Bonds.
 4 1/2s '11 J-J \$105,000..... July 1 1941
 Serial Bonds.
 5s '14..... \$9,000.....
 5s '16..... 75,000.....
 Road & Bridge Bonds.
 5 1/2s '22 s-a \$30,000..... Feb 1 '27-'32
 50,000..... Feb 1 '33-'37
 90,000..... Feb 1 '38-'43
 80,000..... Feb 1 '44-'47
 BOND. DEBT Jan 1 '21..... \$229,500
 Floating debt..... 62,056
 Assess. val. '20 (act. val.)..... 35,473,505
 State & Co. tax (per \$1,000) 1920..... \$6.40
 Pop'n, 1910, 26,240; 1920, 33,730
 INT. on 5 1/2s of 1922 at the Chase
 National Bank, N. Y.

CALDWELL COUNTY.
 Lenoir is the county seat.
 Road and Bridge Bonds.
 5 1/2s '17 J-J \$33,000..... Jan 1 '23-'40
 5s '19 J-J \$250,000..... July 1 '34-'59
 County Home Bldg. Bonds.
 5 1/2s '17 J-J \$12,000..... Jan 1 '41-'46
 BOND. DEBT Jan 1 '21..... \$300,000
 Floating debt..... 37,340

CANTON.
 This town is in Haywood County.
 Water Bonds.
 6s '18 M-S \$45,000..... 1948
 Funding Bonds.
 6s '21 s-a \$1,000..... Mar 1 '33-'34
 13,000..... Mar 1 1935
 6,000.....
 Public Improvement Bonds.
 6s '21 s-a \$75,000.....
 (For maturity see V. 112, p. 1894.)
 BOND. DEBT Dec 4 '22..... \$367,000
 Floating debt..... 14,000
 Assess. val., real estate..... 2,881,023
 Assess. val., personal..... 1,140,148
 Other assess. property..... 146,250
 Tot. assess. val. '22 (act.)..... 4,167,419
 Tot. tax rate (per \$1,000) '22..... \$10.00
 Pop'n in 1910, 1,393; 1920, 2,584
 INT. on bonds of 1921 at the
 Hanover National Bank, N. Y.

CARRBORO SCHOOL DISTRICT.
 This district is in Orange County.
 School Bonds.
 6s '20 A-O \$12,000..... Oct 1 23-'35
 10,000..... Oct 1 36-'40
 BOND. DEBT Jan 1921..... \$50,000
 Assessed value 1920..... 2,398,551
 INT. at the U. S. Mtge. & Trust
 Co., New York

CARTARET COUNTY.
 Beaufort is the county seat.
 Funding Bonds.
 5s '22 s-a \$200,000..... Feb 1 '23-'62
 Road Impt. Bonds.
 6s '22 s-a \$150,000..... serially
 BOND. DEBT Nov 1 '22..... \$578,000
 Floating debt (add'l)..... 30,000
 Sinking fund..... 25,000
 Tot. ass'd val. '22 (90% act.)..... 12,500,000
 County tax (per \$1,000) '22..... \$9.50
 Popula'n 1910, 13,776; 1920, 15,384

CARTHAGE.
 This town is in Moore County.
 BOND. DEBT Dec 1 '18..... \$45,000
 Total assess. val. 1918..... 679,000
 Pop'n in 1910, 863; 1920, 962

CASWELL COUNTY.
 Yanceyville is the county seat.
 Road Bonds.
 s '20 J-J \$16,000..... July 1 '23-'30
 64,000..... July 1 '31-'46
 20,000..... July 1 '47-'50
 6s '20 A-O 6,000..... July 1 '25-'28
 44,000..... July 1 '29-'50
 20,000.....
 35,000..... Jan 1 '23-'25
 35,000..... Jan 1 '26-'28
 40,000..... Jan 1 '29-'31
 30,000..... Jan 1 '32-'34
 60,000..... Jan 1 '35-'47
 BOND. DEBT Jan 1922..... \$418,000
 Ass'd value 1920..... 8,838,070
 State & Co. tax (per \$1,000) '20..... \$6.70
 Pop'n 1910, 14,853; 1920, 15,759
 INT. on bonds marked (*) at the
 County Treasurer's office; on 6s of
 1922 in New York.

CATAWBA COUNTY.
 Newton is the county seat.
 Bridge Bonds.
 \$12,000..... July 1 '23-'26
 16,000..... July 1 '27-'30
 20,000..... July 1 '31-'34
 24,000..... July 1 '35-'38
 28,000..... July 1 '39-'42
 Road Bonds.
 6s '21 J-J \$200,800..... 1934-1941
 BOND. DEBT May 31 '22..... \$269,000
 Floating debt..... 54,000
 Assess. val., real estate..... 20,525,666
 Assess. val., personal..... 9,923,079
 Other assess. property..... 2,650,100
 Total assessed value 1921
 (80% actual)..... 33,098,845
 State & Co. tax (per \$1,000) '21..... \$8.10
 Pop'n in 1910, 27,918; 1920, 33,839
 INT. payable at the National Park
 Bank, New York City.

CHADBOURNE.
 This town is in Columbus County.
 Street Impt. & Water Bonds.
 6s g '22 F-A \$18,000..... Feb 1 '24-'32
 24,000..... Feb 1 '33-'40
 8,000..... Feb 1 '41-'42
 BOND. DEBT May 1922..... \$50,000
 Floating debt (add'l)..... 1,500
 Assessed value 1921..... 1,070,903
 Population 1910, 1,242; 1920, 1,121
 INTEREST in N. Y. City.

CHAPEL HILL GRADED SCH. DISTRICT.
 This district is in Orange County.
 Building Bonds.
 6s '15 J-J \$35,000..... July 1 1948
 22,000..... July 1 1946
 BOND. DEBT Dec 6 '23..... \$75,000
 Floating debt (add'l)..... 8,500
 Sinking fund..... 6,000
 Tot. assess. val. '22 (act. val.)..... 1,800,000
 Tax rate (per \$1,000) 1922..... \$12.40
 Population in 1920..... 1,560

CHARLOTTE.
 County seat of Mecklenburg County.
 Inc. Nov. 7 1788. Pop. 1910, 34,014;
 1920, 46,338.
 Funding Bonds.
 \$48,000..... Feb 1 '23-'25
 60,000..... Feb 1 '26-'27
 68,000..... Feb 1 '28-'29
 38,000..... Feb 1 1930
 40,000..... Feb 1 1931
 8,000..... Feb 1 1925
 30,000..... Feb 1 '26-'28
 52,000..... Feb 1 '29-'32
 60,000..... Feb 1 '33-'35

CHARLOTTE (Cont'd).
 Refunding Bonds.
 6s g '20 J-J \$26,000..... July 1 '23-'36
 45,000..... July 1 '36-'50
 5s g '22 F-A 40,000..... Feb 1 '24-'43

CHARLOTTE (Continued).

Table listing School Bonds for Charlotte, including amounts and dates for various bond issues.

Table listing Auditorium Bonds and Water-Sewer Bonds for Charlotte.

Table listing Sewer Bonds, Floating-Debt Bonds, and Water Bonds for Charlotte.

Table listing CHATHAM COUNTY bonds, including Bridge Bonds and Center Township Bonds.

Table listing CHERRYVILLE bonds, including School Bonds and Local Improvement Bonds.

Table listing CHOWAN COUNTY bonds, including Road Bonds and Water & Light Extension Bonds.

Table listing CLAY COUNTY bonds, including School Bonds and Refunding Bonds.

Table listing CLEVELAND COUNTY bonds, including Funding Bonds and Bridge Bonds.

Table listing CLEVELAND COUNTY TOWN-SHIP NO. 6 bonds, including T.O.T. B.D. and Assessed value.

Table listing CLINTON bonds, including Municipal Bonds and Water-Works & Sewer Bonds.

Table listing COLUMBUS COUNTY bonds, including Road Bonds and Court-House Bonds.

Table listing CONCORD bonds, including Refunding Bonds and Water and Light Bonds.

Table listing DAVIE COUNTY bonds, including High School Bonds and Road Bonds.

Table listing DUNN bonds, including Street Bonds and Sidewalk Bonds.

Table listing DUNN GRADED SCHOOL DIST. bonds, including School Bonds and Assessment debt.

Table listing DUPLIN COUNTY bonds, including Road and Bridge Bonds and Market Bonds.

Table listing DURHAM bonds, including Water Bonds and Market Bonds.

Table listing DUEHAM COUNTY bonds, including Street Improvement Bonds and Funding Bonds.

Table listing EAST SPENCER bonds, including School Bonds and Street Impmt. Bonds.

Table listing EDENTON bonds, including Improvement Bonds and Electric Light Funding Bonds.

Table listing EDENTON GRADED SCH. DIST. bonds, including Building Bonds and School Bonds.

Table listing ELIZABETH CITY bonds, including Street Paying Bonds and Market House Bonds.

Table listing ELIZABETH CITY GRADED SCHOOL DISTRICT bonds, including Street Paying Bonds and Market House Bonds.

Table listing ELKIN bonds, including Street Improvement Bonds and Public Improvement Bonds.

Table listing ELKIN bonds, including Public Impmt. Bonds and Cemetery Bonds.

Table listing ELKIN bonds, including Cemetery Bonds and Public Impmt. Bonds.

Table listing ELKIN bonds, including Street Improvement Bonds and Public Improvement Bonds.

Table listing ELKIN bonds, including Public Impmt. Bonds and Cemetery Bonds.

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Table listing ELKIN bonds, including Cemetery Bonds and Public Impmt. Bonds.

EMMA SCHOOL DISTRICT. This district (P. O. Asheville) is in Buncombe County. 6s '19 \$50,000 Nov 1 1939 BONDED DEBT (7)

ENFIELD. This town is in Halifax County. Water Bonds. 6s '22 J-J \$8,000 Jan 1 '25-'30 64,000 Jan 1 '31-'62 Sewer Bonds. 6s '22 - \$8,000 Jan 1 '25-'30 64,000 Jan 1 '31-'62 Electric Light Bonds. 6s '22 J-J \$8,000 Jan 1 '25-'30 44,000 Jan 1 '31-'52 5,500 BOND. DEBT March 1922 \$195,500 Assessed value 1921 1,687,305 Population, 1910, 1,167; 1920, 1,648

FAIRMONT. This town is in Robeson County. Public Improvement Bonds. '17 s-a \$30,000 1947 GEN. BOND. DT. Jan 27 '21 \$30,000 Assessed value 1920 2,818,001 Total tax rate (per \$1,000) '19 \$13.35 Population 1910, 730; 1920 1,100

FAIRMONT TOWNSHIP. A twp. in Robeson County. Road Bonds. 5 1/2s '19 s-a \$60,000 (\$12,000 on Sept 1 in '20, '34, '39, '44 & '49.) BONDED DEBT (7) Population in 1920 2,508

FARMVILLE. This town is in Pitt County. Water Bonds. 5 1/2s '15 A-O \$13,276 Apr 1 '23-'45 Sewerage Bonds. 5 1/2s '15 A-O \$17,692 Apr 1 '23-'45 Electric Light Bonds. 5 1/2s '15 A-O \$4,140 Apr 1 '23-'45 BOND. DEBT Oct 1 '22 \$222,700 Assessment debt (add'l) 115,000 Floating debt (add'l) 8,315 Assessed value real estate 1,714,771 Assessed value personal 1,084,587 Other assessable property 214,670 Tot. ass'd val. '22 25% act. 7,014,038 Tax rate (per \$1,000) '22 \$2.00 Population 1910, 816; 1920 1,780

FAYETTEVILLE. This city is in Cumberland County. Railroad Bonds. 6s \$34,000 Jan 1 1926 6s \$13,500 Feb 1 1933 Electric Light Bonds. 6s \$15,000 Jan 1 1932 Electric Light & Funding Bonds. \$30,000 Dec 1 1935 Water, Street & Bridge Bonds. 5 1/2s '19 M-N \$170,000 Nov 1 '23-'44 Water-Works Bonds. 6s '11 A-O \$20,000 May 1941 Water and Sewer Bonds. 6s \$100,000 Dec 1 1935 Street Bonds. 6s '20 M-N \$100,000 Dec 1 '25-'31 6s '20 \$20,000 Dec 1 '32-'36 Funding Bonds. 6s '20 \$5,000 Dec 1 '23-'27 8,000 Dec 1 '28-'31 GEN. BOND. DT. Jan 1 1921 \$623,000 Floating debt (add'l) 46,224 Sinking fund 64,981 Assessed value real estate 6,781,894 Assessed value personal 2,608,568 Total assessed value 1920 9,390,462 Tax rate (per \$1,000) 1920 \$7.60 Population 1910, 7,045; 1920 8,877 INT. at Hanover Nat. Bank, N. Y.

FAYETTEVILLE GRADED SCH DISTRICT. This district (P. O. Fayetteville) is in Cumberland County. School Bonds. 6s '21 J-J \$250,000 July 1 1961 BOND. DEBT Oct 11 '22 \$310,000 Floating debt (add'l) 40,000 Sinking fund 2,500 Assessed value 1922 11,500,000 Value of real estate owned by school district in 1920 199,000

FOREST CITY. This city is in Rutherford County. Incorporated 1895. School Bonds. 5 1/2s '19 M-S \$50,000 Sept 1 1949 Water Supply Extension Bonds. 6s '22 A-O \$6,000 July 1 '25-'30 44,000 July 1 '31-'52 Sewer Supply Extension Bonds. 6s '22 s-a \$13,000 July 1 '25-'50 2,000 July 1 '51-'52 BOND. DEBT Nov 30 '22 \$240,000 Water & sewer debt (incl.) 90,000 Sinking fund 5,000 Total assessed value 1921 2,435,000 Tax rate (per \$1,000) 1921 \$8.50 Population 1910, 1,592; 1920 2,312 INT. on 6s of 1922 at the National Bank of Commerce, New York.

FORSYTH COUNTY. Winston-Salem is the county seat. Twp. Railroad Bonds. 6s \$53,000 1928 Road Bonds. 5s '13 J-J \$50,000 Jan 1 1923 5s '19 J-J \$10,000 Jan 1 1924 40,000 Jan 1 '26 & '28 Road Bonds. 6s '21 J-J \$30,000 Jan 1925 1927, 1929, 1931, 1932 & 1934 5s '22 \$200,000 May 1 '35-'38 600,000 May 1 '39-'44 Funding Bonds. 5s '13 J-J \$135,000 Jan 1 '30-'33-'43 (Part every 10 years.) GEN. BOND. DT. Oct 21 '22 \$1,335,000 Twp. railroad bonds (add'l) 53,000 Floating debt 21,000 Assessed value real estate 77,016,069 Assessed value personal 68,042,045 Other assess. property 6,413,419 Tot. ass'd val. '22 (3/4 act.) 151,471,533

State & Co. tax (per \$1,000) '22 \$4.50 Pop'n 1910, 47,311; 1920 77,269 INT. payable in New York at Nat Park Bank and Guaranty Trust Co. FOUR OAKS SCHOOL DIST. This district is in Johnston County. School Bonds. 6s '22 J-D \$75,000 June 1 1942 BOND. DEBT June 1 '22 \$75,000 Assess. val. '22 (60% act.) 1,033,094 Sch. tax rate (per \$1,000) '22 \$8.00 Population in 1922 (est.) 1,500 INT. at the National Bank of Commerce, New York.

FRANKLIN COUNTY. Louisburg is the county seat. BOND. DEBT March 1922 \$100,000 Assessed value 1921 6,534,471 Population, 1910, 24,692; 20, 26,667

FRANKLIN GRADED SCH. DIST. This district is in Macon County. School Building Bonds. 6s '22 P-A \$7,000 Feb 1 '25-'31 28,000 Feb 1 '32-'45 15,000 Feb 1 '46-'51 TOT. BOND. DT. Jan 1922 \$82,000 Assessed value 1921 1,573,181

FRANKLIN TOWNSHIP. This township is in Franklin Co. BOND. DEBT March 1922 \$100,000 Assessed value 1921 2,424,626

FRANKLINTON. This town is in Franklin County. Water and Sewer Bonds. 6s '20 A-O \$153,000 (For maturity see V. 112, p. 393.) BOND. DEBT Oct 1922 \$175,000 Sinking fund Oct 1 1921 6,000 Assessed val. real estate 714,000 Assessed val. personal 790,000 Total assessed val. 1921 (about 1/2 actual) 1,504,000 Town tax rate (per \$1,000) '21 \$12.50 Population 1910, 809; 1920 1,058 INT. payable in New York City.

FREMONT. This town is in Wayne County. Water Bonds. 6s '20 M-S \$1,000 Mar 1 1923 74,000 Mar 1 '24-'60 Sewer Bonds. 6s '20 M-S \$26,000 Mar 1 '23-'48 24,000 Mar 1 '49-'60 GROSS BOND. DT. Feb. '22 \$144,000 Water bonds (incl.) 75,000 Assessed value 1921 2,046,315 Population, 1910, 951; 1920, 1,294 INT. at the National Bank of Commerce, New York.

FREMONT GRADED SCH. DIST. This district is in Wayne County. School Bonds. 6s '22 -D \$75,000 BOND. DEBT May 1922 \$100,000 Assessed value 1921 2,684,424 INT. at the National Bank of Commerce, New York.

GASTONIA COUNTY. Gastonia is the county seat. Road Bonds. 5s '19 A-O \$465,518 Oct 3 '23-'49 6s '22 J-J \$60,000 Jan 1 '23-'46 (For amount due each year see V. 113, p. 274.) z Bridge Bonds. '17 F-A \$96,000 Feb 1 '23-'46 Jail & Court-House Bonds. 5s '13 F-A \$30,000 Road & Funding Bonds. 5s '15 J-J \$115,000 July 1 '23-'45 BOND. DEBT A pril 1921 \$1,087,000 Sinking funds Dec 1 '20 57,000 Total assessed value 1920 \$2,696,497 State & co. tax (per \$1,000) '20 \$4.50 Pop'n 1910, 37,063; 1920 51,242 z INT. payable in New York and bonds of 1922 at U. S. Mtge. & Trust Co., New York.

GASTONIA. This city is in Gaston County. Incorporated in 1876. Street Bonds. 5s '07 A-O \$30,000 Oct 1 1937 5s '10 M-S \$35,000 Mar 1 1943 5s '14 75,000 May 1 1944 5s '17 J-J \$150,000 Jan 1 1947 (22,000 Feb 1 1924 46,000 Feb 1 '25-'26 75,000 Feb 1 '27-'29 54,000 Feb 1 '30-'33 45,000 Feb 1 '34-'36 54,000 Feb 1 '37-'39 serially 6s '22 F-A 400,000 serially Water-Works & Sewerage Bds. 5s '09 \$50,000 Nov 1 1929 5s '09 15,000 June 1 1931 5s '07 A-O 23,000 Oct 1 1937 6s '20 s-a 430,000 *Water-Works Bonds. 5s '14 \$12,500 May 1 1944 5s '13 M-S 10,000 Mar 1 1943 *Sewer Bonds. 5s '14 \$0,500 May 1 1944 5s '13 M-S \$12,500 Mar 1 1943 Electric Light Bonds. 5s '09 \$15,000 Nov 1 1929 5s '09 10,000 June 1931 5s '07 A-O 3,000 Oct 1 1937 5s '13 M-S \$1,500 Mar 1 1943 5s '14 5,000 May 1 1944 School Bonds. 5s '01 \$30,000 June 1 1931 5s '07 A-O 15,000 Oct 1 1937 5s '13 M-S \$1,500 Mar 1 1943 5s '14 5,000 May 1 1944

5s '01 \$30,000 June 1 1931 5s '07 A-O 15,000 Oct 1 1937 5s '13 M-S \$1,500 Mar 1 1943 5s '16 s-a 100,000 Jan 1 1946 Funding Bonds. 5s '07 A-O \$5,000 Oct 1 1937 Water and Light Bonds. 6s '21 F-A \$16,000 Feb 1 '24-'31 24,000 Feb 1 '32-'39 110,000 Feb 1 '40-'61 TOTAL DEBT Nov '22 \$1,479,000 Sinking funds—General 30,018 Water and light 20,539 Total assess. val. '22 (act.) 20,087,389

Tax rate (per \$1,000) 1920 \$7.60 Pop'n 1910, 5,759; 1920 12,871 * Exempt from city taxation. INT. at Nat. Park Bank, N. Y.

GASTONIA GRADED SCHOOL DISTRICT. This district (P. O. Gastonia) is in Gaston County. School Bonds. 6s '21 s-a \$450,000 Sept 1 '24-'48 12,000 Mar 1 '25-'28 18,000 Mar 1 '29-'32 30,000 Mar 1 '33-'38 36,000 Mar 1 '39-'44 56,000 Mar 1 '45-'52 BOND. DEBT Nov 1922 \$600,000

GIBSONVILLE. This town is in Alamance and Guilford Counties. Water and Sewer Bonds. 5 1/2s '22 J-J \$5,000 July 1 '24-'28 9,000 July 1 '29-'34 26,000 July 1 '35-'47 40,000 July 1 '48-'53 TOTAL DEBT Aug 1922 \$110,000 Water debt (incl.) 50,000 Assess. debt (incl.) (est.) 12,000 Assessed value 1921 1,975,000 Population, 1910, 1,162; 1920, 1,302 INT. payable in New York.

GOLDSBORO. This city is in Wayne County. Sewer Bonds. 5 1/2s '20 A-O \$16,000 Oct 1 '23-'38 42,000 Oct 1 '39-'59 35,000 Dec 1 '23-'40 80,000 Dec 1 '41-'60 Funding Bonds. 4 1/2s '06 J-J \$18,000 July 1 1935 5s '13 M-N 15,000 May 1 1950 5s '13 J-J 35,000 July 1 '23-'36 40,000 Feb 1 '23-'27 6s '22 F-A 12,000 Feb 1 '28-'33 4,000 Feb 1 1934 6,000 Feb 1 '35-'36

Street Bonds. 4 1/2s '02 F-A \$20,000 Feb 1 1932 5s '13 M-N 23,000 May 1 1950 5 1/2s '15 M-N 5,000 May 1 1940 5 1/2s '18 32,000 1923-1938 5 1/2s '18 19,000 1923-1943 4 1/2s '18 13,000 1923-1948 6s '20 A-O \$5,000 Apr 1 '23-'27 240,000 Apr 1 '28-'33 12,000 Dec 1 '23-'28 6s '20 J-D 2,000 Dec 1 '29-'30 6s '20 J-D 185,000 (For maturity see V. 111, p. 2543.) 5 1/2s '22 s-a 100,000 1924-1933 80,000 1934-1938 6s '22 F-A 38,000 Aug 1 '24-'42 City-Hall Bonds. 4 1/2s '02 F-A \$15,000 Feb 1 1932 Street & Sidewalk Bonds. 5s '10 J-J \$150,000 Jan 1 1950 Fire-Department Bonds. 5s '13 M-N \$9,000 May 1 1946 5 1/2s '19 A-O 4,000 Oct 1 '23-'21 15,000 Oct 1 '25-'29

Street Railway Bonds. 5 1/2s '15 M-N \$9,000 May 1 1940 Incinerator Bonds. 5 1/2s '15 M-N \$6,000 May 1 1940 Water-Works Bonds. 4 1/2s '02 F-A \$50,000 Feb 1 1942 5s '13 M-N 36,000 May 1 1951 5s '14 J-J 20,000 Jan 1 1952 6s '20 J-D \$1,000 Dec 1 '23-'33 14,000 Dec 1 '34-'60 BOND. DEBT Sept 1922 \$1,690,000 Assess. val. 1921 (actual) 10,945,654 Personal 6,733,408 Total 17,679,062 Tax rate (per \$1,000) 1921 \$9.70 Population 1910, 6,107; 1920 11,296 INT. at Hanover Nat. Bank, New York.

GOLDSBORO TOWNSHIP. This township (P. O. Goldsboro) is in Wayne County. 5s \$300,000 serially School Bonds. 5s '14 \$40,000 Jan 1 1934 6s '18 J-D \$25,000 June 1 1938 5s '19 J-J 75,000 July 1 1959 BOND. DEBT Dec 5 '22 \$440,000 Assess. val. '22 (80%-90% actual) 18,000,000 Sch. tax rate (per \$1,000) 1922 \$5.50 Population 1910, 9,364; 1920 12,921 INT. in New York.

GRAHAM. This town is in Alamance County. Street Impt. Bonds. 6s '14 J-J \$50,000 Jan 1 1964 Sanitary Sewer Bonds. '14 s-a \$18,000 1923-1931 80,000 1932-1951 16,000 1940 School Bonds. 6s '21 s-a \$9,000 1923-1931 40,000 1932-1951 5s '05 10,000 July 1 1935 Funding Bonds. 6s \$8,000 1924-1931 9,000 1932-1940 BOND. DEBT June 1922 \$251,000 Sinking fund 87,000 Assess. val., real estate 1,701,846 Assess. val., personal 1,343,049 Tot. assess. val. '21 (60% act.) 3,044,895 Tax rate (per \$1,000) 1921 \$13.00 Population 1910, 2,504; 1920 2,366

GRANVILLE COUNTY. Oxford is the county seat. 5s '09 s-a \$100,000 1939 Road Bonds. 5s '19 s-a \$80,000 1939 6s '21 150,000 Nov 1 1946 BOND. DEBT Jan 1 '21 \$390,000 Tot. assess. val. '20 (act.) 25,544,441 State & co. tax (per \$1,000) '20 \$8.30 Pop'n 1910, 23,102; 1920 26,846 INT. at E. H. Rollins & Sons, Boston, Mass., and in New York.

GREENE COUNTY. Snow Hill is the county seat. Road Bonds. 6s '21 J-J \$550,000 July 1 1931 Snow Hill Twp. Road Bonds. 5s '13 s-a \$20,000 1933 Old Twp. Road Bonds. 5s '13 s-a \$20,000 1953 Ormonds Twp. Road Bonds. 5s '13 s-a \$20,000 1953 Bull Head Twp. Road Bonds. 5s '13 s-a \$20,000 1953 Jason Twp. Bonds. 5s '13 s-a \$10,000 1953 Shine Twp. Bonds. 5s '13 s-a \$10,000 1953 Hookerton Road Dist. Bonds. 5s '13 s-a \$10,000 1928 TOTAL DEBT July 1921 \$912,000 Total assess. val. 1920 21,163,450 State & co. tax (per \$1,000) '20 \$6.40 Pop'n 1910, 13,083; 1920 16,212

GREENSBORO. County seat of Guilford County. Incorporated 1808. Bonds are tax-exempt. Commission government adopted Feb. 7 1911. City Manager form of govt. adopted Feb. 1921. Electric Light Bonds. 5s '13 J-J \$25,000 Jan 1 1931 Street Bonds. 4s J-J \$75,000 Jan 1 1931 4s 75,000 Jan 1 1955 5s '12 F-A 75,000 Aug 1 1942 5s '14 J-D 100,000 Dec 1 1944 5s '16 J-J 50,000 Jan 1 1946 5 1/2s '19 J-J 180,000 Jan 1 '23-'31 6s '20 J-J 180,000 May 1 '23-'31 5s '22 J-J 400,000 July 1 '23-'32 5s '22 J-J 100,000 & July 1 '23-'32 Building Bonds. 5s '13 A-O \$35,000 Apr 1 1930 School Bonds. 5s '10 J-J \$35,000 July 1 1940 5s '10 J-J 30,000 July 1 1943 5s '15 J-J 46,000 July 1 '23-'45 24,000 Jan 1 '24-'27 35,000 Jan 1 '28-'32 ssg '22 J-J 60,000 Jan 1 '33-'38 91,000 Jan 1 '39-'45 90,000 Jan 1 '47-'51 20,000 & Jan 1 '28-'27 35,000 & Jan 1 '28-'32 36,000 & Jan 1 '33-'38 49,000 & Jan 1 '34-'45 60,000 & Jan 1 '46-'51

Sewer Bonds. 5s '13 J-J \$85,000 Jan 1 1931 4s J-J 75,000 Jan 1 1955 5s '16 J-J 25,000 Jan 1 1946 5s '19 J-J 24,000 Jan 1 '23-'46 Water Works Bonds. 5s '13 J-J \$100,000 Jan 1 1931 4s J-J 100,000 Jan 1 1955 5s '19 J-J \$25,000 Jan 1 '23-'47 24,000 Jan 1 '48-'59 Water and Sewer Bonds. 5s '12 P-A \$20,000 Aug 1 1942 16,000 July 1 '25-'28 30,000 July 1 '29-'34 44,000 July 1 '35-'41 72,000 July 1 '42-'50 108,000 July 1 '51-'62 4,000 & July 1 '25-'28 12,000 & July 1 '29-'34 84,000 & July 1 '35-'62 Funding Bonds. 5s '08 J-J \$125,000 Jan 1 1938 5 1/2s '18 J-J 30,000 1924-1928

Refunding Bonds. 5s '17 J-J \$60,000 July 1 '23-'37 5s '22 J-J 10,000 Jan 1 '24-'33 20,000 Jan 1 '34-'43 Market-House Bonds. 5s '12 P-A \$20,000 Aug 1 1942 Municipal Building. 5s '13 F-A \$15,000 Aug 1 1942 BOND. DEBT Dec 5 '22 \$2,624,000 Water debt (included) 449,000 Sinking funds 122,121 Assess. val. 1921 48,252,634 Val. of city prop. Apr 31 '22 \$4,086,892 City tax rate (per \$1,000) '22 \$10.70 Pop'n 1910, 15,895; 1920 19,861 INT. on 4% bonds payable in New York; on 5s of 1922 at the Bankers Trust Co., N. Y.; others in Greensboro. The net income of the water plant owned by the city for the last fiscal year, after necessary allowances for repairs and maintenance, exceeded the interest upon the city's \$250,000 water bonds and the amortization required under the Municipal Finance Act, 1917.

GREENVILLE. This city is in Pitt County. 6s '18 J-J \$42,000 1923-1933 Water-Works & Electric Light. 5s \$75,000 1932 6s '17 J-D \$7,500 1923-1957 5s '19 J-J 44,000 July 1 '23-'44 6s '20 J-D 65,000 1923-1959 School Bonds. 5s \$75,000 1937 5s '15 J-J 30,000 July 1 1945 Funding Bonds. 5s \$20,000 1938 6s '17 J-D 84,242 1923-1939 6s '17 J-D 40,530 1923-1928 6s '20 J-D 35,000 1923-1959 Impt. Bonds (Int. in N. Y.) 5s '14 J-J \$25,000 July 1 1944 BOND. DEBT Jan 1 '21 \$649,000 Floating debt (add'l) 55,000 Sinking fund 57,407 Assess. val. real estate 1,604,101 Assess. val. personal 1,340,552 Other assess. property 312,663 Total assess. val. 1919 3,256,716 City tax rate (per \$1,000) 1919 \$27.80 Population 1910, 4,101; 1920 5,772

GUILFORD COUNTY. County seat is Greensboro. All bonds tax-exempt. Highway-Improvement Bonds. 5s '08 J-J \$300,000 June 1 1933 5 1/2s '22 s-a \$1,000,000 Mar 1 '27-'51

GULFORD (Concluded).
Hospital Bonds.
 4 1/2's '22 s-a \$410,000 Sept 1 '23-'27
 4 1/2's '22 s-a \$400,000 Sept 1 '28-'57

Court-House Bonds.
 5's '17 J-J \$250,000 Nov 1 '27-'51
 5's '20 J-J \$250,000 Jan 1 '23-'47

BOND, DEBT Sept 1922 \$4,019,500
 Floating debt (add'l) 280,000
 Sinking fund 52,063
 Tot. assess. val. '21 136,642,953
 County tax (per \$1,000) '21 55.70
 Pop'n 1910, 60,497; 1920, 79,272

INT. on court-house bonds and bonds marked (*) payable at County Treasurer's office; on bonds marked (a) at the Chemical National Bank, New York.

HALIFAX COUNTY.
 Halifax is the county seat.
 6's '21 s-a \$150,000 July 1 '31-'40

Court-House Bonds.
 6's \$30,000

Road and Bridge Bonds.
 5's '19 s-a \$34,000 Nov 1 '23-'29
 5's '19 s-a \$80,000 Nov 1 '30-'33
 110,000 Nov 1 '40-'49

6's '21 M-N \$250,000

Jail Bonds.
 6's \$23,000

TOT. BD. DT. Jan 1922. \$700,000
 Twp. bds. (incl.) Nov 17 19,260,000
 Sinking fund 25,000
 Total assess. val. 1920 48,228,971
 Co. tax rate (per \$1,000) '20 88.80
 Population 1910, 37,646; 1920, 43,766

INT. on 6's of 1921 at the Hanover National Bank, New York.

A law passed in 1919 requires that the county shall assume the payment of all road and bridge bonds issued by townships in the County and outstanding at the time of the passage of the law. There are \$260,000 such bonds.

HAMLET.
 This city is in Richmond County.
Street Bonds.
 5's '18 M-N \$50,000 Nov 1 1916
 6's '18 J-J \$30,000 Jan 1 1928

5 1/4's '22 J-J \$200,000 July 1 '24-'43

School Improvement Bonds.
 6's '22 \$100,000

Street & Sewer Bonds.
 5 1/4's '22 A-O \$55,000 Apr 1 '24-'34
 30,000 Apr 1 '35-'44

Funding Bonds.
 5 1/4's '22 A-O \$30,000 April 1 '23-'37
TOT. DEBT Oct 12 '22 \$442,000
 Total assess. val. 1921 4,157,253
 Tot. assess. val. '22 (about) 4,300,000
 Total tax rate (per \$1,000) '22 \$12.52
 Pop'n 1910, 2,173; 1920 2,808

HARNETT COUNTY.
 Lillington is the county seat.
Road and Bridge Bonds.
 5's \$150,000

BOND, DEBT Nov 1 '21 \$67,000
 Floating debt (add'l) 100,000
 Sinking fund 10,000
 Assess. val., real estate 18,995,479
 Assess. val., personal 10,834,121
 Tot. ass'd. val. '21 (act. val.) 29,829,600
 Tax rate (per \$1,000) 1921 87.00
 Pop'n 1910, 22,174; 1920 28,313

HAYWOOD COUNTY.
 Waynesville is the county seat.
Road and Bridge Bonds.
 5's \$300,000

BOND, DEBT Jan 1 '21 \$50,000
 Assess. val. '20 (Census) 25,949,042
 Population 1920 (Census) 23,496

INT. on bonds marked (a) at the Chase National Bank, N. Y.

HENDERSON.
 This city is in Vance Co. Inc. by Act of Legislature in 1841 and 1913.
Sewer Bonds (Sinking Fund).
 5's '04 A-O \$25,000 Apr 1 1934
 5's '15 J-J 10,000 July 1 '30-'40
 6's '21 J-J 24,000 July 3 '21-'46

Fire Equipment Bonds.
 6's '15 J-J \$10,000 July 1 1945
 6's '20 J-J 2,800 Jan 1 '23-'30

Funding Bonds.
 5's '13 J-J \$11,000 July 1 1930
 5's '18 J-J \$20,000 Jan 1 1928

Street Improvement Bonds.
 5's '22 J-J \$120,000 July 1 '23-'42
 80,000 July 1 '33-'42

Street Bonds (Special).
 5's '13 J-D \$100,000 June 2 1953
 5's '15 J-J 25,000 July 1 '25-'51
 (\$5,000 1925, 1935, 1945, 1950 & '55)

BOND, DEBT Oct 1 '22 \$430,000
 Assessment debt (incl.) 100,000
 Sinking funds 35,000
 Tot. assess. val. '22 8,255,000
 Tax rate (per \$1,000) 1922 88.00
 Pop'n within corp. limits, 1910, 4,503; 1920 5,227
 Pop'n outside (township) 8,321
 Pop'n within corp. limits, present estimate 8,000

INT. at City Treasurer's office or U. S. Mtge. & Trust Co., New York

HENDERSON TWP. GRADED SCHOOL DISTRICT.
 This district is in Vance County.
 6's '21 P-A \$16,000 Aug 1 '23-'30

BOND, DEBT Dec 4 '22 \$137,000
 Floating debt (add'l) 10,000
 Sinking fund 8,000
 Tot. ass'd val. '22 (act.) 12,000,000
 Sch. tax rate (per \$1,000) 1922 87.30

INT. at U. S. Mtge. & Trust Co., New York.

HENDERSON COUNTY.
 County seat is Hendersonville.
 See V. 76, p. 342 and 667, for litigation over R. R. bonds.

A. & S. RR. Bonds.
 6's '05 \$97,000 July 1 1926

Court House Bonds.
 6's '04 \$17,000 \$2,000 yearly
 Bridge Bonds.
 6's '13 \$2,000 \$2,000 yearly

Road and Bridge Bonds.
 6's '16 \$13,000 \$2,000 yearly
 6's '21 s-a 75,000 Jan 1 '23-'51
 580,000 Apr 1 '23-'51

Funding Bonds.
 6's '18 \$40,000 \$2,000 yearly
 County Road Bonds.
 6's \$25,000 July 1 1923

GEN. BD. DT. Dec 11 '22. \$311,000
 Floating debt (add'l) 202,000
 Township road bonds (additional) 129,500
 Tot. ass'd val. '20 (act. val.) 114,912,028
 Tax rate (per \$1,000) 1920 89.40
 Pop'n 1910, 19,262; 1920 18,248

INT. at Hanover Nat. Bank, N. Y.; and First Nat. Bank in Hendersonville

HENDERSONVILLE.
 This city is in Henderson County.
Street Bonds.
 6's '21 s-a \$250,000 Apr 1 '24-'41
 (For maturity see V. 112, p. 1187.)

Water Bonds.
 6's '22 s-a \$200,000 Apr 1 '32-'51
 200,000 Apr 1 1952

Refunding Bonds.
 6's '22 s-a \$12,000 Apr 1 1942

Funding Bonds.
 6's '22 s-a \$37,000 Apr 1 1942

TOT. BD. DT. April '22. \$1,055,000
 Water debt (incl.) 504,000
 Sinking funds 72,733
 Assessed value 1921 5,987,433
 Tax rate (per \$1,000) 1920 85.50
 Pop'n 1910, 2,818; 1920 3,720

INT. at the Hanover National Bank, New York.

HERTFORD COUNTY.
 Winton is the county seat.
Road Bonds.
 5's \$250,000

BOND, DEBT Oct 11 '22 \$500,000
 Assess. val., real estate 7,376,608
 Assess. val., personal 2,834,322
 Other assessable property 948,205
 Total assessed value 1921 11,159,135
 (3-5 to 3/4 actual) 11,159,135
 State and County tax rate (per \$1,000) 1922 89.20
 Population 1910, 15,436; 1920, 16,294

HICKORY.
 This city is in Catawba County. Inc. in 1874 and 1879. Population 1910, 3,716; 1920, 5,076.

Water, Sewer & Street Bonds. (Tax-exempt).
 5's J-J \$90,000 1924

Water and Sewer Bonds.
 5's '16 M-S \$10,000 1935
 5's J-D 10,000 June 1 1946

Funding Bonds.
 6's A-O \$17,500 Oct 1 '23-'27
 6's '22 s-a 45,000

Sewer Bonds.
 6's '20 A-O \$30,000 Oct 1 '23-'52

School Bonds (Tax-exempt).
 5's J-J \$10,000 1934
 5's '16 J-D 19,000 1923-1941
 5 1/4's '19 s-a 30,000 1923-1954
 6's '20 M-S 21,000 1923-1943
 14,000 1944-1950

Street Bonds (Tax-exempt).
 5's '11 J-J \$35,000 Jan 1 1941
 6's A-O 7,500 Oct 1 '23-'27
 (20,000 Oct 1 '28-'37)

Municipal Building Bonds.
 6's '20 A-O \$10,000 1923-1927
 115,000 1928-1950

Street Imp't. Bonds.
 6's '21 A-O \$32,000 1924-1927
 48,000 1928-1931
 95,000 1932-1936
 25,000 Sept 1 '23-'27
 6's M-S 40,000 Sept 1 '28-'32
 60,000 Sept 1 '32-'37

BOND, DEBT Dec 3 '21 \$534,000
 Assessment debt (add'l) 232,000
 Water debt (incl.) 125,000
 Floating debt (add'l) 9,876
 Sinking fund 9,876
 Assess. val. real est. 4,302,730
 Assess. val. personal 3,359,882
 Total assess. val. 1921 7,662,612
 Total tax rate (per \$1,000) '21 \$13.50

INT. on \$90,000 5s and school bonds payable at First Nat. Bank of Hickory; on school and street bonds in Hickory at First National Bank.

HIGH POINT.
 This city is in Guilford County. Incorp. in 1857. All bonds are exempt from city taxes.

Funding Bonds.
 5's '08 A-O \$60,000 Apr 1 1938
 5's '11 A-O 20,000 Apr 1 1941
 5's '15 J-J 60,000 July 1 1945

5 1/4's '17 J-J 105,000 Jan 1 '24-'30
 17,000 Jan 1 1931
 18,000 Jan 1 1932
 5 1/4's '17 A-O 30,000 Oct 1 '23-'27
 6's '18 A-O 14,000

6's '19 J-J 30,000 July 1 '24-'26
 45,000 July 1 '27-'29
 24,000 Apr 15 '24-'26
 40,000 Apr 15 '27-'30
 11,000 Apr 15 1931
 100,000 Apr 15 '32-'36

Electric-Light Bonds.
 5's '03 A-O \$10,000 Apr 1 1933

Street Bonds.
 5's '03 A-O \$70,000 Apr 1 1933
 5's '11 A-O 40,000 Oct 1 1941
 5's '16 50,000 1946
 5 1/4's '17 A-O 26,332 Oct 1 '23-'36
 1,000 Oct 1 1937
 6's '18 A-O 34,602 Oct 1 '23-'37
 6's '18 A-O 25,800 Oct 1 '23-'28
 6's '17 --- 12,000 Oct 1 '23-'34
 1,000 Oct 1 1935
 6's '18 A-O 34,602 Oct 1 '23-'37
 6's '17 --- 25,800 Oct 1 '23-'28
 6's '17 --- 12,000 Oct 1 '23-'34
 1,000 Oct 1 1935

5 1/4's '22 J-J 140,000 July 1 '23-'32
 175,000 July 1 '36-'42

Municipal Building Bonds.
 5 1/4's '22 J-D \$84,000 Dec 1 '25-'28
 10,000 Dec 1 1939
 156,000 Dec 1 '40-'52

School Bonds.
 6's '07 \$10,000 Jan 1 1927
 5's --- 15,000 Mar 1 1932
 5's --- 10,000 Oct 1 1941
 5's '13 J-J 50,000 July 1 1943
 84,000 July 1 '25-'38
 10,000 July 1 1939
 156,000 July 1 '40-'52

Water & Sewer Bonds.
 5's '01 M-N \$50,000 June 1 1931
 5's '02 M-N 50,000 July 1 1943
 5's '03 A-O 10,000 Apr 1 1933
 5's '10 J-J 30,000 Jan 1 1940
 5's '10 A-O 20,000 Oct 1 1941
 5's '11 A-O 30,000 Oct 1 1941
 5's '13 J-J 50,000 July 1 1943

6's '10 J-J 24,000 July 1 '23-'34
 7,000 July 1 '35-'58

GROSS BD. DT. July 22 '22. \$333,000
 Water & light debt (incl.) 310,000
 Sinking funds (other than water) 45,147
 Assessed val. 1922 21,253,517
 Total tax rate (per \$1,000) 114.50
 Pop'n 1910, 9,525; 1920 14,302

INT. at Hanover Nat. Bank, N. Y. City, or at City Treasurer's office.

HILLSBORO TOWNSHIP.
 This township is in Orange County.
BOND, DEBT July 1921 \$40,000
 Sinking fund 29,000
 Assessed value 1920 3,722,705
 Population in 1920 (Census) 3,500

HOKE COUNTY.
 Raeford is the county seat.
Roads, Court House & Jail Bds.
 5's \$103,000

BOND, DEBT June 1921 \$126,883
 Sinking fund 13,226
 Assess. val. '20 (act. val.) 14,712,331
 Tax rate (per \$1,000) '20 85.20
 Population in 1920 11,722

HOT SPRINGS.
 This town is in Madison County.
BOND, DEBT Dec 2 '22 \$30,000
 Assess. val. 1922 (est.) 400,000
 Total tax rate (per \$1,000) '22 \$12.50
 Pop'n 1910, 443; 1920 495

HOWELLSVILLE TOWNSHIP.
 A twp. in Robeson County.
Road Bonds.
 5 1/4's '19 s-a \$40,000
 (\$8,000 on Sept 1 in '29, '34, '39
 '44 & '49.)

BONDED DEBT. (7)
 Pop'n 1910, 1,649; 1920 2,247

IREDELL COUNTY.
 Statesville is the county seat.
Road Bonds.
 5's '11 J-J \$125,000 July 1 '26 & '51
 5's '12 P-A 150,000 Aug 1 '32 & '42
 5's '13 M-N 125,000 May 1 1943

County Home Bonds.
 5 1/4's '13 P-A \$6,000 Feb 1 '23-'24

Funding Bonds.
 5's '15 M-N \$71,768 May 1 '23-'45
 2,000 Oct 1 '23-'24
 5's '17 A-O 54,000 Oct 1 '25-'42
 4,000 Oct 1 '43-'44

5's '18 A-O 60,000 1923-1927

Road and Bridge Bonds.
 6's '21 s-a \$245,000 Apr 15 '23-'31
 \$250,000 Apr 15 '32-'55

BOND, DEBT Mar 1921 \$537,000
 Float. dt. (add'l) Mar 1921 241,000
 Total assess. val. 1920 44,954,457
 State & Co. tax (per \$1,000) '20 85.50
 Pop'n 1910, 34,315; 1920 37,956

INT. on bonds marked (z) at Hanover National Bank, New York.

JOHNSTON COUNTY.
 Smithfield is the county seat.
Court House and Jail Bonds.
 6's '21 J-J \$500,000 Jan 1 1951

BOND, DEBT Oct 12 '22 \$500,000
 Assess. val. (real & per) '22 40,000,000
 State and county tax rate (per \$1,000) 1922 87.30
 Population in 1920 (Census) 48,998

INT. at the National Bank of Commerce, N. Y.

JONES COUNTY.
 Trenton is the county seat.
Trenton Township Bonds.
 6's '16 \$15,000 1936

Beaver Creek Township Bonds.
 5's '10 \$10,000 1936

TOTAL DEBT Jan 1 '21 \$100,000
 Sinking fund 9,291
 Tot. ass. val. '20 (act. val.) 11,635,820
 State & Co. tax (per \$1,000) '20 \$4.10
 Population 1910, 8,721; 1920, 9,312

KERNESVILLE.
 This town is in Forsyth County.
Water and Sewer Bonds.
 6's '22 J-J \$40,000 July 1 '24-'42
 45,000 July 1 '43-'52
 20,000 July 1 '59-'62

TOT. BD. DT. June 1922. \$125,000
 Water and light bonds (incl.) 74,000
 Floating debt (add'l) 13,000
 Sinking funds on hand (except for water & light bds.) 2,000
 Assessed value 1921 1,028,937
 Population, 1910, 1,128; 1920 1,219

KINGS MOUNTAIN.
 This town is in Cleveland County.
Local Imp't. Bonds.
 6's '21 M-N \$36,000 May 1 '24-'41
 6's '21 M-N 36,000 May 1 '24-'41
 6's '22 s-a 10,000 Nov 1 '25-'34

School Bonds.
 6's '22 J-J \$10,000 July 1 '25-'34
 10,000 July 1 '35-'39
 30,000 July 1 '40-'49

Water and Sewer Bonds.
 6's '23 J-J \$68,000 Jan 1 '25-'58

BOND, DEBT Oct 21 '22 \$231,000
 Water debt (incl.) 40,000
 Assessment debt (add'l) 57,000
 Floating debt (add'l) none
 Sinking fund (water) 10,690
 Tot. assess. val. '22 (3-5 act.) 3,260,000
 Tax rate (per \$1,000) 1922 89.50
 Pop'n 1910, 2,218; 1920 2,800

INT. at Nat. City Bank, N. Y.

KINSTON.
 County seat of Lenoir County. Established Dec. 1762. All bonds are exempt from city tax.

Refunding Bonds.
 5's J-J \$25,000 July 1 1930

Electric Light Bonds.
 6's '21 s-a \$120,000 Oct 15 '23-'42
 180,000 Oct 15 '43-'60

School Bonds.
 4 1/4's J-J \$20,000 June 30 1931
 5's '13 J-J 17,000 July 1 1933
 5's '14 J-J 50,000 Jan 1 1934

Water-Wks. & Sewerage Bonds.
 5's A-O \$100,000 Apr 1 1934
 5's '05 J-J 50,000 Jan 1 1936

Water, Street & Sewer Bonds.
 5's '15 A-O \$15,000 Oct 1 '23-'25

Paving & Sewer Bonds.
 5's '14 \$100,000 1941

Water Bonds.
 5's '22 P-A \$26,000 Aug 1 '25-'50
 24,000 Aug 1 '51-'62

Street Improvement Bonds.
 5's '22 P-A \$8,000 Aug 1 '25-'28
 42,000 Aug 1 '29-'42

TOT. BD. DT. Sept 1922. \$1,114,941
 Water & light debt (incl.) 480,000
 Sinking funds for bonds other than water bonds 48,000
 Total assess. val. 1921 11,222,795
 Tax rate (per \$1,000) 1920 88.30
 Population '10, 6,995; '20, 9,721

INT. at Hanover Nat. Bank, N. Y., and First Nat. Bank of Chicago.

LAURENBERG.
 This place is in Scotland County.
Refunding Water & Sewer Bds.
 5 1/4's '11 A-O \$37,500 Apr 1 1931

Refunding Bonds.
 5 1/4's '15 \$50,000 Apr 1 1935

BOND, DEBT Dec 1 '19 \$177,000
 Total assessed val'n 1919 1,660,310
 Tax rate (per \$1,000) '19 116.93
 Pop'n 1910, 2,322; 1920 2,643

LAURENBERG GRADED SCH. D.
 This district (P. O. Laurinburg) is in Scotland County.
School Bonds.
 6's '21 s-a \$150,000 Oct 1 1951

BOND, DEBT Oct 13 '22 \$180,000
 Total assess. val. 1922 6,500,000
 Sch. tax rate (per \$1,000) '22 \$4.70

LEAKSVILLE.
 This town is in Rockingham Co.
Water and Sewer Bonds.
 6's \$0,000 Feb 1 '25-'26
 24,000 Feb 1 '27-'32
 35,000 Feb 1 '33-'39
 66,000 Feb 1 '40-'50
 84,000 Feb 1 '51-'62

TOT. BD. DT. Apr 1922. \$277,289
 Water debt (incl.) 110,000
 Assessed value 1921 3,285,269
 Total tax rate (per \$1,000) '21 83.80
 Population 1910, 1,127; 1920 1,606

INT. payable in New York.

LEE COUNTY.
 Sanford is the county seat.
Road Bonds.
 5's '12 M-N \$100,000 May 1 1952

5's '15 J-J 100,000 1955

Court-house and Jail Bonds.
 5's '12 J-J \$40,000 Feb 1 '40-'50

Funding & County Home Bds.
 5's '13 P-A \$25,000 Aug 1 1943

TOT. BD. DT. Jan 1 1921. \$265,000
 Floating debt (add'l) 50,000
 Ass'd val. '20 (act. val.) 14,009,233
 Tax rate (per \$1,000) '20 87.40
 Pop'n 1910, 11,376; 1920 13,400

INT. at Bank of Sanford.

LENOIR.
 This town is in Caldwell County.
Street Improvement Bonds.
 5 1/4's '22 M-S \$21,000 Oct 1 Nov 1 1924
 204,000 Oct 1 Nov 1 '25-'41

Street Bonds.
 6's '17 P-A \$18,000 Aug 15 1923

GEN. BD. DT. Nov 1 '22. \$391,000
 Water & sewer bonds (incl.) 80,000
 Assess. val. 1922 (actual) 4,691,949
 Tax rate (per \$1,000) 1920 86.66

INT. on 5 1/4's coupon bonds of 1922 at the Seaboard Nat. Bank, N. Y., and interest on the same bonds (if made registerable) will, at option of holder, be paid in N. Y. exchange; on others at Seaboard Nat. Bk., N. Y.

LENOIR COUNTY.
 Kingston is the county seat.
Road Bonds.
 6's \$10,000 \$5,000 yly
 15,000 June 1 1924

5's '19 J-D 200,000 June 1 '25-'29
 250,000 June 1 '30-'34
 6's '19 J-D 300,000 June 1 '35-'39
 400,000 June 1 '40-'44
 6's '19 J-D 700,000 June 1 '45-'49

5 1/4's g '19 80,000 June 1 1946
 J-D 420,000 June 1 '47-'48

Road and Bridge Bonds.
 5's \$100,000

BOND, DEBT Oct 10 22 \$2,500,000
 Floating debt (additional) 145,000
 Assess. val., real estate 22,750,000
 Assess. val., personal 8,372,000
 Total assessed value 1922 34,122,000
 (3/4 actual) (est.) 30,930,000
 State and county tax rate (per \$1,000) 1922 82.50
 Population 1910, 22,769; 1920, 29,550

LEXINGTON.
 This town is in Davidson County. Inc. 1823. Bonds are taxable.
School Bonds.
 6's \$50,000

Imp't. (Red. aft. 20 yrs. from issue).
 5's '05 A-O \$98,000 1945
 5's '05 J-J 20,000 July 1 1948

Street Bonds.
 (Redeemable after 1927.)
 5's '07 M-N \$10,000 May 1 1947
 6's '20 J-J 128,000 Jan 1 '23-'30
 90,000 Jan 1 '31-'36

Street Improvement Bonds.
 6's g '21 A-O 140,000 Oct 1 '23-'32
 60,000 Oct 1 '33-'36
 5 1/4's '22 J-J 14,000 Jan 1 '24-'30
 136,000 Jan 1 '31-'42

Water and Electric Light Bonds
 6s 21 A-O \$28,000... Oct 1 '23-'50
 22,000... Oct 1 '51-'61

Street Light & Water (Red, after March 1927)
 6s '07 M-S \$40,000... Mar 1 1947

Water and Sewer Bonds
 5 1/2s '22 \$120,000... Jan 1 '25-'44
 90,000... Jan 1 '45-'53
 150,000... Jan 1 '54-'63

BOND, DEBT Apr 1922... \$1,115,000
 Water and light debt (incl.)... 415,000
 Sinking funds on hand (except for wat. & lt. bds.)... 36,544
 Total assess. val. 1921... 7,208,600
 Tax rate (per \$1,000) '20... 29.00
 Pop'n 1910, 4,163; 1920... 5,254

INT. on bonds of 1921 payable at U. S. Mfg. & Trust Co., New York, and on bonds marked (*) at Bank of Lexington.

LINCOLN COUNTY.
 Lincoln is the county seat.
 5s '13 J-J \$100,000... July 1 '43-'48
 5s '14 J-J 100,000... Jan 1 1955

BOND, DEBT Jan 1 '21... \$530,000
 Floating debt... 79,622
 Assess val. 1920 (act. val.)... 19,250,557
 Tax rate (per \$1,000) '20... \$7.90
 Pop'n 1910, 17,132; 1920... 17,862

INTEREST payable in New York.

LINCOLNTON.
 This town is in Lincoln County. Incorporated 1785.

Electric Light Bonds.
 5 1/2s '22 A-O \$10,000... Oct 1 '25-'34

Funding Bonds.
 5 1/2s '22 A-O \$11,000... Oct 1 '25-'35
 12,000... Oct 1 '36-'41
 15,000... Oct 1 '42-'46

Water & Sewerage Bonds.
 5 1/2s '22 A-O \$16,000... Oct 1 '25-'40
 24,000... Oct 1 '41-'52
 30,000... Oct 1 '53-'62

BOND, DEBT Oct 1922... \$205,000
 Floating debt... 38,000
 Sinking fund... 6,088
 Total assess. val. 1922... 4,500,351
 Tax rate (per \$1,000) 1921... \$8.35
 Population 1910, 2,413; 1920, 3,390

LINCOLNTON GRADED SCH. D.
 This district (P. O. Lincolnton) is in Lincoln County.
 6s '21... \$50,000... May 1 '26-'35
 150,000... May 1 '36-'50

BOND, DEBT Oct 1922... \$200,000
 Tax rate (per \$1,000) 1922... \$6.90

LITTLETON TOWNSHIP.
 This twp. (P. O. Littleton) is in Halifax and Warren Counties.
Road Bonds.
 6s '16 J-J \$40,000... 1930-1956
 TOTAL DEBT Oct 1919... \$54,000
 Assessed valuation 1920... 446,983
 Population in 1920... 760

LOUISBURG.
 This town is in Franklin County.
Street-Improvement Bonds.
 6s '17 M-S \$90,000... Sept 15 '23-'32
 4,000... Sept 15 1933

Refunding Bonds.
 6s '17 J-J \$12,982... Jan 1 '23-'43
 COND. DEBT Jan 1 '21... \$278,000
 Floating debt (add'l)... 20,000
 Sinking fund... 23,630
 Assess. val., real estate... 1,592,234
 Assess. val., personal... 919,812
 Other assessable property... 175,674
 Total assessed val. 1920... 2,687,720
 Tax rate (per \$1,000) 1920... \$12.50
 Pop'n 1910, 1,775; 1920... 1,954

LOVELADY TOWNSHIP.
 This township (P. O. Morganton) is in Burke County.
Road Bonds.
 5s '19 S-S \$30,000... Mar 1949
 BOND, DEBT Oct 1922... \$50,000
 Assessed valuation... 1,300,000
 Population in 1910... 1,960
 1920... 3,016
INT. in New York.

LUMBERTON.
 This town is in Robeson County.
Street Bonds.
 6s '15 M-S \$35,000... Mar 1 1925
 6s '22 A-O \$12,000... Apr 1 '24-'25
 168,000... Apr 1 '26-'42
 45,000... July 1 1923

5 1/2s '22 J-J \$100,000... July 1 '24-'33
 180,000... July 1 '34-'43

Funding Bonds.
 5 1/2s '22 J-J \$320,000... Apr 1 '24-'33
 115,000... Apr 1 '34-'38

Water & Sewer Bonds.
 6s '22 F-A \$436,000... Apr 1 '24-'41
 184,000... Apr 1 '42-'62

Water Bonds.
 6s '22 J-J \$15,000... July 1 '25-'53

Refunding Bonds.
 13 1/4s '17... \$51,000... 1927-1943

Floating-Debt Bonds.
 5 1/2s '15 A-O \$20,000... Apr 1 1945

Light and Water Bonds.
 5 1/2s '15 s-a \$25,000... 1945

High-School Bonds.
 5s '15 s-a \$20,000... 1945

BOND, DEBT Oct 1922... \$691,500
 Water & light debt (incl.)... 183,000
 Sinking funds (General)... 50,500
 Sinking funds (Water & light)... 17,736
 Floating debt... 50,337
 Sinking fund... 27,000
 Total assessed val'n 1921... 4,011,076
 Tax rate (per \$1,000) 1921... \$10.00
 Pop'n 1910, 2,230; 1920... 2,691

INT. payable in New York.

LUMBERTON TOWNSHIP.
 A twp. in Robeson County.
Road Bonds.
 5 1/2s '19 s-a \$100,000... 1920-1943
 \$20,000, Sept 1 in '29, '34, '39, '44 & '49.

BONDED DEBT (7)
 Population 1910, 5,034; 1920, 6,860

MACCLESFIELD SPECIAL SCH. DISTRICT.
 This district (P. O. Macclesfield) is in Edgecombe County.
School Bonds.
 6s '21 A-O \$25,000... April 1 1941

BOND, DEBT July 1921... \$25,000
 Assessed value... 972,985
 Population... 1,200

INT. at the First Nat. Bk., Chic.

MCDOWELL COUNTY.
 Marion is the county seat.
Road Bonds.
 6s '20 J-J \$150,000... (For maturity see V. 111, p. 2544.)

Court-House Bonds.
 6s '21 J-D \$150,000... Dec 1 1951

BOND, DEBT Dec 1 1921... \$468,000
 Floating debt (additional)... 30,000
 Ass'd val. 1921 (2-3 act.)... 20,350,000
 Tax rate (per \$1,000) 1921... \$7.70
 Pop'n 1910, 13,538; 1920... 16,763

MADISON.
 A town in Rockingham County.
BOND, DEBT June 1 '22... \$86,500
 Assessed value 1920... 1,452,885
 Population 1910, 1,033; 1920... 1,250

MADISON COUNTY.
 Marshall is the county seat.
 5s J-J \$55,000... July 1 1935
 6s J-J 16,000... Part yearly

Road Bonds.
 5s '13 s-a \$50,000... 1943
 5s '14 J-J 100,000... Jan 1 1944
 5s '15 J-J 150,000... Jan 1 1945
 6s '19 s-a 80,000... 1949
 6s '20 M-S 200,000...

Road & Bridge Refunding Bds.
 4s '17 A-O \$100,000... Oct 1 1927

BOND, DEBT Oct 16 '22... \$643,645
 Township bonds (add'l)... 60,000
 Sinking fund... 30,000
 Assess. val., real estate... 5,424,225
 Assess. val., personal... 2,274,679
 Other assessable property... 2,554,464
 State & Co. tax (per \$1,000) '22... \$14.60
 Population in 1910 20,132; 1920 20,083

MARION.
 This town is in McDowell County.
Water and Street Bonds.
 5s '17... \$45,000

Street Improvement Bonds.
 6s '21... \$50,000

6s '22 M-S 35,000... Mar 1 1952

Water Works & Sewerage Bds.
 6s '22 M-S \$20,000... Mar 1 1952

School Building Bonds.
 6s '22 A-O \$40,000... Apr 1 '23-'42
 25,000... Apr 1 '43-'52

BOND, DEBT Oct 1922... \$295,000
 Water debt (incl.)... 95,000
 Sinking fund... 5,000
 Total assessed value 1921... 2,465,000
 Population, 1910, 1,519; 1920, 1,784

INT. on bonds of 1922 at the Chase National Bank, New York.

MARTIN COUNTY.
 County seat is Williamston.
Bridge Bonds.
 5 1/2s '19 J-D \$150,000... June 1 1959

Road and Bridge Bonds.
 5 1/2s '22 \$30,000... Mar 1 '27-'32
 M-S 100,000... Mar 1 '33-'42
 150,000... Mar 1 '43-'52
 20,000... Mar 1 1953

BOND, DEBT Jan 1 '21... \$150,000
 Sinking fund... 5,000
 Assess. val. '20 (act. val.)... 25,383,290
 State & Co. tax rate (per \$1,000) 1920... \$5.40
 Popul'n 1910, 17,797; 1920, 20,828

INT. on bonds of 1922 payable at the National Park Bank, N. Y.; on others at Seaboard Nat. Bk., N. Y.

MATTAMUSKEET DRAINAGE DISTRICT.
 A district in Hyde County.
Drainage Bonds.
 6s (Due \$50,000 every 5 years.)... June 1 1916
 GEN. BD., DT., Dec 1 '22... \$150,000
 Floating debt (add'l)... 100,000

INT. at Nat. Bk. of Comm., N. Y.

MAXTON.
 This town is in Robeson County.
BOND, DEBT Apr 30 '22... \$70,000
 Water debt (incl.)... 50,000
 Water sinking fund... 25,000
 Total assessed val'n '22... 2,305,200
 Tax rate (per \$1,000) 1922... \$15.00
 Population in 1910, 1,321; 1920, 1,397

MAXTON TOWNSHIP.
 A twp. in Robeson County.
Road Bonds.
 5 1/2s '19 s-a \$100,000... (20,000 on Sept 1 in '29, '34, '39, '44 & '49.)

BOND, DEBT Apr 30 '20... \$40,000
 Sinking fund... 16,635
 Total assessed val'n 1920... 1,043,268
 Tax rate (per \$1,000) 1920... \$15.00
 Population 1910, 3,531; 1920, 3,857

MEBANE.
 This town is in Alamance and Orange counties.
BOND, DEBT Jan 1 '22... \$175,000
 Water debt (incl.)... 100,000
 Sinking fund... 3,025
 Assessed value 1921... 2,402,549
 Tax rate (per \$1,000) 1920... \$6.50
 Population in 1920 (Census)... 1,351

MEBANE SCHOOL DISTRICT.
 This district is in Alamance Co.
School Building Bonds.
 5 1/2s '22 F-A \$28,000... Feb 1 '25-'38
 27,000... Feb 1 '39-'47
 20,000... Feb 1 '48-'52

BOND, DEBT June 1922... \$75,000
 Floating debt (add'l)... 3,500
 Assessed value 1921... 3,175,170

INT. payable in New York.

MECKLENBERG COUNTY.
 County seat is Charlotte.
Refunding Bonds.
 6s '20 M-N \$300,000... Nov 1 1950

Special Improvement Bonds.
 4 1/2s '13 M-S \$110,000... Sept 1 1943

Funding Bonds.
 5s '15 M-N \$130,000... May 1 '23-'35
 15,000... May 1 1936

Bridge Bonds.
 5s '17 J-J \$60,000... 1923-1925
 6s '21 s-a 70,000... Oct 1 '23-'36
 6s '22 s-a 75,000... Mar 1 '23-'37

Road Bonds.
 6s '21 J-D \$150,000... June 1 1926
 200,000... 1927-1931
 250,000... 1932-1936
 4 1/2s g '21 \$25,000... June 1 '37-'46
 J-J \$400,000... June 1 '42-'46
 670,000... June 1 '47-'51

BOND, DEBT May 31 '22... \$282,690,000
 Floating debt (add'l)... 60,000
 Assessed value 1921... 123,164,486
 Co. tax rate (per \$1,000) '21... \$7.20
 Pop'n 1910, 67,031; 1920, 80,695

INT. on bonds marked (1) at U. S. Mfg. & Trust Co., N. Y. City; on refunding bonds of 1920 at the National City Bank, N. Y.; on bonds marked (a) in N. Y. City; on others in Charlotte, N. C., at American Trust Co. and at Amer. Exchange National Bank, N. Y. City.

MIDDLESEX SCH. DIST. NO. 1.
 This district is in Nash County.
 6s '20 J-J \$13,500... 1923-1931
 25,000... 1932-1941
 35,000... 1942-1951

BONDED DEBT (7)
INT. at Hanover Nat. Bk., N. Y.

MONROE.
 This city is in Union County.
Street Improvement Bonds.
 6s '18 J-D \$5,322.46... 1923-1931
 6s '18 J-D \$3,714... 1923-1931
 6s '18 J-D \$38,574... 1923-1931

6s g '20... \$10,000... Sept 1 '23-'24
 30,000... Sept 1 '25-'29
 60,000... Sept 1 '30-'34
 10,000... May 1 '23-'24
 30,000... May 1 '25-'29
 60,000... May 1 '30-'34

Funding Bonds.
 6s '18 J-D 15,861.279... 1923-1940
 Water and light bonds... \$55,000
 Graded school bonds... 9,000
 Funding bonds... 61,000
 Water and light funding... 25,000

Sewer Bonds.
 5s '12 Jns \$30,000... June 1 1942

Water and Sewer Bonds.
 6s '20 M-S \$20,000... Sept 1 '23-'42
 36,000... Sept 1 '43-'60
 6s g '21 M-N 26,000... May 1 '24-'49
 24,000... May 1 '50-'61

BOND, DEBT Oct 11 1921... \$630,000
 Floating debt (additional)... 15,680
 Assessed value, real estate... 2,687,902
 Assessed value, personal... 1,977,368
 Other assessable property... 741,290
 Total assessed value 1921 (about 60% actual)... 5,406,560
 Total tax rate (per \$1,000) '21... \$15.00
 Population 1910, 4,082; 1920, 4,084

INT. on bonds of 1920 and 1921 at the U. S. Mfg. & Trust Co., N. Y.

MONROE GRADED SCH. DIST.
 5 1/2s '19 A-O \$5,000... Oct 1 '23-'27
 44,000... Oct 1 '28-'49
 40,000... Oct 1 '24-'33
 6s '21 A-O 40,000... Oct 1 '34-'43
 40,000... Oct 1 '44-'51

BOND, DEBT Oct 1921... \$150,000
 Assessed value 1921... 5,439,500
 Popul. 1910, 4,083; 1919 (est.) 8,000

INT. on bonds of 1919 at Hanover Nat. Bank, N. Y., and on others at National Park Bank, N. Y.

MONTGOMERY COUNTY.
 Troy is the county seat.
 6s '20 s-a \$95,000... Aug 1 '23-'41

Court-House and Jail Bonds.
 6s '20 M-S \$100,000... Nov 1 '31-'50

Court House Bonds.
 6s '22 F-A \$17,000... Feb 1 1952

Road Bonds.
 6s '22 F-A \$100,000... Feb 1 '41-'62
 (Due \$25,000 every 5 years.)

BOND, DEBT Jan 1921... \$200,000
 Total assessed value 1920... 16,351,551
 State & Co. tax (per \$1,000) '20... \$5.80
 Popul'n 1910, 14,967; 1920, 14,607

INT. at New York City, N. Y.

MOORE COUNTY.
 The county seat is Carthage.
Highway Bonds.
 6s '21 J-J \$65,000... Jan 1 '31-'41-51
 (For maturity see V. 111, p. 2157.)

Court House Bonds.
 6s '21... \$20,000... Dec 1 1931
 30,000... Dec 1 1936
 100,000... Dec 1 '41-'51

BOND, DEBT Jan 1 '21... \$12,000
 Total assessed value 1920-25... 191,754
 Popul'n 1910, 17,010; 1920, 21,358

MOORESVILLE.
 This town is in Iredell County.
Street Improvement Bonds.
 5s '13 S-A \$15,000... 1943
 6s '18 s-a 7,410... 1923-1928
 50,000... Oct 1 1933

Water Bonds.
 5s '13 S-A \$20,000... 1943

Improvement Bonds.
 5s '15 J-J \$15,000... Jan 15 1945
 6s '19 s-a 34,000... Feb 1 '23-'39

Sewerage Bonds.
 5s '15 S-A \$30,000... 1943

Street-Impt. & Sewer Bonds.
 \$18,000... Mar 1 '24-'32
 18,000... Mar 1 '33-'38
 20,000... Mar 1 '39-'43

BOND, DEBT Jan 1 '21... \$170,396
 Sinking fund... 3,102
 Total assess. val. '20 (act.)... 5,285,300
 Tax rate (per \$1,000) 1920... \$5.00
 Population 1910, 3,400; 1920, 4,315

INT. on 6s of 1921 at the Chase National Bank, New York.

MOORESVILLE GRADED S. D.
 6s '20 s-a \$5,000... Dec 1 '25-'29
 30,000... Dec 1 '30-'44
 15,000... Dec 1 '45-'49

BONDED DEBT (7)
INTEREST at New York.

MOREHEAD CITY.
 This town is in Currituck County.
Refunding Bonds.
 5 1/2s '16 J-J \$16,000... Jan 1 1944
 BOND, DEBT Oct 11 '22... \$147,000
 Water debt (incl.)... 32,000
 Sinking fund... 21,749
 Assessed val'n, real estate... 1,870,266
 Assessed val'n, personal... 533,408
 Total ass'd val. '22... 2,403,674
 Total tax rate (per \$1,000) '22... \$15.20
 Population 1910, 2,039; 1920, 2,958

MORGANTON.
 This town is in Burke County.
Street Bonds.
 6s '19 J-D \$50,000... 1945
 6s '20 J-D 25,000... 1945

Floating Debt Bonds.
 6s '15-19... \$17,145... 1923-1925

Sewer Bonds.
 s '05... \$10,000... 1945

Water Bonds.
 6s '19 J-D 9,500... June 1 '23-'41

6s '19 J-D \$14,250... June 1 '23-'41
 28,000... 1925-1931
 78,000... 1932-1944
 144,000... 1945-1962

Refunding Bonds.
 s '13... \$9,000... 1928

GEN. BD., DT. June 1921... \$159,000
 Assessed val'n, real estate... 1,700,000
 Assessed val'n, personal... 3,500,000
 Total ass'd val. '21 (52% act.)... 5,200,000
 Tax rate (per \$1,000) 1921... \$7.20
 Population 1910, 2,712; 1920, 2,867

INT. on the floating debt bonds, electric-light bonds and refunding bonds is payable at Bank of Morganton; on 6s of 1920 at the Seaboard National Bank, N. Y.; other bonds at American Trust Co., Charlotte.

MORGANTON GRADED SCH. DISTRICT.
 This district (P. O. Morganton) is in Burke County.
School Improvement Bonds.
 6s '21 M-N \$20,000... May 15 '26-'35
 30,000... May 15 '36-'45
 25,000... May 15 '46-'50

BONDED DEBT (7)

MT. AIRY.
 This town is in Surry County.
School Building Bonds.
 5s '15 F-A \$25,000... Aug 1 1945

BOND, DEBT Jan 1 '21... \$200,000
 Floating debt... 83,943
 Assessed val'n, real estate... 3,581,655
 Assessed val'n, personal... 2,602,809
 Other assessable property... 547,550
 Total assessed val'n 1920... 6,732,014
 Tax rate (per \$1,000) 1920... \$8.00
 Population 1910, 3,844; 1920, 4,752

MOUNT HOLLY.
 This town is in Gaston County.
 6s '22... \$80,000

Street Impt. Bonds.
 6s g 'ss M-S \$10,000... Sept 1 '25-'34
 125,000... Sept 1 '35-'44

BONDED DEBT (7)
 Population 1910, 526; 1920... 1,160

INT. payable at the Town Treasurer's office or at the Hanover Nat. Bank, N. Y., at option of holder.

MT. OLIVE.
 This town is in Wayne County.
Local Impt. Bonds.
 \$15,000... Jan 12 1923
 10,000... Jan 12 1924
 30,000... Jan 12 '25-'26
 10,000... Jan 12 1927
 75,000... Jan 12 '28-'32

BOND, DEBT Feb 1921... \$222,000
 Water and light debt (incl.)... 55,000
 Floating debt (additional)... 9,600
 Assessment debt (add'l)... 72,920
 Sinking fund for bonds other than water & light bonds... 3,561
 Total assessed val'n 1920... 3,225,000
 Tax rate (per \$1,000) 1920... \$8.00
 Population 1910, 1,071; 1920, 2,297

INT. payable at U. S. Mfg. & Trust Co., N. Y.

MURPHY.
 This town is in Cherokee County.
Hydro-Electric Light Bonds.
 6s '19 M-N \$5,000... 1923-1927
 18,000... 1928-1939

Street Impt. Bonds.
 6s '20... \$32,000

BOND, DEBT Dec 1920... \$180,000
 Total assessed val'n 1920... 1,500,000
 Population in 1910, 977; 1920, 1,314

MURPHY TOWNSHIP.
 This township is in Cherokee Co.
Road Bonds.
 6s '12 A-O \$50,000... Apr 1 1942
 5 1/2s '14 A-O 50,000... Apr 1 1944
 100,000... Apr 1 1943

BOND, DEBT Oct 12 '22... \$200,000
 Sinking fund... 5,000
 Assessed value, real estate... 1,580,832
 Assessed value, personal... 737,803
 Other assessable property... 738,480
 Total assessed value 1921 (about 75% actual)... 3,057,115
 Total tax rate (per \$1,000) '22... \$10.50
 Population 1910, 4,708; 1920, 5,008

INT. at Hanover Nat. Bank, N. Y.

NASH COUNTY.
 County seat is Nashville.
Court House Bonds.
 6s '20 s-a \$140,000... 1924-1943
 6s '20 s-a 180,000... Nov 1 '23-'42
 180,000...

NASH COUNTY (Concluded).

Road and Bridge Bonds. 6s '21 s-a \$18,000...Mar 1 '24-'26 20,000...Mar 1 '27-'28 20,000...Mar 1 '29-'33 112,000...Mar 1 '34-'41

BOND. DEBT (on 20 '22 \$390,000 Assessed value, real estate, 20,552,302 Assessed value, personal, 8,482,541

NEW BERN. This city is the county seat of Craven County. Founded by the Swiss in 1710.

Water and Sewer Bonds. 5s '17 s-a \$50,000...July 2 1930 5s '18 s-a \$50,000...Dec 2 1931

School Bonds. 5s '13 J-J \$20,000...July 1 1942 5s '14 M-N \$50,000...May 1 1932

NEW HANOVER COUNTY. Wilmington is the county seat. School Bonds. 5s '13 J-J \$175,000...July 1 1932

Road Bonds. 4s '05 J-J \$20,000...July 1 1930 4s '08 J-J \$50,000...July 1 1932

NEWTON. This town is in Catawba County. Incorporated Mar. 4 1891. Street Bonds. 5s '09 J-J \$18,000...Jan 1 '22-'24

Public Impt. Bonds. 5s '22 J-J \$75,000...Jan 1 '23-'28 BOND. DEBT Sept 30 '22 \$125,000

NOETH WILKESBORO. This town is in Wilkes County. Incorporated Mar. 4 1891. Street Bonds. 5s '09 J-J \$18,000...Jan 1 '22-'24

Funding Bonds. 6s '18 J-J \$76,000...Jan 1 '23-'28 Water-Works Bonds. 5s '09 - \$30,000...1930

School-Building Bonds. 6s '12 J-J \$10,000...May 1 1942 6s '13 A-O \$8,000...Apr 1 1943

INT. on bonds marked (*) at the Nat. Park Bank, N. Y. on bonds marked (a) at the Chase Nat. Bank, N. Y.

OLD FIELDS TOWNSHIP S. D. This district is in Wilson County. 6s '22 - \$70,000...Feb 1 '25-'39

ORANGE COUNTY. Hillsboro is the county seat. Road Bonds. 6s '21 - \$30,000...BOND. DEBT Jan 1 '21 - \$25,000

OXFORD. This town is in Granville County. Refunding Bonds. 5s '20 - \$45,000...Sewer Bonds. 5s '20 - \$35,000

OXFORD GRADED SCH. DIST. Building Bonds. 5s '20 s-a \$50,000...July 1 1949 6s '21 J-J 75,000...Jan 1 1951

PALMICO COUNTY. Bayboro is the county seat. Road Bonds. 5s '19 s-a \$100,000...1949 BOND. DEBT Jan 1 '21 - \$200,000

PASQUOTANK COUNTY. County seat is Elizabeth City. Road Bonds. 5s '19 J-D \$500,000...1924-1949

PEMBOKE TOWNSHIP. A twp. in Robeson County. Road Bonds. 5s '19 s-a \$50,000...\$10,000 on Sept 1 in '29, '34, '39

PERQUIMANS COUNTY. Hertford is the county seat. Road and Bridge Bonds. 6s '21 s-a \$300,000...Feb 1 '24-'54

PERSON COUNTY. Roxboro is the county seat. Highway Bonds. 5s '18 J-J \$225,000...Jan 1 1958

PITT COUNTY. Greenville is the county seat. Training School Bonds. 5s '07 s-a \$50,000...July 1 1937

Bridge Bonds. 5s '08 J-J \$50,000...July 1 1938 5s '11 F-A \$75,000...Feb 1 1941

School dist. bonds (incl'd) 80,000 NET DEBT Mar 1922 - 1,325,000

PLYMOUTH. This town is in Washington Co. BOND. DEBT Jan 1 '21 - \$75,000

POLK COUNTY. Columbus is the county seat. Road Bonds. 5s '13 s-a \$100,000...1943

POLLOCKVILLE SPECIAL TAX SCHOOL DISTRICT. This district is in Jones County. School Bonds. 6s '21 M-N \$58,000...May 1 '23-'51

QUAKER GAP TOWNSHIP. Is located in Stokes County. Road Bonds. 6s '19 ann. \$40,000...July 7 '23-'61

RALEIGH. Raleigh is the capital of the State and the county seat of Wake County. Commission government adopted April 1 1913.

RaeFORD SCHOOL DISTRICT. This district is in Ioke County. 6s '14 - \$35,000...BOND. DEBT Dec 8 1920 - \$35,000

RICHMOND COUNTY. Rockingham is the county seat. County Home Bonds. 4s '17 s-a \$100,000...Jan 1 1941

REIDSVILLE. This city is in Rockingham County. Incorporated in 1873. Water & Sewer Bonds. 5s '18 s-a \$50,000...May 1 1920

REIDSVILLE SCHOOL DIST. This district is in Rockingham Co. BONDED DEBT Jan 1921 - \$35,000

ROANOKE RAPIDS GRAD. S. D. This district (P. O. Roanoke Rapids) is in Halifax County. \$72,000...Jan 15 '24-'32

ROBESON COUNTY. Lumberton is the county seat. Road & Bridge Bonds. 5s BOND. DEBT Jan 1 '21 - \$830,000

School Bonds. 5s '12 J-J \$10,000...May 1 1942 5s '13 A-O \$8,000...Apr 1 1943

RALEIGH TOWNSHIP. This township (P. O. Raleigh) is in Wake County. School Bonds. 4s '17 s-a \$168,000...Dec 1 '25-'38

RAMSEUR SCHOOL DISTRICT. This district (P. O. Ramseur) is in Randolph County. School Bonds. 6s '21 s-a \$20,000...1926-1935

RANDOLPH COUNTY. Ashboro is the county seat. County Home Bonds. 5s '19 J-J \$30,000...July 1 1949

RED SPRINGS. This town is in Robeson County. BOND. DEBT Dec 1 '22 - \$85,000

REIDSVILLE. This city is in Rockingham County. Incorporated in 1873. Water & Sewer Bonds. 5s '18 s-a \$50,000...May 1 1920

Street Bonds. 5s '18 s-a \$50,000...July 1 1920 6s '21 A-O \$40,000...Apr 1 '23-'42

Sewer Bonds. 5s '18 s-a \$100,000...Jan 1 1941 5s '19 s-a \$10,000...Apr 1 1941

O'Connor Judgment Bonds. 5s '18 s-a \$50,000...May 1 1929 Street Bonds. 5s '18 s-a \$50,000...July 1 1927

BOND. DEBT Oct 1922 - \$46,000 Total tax rate (per \$1,000) 1920 - \$6.50

ROCKINGHAM COUNTY. Rockingham is the county seat. County Home Bonds. 4s '17 s-a \$100,000...Jan 1 1941

Road-Improvement Bonds. 5s '15 M-N \$25,000...Nov 1 1935 4s '17 s-a 25,000...July 1 '23-'37

Court House Bonds. 6s J-J \$200,000...1922 Floating debt (add'l) - \$52,923

ROANOKE RAPIDS GRAD. S. D. This district (P. O. Roanoke Rapids) is in Halifax County. \$72,000...Jan 15 '24-'32

ROBESON COUNTY. Lumberton is the county seat. Road & Bridge Bonds. 5s BOND. DEBT Jan 1 '21 - \$830,000

School Bonds. 5s '12 J-J \$10,000...May 1 1942 5s '13 A-O \$8,000...Apr 1 1943

ROCKINGHAM COUNTY.
Wentworth is the county seat.
Road and Bridge Bonds.
5s '19 s-a \$264,000 Oct 1 '23-'41
6s '20 s-a 100,000 May 1 '23-'41
6s '21 M-S 300,000
5 1/2s '22 J-J 400,000 Jan 1 '23-'47
(For amount due each year see V. 113, p. 2534)
Bridge Bonds.
6s '18 s-a \$202,356 1923-1948
Road Bonds.
4 1/2s '17 J-J \$200,000 1923-1947
6s '21 J-J \$300,000 July 1 1923
BOND, DEBT Jan 1922 \$1,088,000
Ass'd val. 1921 (act. val.) 78,263,364
Tax rate (per \$1,000) 1920... \$4.00
Population 1910, 38,442; 1920, 44,149
INT. on bonds marked (*) at National City Bank, N. Y., and bonds marked (a) at the Chase National Bank, N. Y.

ROCKY MOUNT.
This city is in Nash and Edgecombe counties, Inc. as a town 1867; city Mar. 11 1907. Population in 1910, 8,051; in 1920, 12,422.
Water, Light & Sewer Bonds.
5s '01 J-J \$40,000 May 1 1941
Improvement Bonds.
5s '08 A-O 135,000 June 1 1938
City Impt. & Funding Bonds.
6s '17 A-O \$50,000 Apr 1 '25-'34
6s '20 s-a 84,000 Jan 1 '23-'29
Gas, Paving & Sewers.
5s '13 J-J \$200,000 July 1 1953
Funding Bonds.
5 1/2s '15 A-O \$20,000 Oct 1 '23-'24
5 1/2s '22 A-O \$150,000 Apr 1 '23-'37
Gas Supply System Bonds.
6s '20 s-a \$130,000 July 1 '23-'48
Paving, Sewerage and Water Supply Bonds.
5 1/2s '22 A-O \$299,000 Apr 1 '23-'35
BOND, DEBT Aug 1 '22 \$1,459,800
Water, electric light and gas debt (incl.) 429,000
Assessed valuation 1921 16,864,173
Tax rate (per \$1,000) 1920... \$7.00
INT. on bonds marked Chicago; (j) at Chase Nat. Bank, N. Y.; (a) at Hanover Nat. Bank, N. Y.

ROCKY MOUNT GRADED SCH. DISTRICT
This district (P. O. Rocky Mount) is in Edgecombe County.
6s '21 s-a \$20,000 July 1 '23-'51
4 1/2s '22 A-O 50,000 Apr 1 '23-'52
BOND, DEBT April 1922 \$230,000
INT. at Hanover Nat. Bk., N. Y.

BOWAN COUNTY.
Salisbury is the county seat.
Road and Bridge Bonds.
6s '21 s-a \$80,000 Nov 15 '24-'31
170,000 Nov 15 '32-'41
BOND, DEBT Jan 1 1921 \$237,000
Floating debt (additional) 235,000
Sinking fund 51,500
Ass'd val. 1920 (act. val.) 54,078,218
Population 1910, 37,521; 1920, 44,062
INT. at Hanover Nat. Bank, N. Y.

BOWLAND.
This town is in Robeson County.
6s '22 J-J 15,000
BOND, DEBT Dec 1 1922 \$67,500
Sinking fund 10,000
Total assessed value 1922 1,100,000
Tax rate (per \$1,000) 1922... \$10.00
Population in 1910, 787; 1920, 767

BOWLAND TOWNSHIP.
A township in Robeson County.
Road Bonds.
5 1/2s '19 s-a \$50,000
(\$10,000 on Sept 1 in '29, '34, '39, '44 & '49.)
BONDED DEBT (7)
Population in 1920... 2,605

RUTHERFORD COUNTY.
County seat is Rutherfordon.
Refunding Bonds.
4 1/2s '05 Jan \$49,000 Jan 1 '23-'36
Court-House Bonds.
5 1/2s '08 446,000 1923-1947
Road Bonds.
6s '13 J-J \$250,000 July 1 '23-'52
Bridge & Highway Bonds.
6s '21 M-S \$40,000 Mar 1 '25-'44
6s '16 J-J 60,000 Jan 1 '23-'42
BOND, DEBT Dec 1 1921 \$409,000
Assess. val. real estate 11,888,217
Assess. val. personal 3,561,773
Other assess. property 13,449,990
Tot. ass'd val. '21 (act. val.) 28,899,980
State & Co. tax (per \$1,000) '21 37.60
Population 1910, 28,385; 1920, 31,426
INT. on bonds marked (*) in N. Y. City; others in Rutherfordon.

RUTHERFORDTON.
This town is in Rutherford Co.
Street Paving Bonds.
6s '21 s-a \$1,000 July 1 '23-'36
20,000 July 1 '37-'41
25,000 July 1 '42-'46
35,000 July 1 '47-'51
89,000 Serially
BOND, DEBT Nov 28 '21 \$240,000
Water debt (incl.) 70,000
Assess. val. real estate 740,000
Assess. val. personal 900,456
Tot. assess. val. '21 (34 act.) 1,640,456
Tax rate (per \$1,000) 1921... \$15.00
Population in 1910, 1,062; 1920, 1,693

ST. PAULS.
This town is in Robeson County.
Water, Sewer & Street Impt. Bds.
6s '12 s-a \$125,000 1923-1946
BOND, DEBT Dec 1 1922 \$125,000
Floating debt (add'l) 10,000
Tot. ass'd val. '21 (50% act.) 1,590,629
Town tax rate (per \$1,000) '21 \$1.00
Population in 1920 (Census) 1,147
INT. payable at the U. S. Mtge. Trust Co., N. Y. City.

SALISBURY.
This city is the county seat of Rowan County.
Street Bonds.
5s '00 A-O \$50,000 1942
5s '10 50,000 1960
5s '11 50,000 1951
6s g '20 J-J (40,000) July 1 '23-'27
(75,000) July 1 '28-'32
(60,000) July 1 '33-'35
6s '21 M-N \$85,000 May 1 '24-'41
(For maturity see V. 112, p. 1898.)
z Street & Sewer Bonds.
5s '15 A-O \$20,000 Oct 1 1953
New Street Bonds.
5s '04 90,000 1934
Sewer Bonds.
5s '15 A-O \$25,000 Jan 1 1930
Refunding Bonds.
s '18 192,000
5s '08 550,000 1942
Water and Sewer Bonds.
5s '01 A-O \$75,000 Oct 1 1931
z Water Plant Bonds.
5s '15 A-O \$125,000 Oct 1 1945
z School Building Bonds.
5s '13 A-O \$55,000 Oct 1 1945
240,000 Oct 15 '24-'31
6s '21 A-O 200,000 Oct 15 '32-'41
120,000 Oct 15 '41-'51
BOND, DEBT June 1 '22 \$1,812,000
Water debt (included) 165,000
Floating debt 87,000
Sinking fund, general 27,528
Sinking fund, water 7,000
Total assessed value 1922 (about 1/2 actual) 20,000,000
City tax (per \$1,000) 1922... \$11.80
Population 1910, 7,153; police census 1915, 12,722; 1920, 13,884
z INT. at Nat. Park Bank, N. Y.

SAMPSON COUNTY.
Clinton is the county seat.
Road Bonds.
5s '15 J-J \$25,000 Jan 1 1935
17 J-J 20,000 Jan 1 1937
17 J-J 75,000 July 1 1937
5s '18 J-J 25,000 July 1 1937
5s '18 J-J 100,000 July 1 1938
5s '19 J-J 100,000 July 1 1939
6s '21 100,000 Jan 1 1941
Road and Bridge Bonds.
5 1/2s '22 J-J \$100,000 Jan 1 1942
BOND, DEBT Oct 1 '21 \$672,500
Sinking fund Oct 1 '22 20,000
Tot. ass'd val. '22 (85% act.) 23,721,485
State & Co. tax (per \$1,000) '22 \$8.70
Population 1910, 29,982; 1920, 36,002
z INT. payable at Clinton.

SANFORD.
This town is in Lee County. Incorporated 1859.
Water Bonds.
6s '99 10,000 1929
5s '02 15,000 1932
4 1/2s '09 12,000 1949
s 10,000
Water-Works Bonds.
6s '10 A-O \$12,000
Sewer Bonds.
6s '11 85,000 1942 & 1951
Funding Bonds.
6s '18 M-S \$8,372 1923-1926
6s '22 P-A 22,000 Feb 1 '25-'46
Street Bonds.
6s '13 10,000 1943
BOND, DEBT Dec 1 '22 \$156,000
Assessed value, real estate 1,813,558
Assessed value, personal 1,237,940
Assessed valuation 1922 3,051,498
Total tax (per \$1,000) 1922... \$10.00
Population 1910, 2,882; 1920, 2,977
INT. on 6s of 1922 at the National Park Bank, New York.

SCOTLAND NECK.
This town is in Halifax County.
Water and Sewer Bonds.
5s '16 J-D \$30,000 Dec 15 1928
50,000 Dec 15 '36 & '46
Electric-Light Bonds.
6s '14 85,000 1923-1928
Street Improvement Bonds.
6s g '21 A-O \$130,000 Apr 1 '23-'32
120,000 Apr 1 '33-'38
BOND, DEBT Feb 1 1922 \$398,000
Light & water debt (incl.) 118,000
Tot. ass'd val. '21 (75% act.) 2,134,091
Tax rate (per \$1,000) 1920... \$8.30
Population 1910, 1,726; 1920, 2,061
INT. on water and sewer bonds payable at the Nat. City Bk., N. Y., on street impt. bonds at the U. S. Mtge. & Trust Co., N. Y.

SELMA.
This town is in Johnston County.
Sewer Bonds.
6s '19 J-J \$18,000 July 1 '23-'40
20,000 July 1 '41-'46
6s '21 J-J 20,000 July 1 '23-'42
40,000 July 1 '43-'62
Municipal Bldg. Bonds.
5 1/2s '16 A-O \$12,000 1923-1940
Street Improvement Bonds.
6s g '22 A-O \$36,000 April 1 '34-'35
14,000 April 1 '36-'42
TOTAL DEBT April 1922 \$197,000
Water & light bonds (incl.) 36,000
Total assessed value 1921 1,549,636
Tax rate (per \$1,000) 1920... \$7.00
Population 1910, 1,331; 1920, 1,801
INT. on 6s of 1921 at the U. S. Mtge. & Trust Co., N. Y.

SELMA GRADED S. D. No. 3.
This dist. is in Johnston County.
Building Bonds.
6s '21 J-J \$175,000 Jan 1 1946
5s '15 340,000 1936
5s '17 A-O 14,770 Oct 1 '23-'34
BOND, DEBT Oct 1 '22 \$231,000
Floating debt (additional) 9,000
Sinking fund 5,777
Tot. ass'd val. '22 (5% act.) 2,912,237
Tax rate (per \$1,000) 1922... \$19.60
Population in 1922 (est.) 4,500
INT. on 6s of 1921 payable at the Hanover National Bank, N. Y.

SHELBY.
This city is in Cleveland County.
Municipal Bonds.
6s '17 M-N \$16,867 Nov 15 '23-'27
School Bonds.
5s '16 A-O \$1,717 1923-1945
Street Improvement Bonds.
s '22 \$180,000 Feb 1 '23-'32
90,000 Feb 1 '33-'41
5,000 Feb 1 1942
Street & Sidewalk Impt. Bonds.
5 1/2s '23 \$80,000 Jan 15 '24-'33
45,000 Jan 15 '34-'38
Water-Works Bonds.
s '22 225,000 Feb 1 '24-'48
BOND, DEBT Oct 10 '21 \$313,000
Assessed val. real estate 4,007,063
Assess. val. personal 1,790,631
Tot. assess. val. '21 (23% act.) 5,797,694
State & Co. tax (per \$1,000) '21 \$7.80
Population 1910, 3,127; 1920, 3,809
INT. on bonds of 1917 payable at Chase National Bank, New York.

SMITHFIELD.
This town is in Johnston County.
z Street-Improvement Bonds.
6s '17 M-S \$50,000 Sept 1 '23-'32
BOND, DEBT Jan 1 1921 \$192,000
Sinking fund 5,295
Assessed val., real estate 1,817,381
Assessed val., personal 2,095,554
Tot. ass'd val. '20 (1-3 act.) 3,912,935
Total tax rate (per \$1,000) '20... \$9.60
Population 1910, 1,347; 1920, 1,895
INT. payable at the U. S. Mtge. & Trust Co., New York City.

SMITHFIELD GRADED SCHOOL DISTRICT
This district (P. O. Smithfield) is in Johnston County.
6s '21 M-S \$32,000 Mar 1 '24-'31
36,000 Mar 1 '32-'37
32,000 Mar 1 '38-'41
100,000 Mar 1 '42-'51
BOND, DEBT Oct 30 '22 \$225,000
Sinking fund 2,642
Ass'd value 1922 (1/2 act.) 4,800,000
INT. at the National Bank of Commerce, N. Y.

SMITHS TOWNSHIP.
A twp. in Robeson County.
Road Bonds.
5 1/2s '19 s-a \$75,000
(\$15,000 on Sept 1 in '29, '34, '39, '44 & '49.)
BONDED DEBT (7)
Population 1910, 2,810; 1920, 3,132

SNOW HILL.
A town in Greene County.
Water Bonds.
6s '20 M-N \$42,000 May 1 '33-'53
Water and Sewer Bonds.
6s '20 J-J \$60,000 Jan 1 1950
Street Improvement Bonds.
6s '22 M-S \$100,000 Sept 1 '25-'42
BOND, DEBT Nov 1 1921 \$73,000
Floating debt (add'l) 500
Tot. assess. val. '21 (60% act.) 999,081
Total tax rate (per \$1,000) '21 \$15.00
Population 1910, 450; 1920, 700

SNOW HILL SCHOOL DISTRICT
This district (P. O. Snow Hill) is in Greene County.
6s '21 s-a \$50,000 Jan 1 1951
6s '20 s-a 9,000 Jan 1 1940
BONDED DEBT (7)
INT. at Chase Nat. Bank, N. Y.

SOUTHERN PINES.
This town is in Moore County.
Sewerage and Water Bonds.
6s J-J \$8,000 Sept 1 1935.
Refunding Bonds.
6s J-J \$20,000 Jan 1 1930.
Improvement Bonds.
6s J-D \$20,000 Sept 1 1935
10,000 July 1 '25-'39
6s g '22 J-J 44,000 July 1 '30-'40
20,000 July 1 '41-'44
Water Bonds.
5 1/2s '22 J-J \$25,000 July 1 '25-'49
26,000 July 1 '50-'62
School Mortgage.
6s Jan \$8,000 Jan 1 1930
BOND, DEBT July 1 '22 \$179,000
Water debt (included) 51,000
Floating debt 20,048
Sinking fund 12,000
Assess. val. real estate 1,474,310
Assess. val. personal 312,975
Total assess. val. 1921 1,787,285
Tot. tax rate (per \$1,000) '21 \$12.50
Pop'n 1910, 542; 1920 743
INT. on the sewerage and water bonds is payable in Winston-Salem; on refunding and improvement bonds in New York; on others in Southern Pines.

SOUTHERN PINES SCHOOL DIS.
This district (P. O. Southern Pines) is in Moore County.
5 1/2s '22 J-J \$50,000 July 1 '25-'49
BOND, DEBT Nov 15 '22 \$56,000
Tot. assess. val. '22 (2-3 act.) 2,150,000
Sch. tax rate (per \$1,000) '22 \$4.16
Population (est.) 1,200
INT. at the National Park Bank, New York.

SOUTHPORT.
This city is in Brunswick County.
Water-Works Bonds.
5 1/2s '17 J-J \$9,500 Oct 1 '23-'41
BOND, DEBT Oct 15 1921 \$71,500
Floating debt 12,607
Sinking fund 4,385
Assess. val., real estate 850,000
Assess. value, personal 100,000
Tot. assess. val. '21 (75% act.) 950,000
Tax rate (per \$1,000) 1921... \$10.00
Population 1910, 1,484; 1920, 1,664

SPENCER.
This town is in Rowan County.
Inc. in 1896. Pop'n 1910, 1,915; 1920, 2,510.
Sewer Bonds.
6s 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 Jan 1 1921 \$130,000
Floating debt 10,000
Assessed val., real estate 1,349,549
Assess. val., personal 214,314
Other property 193,194
Total assessed val. 1920 1,757,057
City tax (per \$1,000) 1920... \$9.20
INT. at Town Treas. office.

SPRING HOPE.
A town in Nash County.
Electric Light Bonds.
s '06 \$10,000
Water-Works Impt. Bonds.
6s '07 July \$44,000 July 1 1949
Sewerage System Bonds.
6s '19 s-a \$19,500 July 1 1949
Street & Sidewalk Bonds.
6s '19 s-a \$17,000 July 1 1949
BOND, DEBT Dec 1 '22 \$90,500
Water debt (incl.) 44,000
Assessment debt (add'l) 35,000
Floating debt (add'l) 8,000
Assess. val., real estate 605,666
Assess. val., personal 516,200
Total assessed val. 1922 1,121,866
Total tax rate (per \$1,000) '22 \$20.00
Population 1910, 1,246; 1920, 1,221

STANLY COUNTY.
County seat is Albemarle.
Bonds taxable. Pop'n 1910, 19,900; 1920, 27,429.
Refunding (\$5,000 *orig. beg.*) 17).
6s '07 July \$75,000 July 1 '23-'37
Road and Bridge Bonds.
6s '20 F-A \$525,000 1923-1972
Road Bonds.
6s '20 s-a \$20,000 Jan 1 '31-'40
30,000 Jan 1 '41-'50
50,000 Jan 1 '51-'60
BOND, DEBT Dec 1 '22 \$944,000
Total assessed value 1922 27,450,147
State & Co. tax (per \$1,000) '22 \$11.03
INT. at Hanover Nat. Bk., N. Y.

STATESVILLE.
County seat of Iredell County.
Water and sewer bonds \$72,000
Electric-Light Bonds.
s \$18,000
5 1/2s '13 A-O \$8,000 Oct 1 1933
School Bonds.
s \$20,000
6s '14 J-J 25,000 July 1 1944
5 1/2s '22 J-J 150,000 Jan 1 '23-'52
Funding Bonds.
s \$85,000
6s '12 M-S 22,520 Sept 1 '23-'42
6s '16 J-J 30,000 Jan 1 1946
6s '21 120,000 Sept 1 1951
Refunding Street Bonds.
5 1/2s '13 A-O \$10,000 Nov 1 1938
5s '14 A-O 30,000 Apr 1 1944
Street bonds 60,000
Sewer Bonds.
6s '19 s-a \$12,500 Dec 1 '23-'47
12,000 Dec 1 '48-'50
Water Bonds.
6s '10 s-a \$72,000 Dec 1 '23-'58
1,000 Dec 1 1959
Street Bonds.
6s '19 s-a \$35,000 Dec 1 '23-'29
60,000 Dec 1 '30-'39
6s '10 s-a 45,000 Dec 1 '23-'31
TOT. BD. DT. Jan '22 \$1,236,000
Water, st. & gas dt. (incl.) 300,000
Paving debt (incl.) 150,000
Total assessed val. 1920 12,750,000
Tax rate (per \$1,000) 1919... \$13.63
Population 1910, 4,599; 1920, 7,895
INT. on 5 1/2s of 1922 at the Hanover National Bank, New York.

STO CES COUNTY.
Danbury is the county seat.
Road & Bridge Bonds.
s \$25,000 1933-1937
5 1/2s '22 35,000 1943-1947
40,000 1948-1947
50,000 1948-1952
TOT. BD. DEBT July '22 \$195,000
Assessed value 1922 13,000,074
Population 1910, 20,151; 1920, 20,576
INT. at the Hanover National Bank, New York.

SURRY COUNTY.
Dobson is the county seat.
County Bonds.
6s '19 M-S \$151,000 1949
Road Bonds.
6s '20 \$113,000 1950
6s '21 J-D 150,000 June 1 1951
Refunding Bonds.
5s '19 M-S \$349,000 1949
Court-House, Jail & Bridge.
5s '16 A-O \$100,000 1931-1946
Bridge Bonds.
6s '18 M-N \$100,000 1933-38-'58
5 1/2s '22 s-a \$75,000 Jan 1 1942
BOND, DEBT Dec 5 1921 \$1,000,000
Floating debt (add'l) 50,000
Assess. val., real estate 15,117,292
Assess. val., personal 7,584,839
Other assess. property 2,623,445
Tot. assess. val. '21 (act.) 25,325,576
Tax rate (per \$1,000) 1921... \$11.09
Population 1910, 29,705; 1920, 32,464
INT. on 5 1/2s of 1922 payable at the National Bank of Commerce, N. Y.

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
22,000 Sept 1 '24-'34
6s '21 s-a 15,000 Sept 1 '35-'39
18,000 Sept 1 '40-'48
Road Bonds.
6s BONDED DEBT \$400,000
County, Nov. 1921 \$110,000
Road Dist. Dec. 20 1917 350,000
Co. ass'd val. '21 (act. val.) 13,704,795
State & Co. tax (per \$1,000) '20 \$4.70
Pop'n 1910, 10,403; 1920 13,224
Population of road dist, 10,850,979
INT. at Hanover Nat. Bk., N. Y. C.

TARBORO.
This town is the county seat of Edgecombe Co. Incorporated Nov. 30 1760.
Electric Light & Power Bonds.
6s '18 J-J \$12,000 July 1 '23-'28
30,000 July 1 '29-'38
Water and Sewer Bonds.
5s '09 \$14,000 July 1 '23-'28
5s '16 A-O 25,000 Oct 1 1946
-s g '20 15,000 Jan 1 '23-'40
30,000 Jan 1 '41-'55
Water, Sewer & Light Bonds.
5s '00 10,000 May 1 1930
5s '09 J-J 20,000 July 1 1939
Water-Works Bonds.
5s '11 25,000 July 1 1946
Water-Works & Elec. Light.
5s '16 A-O \$30,000 Apr 1 1946
Street Bonds.
-s g '20 144,000 Jan 1 '23-'38
150,000 Jan 1 '31-'36
-s g J-J 664,000 July 1 '23-'38
Paving Bonds.
5s '11 25,000 July 1 1951
*Public Improvement Bonds.
6s g '20 A-O \$16,000 1923-1926
180,000 1927-1946
*Refunding Bonds.
6s g '20 A-O \$4,500 1923-1931
15,000 1932-1946
Electric Light Bonds.
-s g J-J \$23,000 July 1 '23-'45
12,000 July 1 '46-'51
Funding Bonds.
-s g J-J \$18,000 July 1 '23-'31
NET BD. DT. March 1922 \$497,414
Total assessed val'n 1920 7,402,493
Tax rate (per \$1,000) 1920 \$10.00
Population 1910, 4,129; 1920, 4,568
INT. on 5s, due 1939, at Bank of New York, N.B.A., New York City; on bonds marked (*) at New York City; on bonds marked (a) at the U. S. Mfg. & Trust Co., New York.

THOMASVILLE.
This town is in Davidson County. Inc. in 1852. Pop'n 1910, 3,877; 1920, 5,876.
5s g '12 J-DS \$10,000 Dec 1942
5s '14 15,000 1922-1932
Sidewalk Bonds.
5s '17 M-N \$8,000 May 1 1947
School Bonds.
s '16 P-A \$19,000 July 1 '23-'46
6s '22 106,000 1927-1951
Funding Bonds.
6s '18 A-O \$10,113c Apr 1 '23-'28
Street Bonds.
6s '18 A-O \$5,000 Apr 1 '23-'27
5s '18 J-J \$21,875 July 1 '23-'37
5s '22 15,000 1925-1939
60,000 1930-1939
BOND. DEBT Jan 1 '21 \$157,000
Sinking fund 2,122
Assess. val. '20 (act.) 6,453,474
Tax rate (per \$1,000) 1920 \$6.50
INT. at U. S. Mfg. & Tr. Co., N. Y., and on bonds marked (*) at the Hanover National Bank, N. Y.

TRANSYLVANIA COUNTY.
Greenville is the county seat.
Road Bonds (7% free).
6s '20 M-N \$19,000 Sept 1 '25-'49
BOND. DEBT Oct 28 '22 \$430,000
Floating debt 50,000
Total assessed val. 1921 3,128,677
State & Co. tax (per \$1,000) '21 (estimated) \$10.70
Population 1910, 7,191; 1920, 9,303
INTEREST at New York.

TROY.
This town is in Montgomery Co.
Water and Sewer Bonds.
6s '22 s-a \$125,000
BOND. DEBT April 1922 \$125,000
Assessed value 1921 1,739,322
Population 1910, 1,055; 1920, 1,102

TRYON.
This town is in Polk County.
Waterworks Bonds.
6s '20 \$30,000
Street Impt. Bonds.
6s '22 M-N \$12,000 1941
Sinking fund 88,000
BOND. DEBT Dec 4 1922 \$110,000
Water bonds (included) 30,000
Total assessed val. 1922 1,050,000
Tax rate (per \$1,000) 1922 \$10.00
Population 1910, 700; 1920, 1,067

UNION COUNTY.
Monroe is the County seat.
Road & Bridge Bonds.
5s '19 s-a \$44,000 Aug 1 '22-'45
6s '20 s-a 135,000 Sept 1 '23-'50
6s '20 J-D 70,000 Dec 1 '23-'40
80,000 Dec 1 '41-'50
27,000 Oct 1 '23-'31
6s '21 s-a 40,000 Oct 1 '32-'41
30,000 Oct 1 '42-'46
72,000 Mar 1 '25-'36
8,000 Mar 1 1937
110,000 Mar 1 '38-'48
60,000 Mar 1 '49-'52
BOND. DEBT Mar 1922 \$984,000
Total ass'd val. 1921 25,923,615
State & Co. tax (per \$1,000) '20 \$5.70
Pop'n 1910, 23,377; 1920, 36,029
INT. on bonds marked (*) at the National Park Bank, N. Y.

VANCE COUNTY.
Henderson is the county seat.
Road Bonds (Taxable).
-s 200,000
-s 12,000
5s '15 J-J \$50,000 July 1 1955
(Sub. to call \$25,000 after July 1 1935)
TOT. BD. DT. Oct 12 '22 \$292,000
Sinking fund 36,959
Assess. val., real estate 9,094,330
Assess. val., personal 3,527,070
Assess. val., other prop. 8,118,572
Total assessed val. 1922 20,739,972
State & Co. tax (per \$1,000) '21 \$9.33
Pop'n 1910, 19,425; 1920, 22,799

WADESBORO.
This town is in Anson County.
Sewer, Water & Bldg. Bonds.
6s '20 s-a \$9,000 Apr 1 '23-'25
36,000 Apr 1 '26-'34
80,000 Apr 1 '35-'50
BOND. DEBT Dec 2 1921 \$180,000
Assess. val., real estate 1,770,050
Assess. val., personal 1,806,366
Total assessed value 1921 3,576,416
(about 2-3 actual) 3,577,415
Tax rate (per \$1,000) 1921 \$6.67
Population 1910, 2,376; 1920, 2,648

WADESBORO GRADED SCH. D.
This district is in Anson County.
6s '22 F-A 28,000 Feb 1 '38-'44
10,000 Feb 1 '45-'46
42,000 Feb 1 '47-'52
BOND. DEBT Mar 1922 \$137,000
Floating debt (add'l) 10,000
Assessed value 1921 6,064,091
INT. at the U. S. Mfg. & Trust Co., N. Y.

WAKE COUNTY.
Raleigh is the county seat.
Road Bonds.
s '18 \$40,000 1948
Court-House Bonds.
5s '23 \$20,000 July 1 1923
5s '14 A-O 225,000 Apr 1 1944
Bridge Bonds.
6s '99 \$85,000 Jan 1 1929
Funding Bonds.
5s '01 234,000 July 1 1931
5s '03 620,000 July 1 1933
5s '05 633,000 July 1 1935
5s '09 620,000 1929
5s '15 M-N* 91,000 Apr 1 1945
5s '17 100,000 1947
5s g '22 M-S 50,000 Mar 1 '25-'38
123,238 Mar 1 '39-'43
123,238 Mar 1 '44-'62

Hospital Bonds.
5s '14 \$75,000 Apr 1 1944
NET DEBT Mar 1922 \$1,398,000
Total assessed val. 1921 \$3,474,394
State & Co. tax (per \$1,000) '20 \$6.80
Pop'n 1910, 63,229; 1920, 76,155
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 Town- and Scott & Son, Baltimore; (f) at R. M. Grant & Co., N. Y.; (g) at Guaranty Trust Co., N. Y.

WAKE FOREST.
This town is in Wake County.
Water Bonds.
6s '21 \$50,000 yearly
BOND. DEBT Dec 1922 \$185,000
Assessed value 1922 1,334,000
Tax rate (per \$1,000) 1920 \$11.00
Population 1920 (Census) 1,425

WARRENTON.
This town is in Warren County.
Water & Sewerage Bonds.
5s '15 J-J \$50,000
BOND. DEBT Jan 1 '21 \$79,000
Sinking fund 7,500
Total assessed value 1920 2,500,000
Tax rate (per \$1,000) 1920 \$10.00
Population in 1910, 807; 1920, 927

WARRENTON SPECIAL TAX SCHOOL DISTRICT.
This district is in Warren Co.
5s '14 F-A \$8,000 Jan 1 '23-'28
18,000 Jan 1 '29-'37
6s '22 s-a 18,000 Jan 1 '38-'43
16,000 Jan 1 '44-'47
15,000 Jan 1 '48-'50
12,000 Jan 1 '51-'52
BONDED DEBT (?)
INT. payable in New York City or Warrenton.

WARRENTON TOWNSHIP.
This district (P. O. Warrenton) is in Warren County.
Road Bonds.
5s '14 F-A \$8,000 Feb 1 1954
BOND. DEBT Nov 12 '16 \$50,000
Sinking fund 1,575
Total assessed val. 1920 4,252,390
Tax rate (per \$1,000) 1920 \$2.50
Population in 1920 3,889

WARSAW.
This town is in Duplin County.
Public Utility Bonds.
6s '18 A-O \$2,500 Sept 1 '23-'27
12,000 6,500 Sept 1 '23-'35
Water & Sewer Bonds.
6s g '19 J-J \$28,000 July 1 '23-'35
1,45,000 July 1 '36-'50
Water & Light Ext. Bonds.
6s g '22 M-S \$25,000 Mar 1 '25-'49
Electric Light Bonds.
6s '17 A-O \$15,000 Oct 1 '23-'37
6s '18 A-O \$4,000 1928-1935
6s '18 A-O 5,000 1923-1927
BOND. DEBT Dec 1922 \$138,040
Floating debt 13,040
Sinking fund 3,034
Assessed val. 1922 1,220,196
Value of municipal property 30,630
Population in 1910, 723; 1920, 1,108
INT. payable in New York.

WASHINGTON.
This city is in Beaufort County.
Public Improvement Bonds.
5s '13 J-J \$100,000 July 1 1963
Street Improvement Bonds.
6s '21 s-a \$85,000 May 1 '24-'28
125,000 May 1 '29-'33
180,000 May 1 '34-'38
40,000 Nov 1 '24-'28
6s '21 s-a 60,000 Nov 1 '29-'33
120,000 Nov 1 '34-'38
5s '13 J-J 100,000 July 1 1963
Refunding Bonds.
5s '11 J-J \$15,000 July 1 1941
Funding Bonds.
5s '15 s-a \$5,000 July 1 '25-'29
5s '15 s-a 10,000 July 1 '30-'34
10,000 July 1 '35-'39
TOT. BD. DT. Nov 1921 \$1,046,200
Water & Light debt (add'l) 225,000
Special assessed debt (incl.) 1,500,000

Total assess. val. 1921 8,527,131
Tax rate (per \$1,000) 1920 \$7.00
Population 1910, 6,211; 1920, 6,314
INT. on bonds marked (a) payable in New York; on 5 1/2% of 1922 at the Chase Nat. Bank, New York.

WASHINGTON COUNTY.
Plymouth is the county seat.
Court House & Road Bonds.
6s \$80,000
BOND. DEBT Jan 1 '21 \$100,000
Floating debt 75,000
Sinking fund 5,298
TOT. ass'd val. '20 (act. val.) 11,918,212
State & Co. tax (per \$1,000) '20 \$4.80
Pop'n 1910, 11,062; 1920, 11,429

WASHINGTON TOWNSHIP.
This twp. (P. O. Washington) is in Beaufort County.
Road Bonds.
5s '16 F-A \$50,000 Feb 1 1941
(Subject to call \$2,500 annually after 10 years)
BOND. DEBT Apr 1916 \$50,000
Total ass'd val. '20 (actual) 601,774
Population in 1920 9,117
INT. payable at New York City.

WATAUGA COUNTY.
Barnes is the county seat.
Road Bonds.
5s '18 \$50,000 1923-1948
5s '19 J-D 50,000 1948
5s '19 J-J 50,000 Aug 1 '25-'49
6s '20 F-A 50,000 Feb 10 '25-'50
TOT. BD. DT. Mar 1922 \$295,000
Ass'd val'n 1921 (act. val.) 10,870,018
Total tax rate (per \$1,000) '20 \$7.00
Pop'n 1910, 13,556; 1920 13,477

WAYNE COUNTY.
Goldsboro is the county seat.
Bridge Bonds.
6s '18 \$5,000 Nov 1 '25-'29
10,000 Nov 1 '30-'34
5s '19 J-J 15,000 Nov 1 '35-'39
20,000 Nov 1 '40-'44
25,000 Nov 1 '45-'49
5s '21 s-a 10,000 Dec 1 '26-'30
15,000 Dec 1 '31-'35

Funding Bonds.
5s g '22 s-a \$20,000 Mar 1 1937
BOND. DEBT Nov 1 '22 \$518,000
Floating debt 18,000
Sinking fund 70,000
TOT. ass'd val. '21 (actual) 50,000,000
State & Co. tax (per \$1,000) '21 \$9.50
Pop'n 1910, 35,698; 1920, 43,640
INT. on 5s of 1921 at the U. S. Mfg. & Trust Co., N. Y.; on 5 1/2% of 1922 at the Hanover Nat. Bank, N. Y., or in N. Y. exchange.

WAYNE COUNTY DE. D. NO. 2.
This district (P. O. Goldsboro) is in Wayne County.
6s '15 M-N \$45,625c May 1 '23-'27
BOND. DEBT Nov 1 '17 \$90,000
Total assessed val. (est.) 400,000

WAYNESVILLE.
This town is in Haywood County.
Water Shed Bonds.
5s g '15 J-J \$6,000 July 1 1945
Street Impt. Bonds.
-s g '22 F-A \$121,000 Feb 1 '24-'34
21,000 Feb 1 '35-'37
8,000 Feb 1 1938

Funding Bonds.
6s g '22 F-A \$15,000 Feb 1 '24-'38
BOND. DEBT Nov 14 '22 \$290,000
Floating debt (add'l) 6,040
Sinking fund 5,085
Assess. val., real estate 1,385,538
Assess. val., personal 795,589
Other assessable property 287,954
Total assessed val. 1921 2,469,141
Tax rate (per \$1,000) 1921 \$10.00
Population 1910, 2,008; 1920, 1,942
INT. on bonds of 1922 payable in New York.

WELDON.
This town is in Halifax County.
Street-Improvement Bonds.
6s \$34,000 1923-1956
BOND. DEBT Dec 1 '22 \$125,000
Water debt (incl.) 40,000
Assessed valuation 1922 1,960,365
Tax rate (per \$1,000) '20 \$9.00
Population 1910, 1,999; 1920, 1,872

WENDELL.
This town is in Wake County.
Water Works Bonds.
6s '19 s-a \$32,000 Aug 1 '23-'54
10,000 Aug 1 '55-'59
Sewer Bonds.
6s '19 s-a \$32,000 Aug 1 '23-'54
10,000 Aug 1 '55-'59
BOND. DEBT Oct 1921 \$108,000
Municipal Bldg. debt (incl.) 5,000
Water debt (incl.) 43,000
Assessed valuation 1921 975,000
Population in 1910, 759; 1920, 1,239

WEST ASHEVILLE.
This town (P. O. Asheville) is in Buncombe County.
Street Bonds.
5s '17 A-O \$155,000 1923-1932
(See T. 104, p. 884, for maturity.)
BOND. DEBT Apr 1917 \$220,000
Floating debt 25,000
Assessed valuation 1916 938,300
Actual value (est.) 2,000,000

WESTERN WAKE CO. HIGH-WAY DISTRICT.
P. O. Raleigh.
Road Bonds.
6s g '19 s-a \$21,000 Jan 1 '23-'29
100,000 Jan 1 '30-'49
BONDED DEBT (?)
Prin. and int. payable in N. Y.

WHITEVILLE.
This town is in Columbus County.
Street Improvement Bonds.
6s '22 s-a \$7,500 Jan 1 '25-'39
6s '22 s-a 15,000 July 1 '23-'27
60,000 July 1 '28-'39

Sidewalk Bonds.
6s '21 s-a \$16,000 Jan 1 '23-'38
4,000 Jan 1 '39-'40
Water and Electric Light Bonds.
6s '22 \$62,000 Dec 1 '25-'55
35,000 Dec 1 '56-'82
BOND. DEBT Dec 1922 \$219,500
Water and light bonds (incl.) 97,000
Sinking fund on hand 6,500
Assessed value 1922 1,537,694
Population 1920 1,664
INT. at the National City Bank, New York.

WHITEVILLE SCH. DIST. NO. 1.
This district is in Columbus Co.
6s '22 J-J \$20,000 Jan 1 '25-'34
30,000 Jan 1 '35-'44
25,000 Jan 1 '45-'49
BOND. DEBT July 1922 \$75,000
Assessed value 1921 2,220,539

WILKES COUNTY.
Wilkesboro is the county seat.
Bridge Bonds.
6s '18 M-S \$22,000 Sept 1 1938
Highway Bonds.
4s '16 M-N \$250,000
-s s-a 9,000 Apr 27 1941
266,000 Apr 27 '42-'60
BOND. DEBT Dec 8 '21 \$851,000
Floating debt (add'l) 16,000
Sinking fund 5,000
TOT. assess. val. '21 (2-3 act.) 115,430,131
State & Co. tax (per \$1,000) '21 \$13.10
Pop'n 1910, 30,282; 1920, 32,644
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. New form of commission government began June 1 1921.

Sewer Bonds.
5s '12 \$55,000 1932
6s '21 10,000 1955
Permanent Improv't Bonds.
5s '18 J-J \$42,000 July 1 '23-'43

Refunding Bonds.
4s g '09 J-J \$148,000 July 1 1929
5s '17 A-O 6,000 Oct 1 1923
15,000 Oct 1 '24-'28
5s '18 116,000 1958
191,000 1958
5s g '22 J-J \$300,000 Jan 1 '23-'52
(For amount due each year see V. 113, p. 2643.)

Water and Sewer Bonds.
4s '18 A-O \$840,000 Oct 1 1948
Refunding Street Impt.
5s '18 A-O \$100,000 Apr 1 1955

Street Bonds.
4s g '10 J-J \$100,000 Apr 1 1950
6s '21 47,000 1955
5s g '22 J-J \$200,000 Jan 1 '23-'38
(For amount due each year see V. 113, p. 2643.)
4s g '22 A-O 33,000 Oct 1 '28-'30
42,000 Oct 1 '31-'33
85,000 Oct 1 '34-'38

Water Bonds.
6s '21 80,000 1955
40,000 Oct 1 '23-'32
4s g '22 A-O 50,000 Oct 1 '33-'42
70,000 Oct 1 '43-'52
90,000 Oct 1 '53-'62

Street, Water & Sewer Bonds.
4s '12 J-J \$400,000 Jan 1 1952
Improvement Bonds.
6s '21 s-a \$150,000 Jan 1 '23-'39
96,000 Jan 1 '40-'55

Bridge Bonds.
6s '21 \$15,000 1955
Fire House Bonds.
6s '21 \$10,000 1955
*Funding Bonds.
5s g '22 A-O \$25,000 Apr 1 '23-'27
50,000 Apr 1 '28-'32
GEN. BD. DT. Nov 1 '22 \$2,603,000
Water bonds (incl.) 885,000
Sinking fund 19,937
Assessed val'n, real estate 30,689,956
Assessed val'n, personal 5,350,305
Other assessable property 6,402,390
TOT. ass'd val. '22 (act.) val. 142,673,655
City tax (per \$1,000) '22 \$9.50
Pop'n 1910, 25,748; 1920, 33,372
INT. at Hanover Nat. Bank, N. Y., on bonds marked (*) at Nat. City Bank, N. Y.; on water and street bonds of 1922 at the Bankers' Trust Co., N. Y.; on other bonds in Wilmington and New York.

WILSON.
This town is in Wilson County.
Street Bonds.
5s '02 M-S \$25,000 Sept 23 1931
5s '04 40,000 1934
5s '13 J-J 80,000 1943
5s '16 J-D 40,000 Dec 1 '23-'24
75,000 Dec 1 1925
6s g '20 s-a 315,000 Nov 1 '23-'31
36,000 Nov 1 '32-'33
80,000 Nov 1 '34-'37
5s g '22 F-A 40,000 Feb 1 '23-'32
10,000 Feb 1 '33-'37

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
5s '19 J-D 6,000c June 1 '23-'24
45,000c June 1 '25-'33
5,000c Mar 1 1923
42,000c Mar 1 '24-'30
49,000c Mar 1 '31-'37
4,000c Mar 1 1938
Electric-Light Funding Bonds.
5s '15 A-O \$65,000 Apr 1 '23-'35
Water Bonds.
5s '15 A-O \$95,000 Oct 1 1945
5s '18 J-J 45,038 1923-1948
Gas-Plant Bonds.
5s '15 A-O \$75,000 Oct 1 '25-'55
Water and Sewer Bonds.
6s g '20 s-a \$60,000 Nov 1 '23-'52
Water, Light & Sewer Bonds.
5s g '22 F-A \$40,000 Feb 1 '23-'42
30,000 Feb 1 '43-'52

WILSON (Continued).
BOND DEBT Feb 15 '22 1,421,500
 Water, electric light and
 gas debt (incl.) 516,500
 Cash in sinking fund 15,000
 Assessed valuation 1921 21,494,832
 Tax rate (per \$1,000) 1921 .85-80
 Population 1910, 6,717; 1920, 10,612
 INT. on \$40,000 bonds due 1934
 and paying bonds is payable at U. S.
 Mtge. & 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, 1916, 1917
 and 1922 in New York.

WILSON COUNTY.
 Wilson is the county seat.
Funding Bonds.
 5 1/2 s '22 M-S \$48,000 Mar 1 '23-'26
 75,000 Mar 1 '27-'31
 80,000 Mar 1 '32-'35
 14,500 Mar 1 '36-'41
BOND DEBT Nov 21 '21 \$258,000
 Township road bds. (add'l) 100,000
 Assess. val. 1922 (actual) —
 Real 30,520,847
 Personal 12,350,410
 Other property 1,171,026
 Total 44,042,283
 County tax (per \$1,000) '22 \$11.50
 Population 1910, 28,269; 1920, 36,813
 INT. at the U. S. Mtge. & Trust
 Co., New York.

WILSON GRADED SCH. DIST.
Building Bonds.
 5s '14 \$30,000 Jan 1 1944
 5 1/2 s '17 A-O 35,000 Serially
 6s '20 25,000
 42,000 July 1 '24-'29
 54,000 July 1 '30-'35
 6s g '21 J-J 66,000 July 1 '36-'41
 78,000 July 1 '42-'47
 60,000 July 1 '48-'51
BOND DEBT Dec 7 1921 \$390,000
 Assessed val '21 (actual) 27,430,612
 Tax rate (per \$1,000) 1921 .810-00
 Pop'n 1910, 8,500; '21 (est.), 14,000

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 state-
 ment below is for consolidated city.

General Municipal Imp't. Bonds
 4 1/2 s '17 M-S \$55,000 Mar 1 '23-'33
 21,000 Aug 15 '23-'33
 6s '20 s-a 78,000 Aug 15 '24-'28
 160,000 Aug 15 '27-'30
 6s '20 F-A 203,000 Feb 1 '23-'29
 30,000 Feb 1 1930
Water Wks. & Other Purposes.
 5s g M-S \$160,000 Sept 1 1924
 5s g J-J 100,000 Jan 1 1934
 5s g M-N \$35,000 Nov 1 1937
 4 1/2 s g J-J 450,000 July 1 1952
 5s g J-J 125,000 July 1 1936
 5s '17 A-O \$125,000 Apr 1 1947

Water Bonds.
 5s '14 J-J \$30,000 July 1 1941
 5s g '19 M-S 256,000 Mar 1 '23-'51
 45,000 Mar 1 '52-'59
 5 1/2 s '21 M-N 150,000 May 1 '23-'32
 100,000 May 1 '53-'62
 4 1/2 s '22 M-N 200,000 May 15 '23-'52
 135,000 May 15 '48-'62
City-Hall Bonds.
 5 1/2 s '21 M-N \$78,000 May 1 '23-'48
 4,000 May 1 1949
Road Bonds.
 6s '17 J-D \$50,000 Dec 1 '23-'27
 Cemetery and Fire Apparatus
 5s g '19 M-S \$8,000 Mar 1 1934
 7,000 Mar 1 1924

Street Improvement Bonds.
 5s g M-N \$85,000 Nov 1 1937
 4 1/2 s g J-J 100,000 July 1 1952
 5s g '14 J-J 50,000 Jan 1 1931
 5s '14 J-J 50,000 July 1 1941
 6s '21 J-J \$118,000 July 15 '23-'32
 191,800 July 15 '27-'32
 4 1/2 s '22 M-N 100,000 May 15 '23-'72
Sewer Bonds.
 5s g '07 M-N \$30,000 Nov 1 1937
 4 1/2 s '12 J-J 485,000 July 1 1952
 5s '14 J-J 50,000 July 1 1941
 5s '17 M-S 114,656 Sept 1 '23-'47
 4 1/2 s '22 M-N 180,000 May 15 '23-'52
 70,000 May 15 '53-'62

Refunding Bonds.
 4 1/2 s '09 M-N \$40,000 Nov 15 1939
 4 1/2 s '09 F-A 100,000 Aug 15 1940
 5s '11 M-N 45,000 May 1 1941
 4 1/2 s '11 M-N 55,000 May 1 1941
 6s g J-J 250,000 July 1 1944

Hospital Bonds.
 4 1/2 s '12 J-J \$80,000 July 1 1952
 4 1/2 s '22 M-N 8,000 May 15 '23-'28
 41,000 May 15 '29-'50

School Bonds.
 4 1/2 s '12 J-J \$80,000 July 1 1952
 5s '14 J-J 60,000 July 1 1944
 5s '17 A-O 650,000 Apr 1 1947
 5 1/2 s '21 M-N \$240,000 May 1 '23-'41
 240,000 May 1 '42-'49
 4 1/2 s '22 M-N 280,000 May 15 '23-'50
 20,000 May 15 1951

Park Bonds.
 4 1/2 s '12 J-J \$315,000 July 1 1952

Water and Sewer Bonds.
 6s '21 J-J \$82,000 July 15 1923
 127,000 July 15 '24-'32

General Improvement Bonds.
 5 1/2 s '21 M-N \$36,000 May 1 '23-'46
 4 1/2 s '22 M-N 200,000 May 15 '23-'42

Incinerator Bonds.
 5 1/2 s '21 M-N \$30,000 May 1 '23-'27
 1105,000 May 1 '28-'42

Street Assessment Bonds.
 5s g '22 M-N \$396,000 May 15 '24-'32
 49,000 May 15 1933
 5s g '22 M-N 207,000 May 15 '23-'31
 24,000 May 15 1932

Playground Bonds.
 4 1/2 s '22 M-N \$12,000 May 15 '24-'29
 88,000 May 15 '30-'51

Fire Dept. Bonds.
 5s g '22 M-N \$30,000 May 15 '23-'32
 GROSS BD. DP. May 2246,959,238
 Water debt (included) 1,674,668
 Sinking funds (other than
 water) 183,173
 Total ass'd value 1921 109,611,465
 Tax rate (per \$1,000) 1921 .89-50
 Population (Winston) 17,167
 in 1910 (Salem) 5,233
 Population in 1920 48,395
 INT. on bonds marked (a) payable
 at Merc. Tr. & Dep. Co., Balt.; (b) at
 Townsend Scott & Son, Balt.; (c) at
 A. B. Leach & Co., Inc., N. Y.; (f) at
 Mechanics' & Metals Nat. Bank,
 N. Y.; (e) at Baltimore Trust Co.,
 on bonds marked (a) and on bonds of
 1922 at U. S. Mtge. & Tr. Co., N. Y.;
 (g) at National Park Bank, N. Y.

YADKIN COUNTY.
 Yadkinville is the county seat.
Road Bonds.
 6s '21 \$90,000 Jan 1 1951
 6s '22 s-a 60,000

BOND DEBT Oct 25 '22 \$12,000
 Spec. school bds. (add'l) 14,000
 Sinking fund 40,000
 Assessed value, real estate 7,000,000
 Assessed value, personal 2,616,000
 Tot. ass'd val. '21 (act.) 9,616,000
 State & Co. tax (per \$1,000) '21 \$10.00
 Pop'n 1910, 15,428; 1920, 16,391

YADKIN TOWNSHIP.
 A twp. in Stokes County.
Road Bonds.
 6s '19 ann \$36,000 May 5 '23-'42
RONDED DEBT (7)
 Assessed values 1920 \$3,682,816
 Population 1920 3,330

YANCEY COUNTY.
 Burnsville is the county seat.
BOND DEBT Jan 1 1921 \$312,000
 Assessed val. 1920 (act.) 10,821,649
 State & co. tax (per \$1,000) '20 \$4.90
 Pop'n 1910, 12,072; 1920 15,093

ZEBULON.
 A town in Wake County.
Water Bonds.
 6s '19 s-a \$12,000 & r May 1 '23-'34
 \$12,000 & r May 1 '23-'34
Sewer Bonds.
 6s '19 s-a \$12,000 & r May 1 '23-'34
BOND DEBT July 1 '22 \$177,000
 Sinking fund 9,115
 Assess. val., real estate 874,147
 Assess. val., personal 339,103
 Other assessable property 275,496
 Total assess. prop. 1921 1,488,746
 State & Co. tax (per \$1,000) '21 \$15.00
 Population 1910, 483; 1920 953

bly in 1873 as "put upon the market without any authority in law." V. 99, p. 1545. The valid State debt at present consists of the following items:

When Due.	Blue Bonds 1887.
Redemp'n Brown Consols 1892.	4 1/2 s J-J \$400,000 & r July 1 1928
4 1/2 s \$23.94 Past due	Tax Anticipation Notes.
Agricul. Col. Scrip (two pieces).	\$500,000 Jan 10 1923
6s J-J \$191,800 Irredeemable	500,000 Jan 17 1923
Refunding Bonds.	500,000 Jan 24 1923
4s g '12 J-J \$4,731,969 & r Jan 1 1952	500,000 Jan 31 1923
(Subject to call after Jan 1 1932)	500,000 Feb 7 1923
Clemson College Stock 1891.	500,000 Feb 14 1923
6s J-J \$58,539.39 Irredeemable	
Notes.	
5s '22 \$3,000,000	
(All mature by Feb. 1922; see V. 112 p. 1190.)	

TOTAL FUNDED DEBT.—The total funded bonded debt on Jan. 1 1922 was \$5,382,308.35. Past-due bonds, long over-due, are omitted, the total issue of 4 1/2 % Redemption Brown Consols under Act of 1892 was \$5,622,745.97, of which \$591,025.97 were retired by the Sinking Fund, expanding the assets of the fund; but \$4,731,969.45 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 Oct. 1 1922 amounted to \$209,479.18. On the same date the refunding sinking fund amounted to \$134,137.27.

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. 1123). 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 1914 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.

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.

The notes of 1922 and interest on same are payable at maturity at the Chemical National Bank, New York.

ASSESSED VALUATION AND TAX RATE.—

Years—	Real Estate.	Personal Property.	Railroads.	Total.	Tax per 1,000.
1921	\$215,803,782	\$190,053,488	\$41,031,030	\$446,888,290	\$12.00
1920	212,520,421	189,482,338	40,230,027	442,232,786	12.00
1919	208,139,568	149,335,193	45,385,181	402,859,949	9.00
1918	208,348,279	113,745,256	51,084,964	373,178,499	8.25
1917	166,690,449	106,050,055	46,897,468	319,637,972	6.50
1916	162,431,612	100,824,187	43,923,083	307,178,882	6.00
1915	162,805,144	102,285,861	45,816,096	310,907,101	7.00
1914	162,431,612	100,824,187	43,923,083	307,178,882	6.00
1913	152,032,298	96,119,406	43,359,299	291,511,003	5.75
1912	134,536,251	90,474,520	42,229,407	279,755,349	5.75
1911	108,254,037	64,872,328	41,959,377	215,085,742	5.50
1897	102,088,325	64,354,698	29,765,698	207,343,433	5.00
1895	100,157,179	45,494,110	24,142,341	173,872,182	5.00
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 described as follows:

Section 6 prohibits the lending or pledging of the State's credit for the benefit of any individual, company, association or corporation, &c., and recites the provisions under which the Legislature may authorize counties and townships to issue bonds and levy taxes. This section was amended in November 1910 so as to allow townships in Greenwood and Saluda Counties to issue bonds in aid of the Greenwood & Saluda RR., but not to exceed 8% of the assessed valuation of property, 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 or stockholder in any company, association or corporation. The General Assembly shall not have power to authorize any county or township to levy a tax or issue bonds for any purpose except for educational purposes, to build and repair public roads, buildings and bridges, to maintain and support prisoners, pay jurors, county officers, and for litigation, quarantine and court expenses, and for ordinary county purposes, to support paupers, and pay past indebtedness. Provided, That the limitation imposed by this section shall not apply to any township in the County of Greenwood nor to any township in the County of Saluda, through which, in whole or in part, the line of railroad of Greenwood & Saluda Railroad shall be located and constructed, nor to the County of Saluda, such said townships in Greenwood County and Saluda County, and the County of Saluda being hereby expressly authorized to vote bonds in aid of the construction of the said proposed railroad, under such restrictions and limitations as the General Assembly may prescribe hereinafter; Provided, That the amount of such bonds shall not exceed eight per centum of the assessed valuation of the taxable property of such townships."

Section 7 provides that no scrip, certificate or other evidence of State indebtedness shall be issued except for the redemption of stock, bonds or other evidence of indebtedness previously issued, or for such debts as are expressly authorized by this constitution. Section 11 forbids the General Assembly to create any further debt or obligation, either by the loan of the credit of the State, by guaranty, endorsement or otherwise, except for the question to the qualified voters of the State at a general State election, two thirds vote necessary to authorize.

Counties, Cities, &c.—The constitutional limitations as to the indebtedness of counties, municipalities, &c., are covered by Section 7 of Article VIII and Section 5 of Article X of the State constitution of 1895. These provide that the bonded debt of any county, township, school district, municipal corporation or political division or sub-division of the State shall never exceed 8% of the assessed value of all the taxable property therein; and no such debt can be created in any city or town without submitting the question to the qualified electors. It is also provided that a sinking fund 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. The exemption was made general in 1910 by the adoption of an amendment to Section 5 whereby such bonds are 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, through amendments to Section 5 of Article X have also been authorized to exceed the 8% limit for certain specified purposes (other than water, sewer and lighting): Aiken, Anderson, Bennettsville, Bishopville, Camden, Charleston School District, Cheraw, Chester, Clinton, Darlington, Edgefield, Florence, Kershaw County School District No. 1, McCormick, Orangeburg, Rock Hill, St. Matthews, Sumter, Yorkville School District, Due West School District, Cherokee County School District No. 10, Florence City School District, Beaufort, Union, Georgetown, and Spartanburg.

In 1920 Sections 5 and 6 of Article X were amended so as to allow Christ Church Township to issue \$150,000 railroad bonds (V. 115, p. 2291).

TAXATION OF MUNICIPAL BONDS.—A law was passed in 1912 exempting all school and municipal bonds from taxation. Previously 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

State of South Carolina.

ITS

DEBT, RESOURCES, &c.

Admitted as a State.....One of Original Thirteen
 Total area of State.....30,570 square miles
 State Capital.....Columbia
 Governor (term expires 1923 a).....R. A. Cooper
 Secretary of State (term expires 1923 a).....W. Banks Dove
 Treasurer (term expires 1923 a).....S. T. Carter
 Comptroller (term expires 1923 a).....Walter E. Duncan
 Attorney-General (term expires 1923).....Samuel M. Wolfe
 a Term expires upon qualification of successor.

LEGISLATURE meets annually on the second Tuesday in January. Sessions are not limited, but pay of members is confined to forty days.

HISTORY OF DEBT.—For history of South Carolina's debt from 1794 to 1893, see the "State and City" Supplement of April, 1893, pages 163 and 164. On Dec. 19 1904 the Supreme Court of the United States affirmed the decision of the United States Circuit Court in the case of Lee against Robinson, and declared the revenue bond scrip of this State to be void. Under the Act of March 2 1872 \$1,800,000 of this scrip had been issued. V. 80, p. 725. Thirty South Carolina bonds 6% 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 Assem-

TRUST FUNDS.—The General Assembly at its 1919 session passed the following Act permitting trust funds to be invested in farm loan bonds issued by Federal Land Banks:

Be it enacted by the General Assembly of the State of South Carolina, that trust funds, unless it is otherwise provided in the instrument creating the trust, may be loaned on the security of, or invested in, farm loan bonds issued by Federal Land Banks under and by virtue of the powers conferred upon the same in and by a certain Act of the Congress of the United States known as the Federal Farm Loan Act, approved July 17 1916.

SAVINGS BANK INVESTMENTS.—There are no special regulations in South Carolina regulating the investments of savings institutions.

POPULATION OF STATE.—Table with 4 columns: Year, Total Population, Colored Population, White Population. Rows for 1820, 1830, 1840, 1850, 1860, 1870, 1880, 1890, 1900, 1910, 1920.

The proportion of the colored population was 60.70% in 1880, 60.16% in 1890, 58.4% in 1900, 55.2% in 1910 and 51.3% in 1920. In number, blacks were 303,944 in 1850, 412,320 in 1860, 415,814 in 1870, 604,332 in 1880, 692,503 in 1890, 782,321 in 1900, 835,843 in 1910 and 864,719 in 1920.

CITIES, COUNTIES AND TOWNS IN THE STATE OF SOUTH CAROLINA.

ABBEVILLE. This city is in Abbeville County. Paving Bonds. 6s '20 J-J \$30,000... July 1 1940 BOND. DEBT Oct 18 1922 \$264,500

ABBEVILLE COUNTY. Abbeville is the county seat. Highway Bonds. 6s '21 J-J \$45,000... Jan 1 '23-'51 BOND. DEBT Nov 1922 \$450,000

ABBEVILLE CO. SCH. D. NO. 22. 6s '22 J-J \$100,000... Jan 1 1942 High School Bldg. Bonds. 6s '21 J-J \$100,000... July 1 1941 BONDED DEBT (7)

AIKEN COUNTY. Aiken is the county seat. 6s '22 A-O \$150,000... Apr 1 1932 Road and Bridge Bonds. 6s \$62,100

AIKEN COUNTY S. D. NO. 29. School Bonds. 6s '20 J-J \$40,000... July 1 1940 BOND. DEBT Oct 14 1922 \$40,000

ALLEDALE. This town is in Barnwell County. Water, Light & Sewer Bonds. 5 1/2s '14 J-J \$65,000... July 1 1954

ANDERSON. This city is in Anderson County. 6s '21 s-a \$200,000... June 1 1941 Sewer Bonds. 4 1/2s & 4s A-O \$50,000... 1952

ANDERSON COUNTY. Anderson is the county seat. Road Bonds. \$24,000... Jan 1 '23-'26 \$5,000... Jan 1 '27-'31

ANDERSON COUNTY. Anderson is the county seat. Road Bonds. \$24,000... Jan 1 '23-'26 \$5,000... Jan 1 '27-'31

ANDERSON COUNTY. Anderson is the county seat. Road Bonds. \$24,000... Jan 1 '23-'26 \$5,000... Jan 1 '27-'31

ANDERSON COUNTY SCHOOL DISTRICT NO. 17. P. O. No. 9, Ligon & Ledbetter Building, Anderson. High School Building Bonds. 5s '17 J-J \$50,000... July 1 1947

BAMBERG. This town is in Bamberg County. Water Bonds. 6s '20 \$25,000... (Optional 1940) 1960

BARNWELL. This town is in Barnwell County. BOND. DEBT Oct 11 1922 \$132,000

BATESBURG. This town is in Lexington and Saluda Counties. Sewer Bonds. 6s '20 J-D \$10,000... June 1 '36-'45

BEAUFORT. This city is in Beaufort County. Street-Improvement Bonds. 5s '17 Sept \$9,319... 1923-1932

BEAUFORT COUNTY. Beaufort is the county seat. Refdg. & Road & Bridge Bonds. 5s '16 A-O \$24,000... Apr 1 1936

BELTON SCHOOL DIST. NO. 12. This district (P. O. Belton) is in Anderson County. 8s '22 s-a \$50,000... Feb 1 1942

BENNETTSTVILLE. This city is in Marlboro County. Public Improvement Bonds. 6s '21 J-D \$50,000... June 1 '30-'54

BENNETTSTVILLE. This city is in Marlboro County. Public Improvement Bonds. 6s '21 J-D \$50,000... June 1 '30-'54

BERKELEY COUNTY. Moncks Corner is the county seat. Funding Bonds. 6s '16 M-S \$30,000... Mar 1 1936

BISHOPVILLE. This town is in Lee County. Street & Paving Bonds. 6s '20 s-a (\$51,000) Apr '23-'30

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 \$90,000... May 1 1953

CAMDEN SCHOOL DIST. NO. 1. This district (P. O. Camden) is in Kershaw County. 6s '21 M-N \$80,000... May 1 1941

CHARLESTON. Charleston is the county seat of Charleston County. Founded in 1670; incorporated 1783.

CHARLESTON. Charleston is the county seat of Charleston County. Founded in 1670; incorporated 1783.

CHARLESTON COUNTY. Charleston is the county seat. Road Bonds. 6s '22 s-a \$250,000... Jan 1 1937

CHARLESTON COUNTY SCH. DISTRICT NO. 4. 6s '20 M-S \$25,000... Sept 1 1940

CHARLESTON SCH. DIST. School Bonds. 5s '19 J-J \$250,000... July 1 1944

CHARLESTON SCH. DIST. School Bonds. 5s '19 J-J \$250,000... July 1 1944

CHERAW. This town is in Chesterfield County Inc. in 1820. Bonds are exempt from city tax. Population 1910, 2,873; 1920, 3,150.

CHEROKEE COUNTY. Gaffney is the county seat. Bridge Bonds. 4 1/2s '17 A-O \$40,000... 1929

CHEROKEE CO. SCHOOL DIST. NO. 10 (Int. at Nat. Park Bk. N. Y.). 4s '08 & '07 \$55,000... 1923 & 1927

CHESTER. This city is in Chester County. Refunding Bonds. 4 1/2s '12 A-O \$8,000... Oct 1 1942

CHESTER COUNTY. Chester is the county seat. Highway Bonds. 4 1/2s '17 J-J \$378,179... Jan 1 '23-'47

CLARENDON COUNTY. Manning is the county seat. BOND. DEBT Dec 6 '22 \$480,000

CLINTON. This town is in Laurens County. Street Impmt. Bonds. 5s BOND. DEBT Dec 7 '22 \$200,000

CLOVER. This town is in York County. Bonds are tax-free. Water-Works Bonds. 5s '17 Jan \$30,000... Jan 1 1947

COLUMBIA. Columbia (chartered in 1805) is the capital of the State and the county seat of Richland County.

COLUMBIA. Columbia (chartered in 1805) is the capital of the State and the county seat of Richland County.

COLUMBIA (Concluded).

Water Bonds. 4 1/2's '05 J-J \$383,000... July 1944...

COLUMBIA SCHOOL DISTRICT

This district is coterminous with the boundaries of the city and has property valued at \$500,000.

CONWAY.

This town is in Horry County. Bonds are tax-exempt. Water and Sewer Bonds.

COW CASTLE DRAIN DIST.

This district (P. O. Orangeburg) is in Orangeburg County. Drainage Bonds.

DARLINGTON.

This town is the county seat of Darlington Co. Pop'n 1910, 3,789; 1920, 4,669.

DARLINGTON COUNTY.

Darlington is the county seat. Court-House Bonds. Road & Bridge Bonds.

DARLINGTON SCHOOL DIST.

BOND, DEBT Dec 2 '22. \$135,000. Sinking fund. 18,221.

DENMARK.

This town is in Bamberg County. Water-Works Bonds. BOND, DEBT Oct 11 '21. \$50,000.

DILLON.

This town is in Dillon Co. Last charter dated April 4 1901. Water Bonds (Red. aft. beg. in 1932).

DILLON COUNTY.

Dillon is the county seat. Court-House and Jail Bonds. BOND, DEBT Oct 11 '21. \$130,000.

EASLEY.

This town is in Pickens County. Water Bonds (Tax free).

Sewer Bonds (Tax free). 5 1/2's '17 M-N \$20,000... 1957...

EASLEY SCHOOL DIST. NO. 13.

This district (P. O. Easley) is in Pickens County. School Bonds. BOND, DEBT July 1 '22. \$87,000.

EAU CLAIRE

This town is in Richland County. Water Works System Bonds. BOND, DEBT Oct 1921. \$40,000.

EDGEFIELD.

This town is in Edgefield County. Water-Works Bonds. BOND, DEBT July 1 1900.

EDGEFIELD COUNTY.

Edgefield is the county seat. BOND, DEBT July 1 1961 (Optional April 1 1941).

FLORENCE.

This city is in Florence County. Commission government approved Nov. 12 1912. Population 1910, 7,057; 1920, 10,968.

FLORENCE COUNTY.

Florence is the county seat. Funding Bonds. BOND, DEBT Dec 2 '22. \$135,000.

FLORENCE SCH. DIST. NO. 1.

This district not only includes the city of Florence but also adjacent territory. Int. payable in N. Y.

FORT MILL

This town is in York County. Street Bonds. BOND, DEBT Oct 11 '22. \$53,000.

FOUNTAIN INN.

A town in Greenville County. Sewer Bonds. BOND, DEBT Oct 11 '22. \$35,000.

BOND, DEBT Dec 7 '22. \$134,000. Water debt (incl.). 99,000.

GAFFNEY.

This city is in Cherokee County. Water & Sewer (Red. aft. Oct. '29).

GEORGETOWN.

This city is the county seat of Georgetown Co. Inc. as a town in 1805 and as a city in 1891.

GREENVILLE.

This city is the county seat of Greenville Co. Incorp. Feb. 1 1907. (Bonds are free from city taxes.)

HARTSVILLE.

This town is in Darlington Co. BOND, DEBT NOV 1 '22. \$255,000.

GREENVILLE SCH. D. No. 17

Building Bonds. BOND, DEBT Dec 2 '22. \$135,000.

GREENVILLE COUNTY.

County seat is Greenville. Atlanta & Char. Air Line RR. BOND, DEBT Nov 30 '22. \$585,000.

GREENWOOD.

This town is in Greenwood County. Water & Electric-Light Bonds.

Street Bonds. 5 1/2's '08 J-J \$50,000... 1928...

GREENWOOD COUNTY.

County seat is Greenwood. Highway Bonds. BOND, DEBT Nov 28 '21. \$915,400.

GREENWOOD CO. S. D. NO. 18

P. O. Greenwood. Building Bonds. BOND, DEBT Oct 12 '21. \$86,000.

GREEN.

This town is in Greenville County. Electric-Light Bonds. BOND, DEBT Dec 1922. \$175,000.

HAMPTON COUNTY.

Hampton is the county seat. Past-Due Indebtedness Bonds. \$45,000. 1923-1937.

HARTSVILLE SCH. DIS. NO. 32.

BOND, DEBT Dec 2 '22. \$165,000. Sinking fund. 30,000.

HOBBY COUNTY.

Conway is the county seat. Court House & Jail Bonds. BOND, DEBT Dec 2 '22. \$40,000.

HUNTER TWP. SCH. DIS. NO. 5.

This district (P. O. Clinton) is in Laurens County. Building Bonds. BOND, DEBT Nov 26 '21. \$45,000.

JASPER COUNTY.

Ridgeland is the county seat. Court House & Jail Bonds. BOND, DEBT Dec 2 '22. \$135,000.

JOHNSTON.

This town is in Edgefield County. BONDED DEBT Dec 1921. \$109,000.

JOHNSTON SCHOOL DIST.

Building Bonds. BOND, DEBT Nov 1921. \$25,000.

KERSHAW COUNTY.

County seat is Camden. Bonds are tax-exempt. Pop'n 1910, 27,094; 1920, 29,398.

Refunding Bonds.
 5s '12 M-N \$95,000, May 1 1942
 BOND, DEBT Dec 2 '22 \$260,000
 Sinking fund, 70,000
 Assess. val. real estate, 3,619,615
 Assess. val. personal, 1,142,416
 Total assessed value 1922, 4,762,031
 (about 1-3 actual)
 State & Co. tax (per \$1,000) '22, \$17.50

KINGSTREE
 This town is in Williamsburg Co.
 Street Impt. Bonds.
 6s \$160,000
 Water Works Extension Bonds.
 6s \$25,000
 Sewer Extension Bonds.
 6s \$7,000
 TOTAL DEBT Nov 1921, \$242,000
 Assessed valuation 1921, 1,012,710
 Population in 1920, 2,074

LAKE CITY.
 This town is in Florence County.
 Water Bonds.
 6s \$150,000
 BONDED DEBT (7)
 Population 1910, 1,074; 1920, 1,068

LANCASTER COUNTY.
 Lancaster is the county seat.
 Railroad Bonds.
 4s '01 \$889,000, 1941
 Past Due Bonds.
 4 1/2 s '14 J-J \$75,000, 1934
 Refunding Railroad-Aid Bonds.
 5s '12 July \$47,000, July 1 1952
 BOND, DEBT Oct 12, 1922 \$144,000
 Floating debt, 50,000
 Sinking fund, 73,000
 Assessed value, real estate, 2,503,630
 Assessed value, pers'l prop., 2,841,900
 Other assessable property, 350,350
 Total assessed value 1921, 5,695,880
 State & Co. tax (per \$1,000) '21, \$29.29
 Populat'n 1910, 26,650; 1920, 28,628
 INT. on bonds marked (†) at Hanover Nat. Bank, N. Y.; (*) in Lancaster.

LANCASTER SCHOOL DIST.
 This district is in Lancaster Co.
 6s '21 \$85,000, July 1 1946
 6s '21 75,000, July 1 1941
 BOND, DEBT Nov 1 '22, \$160,000
 Sinking fund, 7,200
 Total assessed value 1922, 2,200,000
 School tax (per \$1,000) 1922, \$22.00
 INT. at Hanover Nat. Bank, N. Y.

LAURENS.
 This town is in Laurens County.
 Street Improvement Bonds.
 5 1/2 s '22 \$35,000, Jan 1 1942
 *2,000, Sept 1 1932
 5 1/2 s '22 M-S \$18,000, Sept 1 33-'38
 *20,000, Sept 1 39-'42
 Sewerage Extension Bonds.
 5 1/2 s '22 \$20,000, Jan 1 1952
 Water Works Bonds.
 5s '22 M-S \$85,000, Sept 1 1942
 Funding Bonds.
 5 1/2 s '22 M-S \$65,000, Sept 1 1942
 BOND, DEBT Apr 30 '20, \$73,500
 Floating debt, 30,753
 Assess. val. real estate, 638,030
 Assess. val. personal, 1,188,236
 Tot. ass'd val. (real & pers.) '20, 1,826,266
 Tax rate (per \$1,000) 1920, \$20.00
 Population 1910, 4,818; 1920, 4,629
 INT. on bonds marked (*) at the Hanover National Bank, N. Y.

LAURENS COUNTY.
 The city of Laurens is the county seat.
 Bridge Bonds.
 4 1/2 s '09 \$50,000, 1939
 G. & L. RR. Bonds.
 6s '95 \$15,000, 1925
 4 1/2 s '01 15,000, 1931
 Road Bonds.
 J \$150,000
 5s '17 J-J 144,231, July 1 '23-'47
 5s '20 J-J 100,000, July 1 '24-'26
 28-'30 & 32
 6s J-J 50,000, July 1 '36-'45
 G. L. & S. RR. Bonds.
 4 1/2 s '02 \$75,000, 1932
 Jail-Building Bonds
 5s '17 ann \$35,000
 BOND, DEBT June 30 '20 \$504,500
 Floating debt, 65,000
 Assessed value, real estate, 4,882,982
 Assessed value, pers'l prop., 4,751,354
 Other assessable property, 963,530
 Total assessed value 1921, 10,597,866
 Populat'n 1910, 41,550; 1920, 42,560

LEE COUNTY.
 Bishopville is the county seat.
 Refunding Bonds.
 5s \$50,000
 BOND, DEBT July 1 '20, \$85,000
 Assess. val., real estate, 3,915,830
 Assess. val., personal, 1,914,663
 Other assessable property, 503,667
 Total assessed val. 1921, 6,200,250
 State & Co. tax (per \$1,000) '16, \$19.25
 Populat'n 1910, 25,318; 1920, 26,827

MCCORMICK COUNTY.
 McCormick is the county seat.
 Highway Bonds.
 \$1,000, 1923-1924
 20,000, 1925-1929
 5s '17 A-O 160,000, 1930-1934
 10,000, 1935
 40,000, 1941
 BOND, DEBT Nov 28 '21, \$233,000
 Assessment debt (add'l), 60,000
 Assessed val., real, 1,676,940
 Assessed val., personal, 1,035,790
 Other assess. prop., 443,115
 Tot. ass'd val. 21 (1-3 act.), 3,155,835
 Tax rate (per \$1,000) 1921, \$34.00
 Population in 1920, 16,444
 INT. is payable at Hanover Nat. Bank, New York.

MANNING.
 A town in Clarendon County.
 Paving Bonds.
 s \$45,000
 BONDED DEBT 1919, \$40,000
 Floating debt, 7,500
 Sinking fund, 3,000
 Tot. ass. val. '19 (40% act.), 1,320,000

Total tax rate (per \$1,000) '19, \$24.00
 Population 1910, 1,854; 1920, 2,022
MARION.
 This town is in Marion County.
 Municipal Impt. Bonds.
 5s '22 s-an \$100,000, Feb 1 '23-'42
 TOT. BD. DT. Mar 1922, \$140,000
 Assessed value 1921, 1,630,000
 Tax rate (per \$1,000) '19, \$15.00
 Population 1910, 3,844; 1920, 3,892

MARION COUNTY.
 Marion is the county seat.
 BOND, DEBT July 1 '20, \$100,000
 Total assessed value 1921, 5,523,190
 Tax rate (per \$1,000) 1914, \$15.00
 Populat'n 1910, 20,596; 1920, 23,721

MARLBORO CO. GRADED S. D. NO. 10.
 BOND, DEBT Nov 10 '21, \$35,000
 Sinking fund, 14,450
 Tot. ass'd val. '21 (1-5 act.), 1,990,738
 Total tax rate (per \$1,000) '21, \$42.50
 Population 1919 (est.), 7,000

MILLS MILL SCH. DIST. NO. 8.
 This district (P. O. Greenville) is in Greenville County.
 School-Building Bonds.
 4 1/2 s '17 J-J \$25,000, July 1 1937
 BOND, DEBT Oct 1920, \$25,000
 Assessed valuation 1920, 1,134,710
 Actual value (estimated), 2,651,900
 INT. payable in New York.

MT. CROGHAN TOWNSHIP.
 This twp. (P. O. Mt. Croghan) is in Chesterfield County.
 Road Bonds.
 6s '19 F-A \$40,000, Aug 1 1949
 BOND, DEBT Oct 1922, \$40,000
 Assessed valuation 1921, 532,300
 Population in 1920, 4,289

NEWBERRY.
 This city is in Newberry County
 Incorporated by an Act of Legisla-
 ture approved Dec. 21 1894.
 Refunding Bonds.
 5s '17 M-S \$30,000, Mar 1 1937
 Street Improvement Bonds.
 5 1/2 s '21 \$100,000, Jan 1 1951
 Water-Works Bonds.
 5 1/2 s '21 \$52,000, Jan 1 1946
 Sewerage Bonds.
 5 1/2 s '21 \$20,000, Jan 1 1935
 Electric-Light Bonds.
 5 1/2 s '21 \$18,000, Jan 1 1931
 BOND, DEBT Nov 29 '22, \$355,000
 Water debt (incl.), 90,000
 Assessment debt (add'l), 51,500
 Floating debt, 29,390
 Sinking fund, 51,000
 Assess. val., real estate, 1,033,190
 Assess. val., personal, 1,812,645
 Total assess. val. '22 (1-3 actual), 2,845,835
 Tax rate (per \$1,000) 1922, \$22.75
 Population 1910, 5,028; 1920, 5,894

NEWBERRY COUNTY.
 Newberry is the county seat.
 Jail Bonds.
 5s '18 s-a \$88,500
 Highway and Bridge Bonds.
 6s '21 J-D \$390,000, June 1 '23-'61
 Total assess. val. May 1 1909
 21,000, May 1 '24-'30
 32,000, May 1 '31-'38
 5s '22 M-N 55,000, May '39-'49
 30,000, May '50-'54
 35,000, May '55-'59
 16,000, May '60-'61
 9,000, May 1 1962
 BOND, DEBT Nov 26 '21 \$514,000
 Assessment debt, 82,754
 Sinking fund, 15,800
 Assessed value, real estate, 4,302,440
 Assessed value, personal, 4,340,810
 Other assessable property, 1,472,690
 Tot. ass'd val. '21 (1-3 act.), 10,115,640
 Total tax rate (per \$1,000) '21, \$28.50
 Populat'n 1910, 34,586; 1920, 35,582
 INT. on 6s of 1921 and 6s of 1922 at New York.

OCONEE COUNTY.
 Walhalla is the county seat.
 6s '20 J-J \$20,000, July 1 '23-'27
 264,000, July 1 '28-'49
 Road Bonds.
 5s '20 J-J \$10,000, July 1 '25-'47
 88,000, July 1 '28-'49
 NET DEBT Jan 1921, \$423,928
 Assessed value 1921, 6,642,912
 Tax rate (per \$1,000) 1915, \$17.50
 Populat'n 1910, 27,337; 1920, 30,117
 INT. on 6s of 1921 and 6s of 1922 at the National Bank, Chicago.

OLYMPIA SCHOOL DISTRICT.
 This district is in Richland County
 6s '20 \$50,000, 1940
 BOND, DEBT Oct 1920, \$60,000
 Assess. val. '20 (1/2 act.), 2,300,000
 INT. payable in N. Y. City.

ORANGEBURG.
 This city is the county seat of
 Orangeburg Co. Incorp. Dec. 24 1893
 Commission government adopted
 July 17 1913. Population 1910,
 5,906; 1920, 7,290.
 s-a Railroad Bonds.
 6s '20 Jan \$30,000, \$500 paid yrlly
 4 1/2 s '13 20,000, July 1 1933
 Street Impt. Bonds.
 5s '20 s-a \$100,000, Jan 1 1960
 (Optional Jan 1 1940)
 5 1/2 s '22 M-S 250,000, Mar 1 '25-'44
 (For amount due each year see V.
 114, p. 1570.)
 5s '22 M-S 250,000, Mar 1 '25-'44
 (For amount due each year see V.
 114, p. 2019.)
 Water and Light Bonds.
 6s '15 J-J \$40,000, 1935
 5s '15 J-J 30,000, July 1 1935
 (Subject to call begin. July 1 1935.)
 5s '20 s-a 90,000, Jan 1 1960
 (Optional Jan 1 1940)
 s-a Sewer Bonds (Red. beg. in 1927).
 4 1/2 s '07 J-J \$50,000, Jan 1 1947
 5s '20 s-a 10,000, Jan 1 1960
 (Optional Jan 1 1940)

BOND, DEBT Mar 1922, \$801,000
 Water & light debt (incl.), 160,000
 Floating debt (add'l), 26,000
 Sinking fund, (except for water & light bonds), 50,617
 Assess. val., real estate, 1,207,700
 Assess. val., personal, 1,827,330
 Total assess. val. 1921, 2,335,030
 Value of city prop. (incl. water & light plants), 1,090,405
 Tax rate (per \$1,000) 1920, \$28.50
 INT. on bonds marked (z) at Hanover Nat. Bank, N. Y.; (a) National Park Bank, N. Y.

ORANGEBURG COUNTY.
 Orangeburg is the county seat.
 Jail Bonds.
 6s '21 J-J 100,000, 1923
 5 1/2 s 90,000, 1933-1952
 5s '23 J-J 10,000, Jan 1 '24-'33
 90,000, Jan 1 '34-'63
 Road Bonds.
 5s \$375,000
 BOND, DEBT Dec 1922, \$625,000
 Assessment val. 1921, \$1,440,610
 Population in 1920 (Census), 64,907

ORANGEBURG S. D. NO. 26.
 This district is in Orangeburg Co.
 Building Bonds.
 s '15 s-a \$30,000, 1935
 BOND, DEBT Dec 22 '21, \$45,000
 Sinking fund, 20,000
 Total assessed value 1921 (about 1-3 actual), 3,516,060
 Total tax rate (per \$1,000) '21, \$46.00

PICKENS.
 The county seat of Pickens County
 5 1/2 s '20 \$55,000, Nov 1 1960
 (Optional Nov. 1 1940.)
 Bond debt (water) Dec 1 '22 \$55,000
 Floating debt add'l, 2,000
 Sinking fund, 1,900
 Tot. ass'd val. '22 (1-3 act.), 216,070
 Tax rate (per \$1,000) 1922, \$9.00
 Population 1910, 897; 1920, 895

PICKENS COUNTY.
 Pickens is the county seat.
 Road Bonds.
 6s '19 J-J \$250,000, July 2 1937
 BOND, DEBT Nov 25 '21, \$250,000
 Assessed value 1921 (about 12 or 15% actual), 7,399,639
 Total tax rate (per \$1,000) '21, \$36.00
 Populat'n 1910, 25,422; 1920, 23,329

PINCKNEY TOWNSHIP.
 This township (P. O. Lockhart) is in Union County.
 Road Bonds.
 6s '19 J-J \$68,000, \$4,000 ann'y
 BOND, DEBT Oct 13 '22, \$150,000
 Assessment debt (add'l), 59,025
 Assess. val., real estate, 317,755
 Assess. val., personal, 1,104,850
 Tot. ass'd val. '21 (1/2 act.), 1,422,605
 Total tax rate (per \$1,000) '21, \$43.00
 Population in 1920, 4,777

RICHLAND COUNTY.
 Columbia is the county seat.
 Township Bridge Bonds.
 5 1/2 s '11 \$75,000, 1931
 Jail Bonds.
 5 1/2 s '13 J-J \$50,000, June 30 1933
 Highway Impt. Bonds.
 6s '21 A-O \$1,920,000, Apr 1 '23-'46
 Hospital Bonds.
 6s '21 J-J \$232,308, 1923-1960
 BOND, DEBT Oct 1921 \$2,550,000
 Assessed valuation 1921, 29,475,220
 Populat'n 1910, 65,143; 1920, 78,122
 INT. on hospital bonds at the Hanover National Bank, N. Y.

ROCK HILL.
 This city is in York County. Incorp. in 1893. Bonds are tax-exempt.
 Street Impt. Bonds.
 \$48,000, Jan 1 '23-'30
 7,000, Jan 1 1931
 8,000, Jan 1 1932
 9,000, Jan 1 1933
 20,000, Jan 1 1934
 6s '21 J-J 100,000, 1934
 (For maturity see V. 112, p. 1786.)
 6s '21 J-J \$90,000, Jan 1 '25-'33
 \$35,000, Jan 1 '34-'38
 \$45,000, Jan 1 '39-'43
 * Funding Bonds.
 5s '14 J-J \$33,035, July 1 '23-'34
 Refunding Bonds.
 4 Water (Red. aft. 20 yrs. from issue)
 5s '11 J-J \$150,000, Jan 1 1951
 5s '13 J-J 50,000, Jan 1 1953
 (8,000, Jan 1 '23-'30)
 5s '20 J-J 20,000, Jan 1 '31-'40
 30,000, Jan 1 '41-'50
 40,000, Jan 1 '51-'60
 4 Sewer Bonds (Red. beg. in 1931).
 5s '11 J-J \$100,000, Jan 1 1951
 5s '20 J-J 28,000, Jan 1 '23-'50
 Assessed valuation 1921, 20,000, Jan 1 '51-'60

College Bonds.
 6s \$60,000, July 1 1923
 4 Light Bonds. (Red. beg. 1931).
 5s '11 J-J \$35,000, Jan 1 1951
 TOTAL DEBT Jan 1922, \$1,362,000
 Water debt (incl.), 299,000
 Assessed value 1921, 3,516,100
 Pop'n 1910, 7,216; 1920, 8,509
 INT. on bonds marked (†) at A. B. Leach & Co., N. Y.; (*) at Mechanics & Metals Nat. Bank, N. Y.; on bonds marked (a) in New York; on all others at City Treasurer's office.

ROCK HILL SCH. DIST.
 This district is in York County.
 Improvement Bonds.
 5s '19 J-J \$6,000, Jan 15 '23-'24
 60,000, Jan 15 '25-'39
 Building Bonds.
 5s s-an \$75,000, 1933
 (20,000, Feb 1 '24-'28)
 5 1/2 s '22 F-A 30,000, Feb 1 '29-'33
 40,000, Feb 1 '34-'38
 60,000, Feb 1 '39-'43

BOND, DEBT Dec 1922, \$300,000
 Sinking fund, 85,000
 Assessed value 1921, 4,507,663
 Sch. tax (per \$1,000) 1922, \$26.00
 Population in 1920 (est.), 14,000
 INT. is payable in New York.

ST. MATTHEWS.
 This town is in Calhoun County.
 Paving Bonds.
 s \$30,000
 TOT. BD. DT. June 1922, \$83,000
 Sinking fund, 4,186
 Assessed value 1921, 800,000
 Total tax rate (per \$1,000) '21, \$23.00
 Population 1910, 1,377; 1920, 1,780

SALUDA COUNTY.
 Saluda is the county seat.
 Past Indebtedness Bonds.
 s \$40,000
 Court-House Bonds.
 5s '17 M-N \$2,500, May 1 '23-'39
 BOND, DEBT Oct 10 '22, \$82,500
 Floating debt, 30,000
 Assess. val., real estate, 2,277,730
 Assessed val., personal, 1,366,685
 Total assess. value 1922, 3,644,415
 Total tax rate (per \$1,000) '21, \$21.00
 Populat'n 1910, 20,943; 1920, 22,088

SANTEE BRIDGE DISTRICT.
 This district is in Berkeley and Williamsburg Counties.
 6s '21 s-a \$200,000
 6s '21 J-J \$225,000
 (For maturity see V. 113, p. 1386.)
 BOND, DEBT Oct 16 '22, \$425,000
 Assessed value 1922, 49,000,000
 District tax (per \$1,000) 1922, \$1.00
 Population in 1920 (Census), 159,647
 INT. on bonds marked (†) at the Bank of America, New York.

SENECA.
 This town is in Oconee County.
 Water and Sewer Bonds.
 6s '21 J-J \$150,000, Jan 1 1960
 (Optional Jan. 1 1940)
 Light Bonds.
 s \$25,000
 BOND, DEBT Oct 1 '22, \$175,000
 Water debt (incl.), 150,000
 Sinking fund (cash), 13,750
 Assessed valuation 1922, 600,000
 Tax rate (per \$1,000) 1922, \$35.00
 Population 1910, 1,313; 1920, 1,460

SIMPSONVILLE SCH. D. NO. 10.
 This district (P. O. Simpsonville) is in Greenville County.
 School Bonds.
 6s '20 M-S \$38,000, May 1 1940
 BOND, DEBT Oct 11 '22, \$43,500
 Sinking fund, 4,830
 Total assessed value 1921, 585,000
 Sch. tax rate (per \$1,000) 1921, \$22.00
 Population in 1921, 3,500

SPARTANBURG.
 County seat of Spartanburg Co.
 This city was reincorp. Dec. 14 1901.
 Paving Bonds.
 4 1/2 s '01 J-J \$50,000, July 1 1931
 4 1/2 s '05 A-O 100,000, Oct 1 1935
 Refunding Bonds.
 4 1/2 s '11 J-J \$11,000, July 1 1931
 4 1/2 s '12 M-S \$9,000, Sept 1 1932
 4 1/2 s '15 J-J \$13,000, 1935
 * Street & Sidewalk Bonds.
 4 1/2 s '12 M-S \$90,000, Sept 1 1942
 4 1/2 s '13 F-A 100,000, Aug 1 1943
 5s '19 M-S 200,000, Sept 1 1939
 5s 100,000
 Street Impt. Bonds.
 6s '20 \$100,000
 (For maturity see V. 111, p. 2448.)
 Water-Works Bonds (estimated).
 4s & 6s M-S \$30,000, Sept 1 1948
 (Subject to call after Sept 1 1928)
 Sewer Bonds.
 5s '98 J-J \$50,000, July 1 1923
 4 1/2 s '12 M-S \$20,000, Sept 1 1942
 5s '17 F-A \$40,000, Aug 1 1937
 5s 50,000
 Park Bonds.
 5s \$50,000
 BOND, DEBT Oct 20 '19, \$799,000
 Floating debt, 121,210
 Sinking fund, 121,306
 Tot. ass'd val. '19 (25% act.), 310,763,304
 Total tax (per \$1,000) '19, \$15.00
 Populat'n 1910, 17,517; 1920, 22,638
 * INT. at Nat. Park Bk., N. Y.

SPARTANBURG COUNTY.
 County seat is Spartanburg. A part of this county has been taken to help make the new county of Cherokee. The new county assumed responsibility for about one-sixth of the debt outstanding against Spartanburg County at the time of the division. Bonds are exempt from State and county tax. Population in 1910, 83,465; 1920, 94,265.
 Road Bonds.
 4 1/2 s '17 J-J \$127,500, 1923-1937
 4 1/2 s '18 202,000, 1923-1937
 4 1/2 s '17 J-J 543,778, 1923-1937
 \$40,500, Jan 1 1939
 41,500, Jan 1 1940
 42,500, Jan 1 1941
 5s '21 J-J \$193,000
 (For maturity see V. 113, p. 106)
 5s '21 J-J \$137,000
 (For maturity see V. 113, p. 2336)

Refunding Bonds.
 4 1/2 s '05 J-J \$24,000, Jan 1 1925
 Fund. & Bridge (Red. beg. in '24).
 4 1/2 s '09 J-J \$250,000, Jan 1 1939
 Funding Bonds.
 5s '21 J-J \$30,000, Apr 1 '23-'28
 *78,000, Apr 1 '29-'41
 \$20,000, 1923-1927
 \$25,000, 1928-1932
 \$30,000, 1933-1937
 \$35,000, 1938-1942

BOND, DEBT June 1921, \$1,358,000
 Sinking funds, 45,000
 Assessed valuation 1921, 32,992,355
 Total tax rate (per \$1,000) '18, \$23.50
 INT. on bonds marked (*) at the National Park Bank, N. Y., and on bonds marked (a) at Hanover Nat. Bank, N. Y.

SPARTANBURG SCHOOL DIST.
 Building Bonds.
 5 1/2% '97-J \$10,000.....1927
 4s '06 J-J 130,000.....1926
 4 1/2% '12 J-J 150,000.....Jan 1 1932
 6s '21 A-O \$50,000.....Mar 1 1941
BONDED DEBT Oct 23 '22 \$330,000
 Sinking fund.....19,000
 Assessed value real estate 6,824,592
 Assessed value personal 4,818,784
 Other assess. property.....263,275
 Tot. ass'd val. '22 (1/3 act.) 11,906,651
 Total tax rate (per \$1,000) '22 \$16.00
 Population in 1922 (est.).....25,000
 *INT. at Hanover Nat. Bank, N. Y.; others at County Treas. office.

SUMMERSVILLE.
 This town is in Dorchester Co.
 Light Bonds.
 5s \$40,000.....1939
BOND. DEBT Nov 1922.....\$40,000
 Population 1910, 2,355; 1920, 2,550

SUMTER.
 This city is in Sumter County.
 Chartered as a city Dec. 19 1887.
 All bonds are taxable. Commission government adopted June 11 1912.
 Incorporated 1883.

Water Works (Red. beg. in 1925).
 4 1/2% J-J \$15,000.....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 '16 \$149,170.....Jan 15 '23-'36
 5s '17 Jan 55,892.....Jan 15 '23-'37
City-Hall Refunding Bonds.
 5s '14 \$30,000.....1934
Paving Bonds.
 5s '22 \$10,000.....Jan 15 '24-'43
BOND. DEBT Aug 1919.....\$484,000
 Assessment debt (incl.).....180,500
 Sinking fund (General).....15,993
 (Water).....10,273
 Water debt (incl.).....116,000
 Assess. val. '18 (33 1-3% actual).....3,553,578
 Actual value.....11,660,554
 Tax rate (per \$1,000) 1918.....\$22.75
 Population, 1910, 8,109; 1920, 9,508
 *INT. on water bonds at Chase Nat. Bank, N. Y.; on sewer bonds at Harris, Forbes & Co., N. Y.; on street bonds of 1917 and on bonds of 1922 at National Park Bank, New York.
 *While these bonds are direct obligations of the city, 2-3 of them are paid by special assessment.

SUMTER COUNTY.
 Sumter is the county seat.
 Lee County Bonds (assumed).
 -s \$1,248
Road Bonds.
 4 1/2% Nov \$10,000.....1931
 4 1/2% Apr 10,000.....1932
 5s Mar 10,000.....1935
Road and Bridge Bonds.
 5 1/2% '21 J-J \$500,000.....July 1 '26-'50
 5s '22 J-J 500,000.....July 1 '26-'50
BOND. DEBT Oct 11 '22 \$1,031,248
 Floating debt.....75,296
 Sinking fund.....35,237
 Assess. val. real estate.....\$5,945,910
 Assess. val. personal.....4,020,655
 Other assessable property.....1,646,437
 Tot. assess. val. '21 (1/3 act.) 11,611,002
 State & Co. tax (per \$1,000) '21 \$20.00
 Pop'n 1910, 38,472; 1920, 43,940
 *INT. on court-house bonds is payable in Sumter; on other bonds in New York.

SUMTER SCH. DIS. NO. 17.
 Calhoun School Bonds.
 5s J-J \$23,000.....July 1 1927
 Washington School Bonds.
 5s J-J \$12,000.....serial
 Girls' High School Bonds.
 5s J-J \$50,000.....July 1 1935
BOND. DEBT Dec 1 '22.....\$82,000
 Sinking fund.....42,000
 Assessed val. '22 (1-3 act.) 4,400,000
 School tax rate (per \$1,000) '22 \$15.00
 Pop. 1910, 8,109; 1922 (est.) 12,000
 *INT. is payable in New York.

UNION.
 This city is the county seat of Union County. Pop'n 1910, 5,823. 1920, 6,141.
 Sewer bonds.....\$35,000
Water-Works-Extension.
 5s '15 A-O \$25,000.....1955
 (Subject to call beginning in 1935)
 6s 70,000
Water and Light Bonds.
 -s an \$40,000.
Funding Bds. (Red. beg. in 1926).
 4 1/2% '05 J-J \$25,000.....July 1 1946
 Improvement bonds.....\$12,000
 Sewerage Bonds.....\$6,000
Lighting Bonds.
 6s \$30,000
BOND. DEBT Nov 1919.....137,000
 Assessed val. '19 (3-5 act.) 2,000,000
 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, \$11,457 is now outstanding.
 -s \$125,000.
Railroad Bonds.
 6s '95 \$82,400.....1923
Road Bonds.
 -s \$475,000.
Refunding Bonds.
 5s '15 J-J \$25,000.....Jan 1 1935
Court-House Bonds.
 4 1/2% '11 J-J \$75,000.....Jan 1 1931
BOND. DEBT July 1 '20.....\$583,000
 Assessed value real.....2,973,630
 Assessed value personal.....7,025,800
 Total assessed value 1921.....9,999,430
 Pop'n 1910, 29,911; 1920, 30,372
 *INT. payable in New York City.

UNION SCHOOL DIST. NO. 11.
 6s '22 J-J \$5,000.....Jan 1 '23-'27
 70,000.....Jan 1 '28-'62
BOND. DEBT Oct 1921.....\$105,000
 Sinking fund cash.....16,300
 Total assessed value 1920 4,232,470
 School tax rate (per \$1,000) 1919.....\$11.00
 *INTEREST at New York.

UNION TOWNSHIP.
 This township (P. O. Union) is in Union County.
Highway Bonds.
 5s '19 J-J \$125,000.....Jan 1 '39-'58
BONDED DEBT.....(?)
 Population 1910, 10,614; 1920, 9,693

WALHALLA.
 This town is in Oconee County.
 Water Works & Sewerage Bds.
 -s \$12,000
BONDED DEBT 1922.....\$131,000
 Assessed valuation 1921.....587,540
 Population 1910, 1,595; 1920, 2,068

WALTERBORO.
 This town is in Colleton County.
 Street Impt. Bonds.
 6s '20 J-J \$20,000.....Jan 1 '23-'42
 30,000.....Jan 1 1960
 (Optional, Jan. 1 1943)
BONDED DEBT.....(?)
 Popula'n in 1910, 1,677; 1920, 1,853

WHITMIRE.
 This town is in Newberry County.
TOTAL DEBT Aug 1922.....\$130,000
 Sinking fund.....6,500
 Assessed value 1921.....1,034,105
 Population 1910, 1,045; 1920, 1,955

WINNSBORO.
 This city is the county seat of Fairfield County. Population 1910, 1,754; 1920, 1,822.
Water-Works Bonds.
 5s '15 J-J \$50,000.....May 1 1935
Sewerage Bonds.
 5s '15 J-J \$20,000.....May 1 1945
Electric-Light Bonds.
 -s \$10,000
 5s '15 J-J 10,000.....May 1 1945
 School bonds.....\$7,000
BOND. DEBT Dec 4 '22.....\$147,000
 (Subject to call after Oct. 1 1934.)
 Street Improvement Bonds.
 5 1/2% '20 J-J \$47,500.....July 1 1960
 (Optional July 1 1940)
BOND. DEBT Nov 29 '22 \$105,500
 Water debt (incl.).....35,000
 Assessment debt (add'l).....16,411
 Sinking fund (General).....3,718
 (Water).....3,000
 Assessed val'n, real estate.....236,000
 Assessed val'n, personal.....50,000
 Other assessable property.....604,552
 Tot. ass'd val. '21 (60% act.) 1,000,552
 Tax rate (per \$1,000) 1921.....\$20.00
 Population 1910, 1,880; 1920, 2,390
 *INT. at the Hanover Nat. Bank, New York.

WOODRUFF.
 This town is in Spartanburg Co. Incorp. Mar. 6 1876.
Water-Works and Sewer Bonds.
 5s '14 A-O \$60,000.....Oct 1 1954
 (Subject to call after Oct. 1 1934.)
Street Improvement Bonds.
 5 1/2% '20 J-J \$47,500.....July 1 1960
 (Optional July 1 1940)
BOND. DEBT Nov 29 '22 \$105,500
 Water debt (incl.).....35,000
 Assessment debt (add'l).....16,411
 Sinking fund (General).....3,718
 (Water).....3,000
 Assessed val'n, real estate.....236,000
 Assessed val'n, personal.....50,000
 Other assessable property.....604,552
 Tot. ass'd val. '21 (60% act.) 1,000,552
 Tax rate (per \$1,000) 1921.....\$20.00
 Population 1910, 1,880; 1920, 2,390
 *INT. at the Hanover Nat. Bank, New York.

YORK COUNTY.
 York is the county seat.
 z Bridge Bonds.
 4 1/2% '17 Mar \$7,000.....Mar 1 '23
BOND. DEBT July 1 '20.....\$75,000
 Assessed value real estate.....5,515,345
 Assessed value personal.....7,287,597
 Other assessable property.....1,033,152
 Total assessed value 1921 13,816,094
 Pop'n 1910, 47,718; 1920, 50,539
 z INT. payable in New York.

YORKVILLE SCHOOL DIST. NO. 11.
 School Bonds.
 6s '21 F-A \$125,000.....Sept 1 1941
BONDED DEBT.....(?)

LEGISLATURE, under Act of 1902, meets annually on Fourth Wednesday in June.

HISTORY OF DEBT.—The details of Georgia's early history in debt making will be found in the "State and City" Supplement for April 1893, pages 185 and 166.

BONDED DEBT.—The valid bonded debt of the State of Georgia, Oct. 1 1921 was \$5,395,000, of which \$5,390,500 was interest bearing and \$4,500 was past-due and non-interest bearing. In addition to the above the State pays the University trustees 7 per cent interest annually on \$90,000 of Land Scrip Fund not funded. The \$2,700,000 Western & Atlantic RR. Rental Assignment Warrants listed below are not included in this total. These warrants are issued against a special fund created from the rentals received on the road.

Redemption Bonds.
 4s '96 J-J 230,000.....July 1 1926
Refunding Bonds.
 3 1/2% '90 J-J \$1,200,000 & Jan '23-'34 33,000 & Jan 1 '35
Refunding Bonds (Con.)
 4 1/2% '15 J-J \$138,000 & July 1 1935 1,800,000 & July 1 '36-'44 1,525,000 & July 1 1945
 4 1/2% '22.....173,000.....July 1 1945

State University 7% bonds fall due as follows: \$3,000 July 1932; \$61,000 April 1933; \$1,000 May 1933; \$96,000 April 1934; \$86,000 June 1935; \$6,000 July 1935; \$1,000 January 1935; \$1,000 April 1936; \$15,000 February 1939; \$3,000 October 1940; \$2,500 July 1942 and \$7,000 in July 1946.

INTEREST on university bonds payable at State Treasury in Atlanta; on all others at Atlanta, Ga., and at National Park Bank, New York.

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, &c.	Total.	Tax per \$1,000.
1921.....	\$1,102,210,966	\$165,701,724	\$1,267,912,690	\$1,267,912,690	\$5.00
1920.....	1,181,473,058	165,409,623	1,346,882,681	1,346,882,681	5.00
1919.....	982,800,863	163,016,189	1,145,817,052	1,145,817,052	5.00
1918.....	913,982,478	160,278,855	1,079,261,333	1,079,261,333	5.00
1917.....	838,962,010	157,609,696	991,661,616	991,661,616	5.00
1916.....	801,488,262	152,653,482	954,141,744	954,141,744	5.00
1915.....	800,435,802	151,327,580	951,763,382	951,763,382	4.80
1914.....	803,390,196	150,836,886	954,227,082	954,227,082	4.80
1913.....	704,337,228	138,021,114	842,358,342	842,358,342	5.00
1912.....	642,550,122	124,237,017	766,787,139	766,787,139	5.00
1908.....	584,199,197	121,183,228	705,382,425	705,382,425	5.00
1906.....	536,699,352	122,362,187	659,061,539	659,061,539	4.80
1905.....	494,820,288	83,019,994	577,840,282	577,840,282	4.90
1900.....	237,547,883	150,606,530	451,154,413	451,154,413	5.20
1890.....	225,054,915	152,311,869	384,466,784	384,466,784	3.90
1880.....	139,657,250	99,276,876	239,934,126	239,934,126	3.50
1870.....	226,119,519	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 50 years from December 27 1919 to the Nashville Chattanooga & St. Louis RR. Co. at a rental of \$540,000 per annum and payment of all taxes, which, under the former lease, they were not required to pay. Also owns two pieces of property in the heart of Chattanooga formerly included as part of the Western & Atlantic RR. lease, but now leased independently for 50 years at an average rental of \$12,000 per annum. It also holds 186 shares of the Georgia RR. & Banking Co. and 440 shares of the Southern & Atlantic Telegraph Co.

CONSTITUTIONAL AMENDMENT—LIMITING TAX LEVY.—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.

The 1921 Legislature passed an Act authorizing the Governor to set apart the rental of the Western & Atlantic RR., for limited periods, as a special fund, against which the Governor is authorized to draw and discount warrants and to place the proceeds in the treasury for the purpose of meeting the State's obligations. In a test suit, the constitutionality of this law was upheld by the State Supreme Court on Dec. 3 1921. (V. 113, p. 2526.) An Act was passed at the 1921 session of the Legislature authorizing the issuance of \$174,000 refunding bonds.

COUNTIES, CITIES, &c.—The State Constitution of 1877, Article VII, Section VII, as amended in 1918 and 1920, limits the indebtedness to seven per cent of the assessed valuation. The paragraph reads as follows, the parts printed in italics having been added in 1920:

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 voting at an election for that purpose, to be held as prescribed by law, provided said two-thirds so voting shall be a majority of the registered voters, and provided further that all laws, charter provisions and ordinances heretofore passed be enacted providing special registration of the voters of the counties, corporations and other political divisions of this State to pass upon the issuance of bonds of such counties, municipal corporations and political divisions are hereby declared to be null and void; and the General Assembly shall have no power to pass or enact any law providing for such special registration, but the validity of any and all bond issues by such counties, municipal corporations or other political divisions made prior to January 1st 1918 shall not be affected hereby, 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. Provided, any municipality having a population of 150,000 or more can issue and sell 'street improvement bonds' without the said assent of two-thirds of the qualified voters at an election called thereon, but upon a two-thirds vote of the members of its governing body, with these limitations: First, the terms of such bonds shall in no case exceed ten years. Second, the amount of each issue shall be limited to the amount assessed by such municipality upon each improvement. Third, these bonds shall be issued only for the grading and paving or repairing of streets or portion of streets. Fourth, the interest thereon shall not exceed six per centum per annum. Fifth, these bonds can be issued without regard to the amount of other outstanding debts or bonds of said municipality. Sixth, these bonds not to be issued except in case such pavement or repairment has been petitioned for in writing by the owners of more than fifty per cent of the property abutting on the street or portion of street paved or repaired."

Paragraph 2 of the same article and section is as follows: Paragraph 2 "County and city bonds, how paid. Any county, municipal corporation or political division of this State which shall incur any bonded indebtedness under the provisions of this constitution shall, at or before the time of so doing, provide for the assessment and collection of an annual tax sufficient in amount to pay the principal and interest of said debt within thirty years from the date of the incurring of said indebtedness."

MUNICIPAL BOND ISSUES.—In December 1897 a very important law governing issues of bonds by counties, municipalities and other civil divisions in Georgia was passed. This law provides for having the Superior Court determine the validity of proposed bond issues, and judgment in the affirmative having been given the bonds thereafter can never be called in question. See "Chronicle" of Jan. 15 1898. The constitutionality of this Act was upheld by the State Supreme Court in an opinion handed down on Dec. 1 1908 regarding a suit brought to restrain the issuance of certain bonds by the City of Albany, Ga. See V. 88, p. 319. Also see editorial in "State and City Supplement" of May 29 1909.

BONDS TAX FREE.—The State Supreme Court on Aug. 9 1907 handed down a decision holding that bonds issued by any municipal corporation within the State of Georgia are not taxable by that State or any County thereof. V. 85, p. 676.

State of Georgia.

DEBT, RESOURCES, &c.

Admitted as a State Jan. 2 1788.....One of Original Thirteen
 Total area of State (square miles).....59,475
 State Capitol.....Atlanta
 Governor (term expires July 1 1923).....Thos. W. Hardwick
 Sec. of State (term expires July 1 1925).....S. G. McLendon
 Treasurer (term expires July 1 1925).....Wm. J. Speer
 Comptroller (term expires July 1 1925).....Wm. A. Wright
 Attorney-General (term expires 1925).....Geo. M. Napier

SAVINGS BANK INVESTMENTS.—Savings banks in Georgia are governed as regards their investments by Article 19 of the Banking Law enacted by the 1919 Legislature and effective Jan. 1 1920.

SEC. 12.—Loans to Officers.—No banks shall lend any officer, director, agent, or employee any amount whatever except upon good collateral or other ample security; and no such loan shall be made until after it has been approved by a majority of the directors, or by the members of a committee of the board of directors authorized to act, as in the preceding section provided.

SEC. 13.—Loans by Bank, Limit of.—No bank shall be allowed to lend to any one person, firm, or corporation more than twenty (20) per cent of its capital and unimpaired surplus. And no loan shall be made in excess of ten (10) per cent of the capital and surplus except upon good collateral or other ample security and with the approval of a majority of the directors, or of a committee of the board of directors authorized to act, which approval shall be evidenced by the written signatures of said directors or the members of said committee.

SEC. 14.—Loans on Real Estate, Limit of.—No bank doing a commercial business and receiving deposits subject to check, shall lend upon real estate held as an investment, or for the purchase of real estate, or the improvement thereof, more than fifty (50) per cent of the fair market value of such real estate; and the aggregate amount of such loans shall at no time exceed the amount of its savings and time deposits; provided that this section shall not apply to temporary loans or regular commercial transactions secured in whole or in part by real estate, nor to any loan which shall have been made prior to the approval of this Act.

SEC. 15.—Loans on Real Estate, Limit of.—No bank doing a commercial business and receiving deposits subject to check, shall lend upon real estate held as an investment, or for the purchase of real estate, or the improvement thereof, more than fifty (50) per cent of the fair market value of such real estate; and the aggregate amount of such loans shall at no time exceed the amount of its savings and time deposits; provided that this section shall not apply to temporary loans or regular commercial transactions secured in whole or in part by real estate, nor to any loan which shall have been made prior to the approval of this Act.

SEC. 17.—Loans upon Collateral.—No bank shall lend more than thirty (30) per cent of its capital and unimpaired surplus on the stock of any corporation, although such stock may be pledged to it by several separate borrowers, and where loans are made direct to the corporation, without ample security, these direct loans shall be included in such total of thirty (30) per cent. No bank shall make a loan secured by the stock of another corporation if by the making of such loan the total stock of such corporation held by it as collateral will exceed in the aggregate twenty (20) per cent of the capital stock of such corporation.

SEC. 21.—Loans upon or Purchase of Bank Stock.—No bank shall make any loan or discount on the security of the shares of its capital stock, nor be the purchaser of any such shares, unless such security or purchase shall be necessary to prevent loss upon a debt previously contracted in good faith, and said stock so purchased or acquired shall within six (6) months of the time of its purchase be sold and disposed of at public or private sale. The limit of time, however, may be extended by the Superintendent of Banks, if in his judgment it is for the best interest of the bank that such extension be granted, but in no cases shall such time be extended longer than twelve (12) months from the time of the purchase of the same by the bank.

SEC. 22.—Unauthorized Investments.—No bank shall employ or invest its funds in the purchase or holding of the stock of any industrial, mercantile or mining corporation, or in the purchase or handling of merchandise, farm or manufactured products, except to secure a debt previously contracted in good faith; and if any such stocks, merchandise, or products are purchased to protect the bank from loss, the same shall be disposed of at public or private sale within six (6) months after receiving the same, or be same shall be charged to profit and loss and not carried as assets by the bank. The limit of time, however, may be extended by the Superintendent of Banks, if in his judgment it is for the best interest of the bank that such extension should be granted. Nothing in this section is to be construed as applying to trust companies or savings banks doing a trust or savings business.

SEC. 23.—Purchase of Stocks or Bonds.—No bank shall subscribe for or purchase any stocks (except stock in the Federal Reserve Bank or in any State Bank) or organized utility functions applicable to its members similar in character and effect to the functions of the Federal Reserve Bank to its members, necessary to qualify for membership therein, in which case the purchase of stock in said State Bank shall not be made unless the purchase has first been approved by the State Superintendent of Banks and the amount of stock bought shall not exceed that permitted in the Federal Reserve Bank) or bonds, except bonds of the United States, of the State of Georgia, or of the several counties, districts, including drainage districts, or municipalities thereof, which have been duly and regularly validated as provided by law, or of the other States of the United States, or, with the approval of the Superintendent of Banks, good interest-bearing bonds of foreign governments; provided that nothing herein contained shall limit or interfere with regularly authorized trust companies, doing a trust company business, or acting or lending money on syndicate underwritings, upon which such trust companies are authorized to charge such commissions, in addition to interest, as may be agreed upon by the parties, or from subscribing, purchasing or holding stocks, bonds, or other securities; provided that this section shall not apply to securities actually owned at the date of the approval of this Act. Provided, further, that any bank of this State may invest not exceeding five per centum of its capital and surplus in the stock of a corporation engaged in the business, in whole or in part, of holding, marketing or exporting cotton from the United States, or any of its dependencies, or insular possessions, to any foreign country. But no bank shall subscribe to the capital stock of more than one such corporation, and shall first receive the approval of the Superintendent of Banks; provided, further, that nothing contained in this section shall apply to savings banks doing only a saving business.

SEC. 24.—Purposes for Which Banks May Hold Real Estate.—Any bank may purchase, hold and convey real estate for the following purposes only: first, such as shall be necessary for the convenient transaction of its business, the amount of which, including its furniture and fixtures, shall not exceed one-third (1-3) of the paid-in unimpaired capital and surplus; provided that the Superintendent of Banks may, upon application by any bank, in his discretion, allow a greater sum invested; second, such as shall be conveyed to it in satisfaction of debts previously contracted in the course of its business; third, such as it shall purchase at sales under judgments, decrees, or mortgage foreclosures under securities held by it; but a bank shall not bid, at any such sale, a larger amount than sufficient to satisfy its debts, costs and expenses. No real estate above listed in the cases contemplated in the second and third paragraphs above shall be held for a longer period than five (5) years unless the time shall be extended by the Superintendent for cause shown; provided, that this section shall not apply to any banking house furniture or fixtures actually owned at the date of the approval of this Act.

Provided, further, that nothing contained in this section shall apply to savings banks doing only a savings business.

INVESTMENTS OF TRUST FUNDS.—The following sections of the Code of 1911 relate to this subject:

SEC. 3763.—Trustees.—Any trustee holding trust funds may invest the same in stocks, bonds, or other securities issued by this State, making a true return of the price paid and time of purchase. Such investments shall be free from taxation so long as held for the trust estate. Any other investments of trust funds must be made under an order of the Superior Court, either in term or granted by the Judge in vacation, or else at the risk of the trustee.

SEC. 3764.—May Invest in State Securities at Less Than Seven Per Cent.—Executors, administrators, guardians and trustees may invest trust funds in stocks, bonds and other securities issued by this State, bearing a lower rate of interest than seven per cent per annum, and shall, in the settlement of their accounts on the funds so invested, be chargeable with no greater interest than received from the State; provided, that such executor, administrator, guardian or trustee shall, within thirty days after such investment, make a return to the Ordinary of the amount and character of the bonds purchased and the price paid.

SEC. 3765.—Investments in Validated County or Municipal Bonds.—Executors, administrators, guardians and trustees are authorized to invest trust funds in any county or municipal bonds of this State, which have been validated as required by law for the validation of county and municipal bonds, upon the same terms and conditions as they are now authorized to invest trust funds in State bonds and securities.

SEC. 4011.—Investments by Administrators.—When from any cause an administrator is compelled to hold the funds of the estate in his hands, he is authorized to invest the same in stocks, bonds or other securities issued by this State, or (by leave of the Ordinary) in bonds issued by the proper authorities of the cities of Savannah and Augusta. In such case he shall, within twelve months thereafter, make a legal return thereof, in which he shall set forth the price paid, the time of the purchase, and the name of the seller. If any executor or trustee has in his hands money as the separate estate of a married woman, absolutely or for life, he may, under the direction of the Superior Court, invest such funds in land.

POPULATION.—The population of Georgia has been as follows: 1920 2,895,832 1870 1,184,109 1820 340,985 1910 2,609,121 1860 1,057,286 1810 252,433 1900 2,216,331 1850 906,185 1800 162,686 1890 1,837,353 1840 691,392 1790 82,548 1880 1,542,180 1830 515,823

The proportion of the colored population was 47.02% in 1880, 46.8% in 1890, 46.7% in 1900, 45.1% in 1910 and 41.6% in 1920. In number, blacks were 351,613 in 1850; 465,698 in 1860; 545,142 in 1870; 725,133 in 1880; 858,815 in 1890, 1,034,813 in 1900, 1,176,987 in 1910 and 1,206,365 in 1920.

CITIES, COUNTIES AND TOWNS IN THE STATE OF GEORGIA.

Governor Hardwick has designated the National Park Bank, N. Y., as fiscal agent for the State of Georgia for a period of four years.

ADEL. This town is in Cook County. BOND, DEBT Oct 1 1919...\$57,500 Sinking fund...12,338 Assess. val., real estate...517,148 Assess. val., personal...302,229 Total assess. val. 1919...\$19,377 Total tax rate (per \$1,000) '19 \$15.00 Population 1910, 1,902; 1920, 1,720

ASHBURN. This city is in Turner County. BOND, DEBT Nov 29 '19 \$67,000 Floating debt...7,000 Sinking fund...8,800 Tot. assess. val. '19 (60% act.) 1,050,000 Tax rate (per \$1,000) 1919...\$18.00 Popula. 1910, 2,214; '20...2,116

ALBANY. This city is in Dougherty County, Inc. 1838. East Albany annexed Feb. 5 1910. V. 90, p. 515. The electors defeated a proposal for a commission form of government at a special election on Dec. 4 1922 (V. 115, p. 2692). Electric Light Bonds...May 15 1923 Auditorium Bonds...June 1 1945 Sinking fund...\$40,000...June 1 1945 Paving Bonds...Feb 1 1950 Water and Light Bonds...Feb 1 1931

ATHENS. Athens is the county seat of Clarke County. Incorporated 1872. Water Bonds...June 1 1938 City-Hall Bonds...Sept 1 1933 Street-Improvement Bonds...July 1 '23-'29

AMERICUS. This city is in Sumter County. Charter granted in 1855. Improvement Bonds...\$15,000...1927 Sewer Bonds...\$40,000...1941 Water Bonds...\$25,000...1941 Paving Bonds...\$33,000...1941 Street Improvement Bonds...\$30,000...1940 Electric Bonds...\$18,000...1939 School Bonds...\$25,000...July 1 1939

ATKINSON COUNTY. Pearson is the County seat. Court-House & Jail Bonds...\$70,000 BOND, DEBT Oct 12 '22...\$70,000 Ass'd value 1922 (1/3 act.)...2,500,000 INT. at New York.

ATLANTA. Atlanta is county seat of Fulton County. Incorporated in 1847. The Supreme Court of Georgia validated the bond issue of \$8,850,000 voted by the people of the city March 1921, V. 113, p. 2208. Town of Edgewood Bonds...\$12,500...Mar 1 1937

APPLING COUNTY. Baxley is the county seat. BOND, DEBT Dec 2 '21...\$40,000 Floating debt...20,000 Tot. assess. val. '21 (60% act.) 4,215,848 State and County tax rate (per \$1,000) 1921...\$20.00 Population in 1920...9,866

ATLANTA (Continued)—

Hospital Bonds. 4 1/2 '10 J-J \$100,000...Jan 1 1940
School Bonds. 4 1/2 '10 J-J \$300,000...Jan 4 '23-'40
Refunding Bonds. 5 '22 J-J \$1,500,000...Jan 1 '25-'51
Crematory Bonds. 4 1/2 '10 J-J \$50,000...Jan 1 1940
Street Improvement Bonds. 6 '21 s-a \$122,850...Sept 1 '23-'31
Bridges Bonds. 5 '22 J-J \$300,000...Jan 1 '25-'51

Exempt from State, city and county taxation. INT. in Atlanta and at Nat. Park Bank, N. Y.

TOTAL DEBT, SINK, FUNDS, & C.— Sept. 1 '21, Dec. 31 '21 Tot. bd. debt. \$5,556,500 \$5,556,500

DEBT LIMITATION.—The State constitution forbids increase of city's debt beyond 7% of real and personal value.

ASSESSED VALUATION.—The city's assessed valuation (about 70% actual value) and tax rate have been as follows: Assessed value, real est. \$186,418,401

POPULATION IN 1920 (Census), 200,616; 1910 (Census), 154,839; in 1900 (Census), 90,872; in 1890, 65,533; in 1880, 37,309.

AUGUSTA. Augusta is the county seat of Richmond Co. Inc. as a city Jan. 31 1798. Summerville annexed Jan. 1 1912.

Refunding Bonds. 4 1/2 '94 M-N \$104,000...May 1 1924
A-O 88,000...Apr 1 1925
A-O 56,000...Apr 1 1926
A-O 62,000...Apr 1 1927

Bonds Lettered R.B. 4 1/2 '21 --- \$105,000...May 1 1951
Summerville Bonds. 5 '97 M-N \$40,000...May 1 1927

Flood-Protection Bonds. 4 1/2 '12 M-N \$544,000...Nov 1 1942
Hospital Bonds. 4 1/2 '12 J-J \$105,000...July 1 1942

Bonded indebtedness Oct. 1 1942. Tax digest 1922—\$46,723,722
Total bonded debt. \$3,518,000

Bonded indebtedness permissible under constitutional limitations on basis of Tax Digest of \$46,723,722 (7%) \$3,270,660

Total margin permissible. \$1,660,660
Other debt Oct 1 1922 131,234
Cash in bank Oct 1 1922 2,560

BACON COUNTY.

Alma is the county seat. 5 '17 --- \$100,000...1928 1947
Of the above bonds, \$60,000 is for roads, \$30,000 court house and \$10,000 jail.
BOND, DEBT Dec 2 1921—\$100,000

BAINBRIDGE. This city is county seat of Decatur County, Incorp. in 1829. Population 1910, 4,217; 1920, 4,792.

City-Hall Bonds. 5 '12 J-J \$15,000...Jan 1 '28-'42
Water-Works Bonds. 5 '12 J-J \$13,000...Part yearly
Paving Bonds. 5 '12 J-J \$21,000...Jan 1 '23-'42

BARNESVILLE. This city is in Pike County. Water Bonds. 6 '03 --- \$10,500...Jan. 1923

Auditorium Bonds. 6 '08 --- \$15,000...Jan. 1 1923
Public Property Impt. Bonds. 5 '16 J-J \$5,000...Jan 1 1942
School, Water & Light Bonds. 4 '03 --- \$10,000...Jan 1 1928

BARROW COUNTY. Winder is the county seat. Public Road Bonds. 5 '19 Jan \$100,000...Jan 1 '30-'49

BEN HILL COUNTY. Fitzgerald is the county seat. BOND, DEBT Dec 11 '22. \$42,500
Floating debt. 20,000
Assessed val. real estate. 1,329,307

BIBB COUNTY. County seat is Macon. Court House Bonds. \$96,000...May 1 '23-'34

BLACKSHEAR. This town is in Pierce County. BOND, DEBT Oct 1922—\$56,600
Assessed valuation. 1,450,000
Tax rate (per \$1,000) 1922 \$20.00

BLAKELY. This city is in Early County. Incorporated as town in 1870 and as city in 1900. Pop. 1910, 1,838; 1920, 1,985

BOND, DEBT Dec 1921—\$80,000
Assessed val. real estate. 794,295
Assessed val. personal. 90,335
Other assess. property. 681,877

BLECKLEY COUNTY. Cochran is the county seat. Road Machinery Bonds. 5 '13 A-O \$8,000...Oct 1 1943

BOND, DEBT Dec 1921—\$80,000
Assessed val. real estate. 794,295
Assessed val. personal. 90,335
Other assess. property. 681,877

BOND, DEBT Dec 8 1920. \$65,000
Sinking fund. 10,000
Total assessed value 1921 3,192,628

BROOKS COUNTY. Quitman is the county seat. Road and Bridge Bonds. 5 '14 --- \$125,000

BONDED DEBT. (7)
Total assessed value 1921. 8,477,668
Population in 1920. 24,538

BRUNSWICK. County seat of Glynn County, Inc. Feb. 22 1856. Pop'n 1910, 10,182; 1920, 11,453.

Street Paving Bonds. 5 '20 J-J \$150,000...July 1 '25-'49
Fire Department Bonds. 5 '14 A-O \$13,500...Oct 1 1944
Sewer Bonds. 5 '14 A-O \$16,500...Oct 1 1944

BUFORD. This town is in Gwinnett County. BOND, DEBT Nov. 6 '16 (est.)—\$35,000

CAIRO. This city is in Grady County. Paving Bonds. 5 '19 --- \$14,000...Jan 1 '44-'48

CALHOUN. A town in Gordon County. Street Impt. Bonds. 5 '15 J-J \$21,044...1923-1944
Sewer Bond. 5 '19 J-J \$6,513...1923-1944

CANTON. This town is in Cherokee County. Water & Light Bonds. 5 '15 ann \$3,000...1924
Municipal Building Bonds. 5 '15 ann \$4,000...1924

CARROLLTON. This city is in Carroll County. Bonds tax-exempt. Population 1910 3,297; 1920, 4,363.
School Bonds. 5 '12 J-J \$25,000...Jan 10 1936

CARTERSVILLE. This city is in Bartow County. Water, Light and Gas Bonds. 5 '08 J-J \$16,000...Jan 1 1923

BOND, DEBT Oct 1920—\$172,000
Sinking fund. 9,000
Assessed val'n, real estate. 2,687,680

CHARTLTON COUNTY. Folkston is the county seat. Road Bonds. 5 '19 J-J \$50,000...Dec 31 1939
BOND, DEBT Oct 11 '20—\$50,000

CEDARTOWN. This city is in Polk County.

School Bonds. 5 '15 J-J \$50,000...Jan 1 1945
Sewer Bonds. 6 '22 J-J \$40,000...Jan 1 '27-'51
Street Improvement Bonds. 6 '22 J-J \$24,000...Jan 1 '27-'34

CHATHAM COUNTY. The county seat is Savannah. School Bonds. 4 1/2 '19 J-D \$459,000...Dec 1 '23-'49

CHATTANOOGA COUNTY. Summerville is the county seat. BOND, DEBT Oct 12 '22. \$31,000
Floating debt. 40,000

CLARKE COUNTY. County seat is Athens. Road-Improvement Bonds. 1 '20 J-J \$42,791...July 1 '23-'34

COLLEGE PARK. This town is in Fulton County. TOTAL DEBT Nov 1921. \$48,000
Assessed value, real estate. 1,500,000

COLQUITT COUNTY. Moultrie is the county seat. Road & Bridge Bonds. 4 1/2 '12 J-J \$150,000...June 30 1942

COLUMBUS. County seat of Muscogee County, incorporated 1828. Redemption Bonds. 4 1/2 '97 J-J \$55,000...Jan 1 1927

COLUMBUS. County seat of Muscogee County, incorporated 1828. Redemption Bonds. 4 1/2 '97 J-J \$55,000...Jan 1 1927

COMMERCIAL. This city is in Jackson County. Bonds are tax free. Water and Sewer Bonds. 5 '14 J-J \$330,000...July 1 '23-'44

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COMMERCIAL. This city is in Jackson County. Bonds are tax free. Water and Sewer Bonds. 5 '14 J-J \$330,000...July 1 '23-'44

COMMERCE (Concluded)
 Paving Bonds.
 5s '14 J-J \$8,000...Jan 1 1944
 School Bonds.
 5s J-J \$3,000...1944
 Electric-Light Bonds.
 5s '10 J-J \$5,000...Jan 1 '23-'37
 5s '18 J-J \$13,000...1923-1948
 BOND. DEBT Oct 12 '22 \$66,000
 Water & sewer debt (incl.) 35,000
 Floating debt..... 1,000
 Sinking fund..... 9,533
 Assess. val. real estate..... 929,741
 Assess. val. personal..... 873,204
 Tot. assess. val. (22(1/2)-act.) 1,802,945
 Tax rate (per \$1,000) 1922...\$15.00
 Pop'n 1910, 2,238; '20...2,459
 INT. is payable in Commerce.

COOK COUNTY.
 County seat is Adele.
 Road Bonds.
 5s '19 M-S \$244,000...Sept 1 '23-'49
 (5s '19, 100, p. 1291 for maturity.)
 BONDED DEBT..... (?)
 Total assess. val. 1921...3,334,407
 Population in 1920...11,180

CORDELE.
 County seat of Crisp Co. Inc. 1888.
 School Bonds.
 5s '10 M-N 10,000...Aug 1 1923
 5s '12 10,000...Nov 5 1942
 5s '20 J-J \$50,000...Jan 1 '30-'49
 Improvement Bonds.
 5s --- \$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 Oct 1922...\$27,000
 Sinking fund..... 68,000
 Assess. val. '22 (50% act.) 4,500,000
 City tax (per \$1,000) '22...\$16.66
 Pop. 1910, 5,883; 1920...6,538
 INT. at Hanover Nat. Bk., N. Y.

COVINGTON.
 This city is in Newton County.
 BOND. DEBT Nov 16 '18 \$70,000
 Floating debt..... 19,921
 Sinking fund..... 7,000
 Total assessed val'n 1916...1,600,000
 Tax rate (per \$1,000) 1916...\$14.50
 Pop'n 1910, 2,697; 1920...3,203

COWETA COUNTY.
 Newnan is the county seat.
 Road Bonds.
 4 1/2s '19 J-J \$500,000
 BOND. DEBT Nov 1922...\$300,000
 Sinking fund..... 66,667
 Ass'd val. '22 (40-50% act.) 1,116,000,000
 Total tax rate (per \$1,000) '22 \$17.50
 Population in 1920...29,049

CRISP COUNTY.
 Cordele is the county seat.
 Court House & Jail (tax-free).
 4s \$35,000
 BOND. DEBT Oct 13 '22 \$35,000
 Assessed value real estate... 7,750,000
 Assessed value personal... 2,000,000
 Tot. ass'd val. '21 (10% act.) 9,750,000
 State & Co. tax (per \$1,000) 1922 \$11.00
 Population in 1910, 16,423; '20...18,914

DADE COUNTY.
 Trenton is the county seat.
 Road Bonds.
 5s '15 Jan \$60,000...Sept 1 1934
 BOND. DEBT Nov 12 '18 \$60,000
 Sinking fund..... 12,000
 Total assessed value 1921...1,726,575
 Total tax rate (per \$1,000)...\$16.01
 Pop'n 1910, 4,139; 1920...3,918
 INT. payable at the Hanover Nat. Bank, N. Y.

DALTON.
 This city is in Whitfield County.
 Incorp. in 1910. Pop'n 1910, 5,324.
 1920, 5,222.
 Water Bonds.
 5s '04 J-J \$7,500...July 1 1925
 School Bonds.
 5s '12 \$12,500...July 1 1925
 Sewer Bonds.
 5s '10 \$10,000...July 1 1930
 Electric-Light Bonds.
 5s '10 \$20,000...July 1 '30 & '35
 Street-Paving Bonds.
 5s '10 \$25,000...July 1 '35 & '40
 BOND. DEBT Oct 29 '19 \$115,000
 Floating debt..... 25,686
 Sinking funds..... 30,801
 Assessed valuation 1919...3,089,033
 Tax rate (per \$1,000) 1918...\$14.00
 INT. at Chase Nat. Bk., N. Y. & C.

DAWSON.
 This city is in Terrell County.
 Paving & Water Works Bonds.
 4s \$70,000
 BOND. DEBT Dec 14 '22 \$105,000
 Ass'd val. '22 (40% act.) 2,300,000
 Tax rate (per \$1,000) 1922...\$20.00
 Pop. 1910, 3,827; 1920...3,504

DECATUR.
 This city is in De Kalb County.
 Incorporated as city August 1922.
 School Bonds.
 5s '09 J-J \$15,000...Jan 1 1939
 5s '10 J-J \$0,000...July 1 1942
 5s '15 J-J 25,000...1945
 5s '15 J-J \$100,000...1945
 Sewer Bonds.
 5s A-O \$5,000...1936
 5s '12 J-J 5,000...July 1 1942
 5s '16 J-J 18,000...1945
 Water and Sewer Bonds.
 5s --- \$18,000...1945
 Water Bonds.
 5s A-O \$39,000...1939
 5s '15 J-J 15,000...1939
 5s '15 J-J 7,000...1945
 5s --- 50,000
 BOND. DEBT June 30 '17 \$182,000

Floating debt..... \$13,979
 Sinking fund..... 34,128
 Ass'd val'n 1917 (2-3 act.) 3,500,000
 Total tax rate (per \$1,000) '17 \$14.00
 Pop'n 1910, 2,466; 1920...6,150
 INT. at Bk. of Amer., N. Y. & C.

DE KALB COUNTY.
 Road Bonds.
 5s '20 J-J \$50,000...Jan 1 '25-'29
 5s '20 J-J 100,000...Jan 1 '30-'34
 90,000...Jan 1 '35-'37
 10,000...Jan 1 1938
 6s '20 250,000
 (For maturity see V. 112, p. 765)
 Total assessed value 1921, 20,776,291
 Population in 1920...44,051

DODGE COUNTY.
 Eastman is the county seat.
 Court-House & Road Bonds.
 5s '06 M-S \$74,675...Sept 1 '23-'36
 BOND. DEBT Oct 12 '18 \$94,000
 Floating debt..... 30,000
 Sinking funds..... 17,000
 Total assessed value 1921...6,128,700
 Tax rate (per \$1,000) 1917...\$12.50
 Pop'n 1910, 20,127; 1920...22,450
 INT. payable in N. Y. at Columbia Trust Co. and U. S. Mtge. & Tr. Co.

DOERMUM.
 This town is in Colquitt County.
 Water and Light Bonds.
 5 1/2s '12 J-D \$15,000...1942
 Water and School Bonds.
 6s '12 Mar \$11,500...Feb 1 1941
 School-Building Bonds.
 5s '17 M-S \$7,500...Sept 1 1947
 BOND. DEBT Oct 14 '22 \$31,500
 Water debt (incl.)..... 24,000
 Floating debt..... 500
 Sinking fund..... 2,000
 Assessed valuation 1922...570,000
 Tot. tax rate (per \$1,000) '22 \$17.00
 Pop'n 1910, 630; 1920...919
 INT. payable at the Mechanics' & Metals Nat. Bank, N. Y.

DOUGHERTY COUNTY.
 Albany is the county seat.
 Bridge Bonds.
 4 1/2s '19 J-J \$48,000...July 1 '23-'34
 4 1/2s '19 J-J 90,000...July 1 '35-'49
 Road Bonds.
 4 1/2s '19 J-J \$78,000...July 1 '23-'35
 4 1/2s '19 J-J 154,000...July 1 '36-'49
 TOT. BD. DT. June 30 '19 \$460,000
 Sinking fund..... 2,000
 Total assessed value 1921, 12,424,169
 Popul. 1910, 16,035; '20...20,063

DOUGLAS.
 This city is in Coffee County.
 School Bonds.
 5s '01 --- \$3,475...\$125 yearly
 5s '03 --- 20,000...1933
 5s '06 --- 17,500...1936
 5s '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
 BOND. DEBT Jan 1919...\$120,450
 Floating debt..... 3,000
 Sinking fund..... 6,643
 Tot. assess. val. (18(45% act.) 1,916,524
 Tax rate (per \$1,000) 18...\$16.00
 Population in 1910, 3,550; '20, 3,401
 INT. in N. Y. City and Dublin

DOUGLASVILLE.
 This town is in Douglas County.
 School Bonds.
 5s --- \$45,000
 BOND. DEBT Oct 13 1922 \$52,000
 Floating debt..... 2,000
 Sinking fund..... 6,000
 Ass'd val. '22 (2-3 act.) 1,120,000
 Tax rate (per \$1,000) 1922...\$10.00
 Population 1910, 1,462; 1920, 2,159

DUBLIN.
 This city is in Laurens Co. New charter August 1910. Population 1910, 5,795; 1920, 7,707.
 6s '98 A-O \$25,000...Oct 1 1926
 6s '97 A-O 12,000...Oct 1 1927
 5s '02 J-J 25,000...Jan 1 1932
 5s '04 J-J 45,000...Jan 1 1934
 5s '08 M-N 65,000...Jan 1 1938
 5s '10 M-N 30,000...May 1 1940
 5s '17 J-J 75,000...Jan 1 1933
 5s '19 J-J 50,000...Jan 1 1947
 6s A-O \$2,000...Jan 1 '36-'49
 13,000...Jan 1 1950
 TOTAL DEBT Jan 1921...\$382,000
 Sinking fund Dec 10 '20...66,877
 Assessed valuation 1920...7,788,609
 Total tax rate (per \$1,000) '21 \$15.00
 * INT. at Nat. Park Bank, N. Y.; others at Hanover Nat. Bk., N. Y.

DULUTH SCHOOL DISTRICT.
 This district (P. O. Duluth) is in Gwinnett County.
 Building Bonds.
 6s '19 Ann \$25,000...Jan 1 '25-'45
 (\$5,000 each year.)
 BOND. DEBT Oct 12 '22 \$25,000
 Assess. val. '21 (50% act.) 628,500
 Sch. tax rate (per \$1,000) '22 \$10.00
 Population 1922...725
 INT. at Duluth, or at Hanover Nat. Bank, N. Y.

EAST LAKE.
 This town is in De Kalb County.
 School Bonds.
 5s '19 J-J \$5,000...July 1 1945
 Water-Works Bonds.
 5 1/2s '15 J-J \$3,000...July 1 1945
 Sewer Bonds.
 5 1/2s '16 J-J \$15,000...July 1 1945
 School and Water Works Bonds.
 (\$11,000...Oct 1 1930
 12,000...Oct 1 1940
 12,000...Oct 1 1950
 BOND. DEBT Dec 1 '22 \$65,000
 Water debt (incl.)..... 26,000
 Sinking fund..... 5,600
 Ass's. val. 1922 (60% act.) 1,250,000
 Personal..... 10,000
 Total..... 1,260,000

Tax rate (per \$1,000) 1922...\$15.00
 Population in 1910, 73; in 1920, 611

EAST POINT.
 This town is in Fulton County.
 Incorporated 1887.
 School-Building Bonds.
 5s '15 J-J \$23,000...July 1 '23-'46
 BOND. DEBT Oct 16 1922 \$115,000
 Floating debt..... 25,000
 Sinking funds..... 46,625
 Assessed value real estate... 3,000,000
 Assessed value personal... 823,415
 Tot. ass'd val. '22 (1/2 act.) 3,823,415
 Tax rate (per \$1,000) 1922...\$15.50
 Population 1910, 3,682; 1920, 5,241

EATONTON.
 This city is in Putnam County.
 School Building Bonds.
 5s '16 J-J \$25,000...Jan 1 1923
 (Due \$5,000 in 10, 20, 25 and 30 yrs.)
 BOND. DEBT Dec 1916...\$65,000
 Floating debt..... 500
 Assessed valuation 1915-16 1,188,000
 Pop'n 1910, 2,036; 1920...2,519

ELBERTON.
 This city is in Elbert County.
 Refunding Bonds.
 5s '03 J-J \$9,500...Jan 1 1923
 Electric-Light Bonds.
 5s '09 J-J 5,000...1939
 6s --- 15,000
 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 '95 M-N \$28,000...May 1 '26-'33
 6s --- 35,000
 Sewer Bonds.
 4 1/2s '05 J-D \$20,000...Dec 25 1925
 Water Light & Sewer Bonds.
 5s '19 --- \$15,000
 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
 5s '19 --- \$30,000

Street Bonds.
 5s '10 J-J \$15,000...1933-'35-'37
 10,000...1940
 6s --- 15,000
 TOTAL DEBT Jan 1916...\$162,000
 Assessed valuation 1916...3,020,170
 Pop'n 1910, 6,483; 1920...6,475

FITZGERALD.
 This city is in Ben Hill County.
 Incorp. Dec. 2 1896.
 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 '98 --- \$33,000...1928
 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 14 1922 \$244,000
 Floating debt..... 2,000
 Sinking fund..... 108,737
 Assessed value real estate... 2,939,734
 Assessed value personal... 1,281,256
 Other assess. v. l. 1922 (abt. 65% act.) 64,226
 Tot. ass. v. l. 1922 (abt. 65% act.) 4,284,916
 City tax rate (per \$1,000) '22 \$16.30
 Population 1910, 5,795; 1920, 6,870
 INT. at City Treas. office; (*) N. Y. City

FLOYD COUNTY.
 Rome is the county seat.
 Road Bonds.
 5s '21 M-S \$216,000...Sept 1 '24-'50
 5s '21 M-S \$70,000...Sept 1 '24-'50
 Bridge Bonds.
 4 1/2s '15 J-J \$184,000...Jan 1 '23-'45
 BOND. DEBT Oct 16 '22 \$698,000
 Tot. l. assessed value 1922 (about 60% act.) 21,535,287
 Total tax rate (per \$1,000) '22 \$15.00
 Pop'n 1910, 36,738; 1920...39,841
 INT. payable in N. Y. or Rome.

FORSYTH.
 This city is in Monroe County.
 School Bonds.
 6s '12 Oct \$10,000...Oct 1 1942
 BOND. DEBT Oct 19 '22 \$34,800
 Sinking fund..... 1,000
 Assess. val. real estate... 946,703
 Assess. val. personal... 787,160
 Total assessed value 1922 (about 60% act.) 1,733,863
 City tax rate (per \$1,000) '22 \$8.00
 Pop'n 1910, 2,208; 1920...2,241

FORT GAINE.
 This city is in Clay County.
 BOND. DEBT Feb 1917...\$46,000
 Assessed valuation... 800,000
 Pop'n 1910, 1,320; 1920...1,237

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 1934
 School Bonds.
 5s '11 --- \$20,000...June 15 1941
 Sewer Bonds.
 5s '11 --- \$5,000...June 15 1941
 BOND. DEBT Oct 1919...\$77,000
 Floating debt (additional)... 2,841
 Sinking fund (general)... 37,560
 Sinking fund (water)... 21,782
 Total assessed val. 1919...1,743,000
 Total tax rate (per \$1,000) '18 \$15.00
 Pop'n 1910, 2,697; 1920...3,222

FRANKLIN COUNTY.
 Carnesville is the county seat.
 4 1/2s J-D \$30,000
 BOND. DEBT Dec 5 '22 \$39,000
 Assessed value real estate... 1,717,127
 Assessed value personal... 1,939,099
 Total assessed value 1922...3,656,226

State & Co. tax (per \$1,000) '22 \$20.00
 Pop'n 1910, 17,894; 1920...19,957
 INT. payable in New York.

GAINESVILLE.
 County seat of Hall County, Inc. 1870. Commission form of government becomes effective July 1 1923.
 Refunding RR. Bonds.
 4 1/2s J-J \$50,000...July 1 '30 & '31
 Improvement Bonds.
 5s J-J \$30,000...July 1 1932
 School Bonds.
 5s J-J \$20,000
 Water, Light, Sewer & School.
 4 1/2s J-J \$100,000...July 1 1946
 BOND. DEBT Dec 1922 \$215,500
 Total assess. val. '22 (1/2 act.) 6,156,114
 Total rate (per \$1,000) 1922...\$17.50
 Pop'n 1910, 5,925; 1920...6,279
 INT. at Hanover Nat. Bk. and Nat. Bk. of Commerce, N. Y. & C.

GLYNN COUNTY.
 Brunswick is the county seat.
 5s '95 --- \$55,000...1925
 School Bonds.
 5s '20 J-J \$40,000...Jan 1 '23-'26
 5s '20 J-J 40,000...Jan 1 '27-'30
 5s '20 J-J 500...1935
 13,500...1936
 1,000...1937
 Road Bonds.
 5s '19 J-J \$63,000...Jan 1 1927
 5s '19 J-J 40,500...Jan 1 '28-'30
 2,000...Jan 1 1931
 1,500...Jan 1 1935
 5s '19 --- 40,500...Jan 1 '32-'34
 13,000...Jan 1 1935
 5s '22 J-J 175,000
 BOND. DEBT Dec 1922 \$790,500
 Floating debt (add'l)... 23,000
 Sinking fund..... 60,739
 Assessed value 1921...13,838,657
 State and Co. tax (per \$1,000) 1920...\$13.00
 Pop'n 1910, 15,720; 1920...19,370
 INT. at Chemical Nat. Bk., N. Y.

GORDON COUNTY.
 Calhoun is the county seat.
 Road Bonds.
 6s '21 J-J \$300,000
 BOND. DEBT Oct 14 '22 \$300,000
 Sinking fund..... 10,000
 Tot. ass'd val. '22 (1-5 act.) 5,000,000
 State & Co. tax (per \$1.0 0) '22 \$20.50
 Population in 1920 (Census) 17,736
 INT. at the Chase Nat. Bk., N. Y.

GRANTVILLE.
 A town in Chocoma County.
 Water Works Bonds.
 6s s-a \$32,000
 Sewer Bonds.
 6s s-a \$18,000
 BONDED DEBT..... (?)
 Population 1910, 1,132; 1920...1,200

GRIFFIN.
 Situated in Spalding County, Inc. Dec. 1843. Population 1910, 7,478; 1920, 8,240.
 Light, Water & Sewer (Tax-free).
 5s '04 J-J \$43,000...1923-1930
 Water Bonds (Tax-free).
 6s '04 F-A \$2,000...Feb 1 1923
 Street Bonds (Tax-free).
 4 1/2s '09 J-D \$25,000...June 1 '25-'39
 4 1/2s '17 J-D 45,000...May 1 '29-'47
 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 \$40,000...June 1 '25-'30
 BOND. DEBT Oct 13 '22 \$246,000
 Assessed valuation 1922...5,419,125
 Total tax (per \$1,000) 1922...\$15.50
 INT. on water bonds payable in Griffin and at Harris, Forbes & Co., N. Y.; on street bonds at Trust Co. of Georgia, Atlanta; other bonds at U. S. Mtge. & Tr. Co., New York.

HALL COUNTY.
 Gainesville is the county seat.
 6s '20 J-J \$20,000...Jan 1 1923
 6s '20 --- 20,000...Oct 1 1922
 BOND. DEBT Oct 14 '22 \$211,000
 Tot. ass'd val. '22 (1/2 act.) 1,966,355
 State & Co. tax (per \$1,000) '22 \$21.00
 Population in 1920 (Census)...26,822

HANCOCK COUNTY.
 Spartanburg is the county seat.
 BOND. DEBT Dec 1918...\$44,000
 Total assessed value 1921...3,879,517
 Pop'n 1910, 19,189; 1920...18,357

HAPEVILLE.
 This town is in Fulton County.
 Water-Works Bonds.
 5s '15 J-J \$29,000...Jan 1 1945
 Sewer Bonds.
 5s '15 J-J \$14,000...Jan 1 1945
 BOND. DEBT Oct 1 1921...\$40,000
 Floating debt..... 4,000
 Assessed valuation 1921...626,278
 Population in 1910, 864; 1920, 1,631

HARALSON COUNTY.
 Buchanan is the county seat.
 Road Bonds.
 6s '22 Jan \$200,000...Jan 1 '27-'51
 TOTAL DEBT July 1922 \$292,000
 Assessed value, real and personal 1921...4,661,870
 Pop'n 1910, 13,514; 1920, 14,440
 INT. at New York or Chicago.

HARRIS COUNTY.
 Hamilton is the county seat.
 BOND. DEBT Oct 14 '22 \$35,000
 Floating debt (add'l)... 15,000
 Tot. ass'd val. '22 (1/2 act.) 2,800,000
 Tax rate (per \$1,000) 1922...\$21.00
 Pop'n 1910, 17,886; 1920...15,775

HARTWELL.
 This city is in Hart County.
 Electric-light bonds...\$10,000
 School bonds...18,000
 Water Bonds.
 5s '14 J-D \$33,000...Dec 1 '23-'36
 Sewer Bonds.
 5s '14 J-D \$13,000...Dec 1 '37-'50

HARTWELL (Concluded).
School Bonds.
 6s '31 \$10,000, Mar 1 '31-'50
 " 13,000
Electric Light Bonds.
 " 8,500
BOND, DEBT Oct 12 '21. \$100,500
 Water debt (incl.) 33,000
 Floating debt (add'l) 4,000
 Sinking fund 8,000
 Assessed value 1921 (about
 40% actual) 1,425,000
 Total tax rate (per \$1,000) '21 \$20.00
 Pop'n 1910, 2,007; 1920 2,323

HAWKINSVILLE.
 This city is in Pulaski County.
Water and Sewer Bonds.
 5s '16 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 1,562,733
 Pop'n 1910, 3,420; 1920 3,070
 INT. payable in N. Y. City.
 z Optional right of city after 5 yrs.
 to redeem same, or any part thereof,
 upon the payment of not exceeding
 8% premium.

HOGANSVILLE.
 This town is in Troup County.
Water-Works Bonds.
 5s '16 J-J \$30,000, Serial
Sewerage Bonds.
 5s '16 J-J \$10,000, Serial
BOND, DEBT Oct 15 '19. \$42,500
 Floating debt 1,000
 Sinking fund 2,000
 Assess. val. '19 (70% act.) 1,300,000
 Total tax rate (per \$1,000) '19 \$12.50
 Population 1910, 1,230; 1920 1,591

JACKSON COUNTY.
 County seat is Jefferson.
Road Bonds.
 " \$100,000
BONDED DEBT. (7)
 Total assess. val. 1921 6,574,000
 Pop'n 1910, 30,169; 1920 24,654

JEFFERSON COUNTY.
 Louisville is the county seat.
BOND, DEBT Oct 22 '22. \$50,000
 Sinking fund 1,500
 Assess. val. 1922 5,641,627
 State & County tax rate (per
 \$1,000) 1922 \$15.00
 Pop'n 1910, 21,379; 1920 22,602

JEFFERSON COUNTY SCHOOL DISTRICT NO. 1
 P. O. Louisville.
 6s '21 \$100,000, serially
BOND, DEBT Oct 22 '22. \$100,000
 Tot. ass'd val. '22 (30% act.) 1,500,000
 School tax (per \$1,000) '22 \$13.00
 Population in 1922 (est.) 3,000

JESUP.
 This town is in Wayne County.
BOND, DEBT Dec 14 '22. \$58,500
 Water debt (incl.) 9,000
 Assess. val. real est. 904,032
 Assess. val. personal 293,903
 Tot. assess. val. '22 (34% act.) 1,257,970
 Tax rate (per \$1,000) 1922 \$10.00
 Pop'n in 1910, 1,415; 1920, 1,941

KIRKWOOD.
 This place is in De Kalb County
 Inc. under present charter in 1919
 Pop'n 1910, 1,226; 1920 2,934
School Bonds.
 " \$4,000, Jan 1 1937
 5s '14 J-J 5,000, Jan 1 1944
 6s '21 J-J 500,000, Jan 1 '27-'51
Sewer Bonds.
 5s '11 J-J \$18,750, Jan 1 '23-'41
 5s '14 J-J 5,000, Jan 1 1944
Water-Works Bonds.
 5s '11 J-J \$24,750, Jan 1 '23-'41
Street Bonds.
 5s '14 J-J \$25,000, Jan 1 1944
BOND, DEBT Jan 1921. \$139,500
 Floating debt (additional) 15,000
 Sinking fund 1,450
 Tot. ass'd val. '20 (60% act.) 2,226,517
 Total tax rate (per \$1,000) '20 \$15.00
 INT. at Fourth Nat. Bk., Atlanta.

LA FAYETTE.
 This city is in Walker County.
Sewer Bonds.
 5s '15 J-J \$19,000, Jan 1 1944
BOND, DEBT Oct 14 '22. \$53,000
 Water debt (incl.) 28,000
 Floating debt 5,000
 Sinking fund 17,689
 Assess. val., real estate 689,090
 Assess. val., personal 390,354
 Other assess. prop. 35,216
 Tot. assess. val. '20 (60% act.) 1,117,660
 Tot. ass'd val. '22 (35% actual) 1,400,000
 Tax rate (per \$1,000) 1920 \$17.00
 Population 1910, 1,590; 1920 2,104

LA FAYETTE SCHOOL DIST.
 This district (P. O. La Fayette) is
 in Walker County.
Building Bonds (Tax Exempt).
 6s '21 J-J \$8,000 & July 1 '23-'26
 " 15,000 & July 1 '27-'31
 " 60,000 & July 1 '32-'45
BOND, DEBT Oct 14 '22. \$83,000
 Assess. value, real estate 997,987
 Assess. value, personal 465,393
 Tot. assess. val. '22 (34% act.) 1,463,380
 School tax rate (per \$1,000) '22 \$10.00
 Population in 1922 (est.) 3,750
 INT. payable in New York.

LA GRANGE.
 This city is in Troup County. Inc.
 1827. Population 1910, 5,587; 1920,
 17,088.
School Bonds (Tax Exempt)
 4 1/2s '13 J-J \$40,000, Jan 1 '36-'43
 5s '19 J-J 50,000, Jan 1 '39-'45
 5s '21 J-J 200,000, Jan 1 '36-'45
School & Paving Bonds.
 4 1/2s J-J 30,000, Jan 1 '23-'28

Water-Works Bonds.
 4 1/2s '13 J-J \$150,000, Jan 1 '20-'43
 " 40,000, Jan 1 '23-'29
 5s '19 J-J 8,000, Jan 1 1930
 " 4,000, Jan 1 1931
 5s '21 J-J 75,000, Jan 1 '49-'50
Sewer Bonds.
 5s '19 J-J \$63,000, Jan 1 '31-'39
 " 94,000, Jan 1 1923-1936
Electric Light Bonds.
 5s '19 J-J \$25,000, Jan 1 '45-'48
 5s '21 J-J 20,000, Jan 1 1951
Paving Bonds (Tax Exempt).
 5s '21 J-J \$200,000, Jan 1 '45-'49
Street Imp't. Bonds.
 " \$2,000, Jan 1 1948
 5s '19 J-J 8,000, Jan 1 1949
Gas Bonds.
 4 1/2s '13 J-J \$40,000, Jan 1 '28-'35
Hospital Bonds.
 5s '19 J-J \$10,000, Jan 1 1951
BOND, DEBT Dec 1 '22. \$1,068,000
 Assess. val. 1921 (about
 80% actual) 15,713,675
 Total tax rate (per \$1,000) '21 \$12.50
 INT. in N. Y. at Chase Nat.
 Bank, and at City Treas. office.

LAURENS COUNTY.
 Dublin is the county seat.
Bridge Bonds.
 5s '19 Feb \$200,000, June 1 1949
 5s '19 " 300,000, June 1 1949
BOND, DEBT Nov 16 '22. \$500,000
 Floating debt 50,000
 Ass'd val. '23 (1-3 act.) 11,541,660
 Tax rate (per \$1,000) 1922 \$20.00
 Popul. 1910, 25,545; 1920 39,601

LAWRENCEVILLE.
 This town is in Gwinnett County.
School Bonds.
 7s '94 " \$2,000, 1923
Water Bonds.
 5s '12 " \$35,000, 1942
Sewerage Bonds.
 5s '12 " \$15,000, 1942
BOND, DEBT Dec 20 '21. \$51,000
 Sinking fund (water) 1,667
 Assessed value, real estate 819,477
 Assessed value, personal 455,585
 Total assessed value 1921 1,275,062
 Total tax rate (per \$1,000) '21 \$19.00
 Pop'n 1910, 1,518; 1920 2,059

LEE COUNTY.
 Leesburg is the county seat.
Court-House (Part vly. 30 yrs.)
 5s '16 J-J \$50,000
Bridge Bonds (Part vly. 30 yrs.)
 5s '16 J-J \$5,000
Road Bonds (Part vly. 30 yrs.)
 5s '19 J-J \$25,000
TOTAL DEBT Oct 10 '21. \$80,000
 Tot. assess. val. '21 (65% act.) 2,946,057
 Total tax rate (per \$1,000) '21 \$21.00
 Pop'n 1910, 11,679; 1920 10,904
 INT. payable in N. Y. City.

LINCOLN COUNTY.
 Lincolnton is the county seat.
BOND, DEBT Oct 14 '19. \$30,000
 Tot. assess. val. '21 (30% act.) 2,142,945
 State & County tax rate (per
 \$1,000) 1919 \$25.00
 Pop'n 1910, 8,174; 1920 9,739

LITHONIA.
 This town is in De Kalb County.
Water-Works Bonds.
 5s '17 Jan \$20,000, Jan 1 1947
Sewer Bonds.
 5s '17 Jan \$15,000, Jan 1 1947
BOND, DEBT Dec 1 1921. \$35,000
 Assessment debt (add'l) 60,000
 Floating debt (add'l) 3,000
 Sinking funds 1,140
 Assessed val., real estate 400,000
 Assessed val., personal 100,000
 Total assessed val. 1921 500,000
 Total tax rate (per \$1,000) '21 \$25.00
 Pop'n 1910, 1,428; 1920 1,289
 INT. is payable at Hanover National Bank, New York.

LOUISVILLE.
 This city is in Jefferson County.
Water & Sewer Bonds.
 5s '14 Dec \$12,000, Dec 1 1944
BOND, DEBT Oct 1 '22. \$42,000
 Sinking fund 28,000
 Assessed val., real estate 326,985
 Assess. val., personal 371,332
 Tot. ass'd val. '22 (15% act.) 698,317
 Tax rate (per \$1,000) 1922 \$12.50
 Pop'n 1910, 1,039; 1920 1,040

LOWNDEN COUNTY.
 Valdosta is the county seat.
Road Bonds.
 6s '19 J-J \$70,534, July 1 '23-'50
 5s '19 J-J \$350,000, July 1 '34-'49
 (For amount due each year see
 V. 114, 329)
BOND, DEBT Jan 1922. \$486,000
 Total assess. val. 1921 12,629,038
 Tot. tax rate (per \$1,000) '19 \$20.00
 Population in 1920 26,521
 INT. on bonds marked (†) at
 Valdosta.

LUMPKIN COUNTY.
 County seat is Dahlonega.
Road Bonds.
 4s ann \$80,000 1949
BOND, DEBT Nov 3 '22. \$74,000
 Tot. ass'd val. '22 (60% act.) 1,409,806
 Total tax rate (per \$1,000) '22 \$15.00
 Pop'n 1910, 5,444; 1920 5,240

McDONOUGH.
 This city is in Henry County.
BOND, DEBT Dec 19 '22. \$36,000
 Tot. ass'd val. '22 (60% act.) 31,200,000
 Total tax rate (per \$1,000) '22 \$10.00
 Population 1910, 882; 1920 1,263

McINTOSH COUNTY.
 Darien is the county seat.
Road & Bridge Bonds.
 6s '18 M-N \$40,000, Nov 1 '23-'42
BOND, DEBT Oct 13 '22. \$72,500
 Tot. ass'd val. '22 (60% act.) 1,681,212
 Total tax rate (per \$1,000) '22 \$27.00
 Population in 1920 3,519

McRAE.
 This city is in Telfair County.
BOND, DEBT Oct 12 '22. \$66,484
 Floating debt (add'l) 12,364
 Assess. val., real estate 566,542
 Assess. val., personal 392,811
 Tot. tax rate (per \$1,000) 1922 \$10.00
 Population 1910, 1,160; 1920 1,273

MACON.
 Macon is the county seat of Bibb County. Incorp. 1823. In 1878 the
 interest on some of the city's bonds
 was passed and in 1880 the entire
 debt was funded into 6s. These bds.
 (6s) were all paid in 1910. Since that
 date int. has been promptly paid
 All bonds exempt from city taxes.

Paving Bonds.
 4 1/2s '06 Q-J \$130,000, Jan 1 1928
 4 1/2s '09 J-J 60,401, c. July 1 '23-'39
 4 1/2s '15 J-D 92,000, June 1 '23-'45
Sewer Bonds.
 5s '93 Q-J \$130,000, July 1 1923
 4s '09 J-J 60,401, c. July 1 '23-'39
 4 1/2s '15 J-D 23,000, June 1 '23-'45
 4 1/2s '18 " [40,000 & Sept 2 '23-'42
 [15,000 & Sept 2 '43-'47

Deficiency Bonds.
 4 1/2s '97 Q-J \$40,000, Jan 1 1927
Auditor-Jury Bonds.
 4 1/2s '18 M-S \$92,000 Aug 31 '23-'45
 4 1/2s '18 " [40,000 & Sept 2 '23-'42
 [15,000 & Sept 2 '43-'47

Sewer and Town-Hall Bonds.
 4s '04, quiz \$25,225, Jan 1 '23-'34
Water-Works Bonds.
 4 1/2s '11 J-J \$592,870, July 1 '23-'39
 4 1/2s '11 J-J 50,000, Jan 1 1940
Hospital Bonds.
 4s '15 J-D 115,000, June 1 '23-'45
 4 1/2s '16 M-S 92,000 Aug 31 '23-'45
 4 1/2s '18 " \$75,000 & Sept 2 '23-'47

Park Building Bonds.
 4 1/2s '18 " \$15,000 & Sept 2 '23-'27
 TOT. BD. DT. Oct 1922 \$822,000
 Water bonds (included) 821,000
 Sinking fund 229,000
 Assess. val., real estate 29,399,905
 Assess. val., personal 10,193,200
 Assessed val., utility 5,000,000
 Total assess. val. 1922 44,593,105
 City tax rate (per \$1,000) '22 \$15.00
 Pop'n 1910, 40,665; 1920 52,995
 INT. at City Treas. office and
 coupons are tax-receivable.

MACON COUNTY.
 Oglethorpe is the county seat.
Bridge Bonds.
 5s '17 A-O \$91,000
 4 1/2s '17 A-O \$20,000, Apr 1 '23-'47
BOND, DEBT Oct 17 '22. \$184,000
 Assess. val. '22 (abt. 40% act.) 35,837,473
 Total tax rate (per \$1,000) '22 \$30.00
 Pop'n 1910, 15,016; 1920 17,667
 INT. payable at Nat. Park Bank.

MADISON.
 This city is in Morgan County.
Street Bonds.
 " \$45,000
School Bonds.
 " \$30,000
BOND, DEBT Nov 28 '19. \$135,000
 Assess. val. 1919 (15% act.) 2,058,498
 Tax rate (per \$1,000) 1919 \$15.00
 Population in 1910 2,412; 1920, 2,348

MANCHESTER.
 This town is in Meriwether Co.
BOND, DEBT Dec 1 '22. \$134,000
 Water debt (incl.) 90,000
 Sinking fund 4,000
 Assess. val., real estate 959,000
 Assess. val., personal 1,063,471
 Other assessable property 4,574
 Tot. ass'd val. '22 (4% act.) 2,027,045
 Tax rate (per \$1,000) 1922 \$10.00
 Population in 1910, 922; 1920, 2,776

MARIETTA.
 This city is in Cobb County.
Water-Works Bonds.
 5s '09 P-A \$80,000, Feb 1 1939
Sewer Bonds.
 5s '09 P-A \$30,000, Feb 1 1939
 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
Street Imp't. Bonds.
 5s '21 " \$60,000, Aug 1 1951
BOND, DEBT Oct 1 1922. \$225,000
 Sinking funds 7,011
 Floating debt 5,000
 Assess. val., real estate 3,028,322
 Assess. val., personal 1,147,701
 Other assessable property 76,570
 Total ass'd val. 1921 4,252,593
 Tax rate (per \$1,000) 1921 \$14.00
 Pop'n 1910, 5,949; 1920 6,100
 INT. at Marietta Tr. & Bk. Co.
 or at First Nat. Bank, New York.

MILLEDGEVILLE.
 This city is in Baldwin County.
Barrack Bonds.
 " \$9,300
Redemption Bonds.
 " \$19,400
Water-Works Bonds.
 5s '19 " \$88,500
School Bonds.
 5s '19 " \$44,000
Sewer Bonds.
 " 1,000
BOND, DEBT Dec 1922. \$168,600
 Assessed valuation 1922 2,814,611
 Tax rate (per \$1,000) 1922 \$13.50
 Pop'n 1910, 4,385; 1920 4,619

MILLEN.
 This city is in Jenkins County.
BOND, DEBT Feb 1917. \$51,000
 Assessed valuation 875,000
 Pop'n 1910, 2,030; 1920 2,405

MONROE.
 This city is in Walton County.
Water-Works Bonds.
 5s '05 Dec \$130,000, Dec 1 '25 & '35
School Bonds.
 6s " \$5,000, Oct 1 1930
 5s '14 Nov 19,000, Nov 1 1944

Paving Bonds.
 5s '19 ann \$35,000, Nov 1 1949
Sewer Bonds.
 5s '08 Jan \$30,000, Jan 1 '28 & '38
Electric-Light Bonds.
 5s '05 June \$15,000, June 1 '25 & '35
BOND, DEBT Dec 1921. \$130,000
 Sinking funds 32,023
 Assess. val. '20 (60% act.) 3,138,517
 Tax rate (per \$1,000) 1920 \$15.00
 Population 1910, 3,029; 1920 3,211
 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.

MONTEZUMA.
 This town is in Macon County.
Street Paving Bonds.
 4 1/2s '17 J-D \$25,000, June 1 1937
BOND, DEBT Oct 13 '22. \$31,000
 Water debt (incl.) 6,000
 Sinking fund 8,000
 Assess. valuation 1922 1,250,000
 City tax rate (per \$1,000) '22 \$12.50
 Population 1910, 1,030; 1920 1,827

MONTEZUMA SCHOOL DIST.
 This district is in Macon County.
School Bonds (Tax Free).
 \$8,000, Jan 1 '23-'26
 3,000, Jan 1 1927
 2,000, Jan 1 1928
 9,000, Jan 1 '29-'31
 4,000, Jan 1 1932
 3,000, Jan 1 1933
 12,000, Jan 1 '34-'36
 5,000, Jan 1 1937
 4,000, Jan 1 1938
 5,000, Jan 1 1939
 6,000, Jan 1 1940
 5,000, Jan 1 1941
 6,000, Jan 1 1942
 7,000, Jan 1 1943
 6,000, Jan 1 1944
 7,000, Jan 1 1945
 8,000, Jan 1 1946
BOND, DEBT Oct 28 '22. \$100,000
 Ass'd val. '22 (1/2 actual) 2,000,000
 School tax (per \$1,000) 1922 \$13.00
 Population in 1921 (est.) 3,500

MONTICELLO.
 This city is in Jasper County.
Water Bonds.
 " \$52,000
BOND, DEBT Oct 11 '22. \$44,000
 Sinking funds 781
 Assess. val., real estate 569,490
 Assess. val., personal 432,549
 Total assess. val. '22 (abt. 37%)
 40% actual) 1,002,039
 Total tax rate (per \$1,000) '22 \$6.00
 Population 1910, 1,508; 1920, 1,823

MOULTBIE.
 This city is in Colquitt County.
School Bonds.
 " \$25,000, June 1 1934
 5s '14 J-J 20,000, Apr 1 1944
 5s '20 J-J 35,000, Apr 1 1939
Water and Light Bonds.
 " \$9,000, Oct 1 1931
 5s '09 J-J 50,000, July 1 1939
Sewer Bonds.
 5s '14 J-J \$4,000, Apr 1 1944
 5s '20 J-J 10,000, Apr 1 1930
Paving Bonds.
 5s '14 J-J \$35,000, Apr 1 1944
 5s '20 J-J 60,000, Apr 1 '24-'29
 (N. B. DT. Dec 1 1922 \$248,000)
 Floating debt 20,000
 Ass'd val. '22 (2-3 act.) 4,000,000
 Tax rate (per \$1,000) 1922 \$20.00
 Population 1910, 3,349; 1920, 6,789
 INT. at Nat. Bk. of Comm. N. Y.

NASHVILLE.
 This city is in Berrien County.
BOND, DEBT Oct 12 '22. \$47,000
 Sinking fund 6,682
 Assess. val. '22 (40% act.) 730,336
 Tax rate (per \$1,000) 1922 \$22.50
 Population 1910, 990; 1920 2,025

NEWMAN.
 This city is in Coweta County.
 Incorporated 1825.
Water Bonds (Part every 2 years)
 6s J-J \$3,572, Jan 1 1923
Water, Sewer and Light Bonds.
 4 1/2s '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 \$6,300, July 1 '23-'36
 5s '16 J-J 35,000, July 1 '26-'46
 (\$10,000 every 5 years)
Electric Light Bonds.
 5s '04 \$1,810, Jan 1 1925 & '27
 J-J 115,000, Jan 1 '29-'35
Street Bonds.
 5s '11 J-J \$50,000, July 1 '30-'40
BOND, DEBT Nov 19 '17. \$204,000
 Sinking funds 8,250
 Assess. val., real estate 2,272,000
 Assess. val., personal 2,198,000
 Total assess. val. '17 4,470,000
 Total tax (per \$1,000) 1917 \$9.00
 Pop'n 1910, 5,548; 1920 7,037
 INT. on water, school bonds of
 1909 and light bonds payable in
 New York City, and at Treasur-
 er'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.

OCILLA.
 This city is in Irwin County.
BOND, DEBT Dec 1 '22. \$63,000
 Floating debt 4,000
 Assess. val. '22 (60% act.) 900,000
 Tax rate (per \$1,000) 1922 \$23.00
 Population 1910, 2,017; 1920 2,180

PELHAM.
 This town is in Mitchell County.
School-Building Bonds.
 5s '14 J-J \$16,000, June 1 1944
Paving Bonds.
 5s '14 J-J \$4,000, June 1 1944

PELHAM COUNTY (Continued).
 Jail and Fire Dept. Bonds.
 5s '14 J-J \$5,000. June 1 1944
 Water and Light-Ext'n. Bonds.
 5s '14 J-J \$4,000. June 1 1944
 Sewer Bonds.
 5s '14 J-J \$1,000. June 1 1944
 BOND. DEBT Oct 1 '22. \$104,000
 Floating debt 12,642
 Sinking funds 37,353
 Total assess. val. 1922
 (60% act.) 1,757,673
 Tax rate (per \$1,000) 22 \$12.50
 Pop'n 1910, 1,580; 1920, 2,640
 INT. payable in New York City.

PIERCE COUNTY
 Blackshear is the county seat.
 Road Bonds.
 5s '10 J-D \$5,000. Jan 1 '30-'34
 5s '20 J-D 20,000. Jan 1 '35-'44
 15,000. Jan 1 '45-'49
 BONDED DEBT (7)
 Assessed value 1921 3,747,323
 Population in 1920 (Census) 11,934

PLAINS HIGH SCHOOL DIST.
 This district (P. O. Plains) is in Sumter County.
 5s '14 J-J \$4,000. Jan 1 '26-'29
 5s '14 J-J \$4,000. Jan 1 '30-'36
 12,000. Jan 1 '47-'50
 BONDED DEBT (7)

POLK COUNTY
 Cedartown is the county seat.
 5 1/2s '21 J-J \$100,000. Jan 1 1951
 5 1/2s '22 J-J 100,000. Jan 1 1947
 Road Bonds.
 5 1/2s '23 J-J \$100,000. Jan 1 1934
 BOND. DEBT Oct 1922. \$297,000
 Assessed value, real estate 7,450,807
 Other assessable property 1,535,729
 Tot. ass'd val. 2,200,000 act. 8,986,536
 Total tax rate (per \$1,000) '22 \$16.00
 Population in 1920 (Census) 20,357
 INT. at the National Bank of Commerce, N. Y.

PUTNAM COUNTY.
 Eatonton is the county seat.
 BOND. DEBT Dec 9 1920 \$2,080
 Assess. debt (add'l) 49,616
 Total assessed val'n 1921 3,304,002
 Co. tax rate (per \$1,000) '20 \$9.00
 Pop'n 1910, 13,876; 1920 15,151

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 Nov 8 '19. \$222,000
 Sinking fund 9,000
 Assessed val'n, real estate 1,709,067
 Assessed val'n, personal 224,350
 Other assessable property 1,378,338
 Tot. ass'd val'n 1921 3,311,755
 State & Co. tax (per \$1,000) '19 \$11.00
 Pop'n 1910, 3,915; 1920 4,393

REYNOLDS
 This city is in Taylor County.
 Water & Electric Light Bonds
 (Tax Free).
 5s '20 July \$34,500. July 1 '23-'45
 2,500. July 1 '46-'50
 6s Sept \$10,000. \$500.00 yrly Sept 1
 BOND. DEBT Nov 7 1921. \$50,000
 Water debt (incl.) 35,000
 Sinking fund (water) 1,000
 Tot. assess. val. 1921 (about
 60% actual) \$13,000
 Total tax rate (per \$1,000) '21 \$35.00
 Pop'n 1921 (est.), 1,000; 1920
 (Census) 926
 INT. on bonds marked (*) in
 N. Y., on other bonds in Reynolds.

**RICHMOND COUNTY BOARD
 OF EDUCATION.**
 P. O. Augusta.
 High-School-Building Bonds.
 4 1/2s '17 J-J \$50,000. Jan 1 '23-'27
 BOND. DEBT Oct 1 '22. \$50,000
 Ass'd val. 1922 (60% act.) 15,013,110
 School tax rate (per \$1,000) '22 \$11.00
 Population in 1920 82,548
 INT. payable in N. Y. or Augusta.

ROCKMART.
 This town is in Polk County.
 Electric-Light-Plant Bonds.
 5s '14 Jan \$458. 1923-1924
 BOND. DEBT Dec 1 1922. \$17,348
 Assessment debt (add'l) 15,416
 Total val. 1922 (80% act.) \$31,000
 Tax rate (per \$1,000) 1922. \$12.50
 Population 1910, 1,034; 1920 1,400

ROME.
 Rome is the county seat of Floyd
 County. Last charter Sept. 1918.
 all bonds exempt from city tax.
 Improvement Bonds.
 4 1/2s '08 J-J \$176,000. 1923-1941
 4s 80,000. 1923-1938
 Refunding Bonds.
 4 1/2s '96 J-J \$173,000. July 1 1926
 Municipal Building Bonds.
 4s '15 A-O \$75,000. Apr 1 '25-'39
 5s '18 A-O 40,000. 1938-1945
 City-Hospital Bonds.
 4s '15 A-O \$25,000. 1940-1944
 Public School Impt. Bonds.
 5s \$100,000. 1930-1949
 BOND. DEBT Oct 25 '22. \$509,000
 Floating debt (add'l) 12,000
 Sinking fund 20,844
 Assessed value, real estate 7,704,850
 Assessed value, personal 4,779,038
 Other assessable property 1,009,000
 Ass'd val. '22 (60% act.) 13,483,880
 Tax rate (per \$1,000) 1922. \$15.00
 Pop'n 1910, 12,099; 1920 13,252
 INT. on \$173,000 4 1/2s payable at
 office of N. Y. Trust Co. or by Treas.
 on \$239,000 4s at U. S. Mgt. & Tr.
 Co., N. Y., or by Treas.; on Impt. Bds.
 4 1/2s and 5s by 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.

ROSSVILLE.
 This city is in Walker County.
 School Bonds.
 6s \$80,000
 BONDED DEBT (7)
 Population 1910, 1,059; 1920, 1,427

ROYSTON.
 This city is in Franklin, Hart and
 Madison Counties.
 Water & Sewer Bonds.
 5s '10 J-J \$8,000. Jan 1 1929
 42,500. Jan 1 '30-'46
 1,500. Jan 1 1947
 BOND. DEBT Dec 21 '21. \$70,000
 Assess. val. 1921 (75% actual) 1,202,000
 Tax rate (per \$1,000) 1921. \$17.50
 Population 1910, 1,422; 1920, 1,681

SANDERSVILLE.
 This city is in Washington County.
 Incorp. 1784. Pop'n 1910, 2,641;
 1920, 2,695.
 Water, Light and Sewer Bonds.
 5s '07 J-J \$12,000. Jan 1 '27-'32
 (\$6,000 every 5 years.)
 Water and Light Bonds.
 5s A-O \$25,000. Apr 1 1933
 School Bonds.
 5s J-J \$12,000. Jan 1 1927
 5s '17 July \$20,000. July 1 1947
 BOND. DEBT Oct 1920. \$75,000
 Floating debt 5,000
 Assessed valuation 1920 1,643,736
 INT. at Fourth Nat. Bank, N. Y.

SAVANNAH.
 Savannah is the county seat of
 Chatham Co. Incorporated 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 1/2s '09 P-A \$2,224,000. Feb 1 '59
 4 1/2s '13 J-J 200,000. July 1 '43
 Drainage and Sewer Bonds.
 4 1/2s '14 A-O \$328,000. 1920, and so
 on, \$10,500 April 15 '20, and so
 on, increasing each year \$1,000, the last
 payment, which will be made April 15
 1944, being \$34,500.)
 Storm Sewer System Bonds.
 4 1/2s '16 M-S \$351,000. Mar 1 '23-'41
 (Due \$1,500 Mar. 1 1920 and \$1,
 000 additional each year until final
 payment of \$28,000 Mar. 1 1941.)
 Auditorium-Const. Bonds.
 4 1/2s '14 A-O \$170,000.
 (Due \$4,000 Oct. 15 1919 and so
 on, increasing each year \$500, the last
 payment, which will be made Oct. 15
 1944, being \$14,000.)
 BOND. DEBT Aug 31 '22 \$3,661,000
 Floating debt 220,000
 Sinking funds 110,500
 Assessed valuation, real 51,809,896
 Assessed val., personal 25,023,484
 Assess. val., franchises 1,250,116
 Tot. ass'd val. '22 (60% act.) 78,173,296
 Tax rate (per \$1,000) '22 \$16.96 2-3
 Population 1910, 65,064; 1920, 83,252
 INT. payable at City Treasury and
 in N. Y. at Am. Exch. Nat. Bank.
 Coupons are tax-receivable.

WATER WORKS.—The water-
 works owned by the city were built
 in 1853-54 and subsequently im-
 proved at a total cost of \$1,190,269.

SEMINOLE COUNTY.
 Donalsonville is the county seat.
 Road, Court-House & Jail.
 5s \$100,000
 BONDED DEBT (7)

SOUTHWEST LA GRANGE.
 This town became a part of La
 Grange on Jan. 1 1920, according to
 Act of Legislature at time of incor-
 poration.

SPALDING COUNTY.
 Griffin is the county seat.
 Road Bonds.
 5s '10 J-D \$100,000. Jan 1 '25-'34
 5s '19 J-J 75,000. Jan 1 '35-'39
 175,000. Jan 1 '40-'49
 Court-House Bonds.
 5s '10 J-D \$52,000. Dec 1923-'35
 BOND. DEBT 1919. \$406,000
 Total assessed value 1921 7,923,095
 State & Co. tax (per \$1,000) '13 \$15.50
 Pop'n 1910, 19,741; 1920 21,908
 INT. at Harris, Forbes & Co., N. Y.

SPARTA.
 This city is in Hancock County.
 BOND. DEBT Oct 1920. \$66,500
 Floating debt 23,000
 Assessed valuation 1920 1,500,000
 Tax rate (per \$1,000) 1920. \$15.00
 Pop'n 1910, 1,715; 1920 1,895

STATESBORO.
 This city is in Bullock County.
 Paving Bonds.
 5s '17 ann \$25,000. Apr 2 '23-'47
 (Due \$5,000 every 5 years.)
 Elec.-Light and Water Bonds.
 5s \$13,750. July 1 '23-'33
 (\$5,000 due every 5 years.)
 5s '17 ann 25,000. Apr 2 '23-'47
 (Due \$5,000 every 5 years.)
 Sewer Bonds.
 5s \$45,000. Jan 1 '23-'43
 (\$9,000 due every 5 years.)
 School Bonds.
 5s '21 J-J \$75,000
 (For maturity see V. 113, p. 1604.)
 TOTAL DEBT Nov 1921. \$195,000
 Floating debt Dec 1920 15,000
 Sinking fund Dec 1920 3,360
 Assess. val. real est. 1,671,236
 Assess. val. personal 1,194,519
 Other assess. prop. 98,921
 Total assessed val. 1920 2,964,676
 (60 act.)
 Tax rate (per \$1,000) 1920. \$15.00
 Population 1910, 2,529; 1920, 3,807

SUMTER COUNTY.
 County seat is Americus.
 Road Bonds.
 5s \$224,000
 BOND. DEBT Oct 13 '22. \$416,000
 Ass'd val. '22 (30% act.) 9,687,592
 Tax rate (per \$1,000) 1922. \$13.00
 Pop'n 1910, 29,092; 1920 29,640

SWAINSBORO.
 A town in Emanuel County.
 Water & Sewerage Bonds.
 5s '19 ann \$50,000. May 1 1940
 5s '20 M-S \$75,000. May 1 1950
 BONDED DEBT (7)
 Population 1910, 1,313; 1920, 1,578

SYLVANIA.
 This city is in Screven County.
 BOND. DEBT Dec 9 1922. \$35,000
 Water debt (included) 18,000
 Floating debt (add'l) 3,000
 Sinking fund 500
 Ass'd value 1922 (60% act.)
 Real 644,648
 Personal 311,970
 Total 956,618
 Total tax (per \$1,000) 1922. \$10.00
 Population 1910, 1,400; 1920, 1,413

SYLVESTER.
 This city is in Worth County.
 Paving Bonds.
 5s '20 \$40,000
 Bonds 6s.
 Light and water (coupon) \$30,000
 Sewer (coupon) 15,000
 School (coupon) 15,000
 BOND. DEBT Oct 13 '22. \$100,000
 Sinking fund 10,000
 Total assessed value 1922 1,492,943
 Total tax rate (per \$1,000) '22 \$12.00
 Pop'n 1910, 1,447; 1920 1,547
 INT. payable in N. Y.

TALBOT COUNTY.
 Talbotton is the county seat.
 Road Bonds.
 5s '20 J-D \$44,000. Dec 1 '23-'44
 BOND. DEBT Oct 13 '22. \$44,000
 Assessed value, real \$1,384,012
 Assessed value, personal 289,686
 Other assessable property 341,572
 Total assessed value 1922 2,015,270
 State & Co. tax (per \$1,000) '22 \$19.00

TALLAPOOSA.
 This city is in Haralson County.
 School Bonds.
 5s '16 Jan \$25,000
 Sewerage Bonds.
 5s '16 Jan \$5,000
 Water-Works Bonds.
 5s '16 Jan \$35,000
 Electric-Light Bonds.
 5s \$1,000
 BOND. DEBT Oct 14 1922. \$66,000
 Ass'd val. real estate 1,661,067
 Ass'd valuation personal 347,038
 Other assessable property 81,000
 Tot. ass'd val. '22 (70% act.) 1,594,105
 Total tax rate (per \$1,000) '22 \$15.00
 Population 1910, 2,117; 1920, 2,719

TENNILLE.
 This city is in Washington County.
 Water and Sewer Bonds.
 5s '17 J-J \$25,000. 1937-1947
 BOND. DEBT Oct 12 1922. \$53,000
 Sinking fund 10,000
 Ass'd val. '21 (70% act.) 1,100,000
 Pop'n 1910, 1,622; 1920 1,768
 INT. payable at Hanover Nat.
 Bank, New York City.

THOMAS COUNTY.
 County seat is Thomasville.
 Road Bonds.
 BOND. DEBT Nov 20 '22. \$200,000
 Sinking fund 20,691
 Assessed value, real 8,664,985
 Assessed value, personal 3,793,642
 Total assessed value 1922 12,458,277
 State & Co. tax (per \$1,000) '22 \$6.00
 Pop'n 1910, 29,071; 1920 33,041
 Prin. and int. payable at Me-
 chanics & Metals Nat. Bank, N. Y.

THOMASTON.
 This city is in Upson Co. Incorp.
 as a town Mch. 19 1869 and as a city
 Dec. 2 1897.
 Electric-Light Bonds.
 5s '01 J-J \$4,000. Partly 1925
 6s '09 J-J 1,000. 1923-1923
 School Bonds.
 5s '10 J-J \$12,000. 1923-1934
 5s '14 J-J 5,000. 1941-1942
 Water & Sewer (Tax-Free).
 5s '11 J-J \$45,000. Jan 1 '28-'40
 5s '14 J-J 15,000. 1928-1942
 BOND. DEBT Nov 1 '17. \$96,000
 Tot. assess. val. 17 (60% act.) 1,502,032
 Tax rate (per \$1,000) 1917. \$11.00
 Pop'n 1910, 1,645; 1920 2,502
 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 town is in Thomas County.
 Paving Bonds.
 4 1/2s '07 J-J \$30,000. Jan 1 '27-'36
 Sewerage.
 4 1/2s '06 J-J \$18,000. July 2 1935
 (Subject to call \$2,000 yearly after
 July 2 1923)
 Water and Sewer Bonds.
 6s '07 J-J \$35,000. 1927
 Water-Main Impt. & Ext. Bds.
 4 1/2s '17 J-J \$15,000. July 1 '33-'35
 Water-Plant Impt. Bonds.
 4 1/2s '17 J-J \$10,000. July 1 '36-'37
 Fire-Alarm System Bonds.
 4 1/2s '17 J-J \$5,000. July 1 1937
 Sidewalk, St. Impt. & Paving.
 4 1/2s '17 J-J \$65,000. July 1 '34-'46
 (10,000. July 1 1947)
 Electric-Light Bonds.
 4 1/2s '17 J-J \$40,000. July 1 '39-'46
 10,000. July 1 194

School Bonds.
 4 1/2s '13 J-J \$29,500. 1943
 4 1/2s '14 J-J 20,000. 1934-1943
 Street Bonds.
 6s '18 A-O \$6,000. 1923-1923
 Funding Bonds.
 6s '18 A-O \$10,000. 1923-1923
 BOND. DEBT Oct 1 1922. \$284,500
 Assessment debt 10,000
 Sinking fund 37,000
 Assess. val. real est. 3,657,702
 Assess. val. personal 1,635,134
 Other assess. prop. 1,824,789
 Total assess. val. 1922 6,117,625
 Total tax (per \$1,000) 1922. \$14.50
 Pop'n 1910, 6,727; 1920 8,196

TIFTON.
 This city is in Tift County.
 School Bonds.
 5s '08 \$15,000. Serial
 5s '16 Jan 24,000. Jan 1 '29-'46
 Water Bonds.
 5s '07 \$50,000. 1937
 5s '16 Jan. 19,000. Jan 1 '23-'41
 Pavement Bonds.
 5s '16 Jan \$9,000. Jan 1 '23-'31
 BOND. DEBT Dec 7 1922. \$17,000
 Floating debt (addition) 27,000
 Sinking fund 25,000
 Assess. val. '22 (2-3 actual) 2,830,447
 Tax rate (per \$1,000) 1922. \$16.00
 Population 1910, 2,381; 1920, 3,005
 INT. on 1916 issues in New York.

TIFT COUNTY.
 Tifton is the county seat.
 Road Bonds.
 5s '19 ann \$270,000. Oct 1 '23-'49
 BOND. DEBT Nov 2 '21. \$346,000
 Assess. val. real estate 3,310,996
 Assess. val. personal 1,978,136
 Other assessable property 1,102,998
 Tot. ass'd val. '21 (1-3 act.) 6,392,130
 Tax rate (per \$1,000) '21. \$28.00
 Popula'n 1910, 11,487; 1920, 14,403

TOCCOA.
 This is in Stephens County.
 Electric Light Bonds.
 5s '16 Jan \$14,000. Jan 1 '23-'36
 18,000. Jan 1 '37-'44
 Street Paving Bonds.
 5s \$50,000
 Sewerage & Water Works Impt.
 Bonds.
 6s \$25,000
 School Improvement Bonds.
 6s \$5,000
 BOND. DEBT Dec 5 '21. \$152,000
 Sinking fund 18,142
 Assess. val. real est. 1,657,504
 Assess. val. personal 409,658
 Other assessable property 184,167
 Tot. ass'd val. '21 (80% act.) 2,251,329
 Tax rate (per \$1,000) 1921. \$16.70
 Pop'n 1910, 3,120; 1920 3,567

TROUP COUNTY.
 La Grange is the county seat.
 Bonds are tax-exempt.
 Court-House Bonds.
 4s Jan \$15,000. Every 5 yrs
 Highway Bonds.
 5s '19 P-A \$500,000. Feb 1 '29-'39-'49
 Road & Bridge Bonds.
 5s '11 Jan \$200,000. 1931 & 1941
 BOND. DEBT Oct 12 '22. \$715,000
 Floating debt (add'l) 30,000
 Sinking fund 100,000
 Ass'd val'n real est. & per \$12,000,000
 Assessed val'n, other prop. 2,000,000
 Tot. assess. val. 21 (1-3 act.) 14,000,000
 State & Co. tax (per \$1,000) '21 \$21.82
 Pop'n 1910, 26,228; 1920 36,097
 INT. at Third Nat. Bank, At-
 lanta; others at Nat. Bank of Com-
 merce, N. Y.

TURNER COUNTY.
 Ashburn is the county seat.
 BOND. DEBT. Nov 11 '16. \$70,000
 Sinking fund 5,700
 Total assess. val. 1921 3,120,470
 State & Co. tax (per \$1,000) \$17.50
 Pop'n 1910, 10,075; 1920 12,446

UNADILLA.
 This town is in DeKalb County.
 Water-Works & Sew. Bonds.
 5s '15 Jan. \$12,000. Jan 1 1939
 BOND. DEBT Oct 11 '20. \$49,000
 Sinking fund 2,000
 Ass'd val. '20 (3/4 act.) 765,000
 Total tax rate (per \$1,000) '20 \$20.50
 Population 1910, 1,093; 1920, 1,103

UPSON COUNTY
 Thomaston is the county seat.
 Road Bonds.
 6s '21 ann \$150,000. Jan 1 '22-'51
 BONDED DEBT (7)
 Assessed value 1921 \$4,588,061
 Population in 1920 (Census) 14,786

VALDOSTA.
 This city is in Lowndes County.
 Incorporated 1860.
 Improvement Bonds.
 5s '09 J-J \$133,000. Serial
 Sanitary Sewer Bonds.
 5s g J-J \$60,000. 1920 & 1930
 Street Bonds.
 4s '04 Aug \$12,500. 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 & Com-
 munity Bonds (Part yearly).
 5s '12 Jan \$82,000. Jan 1 1942
 Water-Main Bonds (Part yearly).
 5s '13 Jan \$12,000. Jan 1 1943
 Paving Bonds (Part yearly).
 5s '13 Jan \$29,400. Jan 1 1943
 High-School Bonds.
 5s '20 M-S \$140,000.
 BOND. DEBT Oct 12 '22. \$454,500
 Water debt (incl.) 91,600
 Floating debt (add'l) 33,400
 Sinking fund 907,116
 Assessed val'n, real estate 5,300,000

VALDOSTA (Concluded).
 Assessed val'n. personal... 3,250,000
 Other assessable property... 550,000
 Tot. ass'd val. '22 (65% act.)... 9,100,000
 Tax rate (per \$1,000) '22... \$15.70
 Pop'n 1910, 7,956; 1920... 10,783
INT. in N. Y. or Valdosta at Southern Bank & Trust Co.

VIDALIA
 This town is in Toombs County.
Sanitary Sewer Bonds.
 6s '21 J-J \$58,000... July 1 '23-'41
BONDED DEBT June '21 \$129,000
 Water & light debt (incl.)... 47,000
 Sinking fund... 9,000
 Assessed value 1920... 2,248,816
 Population in 1920 (Census)... 2,860
INT. at New York.

VIENNA.
 This city is in Dooly County.
Municipal Bonds.
 6s J-J \$30,000... 1927-1941
BOND. DEBT. Mar 27 '16 \$32,000
 Sink. fund (ret. l. bd. e. yr.)... 1,000
 Total assess. val. 1918... 990,000
 Tax rate (per \$1,000) '18... \$13.50
 Pop'n 1910, 1,654; 1920... 2,019

WALKE COUNTY
 La Fayette is the county seat.
Road Bonds.
 \$40,000... Aug 7 '23-'26
 5 1/2% '21 F-A... Aug 7 '27-'32
 270,000... Aug 7 '33-'47
BOND. DEBT Oct 1922... \$400,000
 Assessed value 1921... 7,379,417
 Population in 1920 (Census)... 23,370
INT. at New York.

WALTON COUNTY.
 Monroe is the county seat.
Road Bonds.
 5s '19 M-N \$170,000... May 1 '23-'39
BOND. DEBT Nov 29 '22... \$180,000
 Ass'd val. '22 (5% act.)... 6,000,000
 Tax rate (per \$1,000) 1922... \$15.00
 Population in 1920... 24,218
 Prin. and int. payable at Mechanics & Metals Nat. Bank, N. Y.

WARE COUNTY.
 Waycross is the county seat.
Road and Sewer Bonds.
 5s '19 J-J \$700,000... Jan 1 '25-'49
 (Due \$4,000 in 1925, \$6,000 1926, increasing \$2,000 each year to 1949.)
BONDED DEBT... \$500,000
 Total assessed value 1921... 9,177,943
 Population in 1920... 28,361

WASHINGTON.
 This city is in Wilkes County.
Paving Bonds.
 5s '13 J-J \$30,000... July 1 1942
Street-Improvement Bonds.
 5s '19 J-J \$25,000... July 1 1949
Water and Sewerage Bonds.
 5s '19 J-J \$7,000... July 1 1949
School Bonds.
 6s '06... \$3,000... \$500 yearly
 6s '07... 3,000... 1926
 5s '04... 8,000... 1934
 5s '19 J-J 20,000... July 1 1949
Water Bonds.
 5s '09... \$11,000... \$1,000 yrly
 5s '07... 30,000... 1934
Electric-Light Bonds.
 5s '12... \$30,000... 1941
BOND. DEBT Nov 12 '18... \$119,000
 Floating debt... 17,100
 Sinking fund... 7,251
 Ass'd valuation 1918... 2,302,433
 Tax rate (per \$1,000) 1918... \$10.00
 Pop'n 1910, 3,065; 1920... 4,208

WAXCROSS.
 This city is the county seat of Ware County. Incorporated 1890
School, Street & Sewer Bonds.
 5s g '06 A-O \$100,000... Oct 1 1936
Sewer Bonds.
 5s J-J \$50,000... Jan 1 1930
Academy Bonds.
 6s g J-J \$25,000... 1924
Paving, Water & Sewer Bonds.
 5s '08 J-J \$70,000... 1938
School Bonds.
 5s... \$20,000... July 1 '23-'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 \$5,000... Jan 1 '23-'27
BOND. DEBT Jan 21 1918 \$368,000
 Floating debt... 71,351
 Sinking funds... 96,955
 Assessed val. '17 (3-5 act.)... 6,500,000
 Total tax (per \$1,000) '17... \$18.00
 Pop'n 1910, 14,485; 1920, 18,068

WAYNE COUNTY.
 Jesup is the county seat.
Road Bonds.
 5s '20 F-A \$200,000... Aug 1 '30-'49
BOND. DEBT Oct 1 '22... \$200,000
 Sinking fund... 7,134
 Assess. val., real estate... 2,095,994
 Assess. val., personal... 1,183,037
 Total assess. val. 1922... 4,179,031
 State & co. tax (per \$1,000) '22... \$21.00
 Population 1910, 13,069; '20, 14,381

WAYNESBORO.
 This town is in Burke County.
Water, Light and Sewer Bonds.
 5s... \$52,500
 5s '20... 50,000... 1950
School Building Bonds.
 5s g J-J \$19,000... Sept 1 1945
BOND. DEBT Oct 13 1919 \$71,500
 Sinking fund... 5,000
 Assess. val. real estate... 910,775
 Assess. val. personal... 1,227,904
 Total assess. val. 1919... 2,138,679
 Total tax (per \$1,000) '19... \$8.00
 Population 1910, 2,729; 1920, 3,131

WEST POINT.
 This city is in Troup County.
Street-Improvement Bonds.
 5s '17 J-J \$20,000... Sept 1 1947
Auditorium Bonds.
 5s '14 A-O \$6,500... Oct 11 '23-'35
BOND. DEBT Oct 13 '22... \$102,000
 Floating debt... 40,000
 Sinking fund... 4,000
 Ass'd val'n '22 (50% act.)... 2,250,000
 Tax rate (per \$1,000) 1922... \$15.00
 Population 1910, 1,908; 1920, 2,138

WILCOX COUNTY.
 Abbeville is the county seat.
 6s '21 J-J \$100,000... July 1 '32-'51
BOND. DEBT Dec 1921... \$140,000
 Total assessed value 1921... 4,042,394
 Total tax rate (per \$1,000) '20... \$20.00
 Population in 1920... 15,511
INT. at the American Exchange National Bank, New York.

WILKES COUNTY.
 Washington is the county seat.
Road Bonds.
 5s g '19 J-J \$100,000... Dec 1 '29-'43
 5s '19 J-D \$30,000... Dec 1 '29-'43
 20,000... Dec 1 '44-'48
BOND. DEBT Sept 16 '19 \$125,000
 Floating debt (additional)... 23,000
 Sinking fund... 2,500
 Total assessed value 1921... 7,131,570
 Tax rate (per \$1,000) 1912... \$13.50
 Pop'n 1910, 23,441; 1920, 23,323

WINDER.
 This city is in Barrow County.
Paving Bonds.
 5s '20 s-a \$35,000... 1940
Sewer Bonds.
 5s '20 s-a \$17,000... 1940
School Building Bonds.
 5s '15 J-J \$13,000... July 1 1945
BOND. DEBT Nov 11 '18... \$116,000
 Floating debt... 13,000
 Water debt (incl.)... 45,000
 Sinking fund... 31,500
 Total assessed val. 1918... 2,098,498
 Tax rate (per \$1,000) 1918... \$15.00
 Population 1910, 2,443; 1920, 3,335

WOODBURY.
 This city is in Meriwether County.
El. Lt. & Water Wks. Bonds.
 6s '20 s-a \$35,000...
BOND. DEBT Nov 1921... \$35,000
INTEREST at New York.

WORTH COUNTY.
 County seat is Sylvester.
Road Bonds.
 5s... \$400,000
BOND. DEBT Oct 13 1922 \$400,000
 Sinking fund... 10,000
 Tot. ass'd val. '22 (30% act.)... 5,630,000
 Tax rate (per \$1,000) 1922... \$25.00
 Population in 1920... 23,863

(including the two issues given above) of the various State funds amounted to \$2,392,067 on Dec. 31 1921. The balance in various State funds on Dec 31 1921 was \$1,695,473.56 Outstanding against that total on the same date were \$196,342.24 warrants, leaving a net balance of \$1,449,131.32.

ASSESSED VALUATION.—The tax valuation of real estate (including railroads and telegraphs), personal property, total valuation and State tax rate per \$1,000, are given below for the years indicated:

Years.	Real Estate, RR. & Tel'gh.	Personal Property.	Total.	State Tax per \$1,000
1921	\$327,379,231	\$96,527,487	\$423,906,718	\$10.62
1920	304,923,946	104,664,992	409,588,938	11.00
1919	285,151,297	91,568,748	376,709,676	12.00
1918	234,750,566	118,288,282	352,038,848	8.00
1917	262,952,060	59,264,012	322,216,072	9.00
1916	252,524,927	52,419,248	304,944,175	6.50
1915	245,540,606	47,022,648	292,563,254	6.00
1914	237,048,856	48,812,019	285,860,875	5.50
1913	174,479,759	38,407,759	212,887,518	7.50
1912	44,034,007	33,630,074	177,723,981	7.50
1908	128,091,101	31,299,129	159,390,230	7.50
1905	107,087,878	24,348,615	131,436,493	6.00
1901	79,706,370	17,844,822	97,551,192	5.00
1894	89,775,659	17,484,969	104,260,629	3.25
1890	75,651,223	16,152,122	91,803,345	

DEBT LIMITATION.—Section 8 of Article IX of the constitution reads: "The Legislature shall have power to provide for issuing State bonds only for the purpose of repelling invasion or suppressing insurrection, or for the purpose of redeeming or refunding bonds already issued, at a lower rate of interest." Section 10 of this article states the credit of the State shall not be pledged or loaned to any individual, company, corporation or association, nor shall the State become a joint owner or stockholder in any company, association or corporation.

Cities and towns may issue bonds for the purpose of building or repairing public buildings, or water-works of the city or town, widening or extending streets or parks, purchasing or establishing gas or electric-light plants for the city or town, or for any other municipal purpose, to an amount not exceeding ten per cent (10%) of the assessed value of the real and personal property within its incorporated limits. But this limitation shall not operate to prevent the issue by any city or town of additional bonds which, with the existing bonded indebtedness, shall not exceed ten per cent (10%) of the assessed value of the real and personal property within its corporate limits. Provided, That no bonds shall be issued by any city or town until the question of issuing same shall have been decided in favor of such bond issue by an election held for that purpose in the manner now provided by law. Provided, This Act shall not apply to cities and towns which have special charters from the Legislature.

Counties.—Title IX, Section 786 (First Division), Revised Statutes 1906, states that counties may issue bonds for highways, buildings and for funding purposes, provided the proposition to issue such bonds is authorized by a majority of the voters. A sum sufficient to pay the interest and to raise the amount annually required as a sinking fund to pay the bonds at maturity is required.

TAXATION OF MUNICIPAL BONDS.—Under 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.

SAVINGS BANK INVESTMENTS.—The provisions regulating investments by savings banks in Florida are contained in Section 417 of the Banking and Trust Laws, 1921, which are as follows:

- Investment of Funds.**—The capital and deposits and the income derived therefrom shall be invested only as follows:
1. On the first mortgages of real estate situated in this State to an amount not to exceed 60% of the value of such real estate, but not exceeding 75% of the whole amount of deposits shall be so invested; and no loan on mortgage shall be made except upon the report of not less than two members of the board of investment, who shall certify to the value of the premises to be mortgaged, according to their best judgment, and such report shall be filed and preserved with the records of the corporation.
 2. In the public funds of the United States, or bonds of any of the United States, or in the bonds or notes of any city, county or town of the United States whose actual indebtedness does not exceed 5% of the last preceding valuation of the property therein for the assessment of taxes, or in the notes of any citizen of this State with a pledge of any of the aforesaid securities at no more than the par value thereof.
 3. In the first mortgage bonds of any railroad company incorporated under authority of any of the United States, and whose road is located wholly in the same, and which is in possession of and operating its own road, and has earned and paid regular dividends for the two years next preceding such investment. Or in the first mortgage bonds guaranteed by any such railroad company or any railroad company so incorporated whose road is thus located; or in the bonds or notes of any railroad company incorporated under the laws of this State, which is unencumbered by mortgage, and which has paid a dividend of not less than 5% per annum for the two years next preceding such investment; or in the notes of any citizen of this State, with a pledge as collateral of any of the aforesaid securities at no more than 80% of the par value thereof.
 4. In the stock of any bank incorporated under the authority of this State, or the stock of any banking association incorporated under the authority of the United States, or in the notes of any citizen of this State with a pledge as collateral of any of the aforesaid securities at no more than 80% of the market value and not exceeding the par value thereof. Savings banks may deposit sums not exceeding 30% of the amount of their deposits on call in such banks, banking associations or in any trust company incorporated under the laws of this State or the United States, and may receive interest for the same.
 5. In loans upon the personal notes of the depositors of the company, but not exceeding three-fourths of the amount of his deposit to a depositor, and in each such case the deposit and the book of the depositor shall be held by the company as collateral security for the payment of such loan.
 6. If such deposits and income cannot be conveniently invested in the mode hereinbefore prescribed, not exceeding one-third part thereof may be invested in bonds or other personal security, payable at a time not exceeding one year, with at least two sureties, if the principal and sureties are all citizens of this State and resident therein.
 7. Ten per cent of the deposits of any such corporation, but not exceeding \$25,000, may be invested in the purchase of a suitable site and the erection or preparation of a suitable building for the convenient transaction of its business.
 8. **Application for Loan, How Made.**—All applications for loans shall be made in writing to the Treasurer of the corporation, who shall keep a record thereof, showing date, name of applicant, amount asked for and the security offered, and he shall cause the same to be presented to the board of investment.

POPULATION OF STATE.—

1920	963,470	1880	269,403	1850	87,445
1910	752,619	1870	187,748	1840	54,477
1900	628,542	1860	140,424	1830	34,730
1890	391,422				

The proportion of the colored population was 47.01% in 1880, 42.58% in 1890, 43.7% in 1900, 41% in 1910 and 34.0% in 1920. In number, blacks were 40,242 in 1850, 82,677 in 1860, 91,683 in 1870, 126,690 in 1880, 166,673 in 1890, 230,730 in 1900, 308,669 in 1910 and 329,487 in 1920.

CITIES, COUNTIES AND TOWNS IN THE STATE OF FLORIDA.
ALACHUA COUNTY SPECIAL ROAD & BRIDGE DIST. NO. 1
 5 1/2% '20 J-J \$310,000... Jan 1 '25-'50
 6s '21... 600,000... 1925-1935
 (For amount due each year see V. 114, p. 216.)
BOND. DEBT Oct 23 1922 \$810,000
 Assessed value 1921 (about 50% actual)... 6,400,000
 Dist. tax rate (per \$1,000) '22... \$54.75
 Population (est.)... 26,000
INT. at the U. S. Mtro. & Trust Co., N. Y.

ALACHUA CO. SPEC. TAX S. D. NO. 26.
 (P. O. Gainesville.)
School Impt. Bonds.
 5s '19 J-J \$50,000... 1936-1949
 30,000... 1950-1954
 30,000... 1955-1956
Building Bonds.
 6s g '14 M-N \$30,000... Nov 4 '26-'35
School Bldg. & Impt. Bonds.
 6s '19 J-J \$150,000...
TOTAL DEBT July 19... \$205,000
 Assessed value 1918... 2,543,310
 For maturity see V. 114, p. 540.
INT. payable at Gainesville.

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 expires Jan. 1925) Cary A. Hardee
 Sec'y of State (term expires Jan. 1925) H. Clay Crawford
 Treasurer (term expires Jan. 1925) J. C. Luning
 Comptroller (term expires Jan. 1925) Ernest Amos
 Attorney-General (term exp. Jan. 1925) Rivers H. Buford

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 are outstanding against the State of Florida:

Name and Purpose.	Interest.	When Due.	Principal Outstanding.
Refunding bonds of 1901	3	J-J Jan. 1 1951	\$267,700
Refunding gold bonds of 1903	3	J-J Jan 1 1953	333,867

All the above bonds are held by the State School Fund.

TOTAL DEBT, &c.—The total bonded debt on Dec 31 1921 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. Investments

ARCADIA.
This city is the county seat of De Soto County.
Street Impt. Bonds.
6s '16 M-N \$30,000. Nov 1 1946
Sanitary Sewer Bonds.
6s '16 M-N \$21,000. Nov 1 1946
Water-Works Bonds.
6s '16 M-N \$19,000. Nov 1 1946
City Hall & Fire Hall Bldg. Bds.
6s '16 M-N \$15,000. Nov 1 1946
BOND. DEBT Dec 1 '21. \$290,000
Assessed val. real estate. 2,763,480
Assessed val. personal. 769,130
Total assessed value 1921. 3,532,610
Total tax rate (per \$1,000) '21 \$19.60
Population 1910, 1,736; 1920, 3,479

AVON PARK.
This town is in De Soto County.
Street Improvement Bonds.
6s M-N \$60,000
Refunding Bonds.
6s M-N \$10,000
Park Bonds.
6s M-N \$5,000
BOND. DEBT Nov 10 '22. \$55,400
Floating debt. 26,650
Assessed val'n, real estate. 1,154,525
Assessed val'n, personal. 99,575
Total assessed value 1922 (about 1/2 actual). 1,254,100
City tax rate (per \$1,000) '22 \$20.00
Population in 1920. 890

BAKER COUNTY SPEC. ROAD & BRIDGE DIST. NO. 1.
MacLeamy is the county seat.
Road Bonds (Tax-free).
6s '19 J-J \$225,000. Due part y'r from 1924-1928
TOT. BD. DT. Dec 1 '21. \$225,000
Sinking fund. 24,913
Assessed val. real estate. 1,203,575
Assessed val. personal. 371,864
Other assess. property. 526,750
Tot. assess. val. '21 (1/2 act.) 2,102,189
Co. tax rate (per \$1,000) '21. \$8.00
Spec. road tax (per \$1,000) '21. \$5.00
Population in 1921 (est.). 5,650
INT. payable at U. S. Trust Co., Jacksonville, or Metropolitan Trust Co., N. Y.

BARTON.
This city is the county seat of Polk County. Inc. May 30 1893 and May 5 1909. Commission form of government adopted Mar. 8 1922.
Paving Bonds (Int. in N. Y. City).
6s '15 M-S \$27,000. Mar 1 1944
Streets (Int. in N. Y. City).
6s '15 J-J \$75,000. July 1 1945
Refunding (Int. in N. Y. City).
6s '14 M-N \$20,000. May 1 1944
Municipal (Int. in N. Y. City).
6s '14 A-O \$43,000. Apr 1 1944
BOND. DEBT Oct 24 1922 \$286,000
Sinking funds. 119,000
Total assess. val. '22 (act.) 5,540,000
Tax rate (per \$1,000) '22. \$18.00
Population 1910, 2,662; 1920, 4,203

BAY COUNTY.
Panama City is the county seat.
County Bonds.
a \$375,000
BOND. DEBT Dec 1 1920. \$375,000
Floating debt Oct 1 1919. 27,968
Sinking fund Oct 1 1919. 15,810
Assess. val., real estate. 2,226,940
Assess. val., personal. 872,887
Assess. val. railroads and telegraphs. 208,625
Total assessed value 1921. 3,308,542
State & County tax rate (per \$1,000) 1921. \$47.25
Population in 1920. 11,407

BOSTWICK DR. DISTRICT.
This district (P. O. Bostwick) is in Putnam County.
Drainage Bonds.
6s '16 M-S \$10,000. Mar 1 1936
6s '16 M-S \$9,000. Mar 1 1936
BOND. DEBT Dec 1922. \$25,000
Valuation of real property '22 45,610
INT. payable at Palatka.

BRADENTOWN.
This city is in Manatee County. The city was first incorporated in 1903 and again in 1909.
6s '20. 31,500. Aug 1 1905
Improvement Bonds.
6s '07. \$45,000. Mar 1 1937 (Subject to call March 1 1927.)
6s '11. \$45,000. July 1 1941 (Subject to call July 1 1931.)
6s '13 F-A \$75,000. Feb 1 1943 (Subject to call Feb. 1 1933.)
6s '14 F-A \$95,000. Feb 1 1944 (Subject to call Feb. 1 1934.)
6s '14. \$30,000. Aug 1 1944 (Subject to call Aug. 1 1934.)
6s. \$12,000
Funding Bonds.
6s '14. \$10,000. Aug 1 1944 (Subject to call Aug. 1 1934.)
6s '16 F-A \$35,000. Aug 1 1946 (Subject to call Aug. 1 1936.)
Park Bonds.
6s '16 J-J \$20,000. July 1 1944 (Subject to call July 1 1936.)
Bridge Bonds.
6s '18 J-D \$45,000. June 1 1948 (Subject to call after 1937.)
GEN. BD. DT. Oct 1922. \$448,500
Water debt (included). 86,000
Sinking fund (incl.) 13,000
Ass'd val. '22 (75% act.) 5,650,000
City tax (per \$1,000) 1922. \$15.00
Population 1910, 1,886; 1920, 3,868
(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.

BRANDENTOWN SPECIAL SCH. DISTRICT NO. 1.
This district is in Manatee County.
School Bonds.
6s '21 J-J \$105,000. July 1 1951

BOND. DEBT July 1921. \$105,000
Assessed value 1921. 1,560,000
INT. at Seaboard Nat. Bank, N. Y.

BREVARD COUNTY.
Titusville is the county seat.
Road & Bridge Dist. No. 2 Bds.
6s '16 J-J \$30,400. July 1 '23-41 (\$8,000 payable every 5 years.)
Spec. Rd. & Bridge Dist. No. 6.
6s F-A \$175,000.
(For maturity see V. 112, p. 2110)
Road & Bridge Dist. No. 3 Bds.
6s '15 J-J \$134,570. July 1 '23-40
CO. BD. DT. Dec 1922. \$50,000
BOND. DEBT Oct 10 '21:
District No. 1. 332,000
District No. 3. 137,000
District No. 6. 175,000
Total assessed value 1922. 5,528,299
Dist. No. 6 assessed value, equalized, 1920. 913,675
State and County tax rate (per \$1,000) 1921. \$39.75
Population 1910, 4,717; 1920, 8,505
INT. at Chicago Title & Tr. Co.

BREVARD CO. SPECIAL TAX SCHOOL DISTRICT NO. 2.
(P. O. Cocoa.)
School Impt. Bonds.
6s. \$100,000. 1940
6s '16 J-J \$50,000. July 1 1941
BOND. DEBT Nov 1917. \$150,000
Assess. val. '17 (1/2 act.) 1,359,899
Tot. tax rate (per \$1,000) '15 \$42.00

BREVARD COUNTY SPECIAL SCH. TAX DIST. NO. 4.
P. O. Titusville.
6s '18. \$75,000. 1943
BOND. DEBT Nov 31 '21. \$75,000
Sinking fund. 6,000
Assessed value 1921-'22 (about 1/2 actual). 1,480,164
Tax rate (per \$1,000) 1920. \$3.75

BROOKSVILLE.
This town is in Hernando County
Water-Works Bonds.
6s '17 Feb \$15,000. \$1,000 yrly
6s '19 J-D 12,000
BOND. DEBT May 5 '19. \$42,600
Assess. valuation 1918. 445,550
Total tax rate (per \$1,000). \$55.90
Population in 1910, 979; 1920, 1,011
INT. at Town Treas. office or at Chase National Bank, New York.

BROWARD COUNTY.
Fort Lauderdale is the county seat.
Spec. Road & Bridge Dist. No. 1.
6s '16 J-J \$75,158. Jan 1 '23-35
Spec. Road & Bdge. Dist. No. 2.
6s '16 M-N \$148,750. May 1 '23-39
Highway Bonds.
6s '17. \$75,000. Jan 1 '22-36
6s '18. \$125,000. Jan 1 '27-41
6s '19. \$200,000. Jan 1 '32-46
Navigation Port & Harbor Bds.
6s '12 J-J \$20,000. Jan 1 '22-36
6s '12 J-J \$30,000. Jan 1 '27-41
6s '12 J-J \$50,000. Jan 1 '42-46
TOT. CO. BD. DT. Apr '22. \$176,000
Rd. & Bridge Dist. debt (add'l) 237,500
Sinking fund. 36,620
Assess. val., real estate. 4,081,350
Assess. val., personal. 288,700
Assess. val., railroad, telegraph and pullman. 327,468
Total assess. val. 1921. 4,697,578
State & Co. tax rate (per \$1,000) 1921. \$40.75
INT. on 6s of 1922 at N. Y. City; on others at U. S. Mtge. & Trust Co., New York.
* \$150,000 of the above total is Broward County's pro rata share of Dade & Palm Beach County bonds.

BUNNELL DRAINAGE DISTRICT.
This district (P. O. Bunnell) is in Flagler County.
6s '18 J-J \$255,000. 1923-1938
BOND. DEBT Dec. 1922. \$255,000
Assessed benefits. 1,590,385
INT. at Hanover Nat. Bk., N. Y.

CALHOUN COUNTY.
County seat is Blountstown.
Road Bonds.
6s. \$70,000. Jan 15 '24-49
BOND. DEBT Nov 28 '21. \$70,000
Floating debt (add'l). 63,500
Total assess. val. 1921 (35-50% act.). 2,440,161
State & County tax rate (per \$1,000) 1921. \$41.75
Population 1910, 7,465; 1920, 8,775
INT. payable at Bank of Blountstown.

CANE CREEK DRAINAGE DIST.
P. O. Melbourne.
6s '14. \$150,000
BONDED DEBT. (7)

CHARLOTTE HARBOR SPEC. ROAD AND BRIDGE.
A district (P. O. Punta Gorda) in Charlotte County.
6s '19 M-S \$33,000. Sept 1 '34-44
2,000. Sept 1 1945
BOND. DEBT Oct 1921. \$97,950
Sinking fund. 5,641
Tot. ass'd val. '20 (1/2 act.) 1,260,418
Tax rate (per \$1,000) 1920. \$15.00
Prin. and int. payable at Seaboard National Bank of N. Y.

CHIPLEY.
A town in Washington County.
Water & Sewer Bonds.
6s '19 J-J \$60,000. July 1 1949
3D. DT. (water) Dec 11 20. \$60,000
Floating debt (add'l). 5,000
Sinking fund. 3,000
Assess. val. 1920. 465,000
Total tax (per \$1,000) 1920. \$30.00
Pop'n 1910, 1,099; 1920. 1,806

CLAY COUNTY.
Green Cove Springs is the county seat.
Road & Bridge Dist. No. 1 Bds.
6s '15 F-A \$136,370. Aug 1 '23-42

TOTAL DEBT Nov 1919. \$150,000
Assess. val., real estate. 1,413,910
Assess. val., personal. 412,410
Other assess. property. 463,544
Total assess. val. 1921. 2,290,864
State & County tax rate (per \$1,000) 1921. \$32.75
Population 1910, 6,116; 1920, 5,621

CLEARWATER.
This city is in Pinellas County.
City Park Purchase Bonds.
6s. \$45,000
Municipal Improvement Bonds.
6s. \$210,000
Street Improvement Bonds. \$105,500
Sewer Improvement Bonds. 38,000
Pier Improvement Bonds. 8,000
Park purchase, &c. 60,000
Funding bonds. 11,000
Water-works Impt. bonds. 33,000
Other indebtedness. 50,000
TOT. BD. DT. Dec 1 '22. 600,000
Assessment notes (add'l). 43,500
Sinking fund. 31,120
Water debt (incl.). 78,000
Tot. ass'd val. '22 (75% act.) 4,916,418
Pop'n 1910, 1,171; 1920. 2,427
INT. at Hanover Nat. Bk., N. Y., and the bonds marked (*) at the Bank of Clearwater, Clearwater.

COCOA.
This city is in Brevard County.
Indian River Bridge Bonds.
6s '19 M-N \$28,000. 1936 and 1941.
(Due \$7,000 May 1 1926, 1931, 1936 and 1941.)
BOND. DEBT Nov 28 '21. \$28,000
Assessment debt (add'l). 50,793
Floating debt. 2,645
Ass'd val., real estate. 989,280
Ass'd val., personal. 247,520
Other assess. property. 24,475
Tot. assess. val. '21 (50% act.) 1,261,275
City tax rate (per \$1,000) '21. \$12.00
Population 1910, 613; 1920, 1,445

COCOA BEACH SPECIAL ROAD AND BRIDGE DISTRICT.
This district is in Brevard County.
Road and Bridge Bonds.
6s '20 P-A \$300,000. Dec 1 1947
(\$100,000 due Oct. 1 '30, '40 & '50.)
BOND. DEBT Dec 1922. \$300,000
Assessed value 1922. 6,484,427
Population 1920 (Census). 8,505
INT. at Nat. Bank of Commerce, New York.

COLUMBIA COUNTY.
Lakeland City is the County seat.
Road Bonds.
6s '17 s-a \$500,000. Dec 1 1947
(Optional Dec. 1 1922 at 102; Dec. 1 1927 at 101.)
6s '17. \$20,000
BOND. DEBT Oct 10 '21. \$500,000
Sinking fund. 20,000
Ass'd val., real estate. 2,245,809
Assess. val., personal. 1,039,053
Assess. val., railroads, telegraph and pullman. 650,932
Total assess. val. 1921. 3,935,795
Tot. tax rate (per \$1,000) '21. \$27.50
Population 1910, 17,689; '20, 14,290

DADE CITY.
This city is the county seat of Pasco County.
Paving Bonds.
6s '18 s-a \$5,000. Mar 1 1938
Street Improvement Bonds.
6s '18 M-S \$10,000. Sept 1 1948
(Optional Sept. 1 1928.)
Water-Works Bonds.
6s '14 P-A \$20,000. Aug 1 1944
Sewer Bonds.
6s '15 F-A \$5,000. Aug 1 1944
BOND. DEBT Nov 19 '21. \$56,500
Water debt (incl.). 26,500
Assessment debt (add'l). 7,000
Floating debt (add'l). 1,000
Assessed val., real estate. 330,095
Assess. val., personal. 157,580
Tot. ass'd val. '21 (1/2 act.) 490,675
Tax rate (per \$1,000) '21. \$36.00
Popul'n in 1910, 1,066; 1920. 1,296

DADE COUNTY.
Miami is the county seat. A portion of this county was taken to create new counties known as Palm Beach County and Broward County; these counties assumed \$153,798 of the debt of Dade County. Pop'n 1910, 11,933; 1920, 42,731.

Jail Bonds.
6s '16 J-J \$25,000. July 1 '33-38
Highway Bonds.
6s '16 J-J \$5,715. July 1 1923
6s '19 J-J 6,000. Jan 1 1923
6s '20 A-O \$45,000.
(For maturity see V. 111, p. 1773.)
6s '16 J-J \$35,000. July 1 '33-38
Road & Refund. Bds. (Tax-free).
4 1/2s '16 A-O \$150,000. Apr 1 1940
(Subject to call after April 1 1922.)
6s '14 J-J \$125,000. Jan 1 1934
Road & Bridge Dist. No. 1.
6s '15 J-J \$8,238. July 1 '23-37
6s '21 J-J 75,000
(For maturity see V. 112, p. 488.)
6s '10 J-D \$37,320. June 14 '23-30
6s '16 J-J \$235,915. Jan 1 '23-39
Road & Bridge Dist. No. 3.
6s. \$140,000
School Warrants.
6s '10 J-D \$37,320. June 14 '23-30
Funding & Highway Imp. Bds.
6s J-J \$175,000. Jan 1 1944
(Subject to call begin. Jan 1 1924.)
BOND. DEBT Nov 30 '22 \$2,679,000
Amt. due Dade County. 96,539
Sinking fund. 191,580
Assessed valuation 1922 27,117,982
State & Co. tax (per \$1,000) 1922. \$37.60
INT. at U. S. Mtg. & Tr. N. Y., and on 6 1/2s of 1920 and 1921 at the Hanover National Bank, N. Y.

DADE COUNTY SPECIAL TAX SCHOOL DISTRICT NO. 5.
High-School-Building Bonds.
6s '21 s-a \$30,000. Oct 1 1941
BOND. DEBT Feb 1 1922. \$52,000
Sinking fund. 3,013
Assessed value 1921. 809,400
Tax rate (per \$1,000) 1921. \$8.00
Population in 1922 (est.). 2,000
INT. at Chase Nat. Bank, N. Y.

DAVENPORT DRAINAGE DIST.
This district (P. O. Davenport) is in Polk County.
Drainage Bonds.
6s '18 M-N \$70,000. Nov 15 '23-35
BOND. DT. Dec 5 '19. \$75,000
INT. payable at Seaboard Nat. Bank, New York.

DAYTONA.
This town is in Volusia County. Incorporated July 1876.
6s '19 M-N \$450,000. (For maturity see V. 113, p. 1490.)
Water-works Bonds. \$50,000
Street Impt. Bonds. Jan 1 1939
6s '19 s-a \$60,000.
Sewer & Drainage Bonds.
6s '14 J-J \$175,000. July 1 1954
BOND. DEBT Dec 4 '22. \$675,000
Water debt (included). 50,000
Sinking fund. 32,000
Tot. assess. val. '22 (50% act.) 5,886,500
Tax rate (per \$1,000) 1922. \$28.00
Pop'n 1910, 3,052; 1920. 5,445
INT. in Dayton or at U. S. Mtg. & Trust Co., N. Y., and on bonds marked (*) at the National Bank of Commerce, New York.

DE PUNIAK SPRINGS.
This town is the county seat of Walton County.
BOND. DEBT Dec 3 '21. \$111,000
Floating debt. 22,110
Sinking fund. 6,864
Assess. val. real est. \$87,350
Assess. val. personal. 228,432
Total assess. val. '21 (34 act.) 615,802
Tax rate (per \$1,000) 1921. \$30.00
Population in 1920. 2,000

DELAY.
This town is in Palm Beach Co.
Electric & Street Impt. Bonds.
6s '20 J-J \$63,500. Jan 1 1950
BONDED DEBT. (7)
Population in 1920. 1,051

DE SOTO COUNTY.
Arcadia is the county seat. At the 1921 Session of the State Legislature the counties of Glades, Charlotte, Hardee and Highlands were created from parts of De Soto County.
Special Rd. & Bridge Dist. No. 4.
6s '18 s-a \$225,000. 1924-1947
(Subject to call after 1923.)
Special Rd. & Bridge Dist. No. 7.
6s '18. \$21,500. 1923-1947
Arcadia Drain. Dist. Bonds.
6s '15. \$22,500. 1923-1935
School Bonds.
6s. \$98,100. 1944-1947
BOND. DEBT Oct 10 1921:
Spec. Rd. & Br. D. No. 7. \$21,500
Spec. Rd. & Br. D. No. 4. \$225,000
Arcadia Drain. Dist. 22,500
School debt. 98,100
County has no general bonded debt.
Assess. val., real estate. 2,141,570
Assess. val., personal. 596,250
Other assessable property. 659,243
Assessed value of county 1922 (1/2 actual). 3,397,063
Co. tax rate (per \$1,000) 1922. \$26.00
Population of county 1910, 14,200
1920. 25,434
INT. in Arcadia and N. Y. City.

DIXIE COUNTY.
Cross City is the county seat.
Dixie Highway Special Road & Bridge District.
6s '19 J-J \$250,000. July 1 '24-29
BONDED DEBT Dixie Highway Dist. Nov 1922 \$250,000
Assess. val. of county '22 (1/2 actual). 3,397,063
Assessed value of County: Real estate. \$1,632,948
Personal. 234,340
Railroad, telegraph & pullman. 181,065
Total assess. val. 1921. 2,048,343
State & Co. tax rate (per \$1,000) 1921. \$34.75
Population 1910, 6,710; 1920, 6,262
Prin. and int. payable at Mayr, Jacksonville or New York.

DUNEDIN.
This town is in Pinellas County.
Improvement Bonds.
6s. \$30,000
Improvement Certificates.
6s. \$70,000
TOTAL DEBT. (7)
Population 1910, 250; 1920, 648

DUNNELLON.
This town is in Marion County.
BOND. DEBT Oct 1922. \$50,000
Sinking fund. 9,000
Total assessed value 1922. 450,000
Tax rate (per \$1,000) 1922. \$30.00
Pop'n 1910, 1,227; 1920. 1,188

DUVAL COUNTY.
County seat is Jacksonville.
6s '20 J-J \$300,000. Jan 1 1950
St. Johns River Impt. Bonds.
6s '19 J-J \$50,000. July 1 1932
6s '19 M-N \$250,000. Nov 1 1932
6s '21 J-J 250,000. July 1 1931
County-House (Bd. beg. in 1917).
6s '19. \$100,000. 1932
Road Bonds.
6s '09 J-D \$74,000. Dec 1 1939
Armory Bonds.
6s '14 J-J \$180,000. Jan 1 1944
Bridge Bonds.
6s '18 J-J \$950,000. Jan 1 1948
Funding Bonds.
6s '16 J-J \$299,380.50. Jan 1 1946

DUVAL COUNTY (Continued).
 BOND, DEBT Oct 1 '22 \$2,801,380
 Assess. val., real estate... 37,535,320
 Assess. val., personal... 15,740,340
 Other assess. property... 7,405,600
 Tot. assess. val. 1922... 60,141,800
 State & Co. tax per \$1,000 '22 \$41.875
 Pop'n 1910, 75,163; 1920... 113,540
 *Red. aft. 20 yrs from issue.
 INT. on bonds marked (*) at the office of Trustees of County Bonds or at the U. S. Mfgs. & Tr. Co., N. Y.

DUVAL CO. SPEC. TAX S. D. NO. 1.
 This district includes City of Jacksonville and also adjacent territory. Pop'n '19 (est.), 125,000
 5s '19... \$225,000... Aug 1 1949
 6s '22... 1,000,000... Apr 1 1952
Building Bonds.
 15 A-O \$1,000,000... Apr 1 1945
 BOND, DEBT Oct 1922 \$2,325,000
 INT. in N. Y. or Jacksonville.

EAST LAKE SPECIAL ROAD & BRIDGE DISTRICT.
 This district is in Lake County.
 5s '21 s-a \$300,000 July 1 '31 '41 '51
 BOND, DEBT Jan 31 1922 \$300,000
 Assessed value 1922... 6,500,000
 Population (estimated)... 10,000

ESCAMBIA COUNTY.
 Pensacola is the county seat.
Road Bonds.
 6s & 6s 1/2 18-s-a \$50,000... May 15 1938
 (Subject to call after 1919)
 6s '21 F-A \$1,000,000
 (For maturity see V. 113, p. 2742.)
School Building.
 5s '19 s-a \$135,000... July 1 '23-'49
Refunding Court House & Jail.
 4s '11 Oct \$120,000... Oct 1 1941
 (Sub. to call serially 1925-33 incl.)
 6s '12 D. D. T. Jan 1922 \$1,087,500
 Sinking fund (appl. to above \$1,000,000 issue)... 37,923
 Assess. val., real estate... 10,038,560
 Assess. val., personal... 16,323,750
 Assess. val., railroads, telegraph & Pullman... 2,095,250
 Tot. assess. val. 1921... 28,457,660
 State & Co. tax per \$1,000 '21 \$41.000
 Pop'n 1910, 35,029; 1920... 49,386
 INT. on 6s of 1921 at Guaranty Trust Co., N. Y.; on others at Am. Nat. Bank, Pensacola.

EUSTIS.
 This town is in Lake County.
Paving & Sewerage Bonds.
 6s '16 J-J \$60,000 Jan 1 '26, '36 & '46
 Paving & Sewer Bonds... \$110,000
 BOND, DEBT Oct 17 '18... \$60,000
 Assess. val., real estate... 1,092,177
 Assess. val., personal... \$279,030
 Total assess. val. '18... 1,371,207
 Tot. tax rate (per \$1,000) '18 \$43.50
 Pop'n 1910, 910; 1920... 1,193
 INT. payable in Eustis.

EVERGLADES DRAIN DIST.
 This district (P. O. Tallahassee) is in Leon County.
Drainage Bonds.
 6s \$2,500,000
 6s g '20 J-J 1,500,000... July 1 '26-'40
 6s g '21 J-J 1,000,000... July 1 '25-'40
 (Callable at any interest-paying period on 60 days' notice at 102 and interest.)
 BOND, DEBT Dec 1921 \$5,400,000
 Floating debt (add'l)... 200,000
 Sinking fund... 6,000
 Assess. val., 1921... 21,000,000

FELLSMERE.
 This place is in St. Lucie County.
General Impt. Bonds.
 6s '16... \$15,000
Street Paving Bonds.
 s... \$15,000
Electric Light Bonds.
 6s '17 J-J \$20,000... July 15 1937
 BOND, DEBT Oct 28 '22... \$83,000
 Assess. value '22 (est. act.)... 508,885
 Tax rate (per \$1,000) 1922... \$20.00
 Population in 1920... 333

FERNANDINA.
 This city is in Nassau County.
Funding & Impt. Bonds.
 6s '22 J-D \$150,000... June 1 '27-'52
 (Due \$25,000 every five years.)
 BONDED DEBT... (?)
 Population 1910, 3,482; 1920, 5,457
 INT. at City Treasurer's office or at National Bank of Commerce, N. Y.

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 g '15 A-O 4,000...
 6s '19 J-D 35,000... June 1 1939
 6s '21... 27,000... Nov 1 1941
Sewer Bonds.
 6s '12 M-N \$10,000... Nov 1 1932
 6s g '15 A-O 1,000... Oct 1 1935
Drainage Bonds.
 6s '19 J-D \$5,000... June 1 1939
Dock & Sea W. Bonds.
 6s '19 J-D \$12,000... June 1 1939
Cemetery Impt. Bonds.
 6s '19 J-D \$1,000... June 1 1939
Street Bonds.
 6s '12 M-N \$10,000... Nov 1 1932
 6s g '15 A-O 5,000... Oct 1 1935
 6s '19 J-D 10,000... June 1 1939
 6s '19 J-D 5,000... June 1 1939
 6s '21... 10,000... Nov 1 1941
 6s '21... 2,500... Nov 1 1941

Funding Bonds.
 6s '14 J-J \$12,000... Jan 1 1934
 6s g '15 A-O 13,000... Oct 1 1935
 6s '19 J-D 8,500... June 1 1939
 6s '19 J-D 4,000... June 1 1939
City-Hall Bonds.
 6s '14 J-J \$4,000... Jan 1 1934
Bridge Bonds.
 6s g '15 A-O \$10,000... Oct 1 1935
Fire-Dept. Bonds.
 6s g '15 A-O \$2,000... Oct 1 1935
 6s '19 J-D 2,500... June 1 1939

City Hall Bonds.
 6s '21... \$15,000... Nov 1 1941
Park Bonds.
 6s '21... \$5,000... Nov 1 1941
 TOT. BD. DT. Dec 1921... \$258,000
 Total assess. val., 1921... 3,035,535
 Actual value (est.)... 5,000,000
 Total tax rate (per \$1,000) '19 \$16.00
 Pop'n 1910, 356; 1920... 2,065
 INT. on 6s of 1912 at Chase Nat. Bank, N. Y.; on others at John Nuveen Co., Chicago.

FORT MEADE.
 This town is in Polk County.
Water-Works Bonds.
 5s '12 J-J \$19,000... July 1 '27-'32
 BOND, DEBT Oct 10 '21... \$104,000
 Assessment debt (add'l)... 3,500
 Floating debt (add'l)... 3,150
 Sinking fund... 8,246
 Assess. val., real estate... 1,073,480
 Assess. val., personal... 298,870
 Total assess. val. '21 (est.) 1,372,350
 Tax rate (per \$1,000) 1921... \$15.00
 Pop'n 1910, 1,165; 1920... 2,029

FORT MYERS.
 This city is in Lee County.
 6s '11... \$60,000... Jan 2 1931
 5s '13... 54,000... July 2 1933
 5s '19 s-a 70,000... Oct 1 1949
 BOND, DEBT Dec 2 '22... \$193,000
 Assessment debt (add'l)... 35,470
 Floating debt (add'l)... \$2,160
 Sinking fund... 31,779
 Assess. val., real estate... 5,347,570
 Assess. val., personal... 1,488,050
 Tot. ass'd val. '22 (actual) 7,325,620
 Total tax rate (per \$1,000) '22 \$17.00
 Population 1910, 2,463; 1920, 3,678

FORT PIERCE.
 This city is in Saint Lucie County.
 Incorporated Feb. 2 1901.
Electric Light Bonds.
 6s '18 F-A \$9,000... Feb 1 '23-'28
Water, Sewer and Light Bonds.
 6s '12 J-J \$80,000... Jan 1 1942
Refunding & Street Impt.
 6s '15 J-D \$18,000... Dec 15 '23-'40
Public Utility Bonds.
 6s '12 J-J \$10,000... Jan 1 1942
 6s '21 A-O 80,000...
 BOND, DEBT Oct 1922... \$159,000
 Sinking fund... 67,000
 Tot. assess. val. '22 (50% act.) 1,210,000
 Total tax rate (per \$1,000) '22 \$41.00
 Pop'n 1910, 1,333; 1920... 2,115
 NT. at U. S. Mfgs. & Tr. Co., N. Y., and at Bank of Fort Pierce.

FORT PIERCE INLET DIST.
 This district (P. O. Fort Pierce) is in St. Lucie County.
 \$1,000 May 31 1923
 8,000 May 31 '24-'27
 6s '19 s-a 12,000 May 31 '28-'31
 32,000 May 31 '32-'39
 20,000 May 31 '40-'44
 BONDED DEBT... (7)

GADSDEN COUNTY.
 Quincy is the county seat.
Court-House Bonds.
 s... \$45,000
Bridge Bonds.
 5s \$23,000... 1923-1935
 BOND, DEBT Dec 1 '22... \$68,000
 Total assess. val. 1922... 4,900,000
 (about 1/2 actual) \$2,450,000
 Total tax rate (per \$1,000) '22 \$40.00
 Population 1910, 22,198; '20, 23,539

GAINESVILLE.
 This city is in Alachua County.
 Inc. Jan. 16 1869. Pop'n '10, 6,153; 1920, 6,880.
Educational (part every 10 years).
 5s '05... \$19,884... Sept 1 '23-'35
Gen. Utility (Light and Sewer).
 5s '06... \$104,500... Jan 1 '23-'41
 (Part every 10 years.)
 s '21... 30,000... 1942-1944
Paving Bonds.
 s '21... \$110,000... 1948-1958
 15,000... 1959-1959
Water Bonds.
 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 '16... \$21,000... Jan 1 1931
Adjustment Bonds.
 BOND, DEBT Dec 11 '22... \$113,000
 Water debt (incl.)... 52,000
 Assessment debt (add'l)... 6,008
 Sinking fund... 2,864,625
 Assess. val. (real est.)... 964,115
 Assess. val. personal... 332,438
 Other assess. property... 4,161,178
 Tot. ass. val. '22 (50% act.) 4,161,178
 Tot. tax rate (per \$1,000) 1922... \$21.00
 INT. payable at City Treas. office.

GOULD SPEC. DRAIN DIST. NO. 1.
 This district (P. O. Miami) is in Dade Co.
 6s '19 A-O \$44,200... Oct 1 '23-'39
 BONDED DEBT... (?)

GREEN COVE SPRINGS.
 This town is in Clay County.
 6s Jan \$30,000... Jan 1 1932
 120,000... Jan 1 '33-'56
 BONDED DEBT... (?)
 Population 1910, 1,319; 1920, 2,093

GULF SHORE SPECIAL ROAD & BRIDGE DISTRICT.
 This district is in Manatee County.
 6s '21 s-a \$160,000... Jan 1 '31-'51
 (Due \$32,000 every 5 years.)
 BONDED DEBT... (?)

HAINES CITY.
 This town is in Polk County.
Street Bonds.
 7s '20... \$60,000... July 1 1940
 BOND, DEBT Nov 25 '22... \$132,000
 Floating debt... 1,000
 Sinking fund... 3,972
 Assess. val. real est... 1,112,241
 Assess. val. personal... 217,842
 Tot. assess. val. 1922 (60% act.)... 1,330,082

Town tax (per \$1,000) 1922... \$15.00
 Population 1920... 651
HAINES CITY SCHOOL DIST.
 This district (P. O. Haines City) is in Polk County.
 5s '19 s-a \$60,000... 1949
 BONDED DEBT... (?)

HAMILTON COUNTY.
 Jasper is the County seat.
Road and Bridge Bonds.
 5s '18 F-A \$397,000... Feb 7 1948
 (Subject to call in 6 years at 102; in 12 years at 101.)
 BOND, DEBT Dec 1 '22... \$397,000
 Sinking fund... 5,116
 Assess. val., real estate... 2,477,370
 Assess. val., personal... 523,350
 Other assess. property... 329,180
 Tot. assess. val. '22 (50% act.) 3,329,900
 Tax rate (per \$1,000) 1922... \$47.12
 Pop'n 1910, 11,825; 1920... 9,878

HASTINGS DRAINAGE DIST.
 This district (P. O. Hastings) is in St. Johns County.
 6s s-a \$18,000
 BOND, DEBT Oct 23 '22... \$156,000

HERNANDO COUNTY.
 Brooksville is the county seat.
Funding and Highway Bonds.
 5s '14 J-J \$300,000... July 1 1944
Special Tax S. D. No. 1.
 6s M-S \$25,000... 1949
Special Tax S. D. No. 7.
 6s M-S \$10,000... 1949
Warrants.
 6s '22... \$57,000... 1924-1942
 BOND, DEBT May 1922... \$380,000
 Sinking fund... 18,000
 Assess. val., real estate... 1,445,941
 Assess. val., personal... 610,471
 Other assess. property... 422,323
 Total assess. val., 1921... 2,478,740
 Total tax rate (per \$1,000) '19 \$42.50
 Pop'n 1910, 4,997; 1920... 4,548
 INT. at Chase Nat. Bank, N. Y.

HIGHLANDS GLADES DR. DIST.
 This district is in Palm Beach Co.
 s... \$196,000
 BONDED DEBT... (?)

HIGHLANDS SPECIAL ROAD & BRIDGE DISTRICT.
 This district is in Pasco County.
 5s '21 J-J 750,000... July 1 '23-'46
 (For amount due each year see V. 115, p. 211.)
 TOTAL DEBT Nov 1922... \$818,450
 Assessed value 1922... 3,234,839
 Population in 1922 (est.)... 11,000
 INT. at any bank in Dade City or at the National Park Bank, N. Y., at option of holder.

HIGH SPRINGS.
 This city is in Alachua County.
Water & Light Bonds.
 6s '13 J-J \$35,000... July 1 '23.
 '33 & '43
 BONDED DEBT... \$44,000
 Assessed valuation... 298,989
 Pop'n 1910, 1,468; 1920... 1,719

HILLSBOROUGH COUNTY.
 County seat is Tampa.
Road Bonds.
 4s g J-J \$179,000... July 1 1933
 5s g '13 A-O \$1,000,000... Oct 1 1943
 5s '18 J-J 780,000... Jan 1 '23-'48
 5s g '22 J-J 1,500,000... July 1 '24-'52
 (For amount due each year see V. 115, 2181)
Bayshore Spec. Road & Bridge Bonds.
 6s '17... \$20,000... 1947
Funding School (Part every 10 years).
 5s '12 J-J \$22,917... July 1 1924
Spec. Tax Sch. Dist. No. 6.
 6s '14 J-J \$24,000... Jan 1 '23-'35
Special Tax Sch. Dist. Bonds.
 \$20,000... Feb 1 '24-'25
 6s '14 F-A 2,000... Feb 1 1927
 1,000... Feb 1 1929
Special Tax S. D. No. 4 Bonds.
 5s '21 s-a \$350,000...
West Tampa Spec. Tax S. D.
 5s '14 F-A \$32,500... July 1 '23-'35
 TOT. BD. DT. Nov 15 '22 \$3,459,000
 Sinking fund... 449,012
 Total assess. val. 1922... 36,712,171
 State & Co. tax per \$1,000 '21 \$44.75
 Popul'n 1910, 78,374; 1920, 88,257
 INT. on bonds marked (f) at U. S. Mfgs. & Tr. Co., N. Y.; (d) at County Treas. office.

HOLMES COUNTY.
 Bonifay is the county seat.
 s... \$70,000
Warrants.
 6s '21 ann \$31,000... 1923-1932
Road Dist. No. 1 Bonds.
 6s '13 M-N \$40,000... Nov 1 1943
Spec. Road & Bridge Dist. No. 2.
 6s '17 J-J \$25,000...
Special Road & Bridge Dist. No. 3 Bonds.
 6s '19 J-J \$68,000...
 BONDED DEBT Oct. 1918... \$40,000
 Road Dist. No. 1... \$40,000
 Special Rd. & Bridge Dist. No. 2... 25,000
 County assessed valuation:
 Real estate... 1,225,975
 Personal property... 497,109
 Other assess. property... 360,439
 Total assess. val. 1921... 2,083,523
 State & Co. tax (per \$1,000) '21 \$33.75
 BONDED DEBT 1921... \$33,750
 Road District No. 3... \$66,000
 Assessed value... 572,562
 Pop'n 1910, 11,557; 1920, 12,850

HOMESTEAD.
 This town is in Dade County.
Electric Light Bonds.
 6s g '16 J-J \$3,000... July 1 '23-'25
 10,000... July 1 '26-'30
 6s '20 J-D 15,000...
Street Bonds.
 6s g '16 J-J \$2,000... July 1 1923
 9,000... July 1 '24-'26

Fire-Station Bonds.
 6s g '16 J-J \$5,000... July 1 '27-'31
Town-Hall Bonds.
 6s g '16 J-J \$2,500... July 1 '27-'31
Sewer Bonds.
 6s g '16 J-J \$2,500... July 1 '27-'31
Street Impt. Bonds.
 6s g '20 ann \$2,000... Aug 1 '27-'30
 10,000... Aug 1 '31-'35
 3,000... Aug 1 1936
 BOND, DEBT Oct 24 '22... \$161,000
 Floating debt... 5,300
 Assess. val. real est... 1,166,320
 Assess. val. personal... 284,742
 Tot. ass'd val. '22 (50% act.) 1,451,062
 Tot. tax rate (per \$1,000) '22 \$20.50
 Total population in 1920... 1,307
 INT. is payable in New York.

INDIAN RIVER FARMS DR. DIS.
 P. O. Vero.
 6s g '21 M-N \$800,000... 1926-1946
 BOND, DEBT Nov 16 '22... \$690,000
 Assessed benefits... 2,878,605
 Population 1922 (est.)... 1,500
 INT. payable at the Continental & Commercial National Bank, Chicago.

INVERNESS.
 This town is in Citrus County.
Water and Sewer Bonds.
 6s s... \$75,000...
 BONDED DEBT... (?)
 Population 1920... 1,132

IONA DRAINAGE DISTRICT.
 This district is in Lee County.
 6s '20 J-D \$150,000... June 1 '26-'42
 (For amount due each year see V. 115, p. 223.)
 BOND, DEBT Oct 1922... \$450,000
 Assessed benefits... 1,806,074
 Acreage tax... \$1.80
 INT. at the Metropolitan Trust Co., N. Y., and the Lee County Title & Trust Co., Fort Meyers.

JACKSON COUNTY.
 Marianna is the county seat.
Court-House (Int. at Treas. office)
 1s... May \$50,000... 1936
Road (Int. at Treasurer's office).
 5s '11 Oct \$300,000... Oct 1 1951
 BOND, DEBT Dec 1919... \$350,000
 Warrant debt (add'l)... 30,000
 Assess. val. real estate... 2,956,955
 Assess. val. personal... 1,319,678
 Other assess. prop... 687,926
 Total assess. val. 1921... 4,964,559
 State & Co. tax (per \$1,000) '21 \$41.75
 Pop'n 1910, 29,821; 1920, 31,224

JACKSONVILLE.
 This is the county seat of Duval Co. Inc. 1832.
Water-Works & Impt. Bonds.
 5s g '24 M-N \$933,500... May 15 1924
 5s g '01 M-N \$96,000... May 15 1924
Sidewalk Bonds.
 5s '19 s-a \$30,000... Aug 1 '23-'24
Viaduct, Sewer and Paving.
 5s g '19 M-S \$860,000... Sept 1 1949
Improvement Bonds.
 6s g '06 J-J \$400,000... Jan 1 1936
 5s g '10 A-O 100,000... Oct 1 1936
 4s g '11 M-N \$45,000... Nov 1 1936
 4s g '12 F-A 250,000... Feb 1 1937
 5s g '15 M-N \$250,000... Nov 1 1945
 4s g '16 F-A \$48,000... Feb 1 1946
 5s '20... \$234,000... 1925 & 1930
 116,000...
 5s g '21A-O 2,000,000... Apr 1 1935
 *Dock and Terminal Bonds.
 1s g '13 M-S \$1,352,000... Mar 1 1943
 GEN. BD. DT. Mat 15 '22 6,774,500
 Water debt (incl.)... 647,000
 Assessed value, real estate... 58,616,620
 Assessed value, personal... 12,654,400
 Total assessed value 1921... 71,171,020
 (65% actual) 46,161,178
 City tax rate (per \$1,000) '21 \$21.00
 Pop'n 1910, 57,699; 1920, 91,558
 *INT. at U. S. Mfgs. & Tr. Co., N. Y., and Jacksonville; others at Am. Ex. Nat. Bk., N. Y., and in Jacksonville.

JASPER.
 This city is the county seat of Hamilton County.
 s... 7,000
 BOND, DEBT Dec 6 1921... \$37,000
 Assessed valuation 1921... 367,551
 Population 1910, 1,730; 1920, 1,260

JEFFERSON COUNTY.
 Monticello is the county seat.
Funding Bonds.
 6s '14 M-N \$12,000...
Spec. Road & Bridge Dist. No. 2.
 5s '17 J-J \$11,500... Jan 1 1927
 14,500... Jan 1 1932
 16,500... Jan 1 1937
 BOND, DEBT Oct 1 1919... \$59,000
 Assessed value, real estate... 1,609,900
 Assessed value, pers'l prop... 670,810
 Other assessable property... 424,099
 Total assessed value 1921... 2,704,809
 State & Co. tax (per \$1,000) '21 \$35.12
 Popul'n 1910, 17,210; 1920, 14,502

JUPITER INLET DRAIN DIST.
 This district is in Palm Beach Co.
 \$6,000... July 1 '24-'26
 15,000... July 1 '27-'31
 24,000... July 1 '32-'37
 25,000... July 1 '38-'42
 30,000... July 1 '43-'47
 BONDED DEBT... (?)
 INT. at the Nat. City Bank, N. Y.

KEY WEST.
 County seat of Monroe County. Inc. 1834. Population 1910, 19,945; 1920, 18,749.
Refunding Bonds.
 5s '05 A-O \$115,000... Oct 1 1955
 (Subject to call Oct 1 1935.)
 5s '12 J-J \$120,400... July 1 1942
Paving & Sewer (Tax-exempt).
 5s '10 A-O \$192,000... Oct 1 1940
 Judgment (Red. bg. in 1919).
 6s '99 June \$148,000... June 1 1929
Park Bonds.
 5s '11 M-N \$50,000... Nov 1 1941
 6s '19... 60,000... Jan 1 1949

KEY WEST (Continued).
 Street Improvement Bonds.
 5s '22 \$50,000 Jan 1 1948
 GEN. BD. DT. Dec 5 '22 \$84,400
 Water debt (incl.) 100,000
 Sinking fund 91,473
 Assess. val., real estate 7,116,850
 Assess. val., personal 1,149,800
 Tot. ass'd val. '22 (65% act.) 8,266,650
 Total tax rate (per \$1,000) 1922 \$23.20
 INT. at U. S. Mfg. & Tr. Co.
 N. Y. City. Bonds are tax-exempt

KISSIMMEE.
 This city is the county seat of Osceola County.
 Lake Front Impt. Bonds.
 \$30,000 May 1 '29-'37
 6s '19 M-N 7,500 May 1 1938
 Drainage Notes.
 8s s-a \$15,000 1924-1926
 Paving Notes.
 6s s-a \$30,000 1927-1932
 Paying & Refunding Bonds.
 6s '15 M-S \$2,500 Sept 25 1925
 (25,000 Sept 25 '26-'30)
 NET BD. DT. July 1921 \$113,850
 Assessed val. (Real estate) 1,813,088
 1918 (act'l) Personal 624,571
 Value Total 2,437,659
 Tax rate (per \$1,000) 1918 \$14.00
 Population 1910, 2,157; 1920, 2,722

LAKE ALFRED.
 This town is in Polk County.
 Street Bonds.
 6s '18 M-N \$35,000 May 11 1928
 BOND. DT. Oct 24 1922 \$14,000
 Assess. debt 21,000
 Sinking fund 4,022
 Assess. val. (real est.) 1,217,808
 Assess. val. personal 80,827
 Tot. ass'd val. '22 (70% act.) 1,298,635
 Total tax rate (per \$1,000) '22 \$8.00
 Population in 1920 317

LAKE BUTLER.
 This town is in Bradford County.
 Electric Light Bonds.
 6s '21 J-J \$10,000 Jan 1 1951
 Water Bonds.
 6s '21 J-J \$10,000 Jan 1 1951
 Ice & Cold Storage Plant Bds.
 6s '21 J-J \$10,000 Jan 1 1951
 BONDED DEBT (?)
 Population 1920 (Census) 756

LAKE CITY.
 This city is in Columbia County.
 Incorpor. 1857. Pop'n 1910, 5,032; 1920, 3,341.
 Street bond 1900 \$5,000
 General Improvement Bonds.
 5s g '05 M-S \$135,000 Sept 1 1935
 (Subject to call after Sept 1 1915.)
 Redemption & Impt. Bonds.
 6s '13 A-O \$79,000 Oct 1 1943
 BOND. DEBT Oct 11 1920 \$221,500
 Water debt (included) 75,000
 Ass'd val'n 1920 (1/2 act.) 1,250,000
 Tax rate (per \$1,000) 1920 \$32.00
 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 '29-34-39
 200,000 Oct 1 1944
 CO. BD. DT. Nov 30 '20 \$500,000
 Sinking fund 10,299
 Assess. val., real estate 7,103,750
 Assess. val., personal 1,244,840
 Other assessable property 1,073,060
 Total assessed value 1921 9,421,650
 Total tax rate (per \$1,000) '21 \$28.75
 Population 1910, 9,509; 1920, 12,744
 INT. at Amer. Exch. Nat. Bank, New York.

LAKE CO. SPEC. TAX SCH. DIS NO. 21.
 (P. O. Leesburg.)
 Building Bonds.
 6s '14 June 7,500 Sept 1 1929
 7,000 Sept 1 1934
 10,000 Sept 1 1939
 10,000 Sept 1 1944
 BOND. DEBT Nov 3 '18 \$45,000
 Sinking fund 2,000
 Assess. val. 1916 (est.) 875,000
 Actual value (est.) 1,750,000
 INT. payable at Leesburg State Bk

LAKELAND.
 This city is in Polk County. Inc. 1885. Population 1910, 3,719; 1920, 7,062.
 Light and water bonds, 6s \$25,000
 Paving bonds, 6s 1,000
 City-hall bonds, 6s 3,000
 (The above issues, amounting to \$29,000, are payable 2,000 yearly on Feb 1.)
 Municipal Bonds.
 6s '22 s-a \$100,000 Feb 1 '23-'41
 Improvement Bonds.
 6s '19 J-J \$10,500 Jan 1 '23-'29
 Funding Impt. Bonds.
 6s '18 F-A \$120,000 1923-1928
 6s '18 J-J 30,000
 Light and Water Bonds.
 5s \$37,000
 (\$3,000 vly. bog. July 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-'50
 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 Oct 30 '22 \$120,000
 Sinking fund 7,000
 INT. at Cent. Trust Co., Chicago.

LAKE WALES.
 This town is in Polk County.
 Street Impt. Bonds.
 6s '22 J-J \$200,000 Jan 1 '42-'61
 TOTAL DEBT June 1922 \$200,000
 Assessed value 2,617,000
 Population 1920 796
 INT. at Hanover Nat. Bank, N. Y.

LAKE WORTH.
 This place is in Palm Beach Co.
 General Improvement Bonds.
 s '19 M-S \$60,000 Mar 1 '29-'34
 (18,000 Mar 1 '35-'43)
 Water Bonds.
 s \$30,000
 s 15,000
 Electric-Light Bonds.
 s \$20,000
 s 10,000
 Water and Light Bonds.
 6s '19 M-S \$11,000 Ma 1 '29-'38
 Sewall Bonds.
 6s '17 Jan \$5,000 Jan 1 '27-'31
 20,000 Jan 1 '32-'41
 BOND. DEBT Dec 1 '22 \$372,000
 Water debt (incl.) 135,000
 Assessment debt (add'l) 330,173
 Ass'd val. (80-100%) 1922
 Real estate 4,024,027
 Personal 40,410
 Total 4,064,437
 Tax rate (per \$1,000) '22 \$26.00
 Population in 1920 1,106

LAKE WORTH DRAIN. DIST.
 This district (P. O. Lake Worth) is in Palm Beach County.
 Drainage-System Bonds.
 \$60,000 Jan 1 '23-'26
 125,000 Jan 1 '27-'31
 250,000 Jan 1 '32-'36
 300,000 Jan 1 '37-'41
 210,000 Jan 1 '42-'44
 60,000 Jan 1 1945
 (For maturity see V. 111, p. 2249.)
 BOND. DEBT Dec 1920 \$2,028,000
 Assessment benefits 4,859,840
 INT. payable at Hanover Nat. Bank, N. Y., or Bank of Lake Worth.

LAKE WORTH INLET DIST.
 This district (P. O. West Palm Beach) is in Palm Beach County.
 Inlet Construction Bonds.
 5 1/2 s '16 J-J \$165,719 1923-1946
 (See V. 104, p. 578, for maturity.)
 BOND. DEBT Dec 6 1922 \$325,000
 Assessed valuation 1922 6,858,200
 Tax rate (per \$1,000) 1922 \$10.00
 Population in 1922 (est.) 15,000
 INT. payable at Seaboard Nat. Bank, New York.

LARGO.
 This city is in Pinellas County.
 BOND. DEBT Oct 15 1921 \$35,000
 Assess. debt (add'l) 1,500
 Sinking fund 1,934
 Assess. val. real estate 3,300,000
 Assess. val. personal 85,132
 Tot. ass'd val. '22 (abt. 1/2 act.) 478,132
 Tax rate (per \$1,000) 1922 \$15.00
 Population in 1910, 291; 1920, 599

LEE COUNTY.
 Fort Myers is the county seat.
 Caloosa Valley Highway Special Road & Bridge Dist.
 5s '17 J-J \$162,500 July 1 '23-'47
 8,000 July 1 1948
 Spec. Road & Bridge Dist. No. 1.
 6s '15 J-J \$177,500 July 1 1945
 (Redeemable serially on or after July 1 1918)
 (\$28,000 July 1 '23-'30
 (\$6,500 every 2 years.)
 \$52,000 July 1 '32-'39
 5,000 July 1 1940
 6s '16 s-a \$125,000
 Spec. Rd. & Bridge Dist. No. 2.
 6s '16 J-J \$139,707 July 1 '23-'45
 Dist. No. 3 \$164,000
 Caloosa Valley 190,000
 Assessed Dist. No. 1 (7)
 value (Caloosa Val. '17) 1,500,000
 County assessed valuation
 Real estate 6,394,250
 Personal 932,910
 Other assess. property 7,207,789
 Total 1921 14,534,949
 State & co. tax (per \$1,000) '21 \$41.00
 Pop. '10, 12,744; '20 (county), 9,540

LEE CO. SPEC. TAX S. D. NO. 1.
 (\$80,000 Apr 1 '22-'41
 6s '20 s-a \$40,000 Apr 1 '42-'51
 BONDED DEBT (?)

LEESBURG.
 This town is in Lake County.
 City Improvement Bonds.
 5s '19 J-J \$150,000
 Municipal Plant Bonds.
 5s '22 J-J \$125,000
 BONDED DEBT (?)
 Population 1910, 991; 1920, 1,835

LEVY COUNTY SPECIAL ROAD & BRIDGE DISTRICT NO. 3.
 \$5,000 July 1 '23-'27
 10,000 July 1 '28-'32
 15,000 July 1 '33-'37
 20,000 July 1 '38-'42
 50,000 July 1 '43-'52
 BOND. DEBT Sept 15 '22 \$100,000
 Assessed value 1922 550,000

LIMESTONE DRAIN. DIST.
 This district (P. O. Arcadia) is in De Soto Co. Establ. Nov. 1 1916.
 Drainage Bonds.
 6s '17 J-J \$50,000 July 1 '23-'42
 TOTAL DEBT Dec 1922 \$54,000

LIVE OAK.
 This city is the county seat of Suwannee County.
 TOTAL D. DT. Dec 4 '22 \$200,000
 Ass'd val'n 1922 (100% act.) 2,000,000
 Total tax rate (per \$1,000) '22 \$16.50
 Population 1910, 3,450; 1920, 3,103

LYNN HAVEN.
 This city is in Bay County.
 \$15,000
 Internal Improvement Bonds.
 6s '16 J-D \$10,000 Dec 1 1946
 6s '15 J-D 25,000 1945
 BOND. DEBT June 10 '20 \$35,000
 Sinking fund 3,868
 Total assessed val'n 1919 1,157,847
 Tax rate (per \$1,000) 1916 \$20.00
 Population in 1920 874

MADISON COUNTY.
 Madison is the county seat.
 5s '22 J-J \$30,000
 BOND. DEBT Dec 1922 \$50,000
 Assessed value, real estate 2,189,815
 Assessed value, pers'l prop. 844,860
 Other assessable property 597,022
 Total assessed value 1920 3,631,697
 State & co. tax (per \$1,000) '21 \$36.75
 Population 1910, 18,199; 1920, 16,516

MANATEE.
 This city is in Manatee County.
 Incorpor. Nov. 1913. Population 1910 988; 1920, 1,076.
 s \$151,000 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 Oct 24 '22 \$121,000
 Assessment bonds (add'l) 10,000
 Floating debt (add'l) 5,000
 Sinking fund 5,000
 Assessed value, real estate 903,000
 Assessed value, personal 153,000
 Tot. ass'd val. '22 (80% act.) 1,056,000
 Total tax rate (per \$1,000) '22 \$23.00
 INT. at Citizens Bank of Manatee, Seaboard National Bank, N. Y., and National Bank of Commerce, N. Y.

MANATEE COUNTY.
 Bradenton is the county seat.
 County Warrants.
 6s '20 \$31,500 Apr 1 '23-'25
 Englewood Spec. Rd. & Bridge District.
 \$25,000 1926
 6s '16 J-J 25,000 1931
 25,000 1936
 Parish Road & Bridge District.
 6s J-D \$115,000
 Floating debt (add'l) 19,000
 (\$23,000 in 1929, '34, '39, '44, '49.)
 Road Bonds.
 5s g '09 Nov \$246,000 Sept 1 1939
 Sarasota-Venice Spec. Rd. & Bdg.
 6s '16 J-J \$250,000 July 1 1935
 Funding Bonds.
 6s '15 J-J \$50,000 July 1 1935
 Oneco Drainage District.
 \$5,732 Jan 1 1923
 6s '19 J-J 5,000 Jan 1 1925
 12,000 Jan 1 '27 & '29
 Carr Drainage Dist. Bonds.
 s '15 \$13,000
 (Due in 2, 4, 6, 8 and 10 years)
 Little Pittsburgh Canal Drainage Dist.
 6s '17 M-N \$5,000
 (Due \$1,500 May 1 '23 and '25 and \$2,000 May 1 '27.)
 East Palmetto & RR. Drainage District.
 6s '17 M-N \$0,000
 (Due \$3,000 May 1 1923, '25 and 1927.)

MANATEE-ONECO SPEC. ROAD & BRIDGE DISTRICT.
 This district is in Manatee County.
 6s '21 s-a \$350,000
 BOND. DEBT Feb 1922 \$350,000
 Assessed value 1,276,000
 Population (est.) 2,000

MARION COUNTY.
 Ocala is the county seat.
 5s '20 s-a \$560,000
 (For maturity see V. 112, p. 182.)
 Dunnellon Special Road and Bridge District Bonds.
 6s '17 s-a \$75,000
 (\$25,000 in 1922, 1927 and 1932.)
 TOTAL DEBT Sept 30 '22 \$67,660
 District debt 75,000
 Assess. val. of dist. 1922 1,118,402
 Assess. val. of county 1922 \$,947,376
 State & co. tax (per \$1,000) '21 \$42.75
 Population 1910, 26,941; 1920, 23,968

MIAMI.
 This city is in Dade Co. Inc. 1896
 Sanitary Bonds.
 5s '14 J-J \$17,000 July 1923-'44
 Municipal Building Bonds
 5s '06 J-J \$20,000 July 2 1936
 5s '17 J-J 4,000 Jan 1 '31-'32

Municipal Docks & Warehouse.
 5s g '17 J-J \$50,000 Jan 1926-1932
 (For maturity see V. 104, p. 247-5)
 5s '14 J-J \$85,000 July 1 '23-'44
 6s '20 J-J 100,000 July 1 '34-'36

General Improvement Bonds.
 5s '14 J-J \$40,000 July 1 '23-'44
 Fire Department Bonds.
 5s '06 J-J \$15,000 July 2 1936
 5s '14 J-J 25,000 July 1 '23-'44
 5s '17 J-J 40,000 Jan 1 '26-'33
 6s '20 J-J 25,000 July 1 1927
 5,000 July 1 1929
 6s '20 J-J 5,000 July 1 1929
 Special Improvement Bonds.
 5s '20 J-J \$15,000 Jan 1 '26-'30
 6s '20 J-J 100,000 July 1 '25-'50

Improvement Bonds.
 5s '06 J-J \$20,000 July 2 1936
 5s '15 J-J 30,000 July 1 '23-'25
 5s '16 J-J 17,000 Jan 1 '23-'26
 6s '14 M-S 9,868
 5s '16 J-J 80,000
 5s '17 J-J 48,000
 6s '17 J-J 83,000 July 1 '23-'24
 5s '16 M-S 21,000 Mar 1 '23-'27
 5s '18 J-J 37,000 July 1 '23-'30
 6s '20 J-J 218,000 July 1 '23-'30
 6s '18 J-J 49,000 July 1 1928
 6s g '21 F-A 10,000 Feb 1 '23-'24
 42,000 Feb 1 '25-'31
 700,000 Dec 1 '23-'52
 (For amount due each year see V. 114, p. 2627.)

Hospital Bonds.
 5s g '17 J-J \$50,000 Jan 1933-'37
 5s '14 J-J 10,000 July 1 '23-'44
 5s '16 J-J 20,000 Jan 1 '29-'30
 5s '20 J-J 15,000 Jan 1 '26-'27
 6s '20 J-J 100,000 July 1 '23-'25

Municipal Railway Bonds.
 5s g '16 J-J \$40,000 Jan 1 '27-'28
 (Due equal installments 11 and 12 years from date.)
 5s g '17 J-J \$30,000 Jan 1 '26-'31
 5s g '17 J-J 15,000 Jan 1 '28-'30
 2,000 Jan 1 1931
 6s '18 J-J 30,000 July 1 1928

Bridge Bonds.
 5s g '16 J-J \$150,000 Jan 1 '29-'45
 6s g '17 J-J 10,000 Jan 1 1925
 6s '18 J-J 10,000 July 1 1928
 6s '20 J-J 70,000 Jan 1 '31-'40

Municipal Ship-Canal Bonds.
 5s g '16 J-J \$360,000 Jan 1929-'46
 (Due \$5,000 in 13 and 14 yrs., \$10,000 in 15 and 16 yrs., \$20,000 vly. from 17 to 20 yrs. incl. and \$25,000 vly. from 21 to 30 yrs. from date, incl.)
 5s g '17 J-J \$20,000 Jan 1928-'37
 High Pressure & Fire Alarm.
 5s '20 J-J \$35,000 Jan 1 '32-'38
 Sewer Bonds (City's Portion).
 5s '06 J-J \$30,000 July 2 1936
 5s '14 J-J 90,000 July 1 '23-'44
 5s g '16 J-J 50,000 Jan 1 '44-'46
 5s g '17 J-J 75,000 Jan 1938-'46
 (For maturity see V. 105, p. 414.)

Park Bonds.
 5s '06 J-J \$15,000 July 2 1936
 5s '17 J-J 25,000 Jan 1 '38-'42
 Police Alarm Bonds.
 5s '20 J-J \$15,000 Jan 1 '27-'29
 Cemetery Pavilion Bonds.
 5s '20 J-J \$3,000 Jan 1 '30-'32
 Destructor Plant Bonds.
 5s '20 J-J \$10,000 Jan 1 '30-'34
 Funding Bonds.
 5s g '15 J-J \$30,000 July 1 '23-'25
 Dock & Harbor Bonds.
 6s g '22 J-J \$75,000 Jan 1 '36-'50
 (25,000 Jan 1 1951)

Street Railway Bonds.
 6s g '22 J-J \$100,000 Jan 1 '27-'36
 Street Improvement Bonds.
 5s g '22 J-J \$695,000 1924-1932
 (For amount due each year see V. 115, p. 461.)
 BOND. DEBT (municipal & funding) Nov 22 '22 \$5,552,868
 Sinking fund (municipal & funding debt) 109,374
 Assessed value (real) 60,911,721
 Assessed value, personal 4,555,628
 Total assessed value 1922 65,467,349
 Actual value (est.) 100,000,000
 City tax rate (per \$1,000) '22 \$17.50
 Population in 1910 (Census) 5,471
 Population 1920 (Census) 29,571
 INT. at U. S. Mfg. & Tr. Co., N. Y., on bonds of 1922 in New York.

MIAMI BEACH.
 This city is in Dade County.
 General Municipal Bonds.
 \$35,000
 Street Improvement Bonds.
 6s g '20 M-S \$2,000 Sept 1 '23-'31
 Water Bonds.
 6s g '19 A-O \$34,000 Apr 1 '23-'39
 6s g '21 s-a 30,000 Jan 1 '23-'37
 20,000 Jan 1 '38-'41
 Fire Department Bonds.
 6s g '21 s-a \$13,000 Jan 1 '23-'35
 12,000 Jan 1 '36-'41
 Improvement Bonds.
 \$24,000 July 1 '24-'26
 18,000 July 1 '27-'28
 30,000 July 1 '29-'31
 10,000 July 1 1932
 10,000 July 1 1933

Sewer Bonds.
 6s g '22 J-J \$70,000 July 1 '24-'37
 28,000 July 1 '24-'37
 6s g '22 J-J 21,000 July 1 '38-'40
 6,000 July 1 1941
 BOND. DEBT Nov 1 '22 \$594,956
 Water debt (incl.) 84,000
 Assessment debt (add'l) 166,545
 Sinking fund 72,521
 Assessed val 1922 6,335,539
 Actual value 1922 28,000,000
 Tax rate (per \$1,000) 1922 \$22.00
 Population in 1921 (est.) 1,000
 INT. payable in N. Y.

MIAMI SPEC. TAX S. D. NO. 2.
 6s '14 A-O\$150,000...Apr 1 1934
 6s '17 J-J 150,000...July 1 1937
 6s '20 J-D 150,000...Jan 1 1940
 6s '22 200,000...May 1 1942
 B.D. DEBT June 15 '20...\$600,000
 Sinking fund...36,232
 Assessed valuation 1920...12,873,390
 Tax rate (per \$1,000)...\$36.00
 Pop'n 1915, 15,431; '20 (est.) 40,000

MILTON.
 This town is the county seat of Santa Rosa County.
Sewer Bonds.
 5s '14 M-S \$15,000...Mar 1 1944
Water-Works Bonds.
 5s '14 M-S \$5,000...Mar 1 1944
BOND, DEBT Nov 1918...\$51,500
 Floating debt...4,500
 Assess. val. '18 (50% act.)...404,000
 Total tax rate (per \$1,000)...\$20.00
 Pop'n 1910, 831; 1920...1,594

MONROE COUNTY.
 Key West is the county seat.
School Building Bonds.
 6s '07 J-D \$39,000...1937
 5s '18 J-J 100,000...Jan 1 1948
BOND, DEBT Oct 26 1921\$185,000
 Assessment debt (add'l)...137,000
 Floating debt (add'l)...45,000
 Assess. val., real estate...3,379,621
 Assess. val., personal...480,415
 Assess. val., railroads, telegraph and pullman...1,410,513
 Total ass'd val. '21 (25% act.)...5,110,213
 State & co. tax (per \$1,000) '21...\$43.75
 Pop'n 1910, 21,563; 1920...19,550
 INT. payable in Key West.

MULBERRY.
 This city is in Polk County.
Water-Works Bonds.
 6s M-S \$20,000...Mar 1 1940
Sewage Bonds.
 6s J-J \$20,000...Jan 1 1933
 School building bonds...12,500
BOND, DEBT Oct 24 '22...\$52,501
 Water debt (incl.)...20,000
 Sinking funds...6,000
 Assess. val., real estate...325,375
 Assess. val., personal...228,895
 Total val. '21 (1/2 act.)...554,270
 Tax rate (per \$1,000) 1921...\$18.00
 Population 1910, 1,418; 1920, 1,499
 INT. payable in N. Y. & Chicago.

NASSAU COUNTY.
 Fernandina is the county seat.
Road Bonds.
 6s '13 J-J \$180,000...1943
BOND, DEBT Nov 29 '22\$180,000
 Assess. val., real estate...1,541,645
 Assess. val., personal...836,900
 Assess. val. other prop...1,38,076
 Tot. ass'd val. '22 (1/2 act.)...3,759,621
 State & co. tax (per \$1,000) '22...\$34.50
 Popula'n 1910, 10,525; 1920, 11,340

NEW SMYRNA.
 This city is in Volusia County.
Electric Light Bonds.
 7s \$53,000
BOND, DEBT Oct 26 '22\$132,000
 Water debt (incl.)...63,000
 Assessment debt (incl.)...3,000
 Float. debt Oct 1 '21 (add'l)...\$800
 Sinking funds...26,722
 Assessed value real estate...1,800,000
 Personal property...226,500
 Other assessable property...20,000
 Total assessed val. '22 '23 (1/2 actual)...2,061,500
 Tax rate (per \$1,000) 1922-'23 \$20.00
 Pop'n '10 (Census), 1,121; '20, 2,007

NO. ST. LUCIE RIVER DRAIN D.
 This district (P. O. Fort Pierce) is in St. Lucie County.
 6s '20 M-N \$1,000,000 May 1 '25-'45
 6s '22 M-N 500,000...1927-1947
BOND, DEBT Oct 24 '22\$1,600,000
 Ass'd ben. '21 (60% act.)...6,334,165
 Tax rate (per \$1,000) 1922...\$20.00
 Population in 1922 (est.)...1,750

OCALA.
 This city is in Marion County.
Improvement Bonds.
 6s \$80,000
BONDED DEBT (7)
 Population 1910, 4,370; 1920...4,914

OSCECHOBEE.
 County seat of Oscechobee County
Paving Bonds.
 6s '20 s-a \$80,000...Apr 1 '40-'49
Water-Works Bonds.
 6s '20 s-a \$40,000...Apr 1 '40-'49
Sewerage Bonds.
 6s '20 s-a \$5,000...Apr 1 '40-'49
Water & Sewer Time Warrants.
 7s '21 \$30,000 Apr 1 '23-'32
BOND, DEBT May 29 '20\$125,000
 Assess. value 1919...1,010,225
 City property...50,000
 Tax rate (per \$1,000)...\$6.00
 Population 1920...900

OSCECHOBEE COUNTY.
 Oscechobee is the county seat.
Jail Warrants.
 6s \$5,000...1925
 20,000...1930 & 1935
 15,000...1940
Road Bonds.
 6s s-a \$30,000...1925-1944
BOND, DEBT Oct 1 '19\$30,000
 Assumed St. Lucie Co. debt 120,856
 Warrant debt...40,039
 Assessed value real estate...1,875,870
 Assessed value personal...378,660
 Other assessable property...27,035
 Total assessed value 1921...2,471,565
 State & co. tax (per \$1,000) '21...\$41.25
 Population in 1920...2,132
 INT. at Oscechobee and N. Y.

ORANGE COUNTY.
 Orlando is the county seat.
Spec. Road & Bdge. Dist No. 1.
 6s '17 J-J \$40,000

Road Bonds.
 5s '14 J-J \$75,000...July 1 1944
 5s g '7 J-J \$20,000...1928-1937
 6s '21 s-a 745,000...1931-1941
 (For amount due each year see V. 113, p. 2745.)
 5s '21 118,000...Sept 15 1942
 5s '21 127,000...Sept 15 1943
 M-S 15 137,000...Sept 15 1944
 146,000...Sept 15 1945
TOT. BD. DT. Dec 1922\$1,786,000
 Assessed value real estate 9,548,910
 Assessed value personal...2,021,236
 Other assessable property...857,236
 Total assessed value 1921...12,427,382
 Total assess. value 1922...14,738,058
 State & co. tax (per \$1,000) '21...\$50.25
 Pop'n 1910, 19,107; 1920...19,890
 INT. at Hanover Nat. Bank, N. Y.

ORANGE COUNTY SPEC. TAX SCH. DIST. NO. 1.
 P. O. is Orlando.
Building Bonds.
 5s '06 s-an \$2,000c...Serial
 5 1/2s '14...\$30,000...1934
 5s '20 60,000...1940-1946
 15,000...1947
 20,000...1948 & '49
 25,000...Apr 1 1950
 5s '17 A-O 30,000...July 1 1931
 5 1/2s '22 J-J 60,000...July 1 1941
 90,000...July 1 1951
 120,000...July 1 1961
BOND, DEBT July 1 1922\$522,000
 Sinking fund...34,741
 Tot. ass'd val. '22 (40% act.)...8,494,707
 School tax (per \$1,000) 1922...\$5.00
 Population in 1922 (est.)...15,000
 INT. on issue of 1906 is payable in Orlando; others in New York.

ORANGE COUNTY SPEC. TAX SCHOOL DIST. NO. 7.
 Winter Garden is the post office for this district.
Building Bonds.
 6s '17 M-S \$19,000c...1923-1941
 10,000c...1942-1946
BOND, DEBT July 1 '22\$28,500
 Sinking funds...3,928
 Assess. val. '22 (40% act.)...896,267
 Sch. tax rate (per \$1,000) '22...\$5.00
 Population in 1932 (est.)...5,000
 INT. is payable at Hanover Nat. Bank, New York.

ORANGE CO. SPEC. TAX S. D. NO. 4.
 (P. O. Winter Park.)
Building Bonds.
 6s '16 J-D \$18,000c June 1 '23-'40
 10,000c June 1 '41-'45
BOND, DEBT July 1 '22\$26,000
 Sinking fund...3,364
 Assess. val. '22 (40% act.)...894,457
 Sch. tax rate (per \$1,000) '22...\$5.00
 Population in 1932 (est.)...5,000
 INT. payable at the Bank of Winter Park.

ORLANDO.
 This city is in Orange County.
Refunding Bonds.
 5s '03 \$25,000...1933
 6s '11 15,000...1931
Sewer Bonds.
 5s '12 \$140,000...1923-1953
 (\$35,000 payable every 10 yrs.)
 5 1/2 g '22 s-a 50,000c...May 15 1932
 70,000c...May 15 1942
 100,000c...May 15 1952
 12,000c...May 15 1962
Street Bonds.
 5s \$100,000...1940
Water Works & Electric Light Bonds (Coupon).
 5 1/2s '22 s-a \$150,000...May 15 1932
 5 1/2s '22 s-a 200,000...May 15 1942
 300,000...May 15 1952
 325,000...May 15 1962
Public Library Bonds.
 5 1/2s '22 s-a \$60,000c...May 15 1932
Incinerator Bonds.
 5 1/2s '22 s-a \$25,000...May 15 1932
BOND, DEBT Oct 12 '21\$430,000
 Floating debt...60,187
 Sinking fund...84,166
 Assessed value real estate...10,445,020
 Assessed value personal...1,606,890
 O.R.L. & prop. (pub. serv.) 479,577
 Total assessed value 1921...12,531,487
 Tax rate (per \$1,000) '21-'22...\$18.00
 Pop'n 1910, 3,894; 1920...9,282
 INT. at Hanover Nat. Bank, N. Y.

ORMOND.
 This town is in Volusia County.
Street & Wharf Bonds (Tax-free).
 6s '16 J-J \$35,000c...July 1 1948
BOND, DEBT Nov 28 '19\$35,000
 Assessment debt (additional)...4,500
 Sinking fund...2,250
 Assessed val'n, real estate...675,000
 Assessed valuation, pers'l...105,000
 Total ass'd val. '19 (1-3 act.)...780,000
 Total tax rate (per \$1,000) '19...\$12.00
 Population in 1910, 780; 1920, 1,292
 INT. is payable at Chase National Bank, New York.

OSCEOLA COUNTY.
 Kissimmee is the county seat.
Warrants.
 8s '21 M-S \$1,000...Sept 1 1923
 10,000...Sept 1 '24-'28
Special Road & Bridge Bonds.
 6s '17 s-a \$75,000
 (Due \$5,000 yearly for 20 years.)
 6s '17 s-a \$275,000
 46,500
Special Road & Bridge District No. 4 Bonds.
 6s \$80,000
TOTAL DEBT Oct 1919...\$421,500
 Assessed value real estate...3,933,757
 Assessed value personal...655,450
 Other assessable property...581,530
 Total assessed value 1921...5,170,737
 Total tax rate (per \$1,000) '21...\$46.75
 Pop'n 1910, 5,507; 1920...7,195

PALATKA.
 This city is in Putnam County.
Sewer Bonds.
 5s '02 \$25,000...May 1 1942
Water-Works Bonds.
 5s '02 J-D \$60,000...May 1 1942
 6s '21 J-D 125,000
Refunding Bonds.
 5s '02 \$25,000...May 1 1942
Paving Bonds.
 5s '02 \$30,000...May 1 1942
Street Paving & Water Main Extension Bonds.
 6s '21 J-D \$30,000
BOND, DEBT Oct 10 '21\$165,000
 Assessed value real estate...1,800,000
 Assessed value personal...1,000,000
 Tot. ass'd val. '21 (50% act.)...2,800,000
 Tax rate (per \$1,000) 1921...\$20.00
 Population 1910, 3,779; 1920, 5,192
 INT. payable at East Florida Sav. & Trust Co., Palatka.

PALM BEACH.
 This town is in Palm Beach Co.
 s \$50,000
 s \$44,500
Street & Sewer Bonds.
 5 1/2s '20 J-J \$85,000
BOND, DEBT Oct 21 '21\$144,000
 Sinking fund...2,180
 Assessed value real estate...6,910,655
 Assessed value personal...575,672
 Tot. ass'd val. '21 (1-3 act.)...7,486,327
 Tax rate (per \$1,000) 1921...\$12.00
 Population in 1920...1,130

PALM BEACH COUNTY.
 West Palm Beach is county seat.
 County created July 1 1909.
Road Bonds.
 4 1/2s M-S \$20,000c...Mar 1 1940
Street and Refunding Bonds.
 5 1/2s '15 J-J \$720,000...July 1 '25-'45
 (Due part every 5 years.)
 Road & Bridge Dist. No. 1 Bds.
 5s '12 M-S \$85,000c...Sept 1 1952
 Road & Bridge Dist. No. 2 Bds.
 5s '12 M-S \$71,500c...Sept 1 1942
 Spec. Rd. & Bridge Dist. No. 4.
 6s '16 J-J \$57,106...1923-1936
 Spec. Rd. & Bridge Dist. No. 5.
 6s '16 M-S \$51,000c...1923-1943
 (See V. 103, p. 2200, for maturity)
 6s '17 J-D \$24,644...Dec 1 '23-'45
 Sp. Road & Bridge Dist. No. 6.
 6s \$100,000
BOND, DEBT Oct 1 '19\$1,579,000
 County floating debt...50,172
 Sinking fund...85,250
 Total road & bridge debt...135,422
 County assessed value:
 Assessed value, real est. 8,680,630
 Assessed value, personal 956,380
 Other assessable prop...871,932
 Total assessed value '21...10,511,942
 State & Co. tax (per \$1,000) '21...\$36.75
 Assessed (District No. 1)...200,000
 valuation (District No. 2)...200,000
 1920 (District No. 4)...691,425
 (District No. 5)...493,000
 Pop'n in Co. '10, 6,577; '20...18,654
 INT. at Seaboard Nat. Bk., N. Y.; others at Hanover Nat. Bk., N. Y.

PALM BEACH COUNTY SPECIAL ROAD AND BRIDGE D. NO. 11.
 6s '21 J-J \$346,000...July 1 '23-'52
 (For amount due on each date see V. 113, p. 3216.)
TOTAL DEBT Nov 30 1922\$346,000
 Ass'd val. '22 (equalized) 7,500,730
 Dist. tax rate (per \$1,000) '22 \$4.00
 Population 1922 (est.)...18,000

PALM BEACH COUNTY SPEC. TAX SCH. DIST. NO. 1.
 Building & Equip. (Tax free).
 6s '13 A-O \$35,000c...Oct 1 1923
 50,000c...Dec 1 1923
 6s '16 J-D 5,000c Dec 1 '24-'28
 7,500c Dec 1 '29-'33
 10,000c Dec 1 '34-'43
 6s '20 \$125,000...Feb 1 '24-'48
 200,000
BOND, DEBT Dec 1 1922\$395,500
 Sinking fund...45,194
 Ass'd value 1922 (50% act.) 5,891,940
 School tax rate (per \$1,000) '22 \$5.00
 Pop'n 1910, 2,600; 1920...12,410
 INT. payable at the Seaboard Nat. Bank, New York City.

PALM BEACH COUNTY SPEC. TAX SCHOOL DIST. NO. 4.
 6s '20 s-a \$4,000...July 1 '23-'30
 5,000...July 1 '31-'35
 30,000...July 1 '36-'40
 6s '20 100,000
BOND, DEBT Dec 1 1922\$94,000
 Sinking fund...12,854
 Tot. assess. val. '22 (1/2 act.) 1,391,484
 Tax rate (per \$1,000) 1922...\$5.00
 Population in 1920 (est.)...2,500
 INT. at the Seaboard Nat'l Bank, N. Y.

PALM BEACH COUNTY SPEC. ROAD & BRIDGE DIST. NO. 8.
 6s g '20 J-J \$76,000c...July 1 '23-'39
BOND, DEBT Nov 30 '22\$76,000
 Sinking fund...14,107
 Tot. assess. val. '22 (1/2 act.) 550,000
 District tax rate (per \$1,000) '22 \$2.70
 Population in 1922 (est.)...800
 INT. payable at the Seaboard National Bank, New York City.

PALM BEACH COUNTY SPEC. ROAD & BRIDGE DIST. NO. 12.
 7s g '21 A-S \$75,000c...1931-1950
 (Due \$3,000 yly. in ea. of above yrs.)
BOND, DEBT Nov 30 '22\$75,000
 Sinking fund...5,605
 Tot. assess. val. '22 (1/2 act.) 290,000
 District tax rate (per \$1,000) '22 \$2.00
 Population in 1922 (est.)...1,200
 INT. payable at the Seaboard National Bank, New York City.

PALMETTO.
 This town is in Manatee County.
 Incorporated 1893.
Bridge Bonds.
 6s '18 J-D \$15,000...June 1 1948
 (Subject to call after June 1 1938.)
Municipal Impt. Bonds.
 6s '08 \$25,000...Oct 1 1928
 6s '11 15,000...Oct 1 1941
Municipal Dock Bonds.
 6s '20 \$20,000...Nov 1 1950
 (Optional after Nov. 1 1940)
Fire Equipment Bonds.
 6s \$7,000...Aug 1923-30
Paving Bonds.
 6s '14 M-N \$60,000...May 1 1944
Street Bonds.
 5 1/2s '19 A-O \$16,000...Oct 1 1949
 (Optional after Oct. 1 1939.)
Water-Works Bonds.
 6s '14 M-N \$18,000...May 1 1944

Sewer Bonds.
 6s '14 M-N \$17,000...May 1 1944
 5 1/2s '19 A-O 4,000...Oct 1 1949
 (Optional after Oct. 1 1939.)
 6s '20 5,000...Nov 1 1950
 (Optional after Nov. 1 1940)
Refunding Bonds.
 6s '15 A-O \$16,000...Oct 1 1945
GEN. BD. DT. Oct 1 '22\$208,000
 Assessment debt (add'l)...20,500
 Sinking fund...17,000
 Tot. assess. val. '21 (80% act.) 1,600,000
 Tax rate (per \$1,000) 1922...\$25.50
 Pop'n 1910, 773; 1920...2,046

PASCO COUNTY.
 Dade City is the county seat.
Road Bonds.
 6s \$50,000
Funding Warrants.
 6s '17 s-a \$6,000...July 1 '23-'25
 6,000...July 1 '26-'27
 12,000...July 1 '28-'30
Road & Bridge Dist. No. 4 Bds.
 6s '17 A-O \$9,000...Aug 1 '23-'31
BOND, DEBT Nov 20 '22\$539,000
 Sinking fund...30,000
 Assess. val., real estate...3,714,170
 Assess. val., personal...1,426,031
 (Not assessed y. 1922)
 (Without 1-3 act. y.) 5,140,201
 Total tax rate (per \$1,000) '22 \$39.625
 Population in '10, 7,502; 1920, 8,802

PASCO COUNTY SPECIAL TAX SCHOOL DISTRICT NO. 32.
 6s '22 A-S \$50,000c...Mar 1 1942
BOND, DEBT Nov 1 '22\$60,000
 Sinking fund...9,452
 Total assess. value 1922...822,000
 Sch. tax rate (per \$1,000) '22...\$5.00
 Population in 1922 (est.)...2,500

PEACE CREEK DRAINAGE DIST.
 This district is in Polk County.
 This district failed to cash interest coupons which came due on April 1 1922 (V. 114, p. 1925). It has also failed to cash its Oct. 1 1922 coupons.
 6s '18 A-O \$3,334...Apr 10 '23-'35
 6s '18 A-O 40,000...Apr 26-'35
BOND, DEBT Oct 1921\$291,000
 Assessed benefits 1921...2,250,000
 INT. payable in New York City.

PENSACOLA.
 This city is in Escambia County.
 First incorp. in 1832; reinc. in 1895.
 Commission govt. adopted May 3 '13.
Sewer & Drainage Bonds.
 4 1/2s '05 J-D \$250,000...Jan 1 1936
 (Subject to call after Jan. 1 1931.)
 City-Hall & Jail (Red. beg. in '31.)
 4 1/2s '06 J-J \$100,000c...Jan 1 1936
Water-Plant-Purchase Bonds.
 4 1/2s '06 J-D \$250,000c...Jan 1 1936
Water-Works & City-Bldg.
 6s '15 \$14,000c...July 1 1925
Refunding Bonds.
 4 1/2s '11 A-O \$250,000c...Jan 1 1941
Sewer Bonds.
 4 1/2s '11 J-J \$100,000c...Jan 1 1941
Paving Bonds.
 (Subject to call beginning in 1936.)
 4 1/2s '11 J-J \$150,000c...Jan 1 1941
 4 1/2s '09 J-D \$150,000c...Jan 1 1936
Improvement Bonds.
 5s g '18 A-O \$120,000...Oct 1 1948
 5s g '18 s-a 90,000...Oct 1 1948
 (Optional after Oct. 1 1938.)
 6s g '21 s-an 125,000...Oct 1 1951
Certificates
 \$30,000...1924
Dock & Public Belt RR. Impt.
 4 1/2s '20 s-an \$400,000...Jan 1 1950
Funding Bonds.
 7s '21 ann \$130,500...Oct 1 '22-'31
BOND, DEBT Dec 1 '22\$1,880,000
 Floating debt (add'l)...130,500
 Sinking funds...266,000
 Assess. val., real estate...12,069,845
 Assess. val., personal...3,948,880
 Other assess. property...1,008,206
 Total assess. value (about 60-70% actual), 1922...17,027,931
 City tax rate (per \$1,000) '22 \$21.00
 Popula'n 1910, 2,852; 1920, 31,035
 INT. at U. S. Mts. & Tr. Co., N. Y.
 Bonds are exempt from city taxes.

PERRY.
 This town is in Taylor County.
Sewerage and Water Bonds.
 5s '17 J-J \$20,000...July 1 1947
 5s '17 20,000...1947
 6s '20 25,000
Paving Bonds.
 5s '17 J-J \$25,000...July 1 1947
 5s '17 25,000...1947
 6s '20 25,000
Drainage Bonds.
 6s '22 \$15,000
TOT. BD. DT. Oct 18 '20\$45,000
 Water debt (additional)...25,000
 Sinking fund...9,137
 Total assess. val. (80% act.) 1,167,588
 Total tax rate (per \$1,000) '20 \$16.00
 Population 1910, 1,012; 1920, 1,956

PINELLAS COUNTY.
Clearwater is the county seat.
This county was formed from a portion of Hillsborough County.
School Building (Part yearly).
6s '12 F-A \$84,000.....
6s '12 R-D 222,000.....
6s '12 Road and Bridge Bonds.....
5 1/2s '12 \$100,000.....1938
Court House Jail & Funding.
5s '16 J-D \$160,000.....June 1 1946
Road Bonds.
6s '13 A-O \$52,151.....Oct 1 '23-'33
5s '13 May 370,000.....May 1 1943
(Subject to call after May 1 1938.)
6s '16 J-J 715,000.....Jan 1 1946
6s '17 30,000.....Sept 1 '23-'32
TOTAL DEBT Oct 1921.....\$1,384,000
Assessed value real estate.....10,375,350
Assessed value personal.....2,141,410
Other assessable property.....675,939
Total assessed value 1921.....13,192,700
State & Co. tax (per \$1,000).....218,170
Population in 1920.....28,265
INT. on 6s at Clearwater; on 6s at Fourth Nat. Bank, N. Y.

PINELLAS CO. SPEC. TAX S. D. NO. 3.
Building Bonds.
5s '17 F-A \$75,000.....Feb 1 1947
BOND. DEBT Nov 28 '21.....\$250,250
Assessed value real estate.....4,771,810
Assessed value personal.....1,403,040
Total assessed value 1921.....6,174,850
Population 1921 (est.).....23,000

PINELLAS PARK DRAIN. DIST. NO. 3.
This district is in Pinellas County.
6s '17 J-J \$100,000.....July 1 '25-'35
BOND. DEBT Nov 1919.....\$100,000
Assessed valuation 1919.....375,000
Population in 1918 (est.).....800
INT. at Central Trust Co., Chic

PLANT CITY.
This town is in Hillsborough Co.
Public Works Bonds.
6s '14 40,000.....1934
Police Department Bonds.
6s '06 7,000.....1926
Water Supply Bonds.
6s '07 30,000.....1927
Paving Bonds.
6s '19 70,000.....1939
6s '20 20,000.....1940
6s '21 J-J 20,000.....1941
Special Paving Bonds.
6s '13 75,000.....1933
General Municipal Bonds.
6s '22 s-a \$150,000.....
BOND. DEBT Dec 9 1922.....\$392,000
Water debt (included).....68,000
Ass'd val. '22 (50% act.).....2,884,540
Total tax rate (per \$1,000) '22 \$15.00
Pop'n 1910, 2,481; 1920.....3,729
INT. on 6s of 1922 at the National City Bank, New York.

POKE COUNTY.
Barrow is the county seat.
5s '16 J-J \$1,402,632.....July 1 '23-'40
Spec. Rd. & Bridge Dist. No. 1.
6s '17 J-J \$315,000.....Mar 1 '27-'47
10,000.....Mar 1 1948
Spec. Rd. & Bridge Dist. No. 2.
6s '17 J-D \$150,000.....June 1 '27-'47
Spec. Rd. & Bridge Dist. No. 3.
6s '19 J-J 40,000.....July 1 '24-'38
60,000.....July 1 '24-'38
75,000.....July 1 '24-'38
6s '21 J-J 200,000.....
Special Road & Bridge District No. 4 Bonds.
6s '21 J-J \$10,000.....Jan 1 1931
90,000.....Jan 1 '32-'49
BOND. DEBT Nov 1919.....
County.....1,500,000
District No. 1.....325,000
District No. 2.....150,000
District No. 3.....(7)
County assessed value:
Real estate.....13,994,500
Personal.....3,933,470
Other assessable prop.....438,681
Total 1921.....20,584,651
Assessed valuation, 1920:
District No. 1.....1,221,000
District No. 2.....1,016,452
District No. 3.....2,792,696
Actual value (est.)—
District No. 1.....4,884,000
District No. 2.....4,065,808
District No. 3.....9,787,860
Assess. val. 1921.....14,737,670
Total tax rate (per \$1,000) '21.....\$12.75
Pop'n 1910, 24,148; 1920, 38,061

PUNTA GORDA.
This town is in De Soto County.
Incorporated May 27 1901.
Municipal Improvement Bonds.
5 1/2s '14 J-J \$60,000.....July 1936
BOND. DEBT Oct 24 '22.....\$60,000
Assessment debt (additional).....40,000
Sinking fund.....2,500
Assessed val'n 1922.....900,000
Total tax rate (per \$1,000) '22 \$20.00
Population, 1910, 1,012; 1920, 1,295

PUTNAM COUNTY.
Palatka is the county seat.
4 Bridge & Court-House Bonds.
6s '09 M-N \$180,000.....May 7 '24-'54
xRoad & Bridge Dist. No. 1.
6s '16 M-S \$22,620.....Mar 1 '23-'41
(Part every 5 years)
xRoad & Bridge Dist. No. 2.
6s '16 M-S \$205,000.....Mar 1 '31-'46
(Part due every 5 years)
Spec. Road & Bridge Dist. No. 3.
6s '16 J-J 21,000.....June 1 1936
29,350.....June 1 1941
xSpec. Rd. & Bridge Dist. No. 4.
6s '19 s-a \$160,000.....1923-1944
(County 1922.....\$190,000)
BOND. Dist. No. 1.....23,810
DEBT. Dist. No. 2.....208,000
Oct '20 Dist. No. 3.....60,350
Dist. No. 4 6s '19 \$160,000.....1944

Assessed valuation—
Real estate.....3,430,945
County Personal.....1,563,030
1921 Other property.....1,185,260
Total (1/2 act.).....6,159,235
Dist. No. 1, 1915.....218,550
Dist. No. 2, 1915.....2,327,232
Dist. No. 4, 1918.....935,995
Total tax rate (per \$1,000) '21 \$36.75
Population of county in 1910.....13,096
Population of county 1920.....14,568
INT. on bonds marked (3) at County Court House; (2) State Bank, Palatka; (4) Hanover Nat. Bk., N. Y.

PUTNAM COUNTY SPEC. TAX SCHOOL DISTRICT NO. 1.
P. O. Palatka.
6s '19 ann \$85,000.....Feb 1 1949
5 1/2s '20 s-a 45,000.....Feb 2 1955
BOND. DEBT June 30 '22 \$130,000
Sinking fund.....7,000
Ass'd val. '22 (1/2 actual).....3,000,000
School tax rate (per \$1,000) '22.....\$8.00
Population in 1920 (est.).....5,000
Principal and interest payable at Hanover Nat. Bank, New York.

QUINCY.
This city is in Gadsden County.
5s '03 J-J \$11,000.....Part yearly
5s '19 J-J 36,000.....1939
Water-Works Bonds.
6s '09 J-J \$30,000.....July 1 1949
Electric-Light Bonds.
6s '09 J-J \$9,000.....July 1 1949
Sewer Bonds.
6s '09 J-J \$29,000.....July 1 1949
Paving Bonds.
6s '18 M-N \$14,934.....1923-1936
Municipal Bonds.
5s '22 J-J \$58,000.....
Water & Electric Light Bonds.
6s '22 J-J \$40,000.....Serially
BOND. DEBT Oct 24 1922 \$209,000
Floating debt.....3,000
Ass'd val. '21 (abt. 1-3 act.).....1,407,997
Tax rate (per \$1,000) 1921.....\$23.75
Population 1910, 3,204; 1920.....3,118
INT. on all bonds at City Treas office, except 1909 bonds at John Nuveen & Co., Chicago.

ST. ANDREWS.
This city is in Bay County.
BOND. DEBT Nov 30 '22.....\$44,000
Sinking fund.....304
Assessed val. real estate.....435,160
Assessed val. personal.....1,588.8
Tot. ass'd val. '22 (75% act.).....593,968
Tax rate (per \$1,000) 1922.....\$15.00
Population 1910, 675; 1920.....1,310

ST. AUGUSTINE.
County seat of St. John's County.
Incorp. in 1821. City manager form of government approved June 7 1915.
Water-Works & Funding Bonds.
5s g '09 M-N \$65,000.....May 15 1927
BOND. DEBT Oct 25 '22 \$48,000
Assessment debt (add'l).....45,000
Floating debt (add'l).....1,500
Sinking fund.....4,000
Assess. val. real estate.....8,533,135
Assess. val. personal prop.....1,864,862
Total assess. val. (act.).....10,397,997
City tax rate (per \$1,000) '22.....\$13.50
Pop'n in 1910, 5,494; 1920.....6,192
INT. payable at the City Treas. office, or in N. Y. City.

ST. CLOUD.
This city is in Osceola County.
Water, Sewer, Street, Fundings (Part-yearly).
6s '17 J-J \$10,000.....Jan 1 '23-'44
BOND. DEBT Oct 20 '21.....\$112,000
Assessment debt (add'l).....6,084
Floating debt (add'l).....12,000
Assessed value real estate.....1,442,153
Assessed value personal.....133,135
Tot. ass'd val. '21 (90% act.).....1,575,288
Total tax rate (per \$1,000) '21 \$22.00
Population 1920.....2,011

ST. JOHNS COUNTY.
St. Augustine is the county seat.
1 1/2s '14 M-N \$350,000.....May 1 1944
Subject to call at 102 after 5 years and 101 after 10 years
BOND. DEBT Oct 1 1922 \$530,000
Floating debt (additional).....100,000
Sinking fund.....20,000
Assess. val., real estate.....3,707,647
Assess. val., personal.....1,135,510
Other assess. prop.....885,254
T. tax rate (per \$1,000) '22 (75% act.).....\$14.4
Total tax rate (per \$1,000) '22 \$45.50
Pop'n 1910, 13,208; 1920.....13,061

ST. LUCIE COUNTY.
Fort Pierce is the county seat.
Re-incorp. in 1903. Pop'n 1910, 4,075; 1920, 7,856.
Fellsmere Road & Bridge Dist. No. 1 Bonds.
6s '17 J-J \$76,522.....July 1 '23-'44
Road Bonds (Part every 5 yrs.).
6s '10 J-D \$102,000.....June 1 '25-'40
32,000.....Feb 1 '28-'25
60,000.....Feb 1 '28-'30
6s g '20 F-A 80,000.....Feb 1 '31-'35
160,000.....Feb 1 '36-'40
120,000.....Feb 1 '41-'45
150,000.....Feb 1 '46-'50

Time Warrants.
6s '19 M-S \$14,000.....Mar 1 '23-'44
BOND. DEBT Feb 16 '20 \$1,001,000
Sinking fund.....121,972
Assessed value real estate.....4,915,790
Assessed value personal.....504,451
Other assessable property.....759,687
Total assessed value 1921.....5,279,927
State & Co. tax (per \$1,000) '21.....\$11.25
Assess. val. of Dist. No. 1, 1917 (equalized).....888,413
INT. at Atlantic Nat. Bank, Jack'e.

ST. LUCIE CO. SPEC. TAX S. D. NO. 6.
P. O. Okeechobee.
Building Bonds.
6s '16 J-J \$40,000 c.....
(Due \$10,000 Jan 1 1926, 1936, 1946 and 1956.)

BOND. DEBT Dec 1 1922.....\$10,000
Assessed val. real estate.....600,000
Assess. val. personal.....300,000
Other assessable prop.....20,000
Tot. ass'd val. '21 (50% act.).....920,000
Sch. tax rate (per \$1,000) '21 \$10.00

ST. LUCIE SPECIAL TAX SCH. DIST. NO. 11.
P. O. Fort Pierce.
School Bonds.
6s '18 225,000.....1928-1948
BOND. DEBT Nov 1921.....\$25,000
Sinking fund.....6,300

ST. PETERSBURG.
This city is in Pinellas County.
Town incorporated in 1893; reincorp. as a city 1903.
Street Railway Bonds.
5 1/2s '19 J-J \$250,000.....July 1 1949
5 1/2s '20 J-D 125,000.....June 1 1950
6s '21 M-N 85,000.....May 1 '31-'51
Incinerator Bonds.
6s '13 J-D \$20,000.....Dec 1 1943
Women's Bldg. Bonds.
6s '13 J-D \$7,400.....Dec 1 1943
Comfort Station Bonds.
5 1/2s '19 A-O \$5,000.....Oct 1 1949
White Way Lighting Bonds.
5 1/2s '20 J-D \$20,000.....June 1 1950

Street Bonds.
6s '03 43,300.....Dec 1 1913
6s '04 J-J 10,000.....Jan 1 1934
6s '05 M-S 10,000.....Sept 1 1935
6s '08 M-N 5,000.....Nov 1 '28-'38
6s '09 F-A 9,200.....Aug 1 1939
6s '10 A-O 87,500.....Oct 1 1940
6s '11 F-A 40,000.....Aug 1 1941
6s '12 F-A 65,000.....Aug 1 1942
6s '13 J-D 20,500.....Dec 1 1943
5 1/2s '19 A-O 25,000.....Oct 1 1949
5 1/2s '20 J-D 20,000.....June 1 1950

Water-Works Bonds.
6s '03 A-O 10,000.....July 1 1932
6s '03 A-O 10,000.....Oct 1 1933
6s '05 M-S 15,000.....Sept 1 1935
6s '05 M-N 7,000.....Nov 1 '28-'38
6s '09 J-J 10,000.....July 1 1939
6s '10 A-O 10,000.....Oct 1 1940
6s '11 F-A 5,000.....Aug 1 1941
6s '12 F-A 25,000.....Aug 1 1942
6s '13 J-D 41,000.....Dec 1 1943
5 1/2s '20 J-D 125,000.....June 1 1950

Redemption Revenue Bonds.
6s '03 A-O \$12,500.....Oct 1 1933
6s '13 J-D 20,800.....Dec 1 1943
Refunding School Bonds.
6s '02 J-J \$11,000.....Jan 1 1932
6s '10 A-O 5,000.....Apr 1 1940
Water-Front Bonds.
6s '09 F-A \$25,000.....Aug 1 1939
6s '10 A-O 10,000.....Oct 1 1940
6s '11 F-A 35,000.....Aug 1 1941
6s '12 F-A 66,000.....Aug 1 1942
6s '13 J-D 85,300.....Dec 1 1943
6s '17 M-S 123,000.....Sept 1 '23-'47
5 1/2s '19 A-O 35,000.....Oct 1 1949
5 1/2s '20 J-D 30,000.....June 1 1950

Park Bonds.
6s '09 F-A \$1,800.....Aug 1 1939
6s '11 F-A 15,000.....Aug 1 1941
6s '12 F-A 5,000.....Aug 1 1942
6s '13 J-D 15,000.....Dec 1 1943
5 1/2s '19 A-O 10,000.....Oct 1 1949
City-Hospital Bonds.
6s g '12 F-A \$9,000.....Aug 1 1942
Sewer Bonds.
6s '02 J-J \$5,000.....July 1 1932
6s '05 M-S 5,000.....Sept 1 1935
6s '10 A-O 9,000.....Aug 1 1940
6s '11 F-A 5,000.....Aug 1 1941
6s '12 F-A 20,000.....Aug 1 1942
6s '17 M-S 29,000.....Sept 1 '23-'47
5 1/2s '19 A-O 25,000.....Oct 1 1949
5 1/2s '20 J-D 90,000.....June 1 1950
5 1/2s '20 J-D 35,000.....June 1 1950

City-Hall & Fire-Station Bonds.
6s '05 M-S \$5,000.....Sept 1 1935
Fire-Station and Jail Bonds.
6s '10 A-O \$7,500.....Oct 1 1940
Fire Department Bonds.
6s '12 F-A \$19,000.....Aug 1 1942
6s '13 J-D 11,000.....Dec 1 1943
5 1/2s '20 J-D 35,000.....June 1 1950
Gas-Plant Bonds.
6s g '14 J-J \$123,000.....July 1 '24-'44
5 1/2s '20 J-D 105,000.....June 1 1950
6s '21 M-N 175,000.....May 1 '31-'51
City Building Impt. Bonds.
6s '17 M-S \$4,805.....Sept 1 '23-'47
6s '21 M-N 20,000.....May 1 1946
Railroad Lots Bonds.
6s '17 M-S \$1,130.....Sept 1 '23-'47
Municipal Impt. Bonds.
5 1/2s '20 J-D \$55,000.....June 1 1950
Municipal Bonds.
6s '20 J-D \$100,000.....June 1 1950
5 1/2s '22 J-J \$365,000.....July 1 1952
BOND. DEBT July 15 '22 \$282,186,600
Water debt (included).....251,000
Municipal Ry. debt (incl.).....335,000
Assessment debt (incl.).....202,000
Gas-plant bonds (incl.).....403,000
Sinking fund.....198,000
Total assessed value 1921.....31,700,000
Real value (est.).....50,000,000
City tax rate (per \$1,000) '21 \$12.00
Pop'n 1910, 4,127; 1920.....14,237
Population 1922, corporate limits extended.....20,000
INT. payable at Seaboard Nat. Bank, N. Y. City, or at the American Bank & Trust Co., Central Nat. Bank or the First Nat. Bank of St. Petersburg.

Sanford.
This city is in Seminole County.
Incorporated about 1876.
Street Bonds.
6s '10 J-J \$80,000.....Jan 1 1930
School Bonds.
6s '10 J-J \$20,000.....Jan 1 1930
Refunding Bonds.
6s '10 J-J \$20,000.....Jan 1 1930
5 1/2s '14 J-J 50,000.....July 1 '24-'44
(Part every 10 years.)
5 1/2s '16 J-J \$45,000.....July 1 1946
Impt. bonds.
5 1/2s '22 J-J \$225,000.....July 1 1952
BOND. DEBT Oct 24 '22.....\$586,000

Sanford.
This city is in Seminole County.
Incorporated about 1876.
Street Bonds.
6s '10 J-J \$80,000.....Jan 1 1930
School Bonds.
6s '10 J-J \$20,000.....Jan 1 1930
Refunding Bonds.
6s '10 J-J \$20,000.....Jan 1 1930
5 1/2s '14 J-J 50,000.....July 1 '24-'44
(Part every 10 years.)
5 1/2s '16 J-J \$45,000.....July 1 1946
Impt. bonds.
5 1/2s '22 J-J \$225,000.....July 1 1952
BOND. DEBT Oct 24 '22.....\$586,000

SANFORD.
This city is in Seminole County.
Incorporated about 1876.
Street Bonds.
6s '10 J-J \$80,000.....Jan 1 1930
School Bonds.
6s '10 J-J \$20,000.....Jan 1 1930
Refunding Bonds.
6s '10 J-J \$20,000.....Jan 1 1930
5 1/2s '14 J-J 50,000.....July 1 '24-'44
(Part every 10 years.)
5 1/2s '16 J-J \$45,000.....July 1 1946
Impt. bonds.
5 1/2s '22 J-J \$225,000.....July 1 1952
BOND. DEBT Oct 24 '22.....\$586,000

SANFORD.
This city is in Seminole County.
Incorporated about 1876.
Street Bonds.
6s '10 J-J \$80,000.....Jan 1 1930
School Bonds.
6s '10 J-J \$20,000.....Jan 1 1930
Refunding Bonds.
6s '10 J-J \$20,000.....Jan 1 1930
5 1/2s '14 J-J 50,000.....July 1 '24-'44
(Part every 10 years.)
5 1/2s '16 J-J \$45,000.....July 1 1946
Impt. bonds.
5 1/2s '22 J-J \$225,000.....July 1 1952
BOND. DEBT Oct 24 '22.....\$586,000

Assess. val., real estate.....4,869,100
Assess. val., personal.....1,613,494
Total assessed val. 1921.....6,482,594
Total tax (per \$1,000) 1921.....\$18.00
Population 1910, 3,570; 1920.....5,588
INT. at Nat. Park Bank, N. Y.

SANTA ROSA CO. SPEC. ROAD & BRIDGE DIST. NO. 3.
(P. O. Milton)
6s '19 s-a \$110,000.....Sept 1 1949
BOND. DEBT Dec 1 '22.....\$110,000

SARASOTA.
This town is in Sarasota County.
Incorporated 1902.
Water and Sewer Bonds.
6s '11 200,000.....
6s '13 55,000.....
6s '19 s-a 45,000.....Mar 1 1949
Refunding Bonds.
6s '13 15,000.....
Street Bonds.
6s '16 20,000.....Mar 1 '23-'26
Pier-Construction Bonds.
5s '18 A-O \$18,000.....Oct 1 1946
Electric Light Bonds.
6s '19 s-a \$80,000.....Mar 1 1949
85,000.....
Dock & Municipal Bldg. Bonds.
5s '17 M-N \$40,000.....May 1 1947
BOND. DEBT Oct 1922.....\$433,000
Assessed valuation 1922.....3,045,000
Tax rate (per \$1,000) 1922.....\$19.00
Population 1910, 840; 1920.....2,149
INT. payable at the Hanover Nat. Bank, N. Y. City.

SEBASTIAN INLET DISTRICT. 1
This district is in St. Lucie County.
6s '21 J-J \$100,000.....1923-1950
BOND. DEBT Sept 15 '22 \$100,000
Total assess. value 1921.....3,640,000
District tax rate (per \$1,000) '22 \$10.00
Population in 1922 (est.).....4,180
INT. at the U. S. Mortgage & Trust Co., New York.

SEBING.
This town is in De Soto County.
Street Improvement Bonds.
6s '17 225,000.....
6s '21 50,000.....
Water Plant and Light Bonds.
6s '21 100,000.....
BOND. DEBT Dec 5 '22.....\$175,000
Assessed val. 1922 (act.).....2,291,793
Population 1920.....812

SEMINOLE COUNTY.
Sanford is the county seat.
Road Bonds.
5 1/2s '18 J-J \$300,000.....July 1 1949
Refunding & Highway Bonds.
6s 200,000.....
5 1/2s '15 J-J \$250,000.....July 1 1945
(Subject to call \$3,000 yearly from 1917 to 1936, incl., and \$10,000 yearly from 1937 to 1944, incl.)
BOND. DEBT Dec 1 '22.....\$657,000
Sinking fund.....23,000
Assessed value real estate.....3,263,260
Assessed value personal.....1,124,810
Other assessable property.....799,692
Tot. assess. v. l. '22 (1-3 act.).....5,187,762
Tax rate (per \$1,000) 1922.....\$49.625
Population in 1920.....10,986
INT. at Chase Nat. Bank, N. Y.

SEMINOLE COUNTY SPECIAL ROAD & BDGE. DIST. NO. 2.
6s '22 J-J \$90,000.....Jan 1 1952
BONDED DEBT.....(7)
INT. payable in N. Y. City.

SEMINOLE CO. SPEC. TAX S. D. NO. 1.
Building & Funding Bonds.
5 1/2s '16 J-J \$75,000.....Jan 1 1946
5 1/2s '20 25,000.....Jan 1 1950
BOND. DEBT Oct 24 '22.....\$160,000
Sinking fund.....25,000
Tot. assess. val. '22 (10% act.).....3,229,482
School tax (per \$1,000) 1922 \$10.00
Population in 1920.....6,500

SHELL BLUFF SPEC. ROAD & BRIDGE DISTRICT.
A district in Flagler County.
Road Bonds.
6s 99,500.....
BOND. DEBT Dec 1 '22.....\$99,500

SILVER PALM SPEC. TAX S. D.
This district is in Dade County.
Building Bonds.
6s '15 F-A \$2,000.....Aug 1 '23-'34
20,000.....Aug 1 '25-'34
TOTAL DEBT Nov 1 1922 \$38,000
Assessed valuation 1922.....769,841
Sch. tax rate (per \$1,000) 1921.....\$8.00

SOUTH HASTINGS DR. DIST.
This district is in Putnam and Flagler Counties.
6s '19 F-A \$320,000.....Oct 1 '25-'44
BOND. DEBT Dec 1921.....\$320,000
Assessed benefits 1921.....2,644,385

SOUTH JACKSONVILLE.
This city is in Duval County.
City Improvement Bonds.
6s '14 125,000.....1944
6s '20 190,000.....Feb 1 1950
BOND. DEBT Dec 1921.....\$380,000
Assessed val'n, real estate.....4,345,606
Assessed val'n, personal.....4,654,130
Total assessed value 1921.....9,000,000
Total tax rate (per \$1,000) '21 \$10.50
Population, 1910, 1,147; 1920, 2,775

SOUTH LAKE SPECIAL ROAD & BRIDGE DISTRICT.
This district is in Lake County.
6s '22 J-J \$150,000.....July 1 '32-'42
100,000.....July 1 1952
BOND. DEBT Sept 1922.....\$250,000
Assessed value 1921.....1,641,866
Population in 1922 (est.).....5,000
INT. at the American Exchange National Bank, New York.

STARKE.
This town is the county seat of Bradford County.
Sewer & Paving Bonds.
6s '16 J-J \$42,000...Jan 1 1948
Street Bonds.
6s '17 J-J \$18,000...1922-1927
(Subj to call any int-paying period.)
Water & Light Plant Bonds.
6s '16 J-J \$30,000...1925-1942
BOND. DEBT Nov 1 '22...\$100,000
Water debt (incl.)...20,000
Assessed value real estate...612,930
Assessed value personal...313,400
Tot. ass'd val. '22 (75% act.)...926,330
Total tax rate (per \$1,000) '22 \$16.00
Population 1910, 1,135; 1920...1,023

STUART.
This place is in Palm Beach Co.
General Improvement Bonds.
6s '16 J-J \$80,000...1925-1944
BOND. DEBT Oct 24 '22...\$60,000
Assess. val. '22 (75% act.)...1,145,000
Total tax (per \$1,000) 1922...\$15.00
Population in 1920...778

SUMTER COUNTY.
Sumterville is the County seat.
Road Bonds.
5s '20 s-a \$750,000...
BONDED DEBT... (?)
Assessed value, real estate...2,096,510
Assessed value, personal...544,350
Other assessable property...623,938
Total assessed value 1921...3,264,798
State and county tax rate (per \$1,000) 1921...\$30.00
Population, 1910, 6,696; 1920, 7,851

SUWANEE CO. SPEC. TAX S. D. NO. 1.
P. O. Live Oak.
Building Bds.
5s '14 J-J \$70,000...Jan 1 1944
TOTAL DEBT Dec 1921...\$70,000
Assessed valuation 1921...1,600,000
Tax rate (per \$1,000) 1921...\$32.00
Population in 1918 (est.)...4,000
INT. payable at Co. Treas. office.

TALLAHASSEE.
This city, the capital of the State is in Leon Co. Population in 1910, 5,018; in 1920, 5,637.
5s '08 J-J \$75,000...1920
Funding Bds. (Red. beg. in '23)
5s '10 M-N \$15,000...May 1 1906
Water & Light (Red. beg. in '20)
5s '10 M-N \$15,000...May 1 1906
Street Bonds (Red. beg. in 1922).
5s '12 J-D \$30,000...Jan 1 1902
5s '16 J-D \$15,000...June 1 1946
BOND. DEBT Oct 24 '22...\$174,200
Sinking fund...22,000
Assessed val. real estate...3,225,000
Assessed val. personal...2,000,000
Tot. assess. val. '22 (3/4 act.)...5,225,000
Tot. tax rate (per \$1,000) '22...\$10.00
INT. at Chemical Nat. Bk., N. Y.

TAMPA.
Tampa is the county seat of Hillsborough Co. Incorporated July 15 1887.
Street & Sewer (Red. beg. in '25)
5s '05 J-J \$300,000...June 1 1955
Park Bonds (Red. beg. in 1925)
5s '05 J-J \$140,000...June 1 1955
Refunding Bonds.
5s '09 J-D \$270,500...June 1 1929
Municipal Improvement.
5s '12 J-D \$1,700,000...Dec 1 1922
(Subject to call by Dec. 1 1932.)
Bridge Bonds (Red. beg. in 1925)
5s '11 J-D \$190,000...Dec 1 1901
Sewer & Internal Impt. Bonds.
5s '15 J-J \$250,000...June 1 1965
(Subject to call beg. June 1 1935.)
Island Purchase Bonds.
5s '21 (Optional after 1 year.)
Harbor Improvement Bonds.
5s '22 (Optional after 1 year.)
BOND. DEBT Aug 1 '22...\$3,770,500
Sinking fund...\$12,402
Assessed val. (1/2 act.) 1921...27,088,177
Real & per. (old territory) 27,088,177
Real & per. (new territory) 180,934
Total assess. valuation 35,269,111
Total assess. val. 1922 38,225,219
Tax rate (per Old territory)...\$23.00
\$1,000) 21 New territory...20.50
Pop'n 1910, 37,782; 1920...51,608
INT. at Nat. Bank of Commerce N. Y., and U.S. Mtg. & Tr. Co., N. Y.

TAMPA SCHOOL DISTRICT.
5s '14 J-J \$162,000...July 1 '23-'40
5s '19 J-J 105,000...July 1 '23-'30
5s '20 J-J 335,000...June 1 '23-'45
BOND. DEBT July 1 '22...\$603,000
Sinking fund...107,000
Assess. val. '22 (1/2 act.)...22,000,000
Total tax rate (per \$1,000) '22 \$6.00
Sch. tax rate (per \$1,000) '22 \$6.00

TARPON SPRINGS.
This city is in Pinellas County.
Street-Paving Bonds.
6s '14 J-J \$35,000...July 1 1949
(Subject to call after July 1 1924.)
Sewer Bonds.
6s '14 J-J \$15,000...July 1 1949
6s '07 J-J 10,000...June 1 1937
5s '17 J-J 15,000...Apr 1 1947
Water-Works Bonds.
6s '14 J-J \$15,000...July 1 1949
6s '07 J-J 10,000...June 1 1937
5s '17 J-J 15,000...Apr 1 1947
Street and Parkway Bonds.
5s '17 J-J \$7,500...Apr 1 1947
City-Hall and Jail Bonds.
6s '14 J-J \$12,000...July 1 1949
(Subject to call after July 1 1924.)
Fire Department Bonds.
6s '14 J-J \$3,000...July 1 1949
(Subject to call after July 1 1924.)
Improvement Bonds.
\$300,000
TOT. BD. DT. Oct 1922 \$468,000
Assessed val'n, real estate...2,529,032
Assessed val'n, personal...872,110

Total assessed val'n 1920...3,401,142
Tax rate (per \$1,000) 1920...\$12.00
Population in 1910, 2,312; 1920, 2,105

TAYLOR COUNTY.
Perry is the county seat.
Highway Bonds.
5s '16 J-J \$500,000...July 1 '27-'47
(\$100,000 payable every five years.)
BOND. DEBT Oct 1922...\$500,000
Total assess. val. 1921...4,845,227
Assess. val. '22 (1/2 act.)...2,000,000
State & Co. tax (per \$1,000) '22 \$46.50
Pop'n 1910, 7,103; 1920, 11,219

VERO.
This city is in St. Lucie County.
Public Utility Bonds.
6s '20 M-S \$4,000...Mar 1 1940
6s '20 M-S \$4,000...Mar 1 '41-'44
6s '22 M-S \$4,000...Mar 1 '45-'48
6s '22 M-S \$4,000...Sept 1 '25-'28
Street Impt. Bonds.
6s '22 A-O \$17,500...Oct 1 '23-'32
(Due \$2,000 every odd year and \$1,500 every even year.)
Municipal Building Bonds.
6s '22 M-S \$10,000...Sept 1 '25-'34
BOND. DEBT Nov 15 '22...\$100,000
Assessment debt (add'l)...17,500
Floating debt (add'l)...3,500
Total assessed value 1922 (about 3/4 actual)...1,222,000
City tax rate (per \$1,000) 1922 \$19.50
Population in 1920...793

VERO BRIDGE DISTRICT.
This district (P. O. Vero) is in St. Lucie County.
Electric Light Bonds.
6s '20 M-S \$30,000...
BOND. DEBT Oct 12 1920...\$30,000
Floating debt...4,000
Tot. assess. val. '20 (act.)...1,014,141
Tax rate (per \$1,000) 1920...\$12.00
Population in 1920 (Census)...793

VOLUSIA COUNTY.
Deland is the county seat.
School Warrants.
5s '19 s-a \$15,000...July 1 '23-'31
5s '20 s-a 50,000...July '23-'32
Soc. Road & Bridge Dist. Bds.
6s '18 J-J \$340,000...July '23-'42
6s '16 J-J \$243,000...Jan 1 '23-'40
6s '19 J-J \$197,000...July 1 '23-'43
(See V. 109, p. 905, for maturity)
County has no bonded debt
Road and Bridge District
debt Oct 24 1922...\$1,110,000
Assessed value real estate...12,991,830
Assessed value personal...2,712,900
Other assessable property...1,790,262
Total assess. val. '22 (1-3 act.)...17,494,992
State and county tax rate (per \$1,000) 1921...\$30.00
Pop'n 1910, 16,510; 1920...23,374

VOLUSIA COUNTY SPEC. TAX NO. 23.
P. O. De Land.
6s '19 J-J \$21,375...July 1922-'41
6s '20 J-J 8,740...1922-1941
BOND. DEBT July 1 '22...\$32,500
Tot. assess. val. '22 (1-3 act.)...945,146
Sch. tax rate (per \$1,000) '22...\$3.00

VOLUSIA CO. SPEC. TAX S. D. NO. 6.
P. O. Daytona.
Building Bonds.
6s '16 J-J \$15,000...July 1 1925
6s '15 J-J 15,000...July 1 1935
6s '21 J-J 60,000...July 1 '36-'50
TOTAL DEBT July 1 '22...\$90,000
Sinking fund...12,710
Assessed value 1921...1,306,166
Sch. tax rate (per \$1,000) '21...\$3.00
Population...4,000

VOLUSIA CO. SPEC. TAX S. D. NO. 12.
Building Bonds.
6s '16 J-J \$52,106...July 1 '23-'40
6s '20 s-a 30,000...July 1 1940
BOND. DEBT July 1 '22...\$81,000
Sinking fund...14,831
Total val. 1922 (1-3 act.)...2,584,816
Sch. tax rate (per \$1,000) '22...\$3.00
Population in '9 S...4,000

VOLUSIA CO. SPEC. TAX S. D. NO. 41.
P. O. Seabreeze.
Building Bonds.
6s '15 J-J \$15,000...July 1 1925
6s '15 J-J 15,000...July 1 1935
6s '21 J-J 60,000...July 1 1945
TOTAL DEBT July 1 '22...\$90,000
Sinking fund...12,710
Assessed value 1921...1,306,166
Sch. tax rate (per \$1,000) '21...\$3.00
Population...4,000

WALKILL STUMP AND LAND CLEARING DISTRICT.
This district is in Clay County.
6s '20 A-O \$400,000...
BONDED DEBT... (?)
WALTON CO. SPEC. TAX S. D. NO. 1.
Building Bonds.
6s '16 J-J \$40,000...Feb 1 1956
BOND. DEBT Nov 1921...\$50,000
Assessed valuation 1920...750,000

WALTON CO. ROAD & BRIDGE DIST. NO. 1.
De Funik Springs is the county seat. Bonds are tax exempt.
6s '11 J-D \$60,000...Nov 1 1931
BOND. DEBT Dec 1920...\$60,000

Assess. val. 1919 (approx.)...1,000,000
Total tax rate (per \$1,000) 1919...\$6.00
Population at present (est.)...8,000
INT. at County Treasurer's office

WASHINGTON CO. SPECIAL ROAD & BRIDGE D. NO. 1.
6s '21 J-J \$100,000...July 1 1951
BONDED DEBT... (?)
INT. at Nat. City Bank, N. Y.

WASHINGTON CO. SPEC. TAX SCH. DIST. NO. 1.
P. O. Chipley.
Building Bonds.
6s '14 July \$30,000...1934
6s '18 s-a 35,000...Apr 1 1938
TOTAL DEBT Dec 1 '22...\$35,000
Sinking fund...3,250
Assess. val. 1922 (1/2 act.)...554,300
Total tax rate (per \$1,000) '22...\$32.00
Population in 1922 (est.)...2,500

WAUCHULA.
This city is in De Soto County.
Paving Bonds.
6s '14 J-J \$3,000...Jan 1 1944
Sewer Bonds.
6s '15 J-J \$15,000...Jan 1 1944
Water-Works Bonds.
6s '14 J-J \$22,000...Jan 1 1944
TOTAL DEBT... (?)
Population 1910, 1,099; 1920...2,081

WAUCHULA SP. TAX S. D. NO. 5.
This district (P. O. Wauchula) is in Hardee County.
6s '20 P-A \$ 5,000...Feb 1 '25-'30
BOND. DEBT Oct 25 '22...\$40,000
Floating debt (add'l)...20,000
Sinking fund...7,313
Assess. val. '22 (abt. 1/2 act.)...791,933
Sch. tax rate (per \$1,000) '22...\$3.00

WEST PALM BEACH.
This city is the county seat of Palm Beach Co. Population 1910, 1,743; 1920, 8,659.
6s '04-'07...\$16,500
Sewer, St., Fire-Dep. & Dock Bds.
6s '12 J-J \$40,000...Jan 1 1940
Park Impt. Bonds.
6s '19 M-S \$35,000...
Street, Sewer and Sea Wall.
5s '15 J-J \$100,000...Jan 1 1940
Sewer Bonds.
6s '11 J-J \$500,000...Nov 1 1928
1,000...Nov 1 1929
1,000...Nov 1 1931
1,000...Nov 1 1933
500...Nov 1 1934
1,000...Nov 1 1935
500...Nov 1 1936
1,000...Nov 1 1937
500...Nov 1 1938
4,000...Nov 1 1939-'42
3,000...Nov 1 43-'44
115,000

Street Bonds.
5s '16 M-N \$3,000...Nov 1 '23
6s '11 J-J \$6,000...Nov 1 '24-'27
13,000...Nov 1 '30-'42
5s '19 M-S 100,000...
Refunding Bonds.
6s '18 s-a \$52,000...
Canal Bonds.
6s '18 s-a \$16,000...
5s '19 M-S 5,000...
City Hall Bonds.
6s '18 s-a \$25,000...
City Jail Bonds.
5s '18 s-a \$10,000...
Funding Bonds.
6s '11 J-J \$1,000...Nov 1 1929
500...Nov 1 1930
1,000...Nov 1 1932
1,000...Nov 1 1934
500...Nov 1 1935
1,000...Nov 1 1936
500...Nov 1 1937
4,000...Nov 1 38-'41
4,500...Nov 1 42-'44
2,000...Nov 1 1945
BOND. DEBT Oct 1 '22...\$1,161,500
Sinking funds...49,432
Total assess. value 1923...18,707,321
(Real estate assess. at 80% actual; personal at 60% actual.)
Tax rate (per \$1,000) 1922...\$18.00
INT. at Seaboard Nat. Bank, N. Y.

WEST TAMPA.
This city is in Hillsborough Co.
Improvement Bonds.
6s '11 J-J \$400,000...
BOND. DEBT Nov 20 '19...\$400,000
Assessed valuation 1919...4,144,790
Population 1910, 8,258; 1920, 8,463
INT. at Nat. Bank of Commerce, New York.

WINTER HAVEN.
This town is in Polk County.
Improvement Bonds.
6s '22 M-N \$275,000...May 1 1952
BOND. DEBT Nov 21 '22...\$287,000
Sinking fund...12,000
Assess. val., real estate...3,526,200
Assess. val., personal...591,900
Total assess. value 1922 (about 3/4 actual)...4,118,100
City tax rate (per \$1,000) 1922 \$11.25
Population in 1920...1,597

WINTER PARK.
This city is in Orange County.
City Hall, Jail & Pav. Bonds.
7s '15 J-J \$8,000...July 1 '23-'39
Drainage & Paving Bonds.
6s '18 J-J \$7,000...1923-1929
6s '19 J-J 2,000...1924-1925
28,000...1926-1939
BOND. DEBT Oct 1 1924...\$77,500
Water debt (included)...12,000
Floating debt (add'l)...10,000
Sinking fund...4,454
Assessed val'n, real estate...1,800,000
Assessed val'n, personal...100,000
Tot. ass'd val. '22 (30% act.)...1,900,000
Tax rate (per \$1,000) 1922...\$23.00
Population in 1910, 570; 1920, 1,078

State of Alabama

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. 1927) William W. Brandon
Lieut.-Gov. (term expires Jan. 1927) Chas. S. McDowell
Secretary of State (term expires Jan. 1927) S. H. Blair
Treasurer (term expires 1st Monday after 2d Tuesday, Jan. 1927) Geo. W. Ellis
Auditor (term expires Jan. 1927) W. B. Allgood
Attorney-General (term expires Jan. 1927) Harwell G. Davis

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 hereto described."

LEGISLATURE.—Under the new Constitution the Legislature meets quadrennially on the second Tuesday in January or on such other day as may be prescribed by law. Session limited to 50 working days. The last regular session was held in 1919.

HISTORY OF DEBT.—For the early history of Alabama's State debt see "State and City Supplement" of April 1914, page 168. Under an Act of the State Legislature approved Feb. 15 1895, all bonds authorized to be exchanged under the Act approved Feb. 23 1878 were barred if not exchanged by July 1 1896. The amount thus barred was \$155,400. By another Act also approved Feb. 18 1895 and amended Feb. 16 1899, the Governor refunded the bonds issued under the Act of Feb. 23 1876 (Series "A," "B" and "C") with new securities.

TOTAL DEBT.—Total bonded debt Nov. 1922, \$8,557,000.
Renewal Bonds Class "C" 1906. Funding Bonds of 1920.
3s '20 J-J \$986,000...Jan 1 1956
Renewal Bonds, Class "A" 1906. Public Road, Highway & Bridge Bonds.
4s '05 J-J \$137,137,000...July 1 1956
4s '22 J-J \$83,000,000...June 1 '30-'35

INTEREST.—Interest is payable at the National Park Bank, New York City and in Montgomery.

ASSESSED VALUATION, TAX RATE, &c.—

Year—	Valuation of Property.	General Tax Rate.	Amount of Taxes.
1921—	\$952,602,224.00	\$2.50	\$2,381,505.56
1920—	912,628,448.00	2.50	2,281,571.15
1919—	730,071,788.00	2.50	1,867,183.49
1918—	699,732,030.00	2.50	1,688,722.20
1917—	670,167,632.00	2.50	1,673,440.95
1916—	664,220,761.00	2.50	1,660,877.65
1915—	626,158,725.00	2.50	1,565,397.00
1914—	615,380,500.00	2.50	1,538,450.40
1913—	566,807,488.00	2.50	1,417,010.00
1912—	508,568,616.00	2.50	1,271,421.53
1905—	347,228,469.00	2.50	868,151.21
1896—	270,408,432.00	5.50	2,028,063.24
1895—	242,537,176.00	5.50	1,335,759.80
1890—	258,979,575.41	4.00	1,042,618.03
1885—	172,528,933.32	6.00	1,041,897.74
1876—	155,535,792.00	7.50	1,016,518.44

In addition to the general levy of \$2.50, there was a levy of \$3.00 for school purposes in 1921.

DEBT AND TAX LIMITATIONS.—A revised Constitution was adopted at the election held Nov. 11 1901 and became effective Nov. 28 1901. The instrument made radical changes in relation to debt and taxation, an outline of which was furnished in an editorial in our "State and City Supplement" of October 1901.

STATE DEBT.—Under Section 213 (Article XI) the State is prohibited from creating any new debt except to repel invasion or suppress insurrection. This prohibition, however, does not apply in the case of bonds to refund old issues or temporary loans to meet deficiencies, the latter, though being limited to \$500,000. Section 214 limits taxation for State purposes to sixty-five one hundredths of one per cent.

Section 93 (Article IV), prohibits the State from engaging in any works of internal improvement and from lending money or its credit in aid of such work, except as authorized by the Constitution and amendments. The lending or giving of the State's money or credit to any individual, association, or corporation is also prohibited. By an amendment of 1908 the State Legislature may appropriate funds for highway and bridges. An additional amendment was adopted by the voters in 1922, so that the State, at a cost of \$10,000,000, may engage in the work of developing and improving seaports. The section, as amended, reads:

"The State shall not engage in works of internal improvement, nor lend money or its credit in aid of such work, except as may be authorized by the Constitution of Alabama or amendments thereto; nor shall the State be interested in any private or corporate enterprise, or lend money or its credit to any individual, association, or corporation, except as may be expressly authorized by the Constitution of Alabama, or amendments thereto, but when authorized by laws passed by the Legislature the State may appropriate funds to be applied to the construction, repair, and maintenance of public roads, highways, and bridges in the State; and when authorized by appropriate laws passed by the Legislature, the State may at a cost not exceeding ten million dollars, engage in the work of internal improvement, of promoting, deepening, constructing, maintaining, and operating all harbors or seaports in the State or its jurisdiction, provided, that such work or improvement shall always be and remain under the management and control of the State, through its State Harbor Commission, or other governing agency. The adoption of this amendment shall not effect in any manner any other amendment to the Constitution of Alabama which may be adopted pursuant to any Act or resolution of this session of the Legislature."

An amendment to the Constitution was adopted at an election held Jan. 30 1922, providing for a bond issue of \$25,000,000 for roads. This amendment had been adopted by the voters on Feb. 16 1920, but was canceled as unconstitutional. Corrections were made in the measure, which was then submitted to a vote on Jan. 30 1922, when the final vote stood 111,524 "for" to 22,018 "against." To date \$3,000,000 of these bonds have been issued.

The new section, known as XX, created by this amendment, reads: "Article XX. Section 1. The State is authorized to engage in the construction, improvement, repair, and maintenance of public roads, highways, and bridges in the State of Alabama. To this end, and for this purpose, the State is authorized to appropriate funds; and also to issue and sell interest-bearing negotiable State bonds; in an amount not to exceed the sum of twenty-five millions of dollars (\$25,000,000.00), to be issued in such denominations, numbers, and series, and maturing at such time, as may be provided for by law; but such bonds shall bear a rate of interest not greater than six per centum per annum, payable semi-annually, and shall be sold at a price not less than the par value thereof. Provided, that no bonds shall be issued or sold under this provision to such an amount that the interest thereon will exceed the net amount of vehicle license tax collected for the year preceding the issue of such bonds, and which is set apart for the payment of interest on said bonds. The State Highway Commission or Highway Department shall locate, construct, and maintain highways and State trunk roads so as to connect each county seat with the county seat of the adjoining county by the most direct or most feasible route by a permanent road, having due regard to the public welfare, and to connect the county seats of the several border counties at or near the State line with a public road in the border States. Provided, that in counties which are divided into two or more judicial divisions in each of which regular terms of circuit court are held, the places where said terms of court are held shall likewise be connected with each other. It shall be the duty of said highway commission or highway department to equitably apportion among the several counties the expense of both money and labor and the time or limit of making such investments. Not less than one-quarter of a million dollars of the proceeds of these bonds shall be set aside and expended by the State Highway Commission in each county in the State. To create a sinking fund for the prompt and faithful payment of the principal and interest on these bonds and for the construction, maintenance and improvement of such public highways, roads, and bridges, the Legislature shall levy a special annual license or privilege tax on all automobiles, and on all motor-driven vehicles which may be used on the public roads and highways of this State. Such bonds when issued shall be a direct obligation of the State and for the prompt and faithful payment of the principal and interest thereon the full faith and credit of the State is hereby irrevocably pledged, and such bonds shall be exempt forever from all taxes of every kind."

The sections relating to taxation of counties and municipalities are also given in Article XI, being numbered 215, 216 and 219. They are very lengthy and will be found in full in the editorial above referred to.

LIMIT OF INDEBTEDNESS.—The debt-incurring power of counties and municipalities in the new Constitution is set out in Sections 222 to 226 inclusive, forming part of Article XII.

BOND ISSUES TO BE VOTED ON.—Under Sec. 222 all bonds proposed to be issued under general laws must first be authorized by a majority vote of the qualified voters of the county, city, town, village or other political sub-division desiring to issue such securities. There are exceptions to this however. See the section in full in the above-mentioned editorial.

COUNTIES are limited by Section 224 to 3 1/4 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 1/4 per cent, either created or authorized by existing laws to be created. Such counties already indebted in excess of 3 1/4 per cent are permitted to incur an additional debt of 1 1/4 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 5,000 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. The section is not to apply to the cities of SHEFFIELD and TUSCUMBIA.

Municipalities Not to Loan Credit.—Section 94 (Article IV) provides that the Legislature shall not authorize any county, city, town, or other subdivision to lend its credit to any individual, association, or corporation, or to become a stockholder in any such corporation or association. An amendment to Sec. 1436, Code of 1907, approved Feb. 17 1919, makes it lawful for the municipal authorities of any city or town, which may have outstanding a bonded indebtedness of any kind, to settle, adjust and refund the same, and in order to carry into effect the settlement, adjustment and refunding of such bonded indebtedness, the municipal authorities of any such corporations may issue bonds for such an amount as may be necessary to pay the indebtedness of such corporation. Bonds issued under authority of this amendment may run for a period of time not exceeding thirty years and may bear interest at a rate not exceeding 6 per centum, payable annually, or semi-annually, at a place to be designated by the municipal authorities. The Act also provides that the authorities may levy and collect a tax to pay the interest and principal of such bonds, provided that such tax shall not exceed the constitutional limitation on the rate of taxation applicable to such city or town. It is further provided that such bonds shall not be sold at less than par except upon a vote of three-fourths of the mem-

bers elected to the Council or the governing body of the municipality, nor without the written assent of the Mayor filed and spread upon the minutes of the governing body.

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."

Taxing Powers of Counties, Cities, Towns and School Districts.—At the general election on Nov. 7 1916 an amendment was adopted to Article XIX of the Constitution relating to the taxing power of the several counties and school districts in the State. This section now reads as follows:

Section 1. The several counties in the State shall have power to levy and collect a special county tax not exceeding 30 cents on each \$100 worth of taxable property in such counties in addition to that now authorized or that may hereafter be authorized for public school purposes, and in addition to that now authorized under Section 260 of Article XIV of the Constitution; provided, that the rate of such tax, the time it is to continue and the purpose thereof shall have been first submitted to the vote of the qualified electors of the county, and voted for by a majority of those voting at such election.

Section 2. The several school districts of any county in the State shall have power to levy and collect a special district tax not exceeding 30 cents on each \$100 worth of taxable property in such district for public school purposes; provided, that a school district under the meaning of this section shall include incorporated cities or towns, or any school district of which an incorporated city or town is a part, or such other school districts, now existing or hereafter formed, as may be approved by the county board of education; provided further, that the rate of such tax, the time it is to continue and the purpose thereof shall have been first submitted to the vote of the qualified electors of the district and voted for by a majority of those voting at such election; provided further, that no district tax shall be voted or collected except in such counties as are levying and collecting not less than a three-mill special county school tax.

Section 3. The funds arising from the special county school tax levied and collected by any county shall be apportioned and expended as the law may direct, and the funds arising from the special school tax levied in any district which votes the same independently of the county shall be expended for the exclusive benefit of the district, as the law may direct.

Another amendment adopted on Nov. 7 1916 provides that the city of Selma shall be empowered to levy and collect annually an additional tax of two-tenths of 1% upon the value of property therein as fixed for State taxation, to be applied exclusively to the maintenance of public schools therein, and levy and collect annually a further additional tax of one-tenth of 1% upon the value of the property therein as fixed for State taxation, to be applied exclusively to public school buildings therein and improvements and repairs thereon, or to the payment of indebtedness contracted for the same by the city of Selma; provided that these taxes shall be in lieu of all other city taxes required to be levied or appropriated by the city of Selma for the support of schools or for school purposes.

An amendment to the Constitution authorizing 42 cities and towns in Alabama to increase their tax rates was adopted Dec. 29 1919. Under it the municipalities of Tuscaloosa, Sheffield, Hartsboro, Russellville, Lanett, Demopolis, Pell City, Heflin, Columbiana, Carrollton, Opelika, Fair Hope, Pine Hill, Scottsboro, Stevenson, Ashland, Brewton, Pollard, Flomaton, Atmore, Inglesnook, Tuckee, Asheville, Gordo, Reform, Livingston, Camden, Monroeville, Phenix and Girard, Birmingham, Bessemer, Florence, Huntsville and Selma, Anniston, Athens, Auburn, Carbon Hill, Jacksonville, Fairfield and LaFayette have the power to levy and collect a tax in any one year on property situated therein, based on the assessment for State taxation for the tax year ending Sept. 30 next succeeding the levy; provided that for the purpose of paying bonds issued and outstanding an additional tax of one-half of one per centum may be levied; provided further, that a majority of the qualified electors voting at an election called for the purpose may vote a special tax not to exceed one-half of one per centum in any one year for any special purpose which tax shall be used only for the purpose for which it was levied; provided, however, that the total tax to be levied by any municipal corporation shall not exceed 1 1/2% in any one year.

By an amendment adopted in 1922 (V. 115, p. 2498), Jasper, Cordova, Dora, Oxford, Tallapoosa, Citronelle, Girard, Albany and Tuscaloosa may levy a tax not exceeding in any one year 1% of the value of property as assessed. But it is provided that this amendment shall not affect the power of any of these corporations to levy and collect the special school taxes, which are not in excess of the 1% provided for in this amendment.

SAVINGS BANK INVESTMENTS.—The Superintendent of Banks writes us that "there is no law in Alabama regulating the way in which savings institutions of this State are permitted to invest their funds. The same is not in any manner controlled by law."

INVESTMENT OF TRUST FUNDS.—Sections 6076 and 6077 of the Code of 1907 provide as follows:

SEC. 6076.—Trustees May Invest in State or United States Securities.—A trustee, having moneys to invest or lend, may invest them in the purchase of the interest-bearing securities of the State, or of the United States; but for such investment his liability is governed by the general rules of the law.

SEC. 6077.—Investment Outside 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 with 4 columns showing population in 1820, 1850, 1880, and 1920 for various years.

The proportion of the colored population was 47.53% in 1880, 45.04% in 1890, 45.3% in 1900, 42.5% in 1910 and 38.3% in 1920. 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, 908,275 in 1910 and 900,652 in 1920.

CITIES, COUNTIES AND TOWNS IN THE STATE OF ALABAMA.

Table listing financial data for Alabama City, Albany, and Anniston, including school bonds, sewer bonds, and debt information.

ANNISTON (Concluded).
 5s '10 J-A \$35,000.....July 1 1950
 5s '21 F-A 243,000.....
 (For maturity see V. 112, p. 1780.)
Public Improvement Bonds.
 6s '22 \$80,000.....
BOND. DEBT Dec 24 '21 \$709,200
 Assessment debt (add'l)..... 110,000
 Assessed val. n. real estate..... 6,382,324
 Assessed val. n. personal..... 6,791,488
 Tot. ass'd val. '21 (60% act.)..... 13,063,812
 Total tax rate (per \$1,000) '21..... 21.83.00
 Pop'n 1910, 12,794; 1920..... 17,734
 INT. on bonds marked (z) at Safe
 Dep. & Tr. Co., Balt.; (a) at Nat.
 Park Bank, N. Y.; other general
 bonds at First Nat. Bank, Anniston.

ATHENS.
 This town is in Limestone Co.
BOND. DEBT Dec 15 '22 \$103,000
 Floating debt..... 1,720
 Assessed valuation 1922..... 2,120,000
 Tax rate (per \$1,000) 1922..... \$10.00
 Pop'n 1910, 1,715; 1920..... 3,323

ATMORE.
 This town is in Escambia County.
Water-Works Bonds.
 5s '14 J-J \$20,000.....Jan 2 1939
BOND. DEBT Oct 1 '21 \$33,000
 Assessment debt (add'l)..... 20,000
 Floating debt (add'l)..... 8,200
 Assess. val., real estate..... 502,683
 Assess. val., personal..... 303,236
 Tot. assess. val. '21 (60% act.)..... 805,919
 Tax rate (per \$1,000) 1921..... \$10.00
 Population 1910, 1,500; 1920..... 1,775

AUTAUGA COUNTY
 Prattville is the county seat. Popu-
 lation 1910, 20,038; 1920, 18,908.
Ref. Court-House (Tax-exempt).
 4 1/2% '09 s-a \$55,000.....1939
Refunding Jail (Tax-exempt).
 4 1/2% '09 s-a.....1939
Bond Bonds (Tax-exempt).
 4 1/2% '09 s-a.....1939
BOND. DEBT Oct 1922 \$150,000
 Floating debt (est.)..... 40,000
 Assess. val. '22 (real prop.) 6,400,000
 Tax rate (per \$1,000) '22..... \$17.00
 INT. at Hanover Nat. Bank, N. Y.

BALDWIN COUNTY.
 Bay Minette is the county seat.
Road and Bridge Bonds.
 5s '17 s-a \$75,000.....1947
Road Bonds.
 5s '18 A-O \$255,000.....Apr 1 1943
BOND. DEBT Oct 1917 \$275,000
 Floating debt..... 20,000
 Assess. val. (real est. and
 personal property) 1921..... 11,584,049
 Pop'n 1910, 18,178; 1920..... 20,730

BARBOUR COUNTY.
 Clayton is the county seat.
Road Bonds.
 6s..... \$75,000.....(?)
BONDED DEBT..... (?)
 Popula'n 1910, 32,728; 1920, 32,067

BESSEMER
 Situated in Jefferson County, Inc. in
 1887, Jonesboro was annexed in
 April 1912. Bonds are tax-free.
Public Improvement Bonds.
 6s '13 J-A \$25,000.....July 1 1939
Imp't. Bonds (Assessment).
 7s '20 s-a \$290,000.....July 1 1930
 8s '21 s-a 35,000.....Jan 1 1931
 7s '21 s-a 105,000.....Aug 1 1931
 7s '21 s-a 60,000.....Sept 1 1931
Sever Bonds
 5s '18 F-A \$70,000.....Feb 1 1932
 5s '21 M-S 25,000.....Sept 1 1937
 5s '21 50,000.....Mar 1 1932
School Bonds
 5s '18 F-A \$15,000.....Feb 1 1932
 5s '18 s-a 50,000.....Sept 1 1937
 5s '18 s-a 12,000.....July 1 1939
 5s '14 J-D 30,000.....June 1944
 5s '18 s-a 100,000.....Aug 1 1941
 5s '22 200,000.....July 1 1942
Fire Department Bonds.
 5s '07 M-S \$7,500.....Sept 1 1937
Funding Bonds
 5s '11 M-S \$75,000.....Mar 1 1931
 5s '17 M-N \$0,000.....Nov 1 1947
GEN. B.D. DT. Oct 1 '22 \$742,500
 Assess. debt (add'l)..... 491,000
 Floating debt (add'l)..... 70,277
 Assess. val. '22 (60% act.) 8,147,670
 City tax (per \$1,000) 1922..... \$12.00
 Pop'n 1910, 10,864; 1920..... 18,674
 INT. in N. Y. City at First Nat.
 Bank, the Citizens Central Nat.
 Bank and Hanover Nat. Bank.

BIBB COUNTY.
 Centerville is the county seat.
Refunding Bonds.
 5s '18 F-A \$185,000.....Feb 1 1948
BONDED DEBT..... (?)
 Assessed value 1921..... 5,548,493
 Pop'n 1910, 22,791; 1920..... 23,144

BIRMINGHAM.
 Birmingham is in Jefferson County.
 Incorp. 1871. The new State constitu-
 tion, which went into effect Nov. 28
 1901, provides that this city may levy
 and collect a tax not to exceed 1/4 of
 1% in addition to the tax of 1/4 of 1%
 (as provided in the 1889 amendment
 to the old constitution), to be applied
 exclusively to the payment of interest
 on bonds of this city issued prior
 to Nov. 28 1901 for which at that
 time were authorized to be issued
 and for a sinking fund to pay off
 said bonds at maturity. An amend-
 ment allowing the city of Birming-
 ham, among others, to levy an
 additional 1/4 of 1% for any purpose the
 people may vote was voted by the
 people on Dec. 29 1919—see V. 110,
 p. 483, and also Debt & Tax Limita-
 tions under "State of Alabama" in
 this issue.
 Greater Birmingham Act declared
 constitutional by State Supreme
 Court in 1910 (V. 90, p. 249 and
 644) In 1911 Legislature auth-

orized a commission form of govern-
 ment for this city. V. 92, p. 1649.
City-Hall and School-Building.
 5s '00 J-D \$250,000.....Dec 1 1930
Permanent-Improv't. Bonds.
 6s '94 J-J \$150,000.....Jan 15 1924
Refunding and Improvement.
 6s '93 F-A \$140,000.....Feb 13 1923
 5s '19 33,000.....Dec 1 1929
Auditorium Bonds.
 5s '19 J-D \$1,000,000.....Dec 1 1949
Fire Department Bonds.
 5s '19 A-O \$500,000.....Dec 1 1929
School Bonds.
 5s '04 J-J \$200,000.....July 1 1924
 5s '09 J-J 350,000.....July 1 1939
 5s '15 500,000.....July 1 1945
 4 1/2% '17 J-D 250,000.....June 1 1947
 5s '20 s-a 1,000,000.....Apr 1 1950
 5s '20 s-a 1,000,000.....Apr 1 1950

Sever Bonds.
 5s '07 J-J \$400,000.....July 1 1938
Funding Bonds.
 5s '00 J-J \$269,000.....July 2 1930
 5s '10 J-D 400,000.....June 1 1940
 5s '11 M-S 1,000,000.....Sept 30 1941
Refunding Bonds.
 5s '00 A-O \$30,000.....Oct 1 1930
 5s '01 J-J 20,000.....July 1 1931
 5 1/4% '20 85,000.....Feb 15 1930
 5 1/4% '20 122,000.....Sept 1 1930
Municipal Bonds.
 5s '15 J-J \$750,000.....July 1 1945
Market House or Houses Bonds.
 5s '22 s-a \$900,000.....1923-1931
 100,000.....1932

Town of Avondale (Annexed)
Sever Bonds.
 5s '06 J-D \$25,000.....June 1 1938
School Bonds.
 6s '01 J-J \$15,000.....July 1 1931
Improvement Bonds.
 6s '02 M-S \$10,000.....Mar 15 1932
East Lake (Annexed).
School & Town Hall Bonds.
 6s '01 M-N \$18,000.....May 15 1931
 6s '02 M-S \$2,000.....Sept 15 1932
School Bonds.
 5s '08 F-A \$15,000.....Aug 1 1928
Elyton (Annexed).
School Bonds.
 6s '08 J-D \$55,000.....June 1 1938
Sever Bonds.
 6s '08 M-S \$35,000.....Sept 1 1938
Funding Bonds.
 5s '09 M-N \$12,000.....Nov 22 1931
Enslay (Annexed).
Wylam School Bonds.
 5s '03 A-O \$3,500.....Oct 1 1923
School Bonds.
 5s '07 J-D \$35,000.....June 1 1937
 5s '09 J-D 100,000.....June 1 1939
Sever Bonds.
 5s '03 M-N \$60,000.....Nov 2 1923
 5s '07 J-D 55,000.....June 1 1937
 5s '09 J-D 65,000.....June 1 1939
Fire Department Bonds.
 6s '03 A-O \$6,000.....June 1 1939
Hill Bonds.
 5s '09 J-D \$4,000.....June 1 1939
Graymont (Annexed).
School Bonds.
 5s '08 F-A \$30,000.....Aug 1 1928
 5s '09 M-S 10,000.....Mar 1 1929
Sever Bonds.
 5s '08 F-A \$10,000.....Aug 1 1928
 5s '09 M-S 10,000.....Mar 1 1929

North Birmingham (Annexed).
Improvement Bonds.
 5s '03 J-A \$90,000.....Apr 1 1933
Street-Improvement Bonds.
 5s '04 F-A \$35,000.....Aug 1 1934
Water-Works Bonds.
 5s '06 J-J \$40,000.....July 1 1936
 5s '07 M-N 75,000.....May 1 1937
Electric-Light Bonds.
 5s '06 J-J \$10,000.....July 1 1936
 5s '07 M-N 25,000.....May 1 1937
Sever Bonds.
 5s '06 J-J \$50,000.....July 1 1936
School Bonds.
 5s '07 M-N \$35,000.....May 1 1937
 5s '09 M-N 42,000.....Nov 1 1939
Floating Debt Bonds.
 5s '09 M-N \$30,000.....Nov 1 1939
Deficiency Bonds.
 5s '09 J-D \$40,000.....Dec 1 1939
Pratt City (annexed).
Water-Works Bonds.
 5s '09 F-A \$15,000.....Aug 1 1939
Building Bonds.
 5s '09 F-A \$20,000.....Aug 1 1939
School Bonds.
 5s '09 F-A \$30,000.....Aug 1 1939
Sever Bonds.
 5s '09 F-A \$45,000.....Aug 1 1939
Street Bonds.
 5s '09 F-A \$15,000.....Aug 2 1939
West End (annexed).
School Bonds.
 5s '05 J-J \$15,000.....July 1 1925
 5s '09 J-D 6,000.....Dec 1 1929
Sever Bonds.
 5s '06 M-N \$15,000.....May 1 1936
 5s '08 M-N 25,000.....Nov 1 1928
Fire-Department Bonds.
 5s '08 M-N \$10,000.....Nov 1 1928
Bridge Bonds.
 5s '09 J-D \$6,500.....Dec 1 1929
Woodlawn (annexed).
School Bonds.
 5s '04 M-N \$15,000.....May 1 1924
 5s '07 A-O 6,000.....Oct 1 1927
 5s '09 J-J 15,000.....Jan 1 1929
Sever Bonds.
 5s '07 J-D \$30,000.....June 1 1927
 5s '09 J-J 15,000.....Jan 1 1929
City-Hall Bonds.
 5s '07 A-O \$12,000.....Oct 1 1927
Fire Bonds.
 5s '08 A-O \$15,000.....Apr 1 1928
Jail Bonds.
 5s '08 A-O \$5,000.....Apr 1 1928
GEN. B.DS Oct 1 1922 \$9,582,000
 School, sewer and water
 bonds (included)..... \$1,120,500
 Improvement debt (add'l) 1,672,000
 Sigs. fund assets (Cash..... 48,598
 Oct. 1922..... Invest's..... 318,000
 Assessed valuation 1922..... 144,109,053
 Total tax rate (per \$1,000) '22..... \$15.00
 Population in 1910 (Census)..... 132,856
 Population 1920 (Census)..... 178,270
 * According to the state constitu-
 tion these bonds are not considered
 in determining the debt limit of city.

INT. on all bonds is payable at
 the Hanover Nat. Bank, N. Y. City.
CITY PROPERTY.—Real and
 personal property and equipment,
 \$5,409,288.02, pavements, curbing,
 sewers, viaducts, &c., \$5,977,376.17.

BLOUNT COUNTY.
 Oneonta is the county seat.
Road Bonds (Tax-exempt).
 5s '13 J-J \$100,000.....1943
BOND. DEBT Oct 1914 \$100,000
 Assess. val. '21 (real prop.) 7,060,680
 Population 1910, 21,456; 1920, 25,538
 INT. payable in New York City.

BREWTON.
 This city is the county seat of
 Escambia County.
BOND. DEBT Dec 4 '22 \$85,000
 Floating debt (additional)..... 8,000
 Ass'd val. '22 (60% act.)..... 1,200,000
 Total tax rate (per \$1,000) '22..... \$10.00
 Pop'n 1910, 2,185; 1920..... 2,682

BULLOCK COUNTY.
 Union Springs is the county seat.
Road Bonds (Tax-exempt).
 5s..... J-J \$160,000.....1928
BOND. DEBT Oct 23 '22 \$160,000
 Floating debt..... 75,000
 Assess. value, real estate..... 3,508,275
 Assessed value, personal..... 2,339,871
 Tot. ass'd val. '21 (60% act.) 5,848,146
 Total tax rate (per \$1,000)..... \$17.00
 Pop'n 1910, 30,105; 1920..... 25,333
 INT. at Nat. City Bk., N. Y.

CALHOUN COUNTY.
 Anniston is the county seat. Bonds
 are tax-exempt. Pop'n '10, 39,115;
 1920, 47,882.
Refunding Bonds.
 5s '17 J-D \$75,000.....Jan 1 1947
BOND DEBT Dec 2 '22 \$175,000
 Floating debt (add'l)..... 200,000
 Assess. val. '22 (60% act.) 2,458,869
 State & Co. tax (per \$1,000) '21..... \$20.00
 INT. at Chase Nat. Bank,
 Guarantee Tr. Co., New York.

CHILTON COUNTY.
 Clanton is the county seat.
Road Bonds.
 5s '18 \$100,000.....1948
BOND. DEBT Dec 9 '22 \$197,000
 Floating debt..... 48,000
 Assess. val. '22 (60% act.) 7,179,938
 Total tax rate (per \$1,000) '22..... \$17.00
 Pop'n 1910, 23,187; 1920..... 22,770

COLBERT COUNTY.
 Tusculum is the county seat.
BOND. DEBT Dec 24 '22 \$24,802. Bonds tax-exempt.
Road Bonds.
 5s & 6s..... \$200,000.....July 1 1941
 -s..... 250,000.....July 1 1941
Court-house bonds..... \$25,000
Road bond special..... 19,000
BOND. DEBT Dec 1 '22 \$450,000
 Floating debt (add'l)..... 10,000
 Assess. val. real est..... 10,066,874
 Assess. val. personal..... 4,158,540
 Tot. ass'd val. '21..... 14,225,414
 State & Co. tax (per \$1,000) '21..... \$17.00
 Population in 1920..... 31,997

CONECUH COUNTY.
 Evergreen is the county seat.
Road Bonds.
 5s '16 J-J \$180,000.....Jan 1946
 -s..... 20,000.....
Court House Bonds.
 -s..... \$3,000.....
BOND. DEBT Dec 8 '22 \$203,000
 Assessed value 1921..... 6,169,669
 Total tax rate (per \$1,000) '20..... \$18.00
 Population in 1910, 21,433; 1920, 24,593
 * INT. at Hanover Nat. Bank,
 N. Y.

COVINGTON COUNTY.
 Andalusia is the county seat.
 County has no bonded debt.
 Floating & warrant debt..... \$191,686
 Sinking fund..... 24,219
 Assessed valuation 1922..... 12,145,672
 State & County tax 1922 (per
 \$1,000)..... \$17.00
 Pop'n 1910, 32,124; 1920..... 38,103

CRENSHAW COUNTY.
 Luverne is the county seat.
Road & Bridge Bonds.
 5s '13 J-D \$75,000.....Dec 1 1953
 5s '14 50,000.....1954
TOTAL DEBT..... (?)
 Assessed value 1921..... 5,194,324
 Pop'n 1910, 23,313; 1920..... 23,017

CULLMAN.
 This city is the county seat of
 Cullman County
School Bldg. Bonds.
 7s '20 J-D \$40,000.....Dec 1 1930
BOND. DEBT Oct 1 1922 \$128,000
 Light & water debt (incl.)..... 85,000
 Assessment debt (add'l)..... 17,000
 Floating debt..... 1,275
 Assessed values 1922 (60% act.).....
 Real..... 1,513,098
 Personal..... 878,453
 Total..... 2,391,551
 City tax rate (per \$1,000) '22..... \$8.00
 Population 1910, 2,130; 1920, 2,467

CULLMAN COUNTY.
 Cullman is the county seat.
Court-House Bonds.
 6s..... \$53,500.....
 -s..... 7,000.....
Road Bonds.
 5s '13 J-J \$140,000.....July 1 1943
BOND. DEBT Nov 15 '22 \$160,000
 Floating debt (add'l)..... 40,000
 Ass'd val. '22 (60% act.)..... 11,000,000
 Total tax rate (per \$1,000) '22..... \$17.00
 Populat'n 1910, 28,321; 1920, 33,034

DALLAS COUNTY
 County seat is Selma.
Refunding Bridge Bonds.
 5s '19 J-J \$60,000.....Jan 1 1949
Refunding Court House Bonds.
 6s '22 J-J \$40,000.....Jan 1 1927

Road Bonds.
 5s '11 J-J \$250,000.....July 1 1941
 5s '12 J-J 100,000.....July 1 1942
BOND. DEBT Dec 15 '22 \$450,000
 Floating debt (add'l)..... 75,000
 Assessed val. real estate..... 13,870,384
 Assessed val. personal prop 7,863,298
 Total assessed value 1922
 (60% actual)..... 21,233,682
 State & Co. tax (per \$1,000) '22..... \$17.00
 Pop. '10 (Census) 53,401; '20 54,697
 INT. at City Nat. Bank, Selma,
 Ala., and in N. Y. City.

DECATUR.
 This city is the county seat of
 Morgan County, Inc. 1833.
Refunding Bonds.
 5s '08 \$50,000.....July 1 1928
Public Building Bonds.
 5s '11 25,000.....Apr 1 1941
School Bonds.
 6s '22 \$125,000.....July 1 1942
BOND. DEBT Oct 1 '22 \$60,000
 Assessment debt (add'l)..... 47,100
 Floating debt..... 5,000
 Assessed value, real estate..... 2,001,642
 Assessed value, personal..... 1,041,542
 Tot. ass'd val. '21 (3-5 act.) 3,043,184
 Tax rate (per \$1,000) 1921..... \$8.00
 Pop'n 1910, 4,228; 1920..... 4,752
 INT. payable in New York.

DOTHAN.
 This city is the county seat of
 Houston Co. Incorporated Nov. 10
 1885. Population 1910, 7,016;
 1920, 10,034.
 016; 1920, 10,034.

Water-Works Bonds.
 7s '05 J-J 14,000.....July 1 1935
 5s '20 M-S 30,000.....Mar 1 1940
 6s '22 A-O 70,000.....Apr 1 1942
Sewer Bonds.
 5s '09 J-J \$8,000.....Jan 1 1929
 5s '20 M-S 40,000.....Mar 1 1940
Sewer & Refunding Bonds.
 6s '22 J-J \$20,000.....Jan 1 1942
Water & Light Plant Bonds.
 5s '05 J-J \$6,000.....July 1 1925
 5s '11 A-O 70,000.....Oct 1 1931
Water and Fire Bonds.
 6s '07 M-S \$20,000.....Mar 1 1927
School Bonds.
 6s '03 J-J \$10,000.....Jan 1 1923
 5s '09 J-J 35,000.....Jan 1 1929
 5s '19 M-S 15,000.....Mar 1 1939
 6s '21 A-O 100,000.....1941
Street Bonds.
 5s '09 J-J \$20,000.....Jan 1 1929
City-Hall Bonds.
 5s '13 J-J \$40,000.....July 1 1933
BOND. DEBT Dec 18 '22 \$510,600
 Water & light debt (incl.)..... 210,000
 Floating debt (additional)..... 47,500
 Assessed valuation 1922..... 4,796,448
 Tax rate (per \$1,000) 1922..... \$5.00
 INT. at Hanover Nat. Bank, N. Y.

ELBA.
 This town is in Coffee County.
Sewer and Water Bonds.
 5s '15 S-A \$16,500.....1945
BOND. DEBT Oct 10 1921 \$41,500
 Assessed value (real estate &
 pers'l prop. (60% act.)..... 700,000
 Actual value (est.)..... 1,100,000
 Total tax rate (per \$1,000) '20..... \$5.00
 Pop'n 1910, 1,079; 1920..... 1,681

ELMORE COUNTY.
 Wetumpka is the county seat.
Bonds (Red. aft. July 1 1923).
 4s & 11 J-J \$170,000.....Jan 1 1941
TOTAL DEBT Sept 26 '16 \$170,000
 Floating debt..... 30,000
 Assessed val. '21 (3-5 act.) 6,553,956
 State & Co. tax (per \$1,000) '16..... \$18.00
 Pop'n 1910, 28,245; 1920..... 28,885
 INT. at Am. Nat. Ex. Bank, N. Y.

ESCAMBIA COUNTY.
 Brewton is the county seat.
Refunding Bonds.
 5s '23 \$75,000.....Jan 1 1943
Bridge bonds, 6s..... \$38,000
Court house bonds, 6s..... 6,000
Refunding road bonds, 5s..... 59,000
BOND. DEBT Dec 15 '22 \$178,000
 Assessed valuation 1922..... 3,897,600
 Tax rate (per \$1,000) 1922..... \$7.50
 Pop'n 1910, 18,889; 1920..... 22,464

ETOWAH COUNTY.
 Gadsden is the county seat.
Road Bonds.
 5s '15 A-O \$320,000.....Apr 1 1945
BOND. DEBT Nov 23 '22 \$310,000
 Assess. val. '21 (real & pers'l) 3,317,422
 Pop'n 1910, 39,109; 1920..... 47,275

EUFULA.
 This city is in Barbour Co., Inc.
 about 1848. Population 1910, 4,250;
 1920, 4,939.
School Bonds.
 6s '17 \$15,000.....1947
 6s..... 15,000.....
Water bonds 6s..... \$40,000
Sewer bonds 6s..... \$55,000
Refunding bonds 6s..... \$7,000
Electric-light bonds 6s..... \$30,000
BOND. DEBT Dec 1922 \$162,000
 Assessed value 1922..... 2,142,966
 Tax rate (per \$1,000) 1922..... \$10.00
 * Bonds tax free.

FAIRFIELD.
 This city is in Jefferson County.
School Bonds.
 5 1/2% '22 s-a 73,000.....Sept 1 1932
 6s '20 s-a \$42,500.....Nov 1 1930
School Equipment Bonds.
 6s '20 s-a \$12,000.....Nov 1 1930
BOND. DEBT Nov 30 '21 \$60,000
 Assessment debt (add'l)..... 10,500
 Floating debt (add'l)..... 20,000
 Sinking fund..... 15,875
 Assessed valuation 1921..... 3,760,877
 Total tax rate (per \$1,000) '21..... \$15.00
 Population 1920 (Census)..... 5,003
 INT. at U. S. Mfg. & Trust Co.,
 New York.

FLORALA.

This city is in Covington County. BOND. DEBT Nov 1 '18. \$50,000 Floating debt. 2,784 Assess. val., real estate. 500,670 Assess. val., pers. property. 291,353 Tot. ass'd val. '18 (60% act.) 792,023 Tax rate (per \$1,000) 1918. \$5.00 Population 1910, 2,439; 1920, 2,633

FLORENCE.

County seat of Lauderdale County. Incorporated Jan. 27 1826. Refunding Bonds. 5s '19 s-a \$140,000. Jan 1 1929 Funding Bonds. 5s '09 \$15,000. 1929 Street Imp't. Bonds. 6s '18 J-J \$175,000. July 1 1928 (Optional) School Bonds. 5s '19 J-J \$200,000. 1939 5s '12 M-S 15,000. Mar 1 1924 5s '16 50,000. 1926 5s '17 M-S 40,000. Mar 1 1947 Water-Works Bonds. 5s '15 s-a \$210,000. Sept 1 1935 5s '18 M-S 175,000. Sept 1 1938 GEN. BD. DT. Sept 1918. \$561,050 Assessment debt (incl.) 250,050 Water debt (incl.) 385,000 Assessed valuation 1917. 3,197,969 City tax (per \$1,000) 1918. \$5.00 Sch. tax rate (per \$1,000) '18. \$3.00 Population 1910, 6,889; 1920, 10,529 INT. at Nat. Park Bank, N. Y. C.

FRANKLIN COUNTY.

Russellville is the county seat. Road & Bridge (Tax-exempt). 5s '15 M-S \$112,000. Sept 1 1945 Refunding Bonds. 5s g '15 M-S \$25,000. Sept 1 1945 BOND. DEBT Oct 23 1922 \$137,000 Floating debt. 69,000 Ass'd val. '22 (60% act.) 7,261,669 State & Co. tax (per \$1,000) '22. \$18.00 Pop'n 1910, 19,369; 1920, 25,010 INT. payable in New York City.

GADSDEN.

This city is the county seat of Etowah County. New city charter Jan. 27 1883. Population 1910, 10,557; 1920, 14,737. Sewer Bonds. 5s \$30,000. Nov 1 1936 5s \$30,000. Jan 1 1945 School Building Bonds. 5s g '07 J-J \$220,000. Jan 1 1937 5s '10 s-a \$50,000. June 1 1940 5s \$15,000. Jan 1 1931 5s \$250,000. Water Plant Bonds. 5s '08 A-O \$58,000. Oct 1 1938 5s '10 s-a \$60,000. June 1 1940 5s '11 J-D \$30,000. June 1 1941 5s \$15,000. Jan 1 1931 Street Bonds. 5s \$20,000. Jan 1 1937 5s '21 M-N \$182,000. May 1 1931 (Optional any paying date.) 5s '22 P-A 80,000. Aug 1 1932 (Optional 1-10th yearly.) Funding Bonds. 5s \$50,000. Nov 1 1939 City-Hall Bonds. 5s \$25,000. Nov 1 1934 Refunding Sewer Bonds. 5s '09 M-S \$40,000. Sept 1 1939 GEN. BD. DT. Oct 2 1922 \$798,500 Water debt (included) 178,500 School bonds (included) 335,000 Floating debt (add'l) 89,069 Assessment debt (add'l) 579,500 Sinking fund (water) 34,452 Tot. ass'd val. '21 (60% act.) 9,504,781 Total tax (per \$1,000) 1921. \$10.00 INT. on sewer bds. at Fifth-Third Nat. Bk., Clin.; others at N. Y. On issues marked (*) at Hanover Nat. Bk.; (2) Nat. Park Bk. Sanitary bonds at Ladenburg, 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. County Warrants. 6s \$5,000. Road Bonds (Tax-free). 5s '12 J-J \$75,000. July 1 1942 TOTAL DEBT Oct 12 1919 \$105,000 Floating debt. 5,000 Total assess. val. 1921. 6,773,949 Pop'n 1910, 27,883; 1920, 24,289 INT. at County Treasurer's office.

HUNTSVILLE.

This is the county seat of Madison County. Inc. as a town in 1807 and as a city in 1809. Population 1910 7,611 1920, 8,018. Funding Bonds. 5s g A-O \$40,000. Oct 15 1933 5s M-N 25,000. Nov 2 1938 5s g '12 M-S 130,000. Mar 1 1942 (Subject to call at any interest date after 20 years) Public Improvement Bonds. \$30,000. Apr 1 1938 Refunding Bonds. \$315,000. June 1 1939 Abattoir Bonds. \$20,000. 1930 Water Bonds (1st Mort.). P-A \$20,000. Feb 1 1929 Sewer Bonds. J-J \$29,000. Jan 1 1927 School and Funding Bonds. 5s g J-J \$40,000. Jan 1 1932 School (Red. beg. in 1935). 5s '15 M-N \$40,000. May 1 1945 TOT. BD. DT. Dec 1 1921. \$726,000 Assessed value, real & pers. 6,142,858 Other assessable property. 278,893 Tot. ass'd val. '21 (60% act.) 6,421,547 City tax rate (per \$1,000) 1921. \$6.25 INTEREST payable at Mechanics & Metals Nat. Bank, N. Y. City coupons are all tax-receivable

HURTSBORO.

This town is in Russell County. School Bonds. 5s '17 \$10,000. Mar 1 1937 Water and Light Bonds. 5s '16 \$8,000. Jan 1 1936 5s '14 J-J 21,000. Jan 2 1924 BOND. DEBT Oct 1922. \$39,000 Sewerage debt (add'l) 9,000 Assessed value (60% act.) 500,000 Total tax rate (per \$1,000) '21 \$10.00 Population 1910, 764; 1920, 868

JEFFERSON COUNTY.

County seat is Birmingham. Bonds are tax-exempt. Population 1910, 226,476; 1920, 310,054. Refunding Court House Bonds. 5s '17 J-D \$160,000. \$10,000 yrly Hospital Bonds. 4 1/2s '13 J-J \$100,000. 1963 Road Bonds. 5s '19 A-O \$50,000. Oct 24 1949 5s '22 A-O 1,000,000. Apr 1 '33-'37 5s '22 A-O 1,000,000. Apr 1 '43-'47 Sewer Bonds. 4 1/2s g J-J \$450,000. July 1 1931 Ref. Court-House & Jail Bonds. 5s '19 M-S \$198,000. 1949 250,000. 1924 200,000. 1925 130,000. 1926 115,000. 1927 29,000. 1928 80,000. 1929 300,000. 1931 37,000. 1932 2,000. 1933 Sanitary Bonds. 4s J-J \$20,000. July 1 1931 4 1/2s '03 J-J 100,000. July 1 1931 4 1/2s '04 J-J 380,000. July 1 1931 TOT. DEBT Nov 1922. \$4,130,000 Total assess. val. 1922. 237,948,612 State & Co. tax (per \$1,000) '20 \$18.00 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 1919 at First Nat. Bank.

LAFAYETTE.

This city is the county seat of Chambers County. BOND. DEBT Dec 1 '19. \$40,000 Floating debt. 11,694 Assess. val., real estate. 462,265 Assess. val., personal. 380,222 Tot. assess. val. '19 (60% act.) 842,487 Tax rate (per \$1,000) 1919. \$5.00 Population 1910, 1,632; 1920, 1,911

LAMAR COUNTY.

Vernon is the county seat. Road Bonds. 5s A-O \$123,000 \$5,000 yty April. BOND. DEBT Oct 1922. \$115,000 Assess. val. real estate. 3,172,818 Assess. val. personal. 1,917,268 Tot. ass'd val. '21 (60% act.) 15,120,116 Total tax rate (per \$1,000) '21 \$18.00 Pop'n 1910, 17,487; 1920, 18,149 INT. at Hanover Nat. Bank, N. Y.

LAUDERDALE COUNTY.

Florence is the county seat. Road Bonds. \$58,000 BOND. DEBT. \$15,179,073 Assessed value 1921. 30,936; 1920, 39,556

LAWRENCE COUNTY.

Moulton is the county seat. Road Bonds. 5s '12 M-N \$123,000. May 1 1942 BOND. DEBT Nov 1918. \$123,000 Tot. assess. val. '21 (3-act.) 16,135,673 Total tax (per \$1,000) '18. \$15.50 Pop'n 1910, 21,984; 1920, 24,307

LIMESTONE COUNTY.

Athens is the county seat. Road Bonds. 4 1/2s '07 M-N \$135,000. 1937 BOND. DEBT Dec 1 1922 \$135,000 Warrant debt (add'l) 107,000 Assessed value real estate. 8,156,800 Assessed val'n, personal. 3,142,216 Tot. assess. val. 1922 (abt.) 11,298,016 State & Co. tax (per \$1,000) '21 \$20.00 Popul'n 1910, 26,880; 1920, 31,341 INT. at Hanover Nat. Bk., N. Y.

LUVERNE.

This town is the county seat of Crenshaw County. Electric-Light Bonds. 5s g J-D \$10,000. 1925 Water Bonds. 5s g J-D \$20,000. 1928 6s g M-S 10,000. 1928 6s '18 M-S 8,000. Sept 1 1928 BOND. DEBT Oct 2 1920. \$48,000 Floating debt. 14,638 Assess. debt (add'l) 10,250 Assessed val'n, real estate. 235,294 Assessed val'n, personal. 341,915 Tot. ass'd val. '19 (35% act.) 577,209 Tax rate (per \$1,000) 1919. \$5.00 Population 1910, 1,384; 1920, 1,464 INT. payable in New York.

MACON COUNTY.

Tuskegee is the county seat. BOND. DEBT Oct 23 1922 \$50,000 Assess. val., real estate. 3,831,655 Assess. val., personal. 2,46,763 Tot. ass'd val. '22 (60% act.) 6,298,418 Total tax rate (per \$1,000) '22. \$17.00 Pop'n 1910, 26,049; 1920, 23,561 INT. payable in New York.

MADISON COUNTY.

County seat is Huntsville. Bonds are tax-exempt. Pop. 1910, 47,041; 1920, 51,268. Road Bonds. 5s J-J \$50,000. Jan 1 1929 (Subject to call after Jan 1 1919). 5s M-N \$25,000. 1925 (Subject to call after 1915). 5s M-N \$25,000. 1935 (Subject to call after 1925)

Refunding (Red. beg. in 1929)

4 1/2s '09 \$50,000. July 1 1939 4 1/2s '18 M-S 75,000. Sept 1 1946 Court-House Bonds. 5s g '15 J-J \$70,000. Jan 1 1935 Equipment Bonds. 5s g '15 J-J \$15,000. Jan 1 1935 BOND. DEBT Dec 15 '22 \$367,500 Floating debt. 30,000 Sinking fund. 33,785 Assessed value, real estate. 15,675,074 Assessed value, personal. 6,372,643 Tot. ass'd val. '22 (60% act.) 23,047,717 State & Co. tax (per \$1,000) '22. \$17.00 INT. payable at Mechanics & Metals Nat Bank, New York.

MARENGO COUNTY.

Linden is the county seat. BOND. DEBT Dec 19 '22 \$140,000 Floating debt (add'l) 151,180 Cash in treasury. 39,510 Assessed value, real estate 8,011,790 Assessed value, personal. 3,949,827 Tot. ass'd val. '22 (60% act.) 11,961,617 Total tax rate (per \$1,000) '22. \$18.00 Popul'n 1910, 39,923; 1920, 36,065

MARION.

This town is the county seat of Perry County. School-Building Bonds. 5s '20 J-J \$15,000. July 1 '23-'28 BOND. DEBT Apr 23 '22. \$37,000 Assessment debt (add'l) 12,500 Tot. ass'd val. '22 (60% act.) 953,387 Tax rate (per \$1,000) 1922. \$5.00 Population 1910, 1,834; 1920, 2,035

MARION COUNTY.

Hamilton is the county seat. Road Bonds (Tax-exempt). 5s '14 P-A \$100,000. Feb 1 1944 BOND. DEBT Dec 10 '21. \$100,000 Floating debt. 59,565 Assessed val. real estate. 4,226,019 Assessed val. personal. 2,448,889 Tot. ass'd val. '21 (60% act.) 6,674,908 Total tax rate (per \$1,000) '21 \$22.00-4 Pop'n 1910, 17,495; 1920, 22,905 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. July 1 1943 BOND. DEBT Dec 6 1922. \$130,000 Floating debt. 25,000 Assessed val. real estate. 7,467,652 Assessed val. personal. 3,030,497 Tot. ass'd val. '22 (60% act.) 10,498,149 State & Co. tax (per \$1,000) '22. \$17.00 Popul'n 1910, 28,553; 1920, 32,689

MOBILE.

Mobile is the county seat of Mobile County. Inc. in 1812. Commission government adopted Aug. 14 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 Oct. 31 1922 \$172,000 of this amount had been paid. Entire water supply is now controlled by city. Water and Sewer Bonds. 4 1/2s '09 J-J \$745,000. Jan 2 1929 Sewer Bonds. 5s '12 M-N \$100,000. Dock and Railway Imp't. Bonds. 5s '17 M-N \$800,000. Nov 1 1947 Water-Works Imp't. Bonds. 4s '01 M-S \$2,000. Mar 1 1931 Bienville Water-Wks. Pur. Bds. 3s '07 J-J \$201,000. (See remarks above)

Paving Bonds (part year).

5s '13 P-A \$19,000. Series "K" 5s '13 J-D 17,000. Series "L" 5s '20 M-N 6,500. May 1 '23-'30 Refunding Bonds. 4 1/2s '07 A-O \$1,404,000. Oct 1 1937 School Bonds. 5s '13 J-D \$150,000. Dec 1 1943 Public Improvement Bonds. 5s '22 s-a \$92,000. Nov 1 1932 BOND. DEBT Oct 31 '22 \$3,222,500 Water debt (included) 741,000 Ass'd val. 1921 (60% act.) 13,409,590 Real Personal 13,445,032 Total 45,854,622 City tax (per \$1,000) 1921. \$11.00 Pop'n 1910, 51,251; 1920, 60,777 INT. at Am. Ex. Nat. Bk., N. Y.

MOBILE COUNTY.

County seat is Mobile. Refunding (Tax-free). 5s '05 M-S \$143,000. Mar 1 1928 5s '11 J-D 169,000. June 1 1931 Court-House & Jail (Tax-free). 4s '06 J-J \$200,000. July 1 1926 Road Bonds (Tax-free). 5s '12 P-A \$150,000. Feb 1 1932 5s '13 P-A 150,000. Aug 1 1933 5s '14 P-A 200,000. Feb 1 1934 5s '21 M-S 50,000. Sept 1 1941 5s '21 P-A 50,000. Feb 1 1942 School-Building Bonds. 5s '16 J-D \$150,000. Nov 1 1936 BOND. DEBT Oct 31 '22 \$1,262,000 Floating debt. 50,140 Assess. val. '22 (real & pers) 166,125,445 State & Co. tax (per \$1,000) '21. \$23.09 Population 1910, 80,854; '20, 100,117 INT. on 4s is payable at People's Bank, Mobile; on others at Nat. City Bank, New York City.

MONROE COUNTY.

Monroeville is the county seat. Refunding Bonds. 5s '22 P-A \$250,000. Feb 1 1952 TOTAL DEBT. \$85,043 Assessed valuation 1921. 7,822,544 Pop'n 1910, 27,155; 1920, 28,884

MONTGOMERY.

Montgomery is the county seat of Montgomery County. Incorp. Dec. 23 1837. Commission government formally inaugurated Apr. 10 1911. '92, p. 1049. Pop'n '10, 38,136; 1920, 43,464.

Sanitary Sewer Bonds. 5s '94 J-J \$100,000. Jan 1 1924 4 1/2s '09 J-J 20,000. Jan 1 1929 4 1/2s '04 J-J 50,000. Jan 1 1944 4 1/2s '09 J-J 25,000. Jan 1 1939 Sanitary and Storm Sewer Bds. 5s '20 M-N \$50,000. Nov 1 1950 Hospital Bonds. 5s '19 J-J \$50,000. July 1 1949 Paving Bonds. 5s '94 J-J \$125,000. Jan 1 1924 5s '97 M-N 150,000. May 1 1927 School Bonds. 5s '94 J-J \$25,000. Jan 1 1924 4 1/2s '09 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 5s '20 M-N \$50,000. Nov 1 1950 Refunding Bonds. 4 1/2s '07 J-J \$544,000. Jan 1 1937 5s '18 J-J 150,000. May 1 1948 5s g '21 J-J 95,000. Jan 1 1951 Park, Warehouse & Wharf Bds. 4 1/2s '09 J-J \$30,000. Jan 2 1929 4 1/2s '02 J-J 75,000. Jan 1 1942 5s '09 J-J 10,000. Jan 1 1939 Water-Works Bonds. 4 1/2s '98 A-O \$850,000. Jan 1 1928 4 1/2s '04 J-J 200,000. July 1 1944 5s '09 J-J 35,000. Jan 1 1939 5s '20 M-N 150,000. Nov 1 1950 General Indebtedness Bonds. 4 1/2s '16 A-O \$300,000. Apr 1 1946 NET DEBT Sept 1922. \$2,040,143 Total assessed val. 1921. 32,467,894 Total tax (per \$1,000) 1918. \$28.25 INT. at Old Colony Trust Co., Boston, and the notes of 1921 at the Chase Nat. Bank, N. Y. 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 6s '21 J-J 200,000. July 1 1951 Road & Bridge Bonds. 5s A-O \$425,000. 1935 School Bonds. 5s '18 s-a \$300,000. July 1 1951 Bridge Bonds. 5s \$50,000. TOTAL DEBT June 1924. \$935,000 Assess. val. real est., &c. 31,583,263 Assess. val. personal. 18,770,602 Total assessed val. 1921 (about 60% act.) 45,353,865 Total tax rate (per \$1,000) '19. \$17.00 Population in 1910 (Census) 82,178 Population in 1920. 80,853 INT. at First Nat. Bk., Mont'y.

MORGAN COUNTY. Decatur is the county seat. Bonds are tax-exempt. Pop'n 1910, 33,781; 1920, 40,196. Road Bonds. 5s '08 J-J \$260,000. July 1 1938 BOND. DEBT Oct 1 1918 \$260,000 Assess. val. '21 (real & pers) 17,700,674 State & Co. tax (per \$1,000) '18. \$18.00 INT. at Hanover Nat. Bk., N. Y.

NORTH BIRMINGHAM. See Birmingham.

OPELIKA.

This city is in Lee County. Street Paving Bonds. 5s Jan 35,500. 1934 Sidewalk Bonds. 3s Jan 18,000. 1934 Water & Light Bonds. 5s M-N \$80,000. 1932 School Bonds. 5s '17 ann \$50,000. 1937 BOND. DEBT Oct 23 '22. \$119,000 Assess. val., real estate. 1,991,844 Assess. val., personal. 3,023,181 Tot. assess. val. '22 (60% act.) 14,015,125 Total tax (per \$1,000) 1922. \$10.00 Population 1910, 4,734; 1920, 4,980 INT. at Hanover Nat. Bk., N. Y. City

PEBBY COUNTY.

Marion is the county seat. Road Bonds. 5s '12 J-J \$110,000. Jan 1 1942 BOND. DEBT July 1 1923 \$126,000 Floating debt. 21,600 Tot. ass'd val. '22 (60% act.) 6,677,560 State & Co. tax (per \$1,000) '20. \$17.00 Population 1910, 31,222; '20, 35,373 INT. at Hanover Nat. Bk., N. Y. City

PICKENS COUNTY.

Carrollton is the county seat. Road Bonds. 6s '21 s-a \$100,000. Sept 1 1951 BONDED DEBT. \$7,093,465 Assessed value 1921. 25,363 Population 1920 (Census). 25,363 INT. at Chemical Nat. Bk., N. Y.

PIKE COUNTY.

Troy is the county seat. 5s '11 J-J \$27,000. 4s '08 J-J 15,000. Jan 1935 4s '05 150,000. 1935 5s '09 50,000. 1939 Road Bonds. 4 1/2s J-J \$100,000. 1933 5s \$20,000. BOND. DEBT Oct 23 '22 \$200,000 Floating debt. additional. 94,000 Assess. val., real estate. 9,177,360

PIKE COUNTY (Continued)
 Assess. val., personal \$3,338,375
 Tot. assess. val. '22 (60% act.) 10,015,735
 State & Co. tax (per \$1,000) '22 \$14.00
 Popula'n 1910, 30,515; 1920, 31,631
 INT. at Hanover Nat. Bank, N. Y. City, and in Troy, Ala.

PRATTVILLE.
 This city is the county seat of Autauga County.
 BOND, DEBT Oct 20 '22 \$60,000
 Water debt (included) 40,000
 Assessment debt (add'l) 50,000
 Floating debt 2,000
 Assess. val. '22 (60% act.) 1,200,000
 City tax rate (per \$1,000) '22 \$5.00
 Population 1910, 2,322; 1920, 2,316

ROANOKE.
 This city is in Randolph County.
 Municipal Impt. Bonds.
 7s '21 J-J \$115,000 Aug 1 1951
 Water Bonds.
 5s '22 A-O \$25,000 1943
 Sewerage System Bonds.
 5s '14 M-S \$20,000 May 1 1943
 BOND, DEBT Oct 24 '22 \$160,000
 Water debt (incl.) 50,000
 Assessed valuation 1922 2,204,000
 Total tax (per \$1,000) 1922 \$5.00
 Population 1910, 2,034; 1920, 3,841
 INT. on 7s of 1921 at the Hanover National Bank, New York.

RUSSELL COUNTY.
 Seale is the county seat. Bonds are tax-exempt. Pop. 1910, 25,937; 1920, 27,448.
 Road Bonds.
 5s '11 M-S \$100,000 Mar 1 1941
 Building Bonds.
 5s '11 M-S \$20,000 Mar 1 1941
 BOND, DEBT Sept 28 '16 \$120,000
 Floating debt 25,000
 Assessed valuation 1921 6,233,253
 State & Co. tax (per \$1,000) '18 \$14.00
 INT. at Hanover Nat. Bk., N. Y. City.

RUSSELLVILLE.
 This town is in Franklin County.
 Water and Light Bonds.
 5s '19 \$24,000 1942
 Refunding Bonds.
 6s '22 J-J \$7,500 July 1 1952
 School Bonds.
 6s '22 A-O \$25,000 Oct 1 1932
 TOTAL DEBT Nov 1922 \$56,500
 Assess. val. n. real estate 6,900,000
 Assess. val. n. personal 449,558
 Tot. ass'd val. '21 (60% act.) 1,339,558
 City tax rate (per \$1,000) 1921 \$5.00
 Population 1910, 2,046; 1920, 2,269
 INT. on bonds of 1922 at the National Bank of Commerce, N. Y.

ST. CLAIR COUNTY.
 Ashville is the county seat.
 BOND, DEBT Dec 13 '21 \$85,000
 Floating debt 30,000
 Assess. val. 1921 7,773,033
 Total tax rate (per \$1,000) '20 \$11.80
 Popula'n 1910, 20,715; 1920, 23,353

SELMA.
 Selma is in Dallas Co. Incorp. Adr. 30 1830. Bonds are tax-exempt.
 Public Building Bonds.
 4s '22 \$7,500 1927
 Paving Bonds.
 6s '22 \$61,000 1949
 Water Bonds (Red. beg. in 1910).
 5s '07 M-N \$67,000 May 1 1927
 Public School Bonds.
 5s '12 \$30,500 July 1 1937
 5s '17 F-A \$7,000 July 9 1942
 (Subject to call \$1,000 yearly at the discretion of the Mayor.)
 (40,000 1924-1931)
 6s '22 M-N 70,000 1932-1941
 (40,000 1942)
 GEN. BD. DT. May 6 '22 \$366,000
 Water debt (incl.) 67,000
 Assessment bonds (incl.) 61,000
 Assessment notes (add'l) 112,400
 Floating debt (add'l) 67,000
 Assess. val., real estate 6,082,435
 Assess. val., personal 4,349,618
 Total assess. val. 1921-22 10,432,053
 Total tax rate (per \$1,000) '21 \$10.00
 Popula'n 1910, 13,649; 1920, 15,589
 INT. on 6s of 1922 at the Guaranty Trust Co., New York.

SUMTER COUNTY.
 Livingston is the county seat.
 Road Bonds (Tax-exempt).
 5s '22 \$120,000 1934
 Road and Bridge Bonds.
 5s '21 s-a \$75,000 Feb 1 1950
 BOND, DEBT Dec 16 '22 \$225,000
 Floating debt 70,000
 Assess. val. real estate 4,585,200
 Assess. val. personal 3,145,712
 Tot. ass'd val. '22 (60% act.) 7,730,912
 Tax rate (per \$1,000) 1922 \$16.50
 Population 1910, 28,699; '20, 25,569
 INT. at Chemical Nat. Bk., N. Y.

TALLADEGA.
 Talladega is the county seat of Talladega County. Incorp. in 1850. Commission government adopted 1911; V. 93, p. 423. Population 1910 5,854; 1920, 6,546.
 School Bonds (Tax-exempt).
 6s J-J \$22,000 Jan 1 1934
 Sewer Ref. Bonds (Tax-exempt).
 \$35,000

Water-Works Bonds (Tax-exempt)
 5s '17 A-O \$145,000 Apr 1 1947
 5s '17 J-J 35,000 July 1 1947
 Water and Light (Tax-exempt).
 6 1/2s '18 J-J \$51,000 1930
 Improvt. Bonds (Tax-exempt).
 5s '08 J-J \$10,000 July 1 1928
 Street Bonds (Tax-exempt).
 5s '12 s-a \$25,000 1942
 BOND, DEBT Dec 2 '22 \$174,000
 Water debt (included) 61,000
 Floating debt (additional) 10,000
 Tot. ass'd val. '22 (60% act.) 4,627,000
 Total tax (per \$1,000) 1922 \$13.00
 INT. at Nat. Park Bk., N. Y. City

TALAPOOSA COUNTY.
 Dadeville is the county seat.
 Funding Bonds.
 5s '17 J-J \$245,000 July 1 1947
 BOND, DEBT Dec 12 '22 \$237,500
 Floating debt (additional) 40,000
 Sinking fund 9,000
 Assess. val., real estate 5,048,810
 Assess. val., personal 3,268,310
 Tot. ass'd val. '22 (60% act.) 8,318,120
 State & Co. tax rate (per \$1,000) 1922 \$17.00
 Popula'n 1910, 31,034; 1920, 29,744

TEOY.
 County seat o. Pike County. Inc. Feb. 4 1843. For details concerning settlement of certain bond int., see S. & C. Supp. for May 25 1912.
 Municipal Bonds.
 6s '22 J-J \$150,000 Jan 1 1952
 Refunding Bonds.
 4s '09 A-O \$5,000 Oct 2 1929
 4s '09 J-J 3,000 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 '05 M-N \$18,000 Apr 1 1925
 5s '17 A-O 50,000 Aug 1 1947
 Water Bonds.
 5s '04 M-S \$50,000 Mar 1 1924
 GEN. BD. DT. Oct 1 '19 \$209,700
 Assessment debt (add'l) 52,436
 Floating debt 51,198
 Water debt (incl.) 74,000
 Assess. val., real estate 1,314,140
 Assess. val., personal 1,115,572
 Tot. assess. val. '19 (50% act.) 2,429,712
 Total tax rate (per \$1,000) '19 \$5.00
 Population 1910, 4,981; 1920, 5,696
 The city owns the electric-light, bath and water plants.

TUSCALOOSA.
 County seat of Tuscaloosa County. Incorp. Dec. 13 1819. Commission government adopted June 26 1911. V. 93, p. 64.
 Wharf Bonds.
 5s '18 M-S \$50,000 Mar 1 1948
 Refunding Bonds.
 5s '02 J-J \$123,000 July 1 1932
 Judgment Bonds.
 5s \$800 July 1 1931
 Park Bonds.
 5s '19 M-N \$25,000 1949
 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 \$6,000 1944
 School Bonds.
 5s '10 J-J \$15,000 Jan 1 1930
 s '12 35,000 Aug 15 1942
 s 51,000
 s 35,000
 Sewer Bonds.
 5s '10 J-J \$25,000 Jan 1 1930
 Fire Department Bonds. \$9,000
 Hospital Bonds.
 s \$100,000
 Fire Station Bonds.
 5s \$18,000
 GEN. BD. DT. Oct 1920 \$527,800
 Sewer & paving debt, add'l 157,000
 Floating debt 11,343
 Tot. ass'd val. '20 (60% act.) 7,004,880
 Total tax (per \$1,000) 1920 \$5.00
 Population 1910, 8,407; 1920, 11,996
 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 \$38,000 1923-1926
 6s '21 s-a 75,000 1941
 Road Bonds.
 6s '21 s-a \$75,000 1941
 Refunding Bonds.
 5s J-J \$20,000 1926
 Court-House Bonds.
 5s J-J \$75,000 1932
 BOND, DEBT Dec 16 '22 \$308,000
 Ass'd val. '22 (60% act.)
 Real 14,779,309
 Personal 9,658,373
 Total 24,437,682
 State & Co. tax (per \$1,000) '22 \$17.00
 Popula'n 1910, 47,559; 1920, 53,680

WALKER COUNTY.
 Jasper is the county seat.
 Highway Bonds.
 5s '15 \$50,000 Jan 1 1945
 BONDED DEBT (?)
 Popula'n 1910, 37,013; 1920, 50,593

Secretary of State (term expires Jan. 1924) J. W. Power
 Treasurer (term expires January 1924) M. M. Murry
 Auditor (term expires Jan. 1924) W. J. Miller
 Attorney-General (term expires Jan. 1924) Frank Roberson

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.	Permanent Impt. Bonds.
3 1/2s '04 J-J \$500,000 July 1 1934 (Subject to call after July 1 1914.)	4 1/2s '16 J-J \$204,750 July 1 '23-'36 63,750 July 1 1936
3 1/2s '07 J-J 377,000 Jan 1 1927	5 1/2s '20 s-a 230,000 June 1 '23-'45
4s '10 J-J 184,000 July 1 1930	5 1/2s '20 s-a 230,000 Sept 1 '23-'45
4 1/2s '14 J-J \$125,000 July 1 '23-'33	5 1/2s '20 s-a 460,000 Nov 1 '23-'45
5 1/2s '14 J-J \$125,000 July 1 1934	5 1/2s '21 s-a 40,000 Mar 1 1923
Refunding Bonds.	460,000 Mar 1 '24-'46
4 1/2s '16 J-J \$408,200 July 1 '23-'35	80,000 July 1 1923
1 25,000 July 1 1936	92,000 July 1 '24-'48
5 1/2s '18 A-O \$2,600,000 Apr 1 '23-'34 (Opt. after Apr. 1 1923.)	120,000 Jan 1 1924
State Notes.	1,350,000 Jan 1 '25-'47
4 1/2s '22 \$1,000,000 May 1 1924	60,000 Aug 1 1924
4 1/2s '22 1,500,000 May 1 1924	570,000 Aug 1 '25-'43
4 1/2s '22 1,000,000 May 1 1924	21,000 Aug 1 1944
	60,000 Aug 1 '45-'47

INTEREST is payable at office of State Treasurer and at the National Bank of Commerce in New York City.

TOTAL DEBT.—Mississippi's bonded debt on Dec. 1 1922 amounted to \$13,445,500. On Oct. 1 1922 the various trust funds of the State aggregated \$2,368,081.07. These funds were monies taken over by the State, and only the interest is paid on them. Cash on hand and in depositories Oct. 1 1922, \$3,594,002.51. The net revenues of the State amount annually to about \$8,750,000.

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, \$336,000 were redeemed between Jan. 1 and Jan. 15 1912, while the remaining \$264,000 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, etc.	Total Assessed Value.	Tax per M.
1921	\$461,219,451	\$192,770,656	\$101,203,238	\$755,193,345	\$8.00
1920	458,965,250	151,995,488	91,762,435	702,723,173	9.00
1919	458,825,477	151,995,737	91,762,435	702,583,649	5.50
1918	416,695,951	141,200,611	91,279,436	649,175,998	5.50
1917	417,164,293	117,551,983	91,680,335	626,396,611	4.00
1916	256,265,231	104,370,761	68,660,728	429,296,720	8.00
1915	253,708,655	98,508,063	68,499,108	420,715,826	8.00
1914	269,422,222	101,939,210	70,136,130	441,497,562	6.00
1913	240,104,986	111,344,966	60,101,052	411,551,004	6.00
1912	331,889,588	110,713,772	51,002,284	493,605,644	6.00
1908	222,624,868	112,639,367	48,659,504	383,923,739	6.00
1906	222,386,595	101,663,396	44,493,920	368,543,909	6.00
1905	151,508,047	95,058,585	37,750,505	284,343,137	6.00
1900	131,415,821	57,400,338	27,049,788	215,765,947	6.00
1899	113,579,916	48,358,640	26,337,353	188,275,909	6.50
1893	113,409,358	47,540,169		160,949,527	5.00

*Real estate is assessed every two years. This accounts for the fact that the totals for 1910 and 1920 are the same; and for the similarity at previous biennial periods.

STATE DEBT.—Section 258 of Article 14 of State Constitution, adopted Nov. 1 1890, provides that the credit of the State shall not be pledged or loaned in aid of any person, association, or corporation; and the State shall not become a stockholder in any corporation or association, nor assume, redeem, secure, or pay any indebtedness or pretended indebtedness alleged to be due by the State to any person, association, or corporation whatsoever, claiming the same as owners, holders, or assignees of any bond or bonds, now generally known as "Union Bank" bonds and "Planters Bank" bonds.

The 1920 Legislature passed an Act (Chapter 112, Laws of 1920) creating the State Bond Commission, with power to issue in 20 series \$5,000,000 25-year serial coupon bonds, to bear interest at a rate not in excess of 5 1/2%, for the purpose of erecting buildings, making permanent improvements, additions and repairs to the State University at Oxford, the A. & M. College at Starkville, the Mississippi State College for Women at Columbus, the Mississippi State Normal College at Hattiesburg, the Alcorn A. & M. College at Rodney, the State Insane Hospitals at Jackson and Meridian, the State Charity Hospitals at Jackson and Laurel, the State Tuberculosis Sanitarium at Magee, the Mississippi Industrial School at Columbus, the Deaf and Dumb Institution at Jackson, the Old and New Capitol buildings, the Governor's Mansion and the State Penitentiary. The 1922 Legislature gave this commission the additional power to issue notes of the State, to run for no more than 2 years and to bear interest at a rate not to exceed 6%. In a total amount not to exceed the difference between the appropriations made by the 1920 and 1922 Legislatures and the total estimated revenues to be received by the State during 1922 and 1923, the funds to be used to meet the appropriations made in 1920 and 1922.

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 securing 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

State of Mississippi.

DEBT, RESOURCES, ETC.

Organized as a Territory (Act Apr. 7 1798) Apr. 7 1798
 Admitted as a State (Act March 1 1817) Dec. 10 1817
 Total area of State (square miles) 46,810
 State Capital Jackson
 Governor (term expires January 1924) Lee M. Russell

debt limit, not exceeding \$500,000 bonds for street improvements. This Act was given in full in V. 99, p. 1312.

INITIATIVE AND REFERENDUM UPHELD.—The State Supreme Court has declared that the initiative and referendum amendments to the State constitution adopted by the voters in 1914, together with eight other amendments, was properly phrased, properly submitted and ultimately adopted by the voters of the State.—V. 104, p. 1824

ACT PASSED VALIDATING ALL MUNICIPAL BONDS, & C. REGARDLESS OF DEFECTS.—Chapter 295, Laws of 1922, approved March 14 1922, validates all bonds, notes, certificates, loan warrants, or other obligations of any county, road district, school district, municipality, drainage district, etc., which may have been sold at less than par and accrued interest, regardless of any defect or irregularity in their authorization, provided the obligations are delivered and paid for within two years from March 14 1922. The following places are not affected by this Act: Coldwater Drainage District, Quitman, Tunica, Coahoma, Hurricane Creek Drainage District, or Yalobusha District No. 2 of Calhoun County. It is further provided that this Act does not apply to bond issues whose validity was being contested at the time of the passage of the Act. The further exception is made that the Act does not validate any allowance made by public officials in the sale of bonds, or any transfer, misuse, unlawful expenditure, or illegal handling of any funds derived from the sale of bonds validated in this Act, or any warrants or other obligations issued in violation of Chapter 326 of the Laws of 1920, which prohibits the issuance of warrants, when there is not sufficient money in the particular fund from which the allowance is to be made to pay the warrants, unless petitioned for by a majority of the voters.

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 whatever." V. 87, p. 1254.

SAVINGS BANK INVESTMENTS.—The Banking Department under date of Sept. 26 1917 informed us that "Mississippi has no law regulating the way in which savings institutions are permitted to invest their funds. Savings banks can invest their funds in the same manner as any other State bank, no separate law governing them."

POPULATION OF STATE.—Table with 4 columns: Year, Population, Year, Population. Rows for 1870, 1880, 1890, 1900, 1910, 1920.

The proportion of colored population was 57.47% in 1880, 57.98% in 1890, 58.6% in 1900, 56.2% in 1910 and 52.0% in 1920. In number, blacks were 310,808 in 1880, 437,404 in 1890, 444,201 in 1870, 650,291 in 1880, 747,720 in 1890, 905,930 in 1900, 1,009,487 in 1910 and 935,184 in 1920.

CITIES, COUNTIES AND TOWNS IN THE STATE OF MISSISSIPPI.

ABERDEEN. This city is the county seat of Monroe County. Population 1910, 3,708; 1920, 4,071.

Refunding Bonds. \$1,000.00. Water and Sewer (Part yearly) \$25,000. 5s '05 A-O \$63,119.00. Apr 1 1925 Electric Light & Sewer Bonds. 5s '05 \$19,800. City-Hall Bonds. 5s '11 J-J \$9,934. July 1 '23-'31 Negro-School (Part yearly). 5s '11 J-J \$3,900.00. July 1 1931 Frisco RR. bonds. \$4,000. Funding bonds. 10,000. BOND, DEBT Jan 1 '21. \$163,793. Assess. val. 1921 (est.). 3,000,000.

ABIACA DRAINAGE DISTRICT. This district is in Le Flore, Holmes and Carroll counties. 6s '22 M-S \$400. Mar 1 '23-'26 42,000. Mar 1 '27-'32 67,500. Mar 1 '33-'41 BOND, DEBT Jan 1 1922. \$110,000. Assessed benefits. 213,844. INT. at the Liberty Central Trust Co., St. Louis.

ACKERMAN. This town is the county seat of Choctaw County. BOND, DEBT Dec 1 '22. \$82,500. Water debt (incl.). 45,000. Floating debt (add'l). 5,000. Assess. val. '22 (1/2 act.). 500,000. Tax rate (per \$1,000) 1922. \$26.00. Population 1910, 1,398; 1920, 1,264.

ADAMS COUNTY. County seat is Natchez. Bonds are tax-exempt. Population 1910, 25,265; 1920, 22,183. Bonds (Assess. to take care of overdraft in general fund). \$103,000. Bridge Bonds. 6s '08 Mar \$2,000.00. Mar 1 1923 5s '11 Jan 2,500.00. Jan 1 1923 Road Bonds. 5s '12 Dec \$150,000.00. Dec 2 1952 5s '19 187,000. 1923-1940 5s '19 J-D 40,000.00. Serially Refunding RR. Bonds. 4 1/2s '06 Jan \$56,000.00. Jan 1 '23-'30 4s '01 July \$2,000.00. July 1 '23-'25 BOND, DEBT Jan 1 '21. \$408,500. Assess. val. '20 (3/5 act.). 13,547,541. State & Co. tax (per \$1,000) '15-'16 \$12. INT. at County Treas. office.

AIR LINE DELTA HIGHWAY TAXING DISTRICT. This district is in De Soto County. 6s '18 M-N \$64,000. May 1 '23-'38 BOND, DT, Jan 1919. \$80,000. Assessed value 1917. \$142,537. Population 1918 (est.). 6,500.

ALCOON COUNTY. Corinth is the county seat. Corinth-to-Gulf Road Dist. Bds. 6s '17 M \$80,000.00. Nov 1 1942 Road Bonds. 5 1/2s '16 J-J \$65,000. July 1 '26-'41 6s '18 M-S 60,000.00. 1928-1942 6s '18 M-S 40,000.00. 1928-1937 6s '17 J-J 30,000.00. 1927-1941 6s '18 15,000.00. 1933

Corinth-Inka Road Dist. 6s '19 J-D \$22,500. BOND, DEBT Jan 1 '21. \$156,500. Warrant debt (add'l). 17,670. Road district debt (add'l). 260,500. Assess. val., real estate. 3,253,670. Assess. val., personal. 1,714,525. Other assessable property. 1,919,975. Total assess. val. 1920. 6,788,150. Popul'n 1910, 18,159; 1920, 21,369.

AMITE COUNTY. Liberty is the county seat. Road Improvement Bonds. 5 1/2s '17 \$40,000. 1932 & 1942 6s '17 70,000. 1932 & 1942 5 1/2s '17 A-O 50,000. 1927-1941 6s '17 J-D 50,000. 1928-1942 6s '20 52,000. '28-'37 7428.43 BOND, DEBT Jan 1 '21. \$314,000. Floating debt (add'l). 143,600. Assess. val., real estate. 4,360,202. Assess. val., personal. 1,473,473. Other assessable property. 607,475. Total assess. val. 1920. 6,441,420. Popul'n 1910, 22,954; 1920, 18,960.

AMORY. This city is in Monroe Co. Bonds are tax-free. Population in 1910, 2,122; 1920, 2,861. School Building Bonds. 5s '20 \$5,100. 1927 Electric-light bonds 5s \$9,000. Water and Sewer Bonds. 5 1/2s '11 J-ne \$57,100. 1931 BOND, DEBT Oct 26 '22. \$ 50,000. Assess. val., real estate. 1,150,000. Assess. val., personal. 450,000. Tot. assess. val. '22 (1/2 act.) 1,600,000. Tax rate (per \$1,000) 1922. \$28.00. Population in 1920. 2,832. INT. at Merchants & Farmers' Bank in Amory, city depository, or any other bank in Amory.

ARKABUTLA CREEK DR. DIST. This district (P. O. Senatobia) is in Tate County. Drainage System Bonds. 5 1/2s '17 A-O \$79,688. Apr 1 '23-'37 BOND, DEBT Dec 1921. \$85,000. Total assessed value '21 (est.) 400,000. Total tax rate (per \$1,000) '19. \$3.50. Population in 1919. 300.

ATCHAFALAYA DR. & LEV. DIS. P. O. Silver City. Canal Construction Bonds. \$6,000. 1923-1928 10,000. 1928-1933 6s '15 May 3,000. 1934 16,000. 1935-1938 30,000. 1939-1944 6,000. 1945 BOND, DEBT Dec 1 1919. \$78,000

ATTALA COUNTY. Kosciusko is the county seat. Road Bonds. 5 1/2s '19 J-D \$150,000. 1930-1943 Funding & Gen'l Rev. Bonds. 6s '14 A-O 50,000.00. Apr 7 1934 (Subject to call after Apr 7 1919). (C. O. B. D. DT, Nov 3 '22. \$60,000. Assess. val., real estate. 2,800,135. Assess. val., personal. 1,470,810. Other assessable property. 902,230. Total assess. val. 1922. 5,173,145. Total tax rate (per \$1,000) '22. \$8.00. Popul'n 1910, 28,851; 1920, 24,831.

ATTALA CO. ROAD DIST. NO. 1. Kosciusko is the county seat. 6s '13 \$50,000. 6s '14 J-J 50,000. July 1 '24-'39 5 1/2s '15 M-N 50,000. Nov 1 '26-'40 BOND, DEBT Nov 1917. \$150,000. Ass'd val. (1/2 real & pers'l) 1,713,369. Population of county 1910. 28,851. Population of district (est.). 8,000. INT. payable in Chicago and Kosciusko.

BALDWIN. This town is in Lee & Prentiss Counties. Electric Light & Water Bonds. 5s '16 May \$9,600.00. May 2 1936 BOND, DEBT Oct 1 '22. \$46,200. Assessment debt (add'l). 3,000. Sinking fund. 7,119. Assessed val., real estate. 375,000. Assessed val., personal. 435,000. Tot. assess. val. '22 (70% act.) 700,000. Total tax rate (per \$1,000) '22. \$15.00. Population in 1910, 787; in 1920, 922.

BATESVILLE. This city is the county seat of Panola County. Incorporated under Code in 1892. Sewerage Bonds. 6s '16 J-J \$5,500.00. July 1 1935 Waterworks Bonds. \$18,000. School Bonds. \$4,500. BOND, DEBT Oct 10 '21. \$33,000. Sinking fund. 2,000. Ass'd val'n 1921 (3/4 act.). 750,000. Total tax rate (per \$1,000) '21. \$15.00. Population in 1910, 774; 1920, 1,050.

BELZONI. This town is now the county seat of Humphreys County. Water Works & Electric Light. 6s '04 \$17,200. Annually Bridge Improvement Bonds. 6s '06 \$10,800. Annually School Bonds. 6s '10 \$15,000. Apr 5 1930 Water Works Impt. Bonds. 6s \$5,000. July 1 1934 Sewer & Water Works Bonds. 6s \$20,000. July 1 1934 Colored Public School Bonds. 6s '17 \$5,000. May 1 1937 Tot. B. D. DT, Oct 25 '18. \$73,000. Assessed valuation 1918. 914,000. Tax rate (per \$1,000) 1918. \$15.00. Population 1910, 1,059; 1920, 2,277.

BELZONI DRAINAGE DIST. This district is in Washington Co. 6s '13 M-N \$314,288. 1923-1933 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.

BENTON COUNTY. Ashland is the county seat. Road Bonds. 5 1/2s '19 \$179,000. 1923-1939 BOND, DEBT Oct 26 1922 \$179,000. Assess. val. real estate. 1,794,930. Assess. val. personal. 440,000. Other assess. property. 675,000. Tot. ass'd val. '22 (70% act.) 2,909,930. Tax rate (per \$1,000) 1921. \$30.00. Population 1910, 10,245; 1920, 9,851.

BILOXI. This city is in Harrison County. Incorp. 1896. Commission government adopted, see V. 106, p. 411. School Bonds. 5s '12 \$55,000. 1923-1932 Street Improvement Bonds. 5 1/2s '21 \$359,000. 1922-1941 5s '18 3,000. 1923-1928 BOND, DEBT Jan 1 '21. \$513,000. Total assess. val. 1922 (est.) 9,000,000. Population 1910, 8,049; 1920, 10,937.

BLACK BAYOU DRAIN. DIST. This district (P. O. Greenville) is in Washington County. \$37,500. July 15 '23-'27 18,000. July 15 '28-'29 31,500. July 15 '30-'32 36,000. July 15 '33-'35 27,000. July 15 '36-'37 BOND, DEBT Oct 26 '22. \$850,000. Assessed val., real estate. 2,500,000. Assess. val., personal. 250,000. Tot. ass'd val. '21 (40% act.) 2,525,000. (Exclusive of assessment against railroads and telephone lines and towns.) Assessed benefits. \$1,501,399. Population in 1921 (est.). 16,700. INT. payable in New York.

BLACK CREEK DRAIN. DIST. This district is in Holmes County. \$63,000. Oct 1 '23-'31 6s '21 A-O 130,000. Oct 1 '32-'41 BOND, DEBT Nov 1 1922. \$304,000. Assessed valuation 1921. 2,225,000. Actual value (estimated). 5,000,000. Assessed benefits. 1,723,335. INT. at Hanover Nat. Bank, N. Y.

BLUE LAKE DRAINAGE DIST. This district is in Tallahatchie and Sunflower counties. 6s '20 s-n \$140,000. Apr 1 '23-'40 BONDED DEBT (7) INT. payable in St. Louis, Mo.

BOGUE PHALIA DRAIN. DIST. A district in Washington County. 6s '13 F-A \$533,500. Feb 10 '23-'33 BOND, DEBT Oct 1918. \$727,500. Assessed val. 1917 (est.). 4,000,000. Population in 1913 (est.). 15,000. INT. at Cont. & Comm. Nat. Bank, Chicago.

BOLIVAR COUNTY. County seat is Cleveland. Road Bonds. \$500,000. Court House bonds. \$150,000. 6th Separate Road Dist. \$3,000. Apr 1 '23-'25 15,000. Apr 1 '26-'30 30,000. Apr 1 '31-'35 35,000. Apr 1 '36-'40 40,000. Apr 1 '41-'45 Co. Spec. Road Dist. No. 1. 5 1/2s '19 \$135,000. Mar 1 '23-'49 BOND, DEBT Nov 1922. \$630,000. Assess. val. (1-3 act.) '22. \$2,614,000. Total tax rate (per \$1,000). \$23.00. Population 'n 1910, 48,905; 1920, 57,689. INT. at Citizens' Bank, Shelby.

BOLIVAR COUNTY DRAINAGE DISTRICT NO. 10. \$15,000. July 1 '23-'25 6s '20 J-J 100,000. July 1 '26-'35 80,000. July 1 '36-'40 BONDED DEBT. \$200,000. INT. at American Trust Co., St. Louis.

BOONEVILLE SCHOOL DIST. This district (P. O. Booneville) is in Prentiss County. Building Bonds. A-O \$25,000. Due 1938 BOND, DEBT Oct 13 1921. \$55,000. Assessed valuation 1921 (75% actual) (est.). 1,000,000. Tax rate (per \$1,000) '21 (est.). \$18.00.

BOYLE SEPARATE ROAD DIST. P. O. Boyle, Bolivar County. \$3,000. Mar 1 '23-'25 15,000. Mar 1 '26-'30 30,000. Mar 1 '31-'35 45,000. Mar 1 '36-'40 55,000. Mar 1 '41-'45 BOND, DEBT May 1 1920 \$250,000. Assessed value 1920. 1,536,341. Population 1920 (est.). 3,500.

BROOKHAVEN. This city is in Lincoln County. Sewer Bonds. \$3,000. 1923-1925 10,000. 1926-1930 39,000. 1931-1939 74,000. 1940 School Bonds. \$10,000. 1932 Refunding Bonds. 5s '12 A-O \$18,217. Oct 1 '23-'32 Water and Light Bonds. \$30,000. BOND, DEBT Nov 1918. \$124,400. Sinking funds. 6,000. Assessed valuation 1916. 2,200,000. Tax rate (per \$1,000) '16. \$14.00. Population 1910, 5,293; 1920, 4,706.

CALHOUN COUNTY. Pfltsboro is the county seat. Road Bonds. \$298,000. 1943 6s '20 P-A \$16,000. Feb 1 '23-'26 \$80,000. Feb 1 '27-'36 \$100,000. Feb 1 '37-'46 NET B. D. DT, Apr 1921. \$513,500. Assessed value 1920. 5,028,519. Population 1920 (Census). 16,823. INT. on bonds marked (*) at the Hanover Nat. Bank, New York.

CALHOUN CO. RD. DIS. NO. 1. BOND, DEBT Dec 3 1921. \$516,000. Assessment debt (add'l). 10,000. Floating debt (additional). 50,000. Sinking fund. 18,500. Assess. val. real estate. 2,746,140. Assess. val. per. property. 841,990. Other assessable property. 13,462. Tot. ass'd val. '21 (40% act.) 3,601,592. Tax rate (per \$1,000) 1921. \$51.00.

CANTON. This city is in Madison County. Incorp. about 1830. Population 1910, 3,929; 1920, 3,252. Refunding Bonds. 5 1/2s '18 s-a \$14,000. Aug 6 '23-'36 School Improvement Bonds. 5s '16 M-N \$16,000.00. May 15 1936 Street Improvement Bonds. 5s '16 M-N \$40,000.00. May 15 1936 BOND, DEBT Oct 1 1922 \$115,000. Floating debt Oct 1 1922. 26,700. Assessed val., real estate. 1,428,278. Assess. val. personal. 1,022,376. Tot. assess. val. '21 (40% act.) 2,450,654. Total tax rate (per \$1,000) '22. \$25.00.

CANTON SEPARATE SCH. DIST. This district is in Madison County. \$12,500. 1924-1928 5s '23 s-a 50,000. 1929-1938 30,000. 1939-1943 32,500. 1944-1948 TOT. B. D. DT, Dec 1922. \$137,000. Assessed value 1922. 4,300,000. Actual value (estimated) 12,000,000. INT. at City Clerk's office.

CARROLL COUNTY. Carrollton is the county seat. Road Bonds. 6s '17 F-A \$50,000. Feb 1 '23-'43 BOND, DEBT Dec 1 1921. \$41,000. Floating debt. 25,000. Assess. val. real estate. 1,152,855. Assess. val. personal. 2,326,610. Other assessable property. 973,328. Total assessed value 1920 (about 1/2 actual). 4,452,793. State & Co. tax (per \$1,000) '21. \$40.00. Popul'n 1910, 23,139; 1920, 20,324.

CENTRAL DRAINAGE DIST. This district is in Bolivar County. 6s '21 J-J \$250,000. July 1 '22-'41 BOND, DEBT Jan 1922. \$250,000. Total benefits assessed. 615,810. Estimated value. 3,000,000. Population (estimated). 6,000. INT. at Hanover Nat. Bank, N. Y.

CHARLESTON.

This town is the county seat of Tallahatchie County. Water Works Plant Bonds. 6s '17 A-O \$13,500. BOND, DEBT Oct 25 '22. \$213,500 Assessment debt (add'l) 1,600 Assessed value, real estate. 952,175 Assessed value, personal. 349,581 Other assessable property. 819,050 Tot. assess. val. '21 (75 act.) 2,121,131 Total tax rate (per \$1,000) '22 \$33.07 Popula'n 1910, 1,834; '20. 3,007

CHICKASAW COUNTY.

Houston is the county seat. Court House Bonds. 5s '07 \$35,000. 1927 5s '09 10,000. 1929 Jail Bonds. 5 1/2s '14 \$10,000. 1934 Bridge Bonds. 6s '14 \$100,000. 1934 5s '14 \$50,000. 1925 Supers. Dist. No. 1 Road Bonds. 5s '21 \$100,000. 1924 5 1/2s '16 F-A \$25,000. Aug 1 '26-'30 Supers. Dist. No. 2 Bonds. 6s '19 \$87,000. 1930 Supers. Dist. No. 3 Road Bonds. 5s '13 \$100,000. 1923 6s '17 M-S 50,000. Sept 1 '29-'38 Supers. Dist. No. 4 Road Bonds. 6s '16 F-A \$7,000. Aug 1 '26-'30 6s '19 \$35,000. 1930 Supers. Dist. No. 5 Road Bonds. 6s '19 J-D \$75,000. June 1 '30-'39 BONDED DEBT (Jan 1 '21) County \$159,000 District No. 1 133,000 District No. 2 87,000 District No. 3 200,000 District No. 4 92,000 District No. 5 75,000 Assess. val., real estate. 4,469,598 Assess. val., personal. 1,821,500 Other assessable property. 1,092,244 Total assess. value 1920. 7,389,358 Population, 1920, 22,846; '20, 22,212

BONDED DEBT (Jan 1 '21)

County \$159,000 District No. 1 133,000 District No. 2 87,000 District No. 3 200,000 District No. 4 92,000 District No. 5 75,000 Assess. val., real estate. 4,469,598 Assess. val., personal. 1,821,500 Other assessable property. 1,092,244 Total assess. value 1920. 7,389,358 Population, 1920, 22,846; '20, 22,212

CHRISTMAS DRAINAGE DIST.

This district is in Bolivar County. \$12,000. Sept 1 '23-'26 6s '20 M-S 40,000. Sept 1 '26-'30 100,000. Sept 1 '37-'40 BOND, DEBT Oct 1921. \$154,000 INT. at Hanover Nat. Bank, N.Y.

CHIWAPPA TOWN CREEK DRAINAGE DISTRICT NO. 4.

This district is in Lee and Monroe counties. 6s '21 May \$38,000. (For maturity see V. 113, p. 2003). 6s '22 6,000. May 1 '21-'35 6,000. May 1 '36-'41 BOND, DEBT Nov 1922. \$70,000 Val. of prop. in district (est.) 691,850 Assessed benefits. 152,679 INT. at Hanover Nat. Bk., N.Y. Tax-free.

CLAIBORNE COUNTY.

Port Gibson is the county seat. Jail and Bridge Bonds. 5s '03 \$20,000. 1923 5s '04 20,000. 1923 Road and Bridge Bonds. 5s '09 \$25,000. 1929 Road Bonds. 5s '13 \$10,000. 1933 Road and Bridge Bonds. 6s '17 Apr \$40,000. Apr 3 1937 Funding Bonds. 5s ann \$40,000. 1934 Road District No. 1 Bonds. 5 1/2s '19 \$60,000. Serially 6s '20 75,000. Serially Road District No. 4 Bonds. 5 1/2s '19 \$50,000. Serially Road District No. 5 Bonds. 5 1/2s '19 \$50,000. Serially BOND, DEBT Jan 1 1921. \$155,000 Road dist. debt Jan 1 1921: No. 1 135,000 No. 4 50,000 No. 5 50,000 Floating debt 44,215 Assessed val., real estate. 2,803,085 Assessed val., personal. 1,371,510 Other assessable property. 1,045,984 Total assess. val. 1920. 5,379,679 Popula'n 1910, 17,408; 1920, 13,019 INT. at Hanover Nat. Bk., N.Y.

CLARKE COUNTY.

Quitman is the county seat. Road Bonds. 6s \$165,000. 1935 School Bonds. 6s '15 \$35,300. 1935 County Bonds. 5 1/2s \$52,000. BOND, DEBT Oct 10 '21. \$252,500 Floating debt. 50,000 Sinking fund. 6,000 Assessed val'n, real estate. 3,854,859 Assessed val'n, personal. 2,019,385 Total assessed val'n 1921. 5,874,244 Assessed value RR's, and pub. service corps '20. 1,934,106 State & Co. tax (per \$1,000) '21. \$30.00 Popula'n 1910, 21,630; 1920, 17,927

CLARKDALE.

This city is in Coahoma County. This city owns its water, light and sewer plant, valued at \$210,000. Commission government adopted. Bonds are tax-exempt. General bonds. \$29,700 School bonds. 29,700 Liquidating & Impt. bonds. 50,000 Refunding bonds. 25,000 Water, Light & Sewer Bonds. 5s '11 M-S \$120,000. Sept 1 1931 General Impt. Bonds. 5s '15 \$130,000. Oct 1 '23-'35 \$30,000. May 1 '23-'25 200,000. May 1 '26-'35 250,000. May 1 '36-'45 Road Bonds. 17 s-a \$95,000. Jan 1 '23-'41 School Bonds. 18 J-J \$95,000. TOT. B.D. DT. Oct 1 '22. \$1,047,500 Water debt (incl.) 366,400

Assess. val. real estate. \$8,126,475 Assess. val. personal. 3,946,798 Total assess. val. 1922 (60 to 75% actual) 12,073,273 Total tax (per \$1,000) 1922. \$17.00 Population 1910, 4,079; 1920, 7,552

CLAY COUNTY.

West Point is the county seat. Refunding Bonds. 6s '18 M-N \$40,000. May 1 1923 Road Bonds (General). 5s \$20,000. 1928 Road and Bridge (General). 5s \$40,000. 1930 Road Dist. No. 1 Bonds. 6s \$37,500. 1923-1937 Road Dist. No. 2 (Tax-exempt). 6s \$112,500. 1923-1937 Road Dist. No. 3 Bonds. 6s \$38,438. 1922-1937 GEN. CO. DT. Jan 1 '21. \$100,000 Drainage debt (add'l) 88,700 Road district debt (add'l) 291,000 Assessed val'n, real estate. 4,837,540 Assessed val'n, pers'l prop. 1,884,038 Other assessable property. 1,099,237 Tot. assess. val. of county 1920 (3/4 actual) \$7,802,815 Assessed value - Dist. 1 850,580 ton 1917 - Dist. 2 3,280,165 - Dist. 3 908,555 State & Co. tax (per \$1,000) '20 \$30.00 Population 1910, 20,303; 1920, 17,490 INT. payable partly at Nat. Bank of Commerce, N. Y., Merchants-Laclede Nat. Bank, St. Louis; Commercial Nat. Bank, Chicago; Chicago Sav. Bank & Trust Co., Chicago; and Hanover Nat. Bank, New York.

CLEVELAND.

This town is the county seat of Bolivar County. BOND, DEBT Jan 1 1921. \$71,500 Assessed val'n, real estate. 550,000 Assessed val'n, pers'l prop. 250,000 Total ass'd val'n 1918 (3/4 act) 800,000 Tax rate (per \$1,000) 1918. \$10.00 Population 1910, 1,001; 1920, 1,674

COAHOMA COUNTY.

Friar Point is the county seat. Road and Bridge Bonds. 4 1/2s \$100,000. 1930 5s 75,000. 1940 5s '12 June \$50,000. June 1 1942 5s '16 J-J 158,400. 1923-1926 5s '19 J-J 490,000 & July 1 '27-'36 20 450,000. July 1 '23-'40 Court-House Bonds. 5s \$35,000. 1923 6s '21 A-O 237,500. May 1 '23-'41 BOND, DEBT May 1921 \$1,900,000 Assessed val., real estate. 19,486,175 Assess. val., personal. 7,583,830 Other property. 2,148,614 Total assess. val. 1920. 29,218,619 Popula'n 1910, 34,217; 1920, 41,511 INT. on bonds of 1912 payable at John Nuveen & Co., Chicago; on bonds of 1916 at Nat. City Bank, N. Y., or Hilberia Bank & Trust Co., New Orleans.

COLUMBIA.

This city is the county seat of Marion County. BOND, DEBT Dec 1 '22. \$86,000 Tot. ass'd val. '22 (3/4 act.) 1,775,000 Tax rate (per \$1,000) 1922. \$25.00 Population, 1910, 2,029; 1920, 2,826

COLUMBUS.

County seat of Lowndes County Inc. 1821. Bonds are tax-exempt. Improvement Bonds. 5s '06 M-S \$60,000. Sept 1 1924 5 1/2s '22 J-D 50,000. June 1 '23-'47 Water and Sewer Bonds. 5s \$83,000. 1923 Paving Bonds. 5 1/2s '19 s-a \$42,500. 1923-1939 School Building. 5s '17 s-a \$50,000. 1936 5s '17 J-D 25,000. June 1 1937 Refunding RR. Aid Bonds. 5 1/2s '22 A-O \$30,000. Apr 1 '27-'32 60,000. Apr 1 '33-'47 BOND, DEBT Mar 1 1922 \$391,000 Warrant debt (add'l) 42,000 Assessed valuation 1921. 5,528,511 Tax rate (per \$1,000) 1922. \$28.00 Population 1910, 8,988; 1920, 10,501 INT. at Nat. Bank of Commerce, N. Y.; on bonds of 1922 at the Hanover National Bank, N. Y.; others at Columbus.

COPIAH COUNTY.

Hazlehurst is the county seat. Population of county in 1910, 35,914; 1920, 28,672. Refunding Bridge Bonds. 5s '17 Jan \$50,000. Oct 4 1942 Road Dist. No. 1 (tax-exempt). 5s & 6s '11-19 \$300,000. 1922-1940 Road Dist. No. 2 (tax-exempt). 6s '13-16. \$128,500. 1934-1932 Road District No. 3 Bonds. 6s '19 \$61,000. 1923-1944 Road District No. 4 Bonds. 6s '19 \$88,000. 1923-1944 Road District No. 5 Bonds. 6s '15-18. \$225,000. 1934-1943 Road and Bridge Bonds. 4 1/2s '05 \$50,000. Apr 1 1930 6s '09 30,000. June 7 1931 BOND, DEBT Jan 1 1921 - County \$180,000 District No. 1 300,000 District No. 2 128,500 District No. 3 70,000 District No. 4 100,000 District No. 5 225,000 County float'g debt (add'l) 97,705 Ass'd val'n, county, 1920, 10,347,877 INT. at County Treasurer's office.

COBINTH.

This city is in Alcorn County. Last charter established in 1884.

Water-Works & Sewer Bonds.

5s '04 \$24,700. Oct 15 1927 5 1/2s '04 53,400. May 1 1924 70,000 Paving Bonds. 5 1/2s '19 F-A \$21,500. Serially to 1939 Various Improvements. 5s 5 1/2s s. 6s & 7s \$34,000. Various School Bonds. 5 1/2s '11 \$7,000. 1931 5 1/2s '19 F-A 8,900. Serially to 1939 900. 1923-1925 6s '20 6,000. 1926-1935 7,500. 1936-1945 BOND, DEBT Dec 1922. \$409,000 Assessed valuation 1921. 3,050,000 Sinking fund. 20,000 Total tax (per \$1,000) 1922. \$22.00 Population, 1910, 5,020; 1920, 5,498 INT. at City Treasurer's office.

COVINGTON COUNTY.

County seat is Collins. Court-House and Jail Bonds. 5s '06 \$45,000. 1922-1936 6s '07 20,000. 1939 Road and Bridge Bonds. 5s '09 \$10,000. 1929 6s '15 9,000. 1935 CO. B.D. DT. Jan 1 1921. \$84,000 Road district debt (add'l) 141,000 Assessed valuation 1920. 3,597,374 Population in 1920. 14,869

DELTA CITY DRAINAGE DIST.

This district is in Sharkey County. 6s '21 M-S \$100,476. Mar 1 '23-'42 BOND, DEBT Nov 1921. \$200,000 INT. payable at Merchants-Laclede Nat. Bank, St. Louis, Mo.

DE SOTO COUNTY SUPERVISORS' DISTRICTS.

Bridge Bonds. 5s '11 \$25,000. 1931 District No. 1 Bonds. 6s '12 J-D \$70,000. June 1 '23-'37 District No. 2 Bonds. 6s '12 J-D \$47,000. June 1 '23-'37 District No. 3 Bonds. 6s '12 J-D \$47,000. June 1 '23-'37 District No. 5 Bonds. 6s '12 J-D \$47,000. June 1 '23-'37 Good Road District Bonds. 6s '16-20. \$361,000. 1936-1940 Lake Cormorant Drainage Dist. 6s '19. \$292,000. 1926-1940 BONDED DEBT Jan 1 1921 - County \$25,000 District No. 1 75,000 District No. 2 50,000 District No. 3 50,000 District No. 5 50,000 Good Road District 361,000 Lake Cormorant Dr. D. 292,000 County's ass'd value '20. \$1,915,843 INT. payable at Cont. & Comm. Nat. Bank of Chicago, or Bank of Commerce & Trust Co., Memphis.

DREW.

This town is in Sunflower County. General Improvement Bonds. 6s '16 \$14,000. July 1 1936 Light Plant Bonds. 6s '18 \$13,000. Serially Sewer Bonds. 6s '20 \$37,500. Serially BOND, DEBT Jan 1 1921. \$71,000 Population in 1920. 721

DUNCAN ROAD DISTRICT.

This district is in Bolivar County. \$20,000. Feb 1 '23-'27 6s '22 F-A \$80,000. Feb 1 '28-'37 100,000. Feb 1 '38-'47 TOT. DEBT March 1922. \$200,000 Assessed value. 2,031,623 Population (estimated) 2,500 INT. at Hanover Nat. Bank, N. Y.

DUNDEE ROAD DISTRICT.

This district is in Tunica County. 6s '20 M-N \$9,000. 1923-1925 50,000. 1926-1935 54,000. 1936-1944 6,000. 1945 BOND, DEBT Mar 1921. \$121,000 Assessed value. 1,245,000 Population (est.) 3,000 INT. at Hanover Nat. Bank, N. Y.

FLORENCE SCHOOL DIST.

This district (P. O. Florence) is in Lauderdale County. 5s '19 \$100,000. 1939 BONDED DEBT (7) Assess. val. 1919. \$150,000 Tax rate (per \$1,000) \$5.50

FORREST COUNTY.

Hattiesburg is the county seat. Road Improvement Bonds. 5s '17 M-S \$100,000. 1942 (Subject to call Mar 1 1937) 6s '20 A-O \$92,000. Oct 1 '23-'45 Normal College Bonds. 5s '10 \$100,000. 1950 Road and Bridge Bonds. 5s '09 \$20,000. 1929 Jail Bonds. 5s '08 \$40,000. 1928 TOT. B.D. DT. Dec 11 '22 \$311,000 Assessed value, real estate. 9,250,000 Assessed value, personal. 4,150,000 Other assessable property. 2,009,000 Tot. ass'd val. '22 (3/4 act.) 16,009,000 Tax rate (per \$1,000) 1922. \$22.75 Population of county in 1910, 20,722; 1920. 21,238

FRANKLIN COUNTY.

Meadville is the county seat. Road Bonds. 5 1/2s '19 J-DS \$400,000. Serially to 1944 BOND, DEBT Oct 26 '22. \$443,500 Floating debt (add'l) 40,000 Sinking fund. 9,175

Assessed valuation, real.

\$2,562,834 Assessed val'n, personal. 927,471 Other assessable property. 1,044,678 Tot. ass'd val. '22 (75% act.) 4,534,983 Total tax rate (per \$1,000) '22. \$45.00 Pop'n 1910, 15,193; 1920. 14,156

GEORGE COUNTY.

Lucedale is the county seat. Court House Bonds. 5s '10 \$25,000. 1940 Road Bonds. 5s '12 \$22,000. 1942 Road and Bridge Bonds. 5s '16 A-O \$90,000. Oct 2 1936 BOND, DEBT Jan 1 '21. \$137,000 Total assessed val'n 1920. 2,718,711 Tax rate (per \$1,000) 1918. \$23.00 Population 1910, 6,599; 1920. 5,564 INT. payable at Hilberia Bank & Trust Co., New Orleans or Nat. City Co., N. Y. City.

GREENE COUNTY.

Lenkesville is the county seat. Road Bonds. 5s '12 \$14,000. Serial Agricultural High School. 6s '13 3,000. Serial 6s '13 \$10,000. 1923 Road and Bridge Bonds. 5s '16 \$93,000. 1936 Court-House and Bridge Bonds. 6s '16 ann 3,000. Sept 4 1923 BOND, DEBT Jan 1 '21. \$126,000 Floating debt (add'l) 65,955 Assessed value, real estate. 5,884,522 Assessed value, personal. 1,127,139 Other assessable property. 348,324 Total valuation 1920. 7,359,985 State & co. tax (per \$1,000) '18. \$22.50 Population 1910, 6,050; 1920. 10,430

GREENVILLE.

This city is in Washington County. Incorp. as a town 1870 and as a city 1836. Bonds are free from city taxes. Pop'n 1910, 9,610; 1920, 11,560. Int. at Bank of America, N. Y., and on 6s of 1920 and 1921 at the American Trust Co., St. Louis. 6s '20 A-O \$27,000. Oct 1 '23-'40 Paving Bonds. 6s '04 M-N \$50,000. May 1 1924 200,000 Paving Notes. 6s '21 M-S \$160,000. Mar 1 '23-'26 Refunding Railroad Bond 5s '15 F-A \$32,000. Feb 10 '25-'35 (Due \$8,000 every 5 years) Refunding Water Bonds. 6s \$65,000. 1935 City Hall Bonds. \$50,000. School Bonds. 6s '04 M-S \$30,000. Sept 1 1924 High-School Bonds. 6s '21 M-S \$45,000. July 1 '24-'44 5s '14 J-J (\$8,000 every 5 years) 11,000. July 1 1949 River-Front Bonds. 5s '07 M-S \$47,500. Sept 1 1927 Sewer Bonds. \$75,000.

BOND, DEBT Dec 1922.

\$876,500 Water debt. 65,000 Sinking fund. 519 Assess. val., real estate. 7,503,777 Assess. val., persona. 3,080,338 Total assess. value 1922. 10,584,615 Total tax rate (per \$1,000) '22. \$23.00

GREENWOOD.

This city is the county seat of Leflore County. Pop'n 1910, 5,836; 1920, 7,793. Light & Water (Part yearly). 5s '04 \$121,400. 1934 Improvement Bds. (Part yearly). 5s '08 \$28,000. 1926 6s '21 M-N \$2,250. Nov 1 '23-'41 Ref. School Bonds (Part yearly). 5s '08 \$18,000. 1926 School Building Bonds. 5s '11 \$40,000. 1931 Hospital Bonds. 5s '16 \$10,000. 1935 Paving Bonds. 5s '12 \$70,000. 1927 5s '19 75,000. 1925-1939 5s '16 ann 20,000. Aug 1 1936 6s '20 F-A \$40,000. Aug 1 '26-'35 \$50,000. Aug 1 '36-'40 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 30 '21. \$607,800 Floating debt. 61,900 Sinking fund. 135,520 Tot. assess. val. '18 (3/4 act.) 5,188,629 Total assessed value 1920. 8,225,935 Total tax (per \$1,000) 1918. \$14.00

GREER DRAINAGE DISTRICT.

This district (P. O. Oxford) is in Marshall and Lafayette Counties. Drainage Bonds (Tax-free). 6s '16 May \$117,000. May 1 '23-'40 12,500. May 1 1941 BOND, DEBT Dec 1922. \$136,000 Assessed benefits. 315,837 INT. payable at Nat. City Bank, New York.

GRENADA.

This city is in Grenada County. Street Bonds. 5s '13 J-J \$25,000. July 1 1933 BOND, DEBT Dec 4 '21. \$119,000 Floating debt. 8,000 Sinking fund. 5,000 Total assessed value 1921 (60% actual) (est.) 2,000,000 Tax rate (per \$1,000) '22. \$22.00 Population, 1910, 2,814; 1920, 3,712 INT. at Hanover Nat. Bank and Nat. Bank of Commerce, N. Y.

GRANADA COUNTY.
Granada is the county seat.
Combined Supervisors' District Bonds.
6s '21 M-N \$26,000. May 1 '23-'26
120,000. May 1 '27-'36
150,000. May 1 '37-'46
Bridge Refunding Bonds.
5s '16 20,000. 1936
Funding Bonds.
6s '18 515,000. 1934
Bridges Bonds.
5s '12 Sept \$30,000. Sept 1 1932
Road Bonds.
5s '12 Sept \$15,000. Sept 1 1932
5s '17 100,000. 1937
6s '18 35,000. 1928-1935
TOT. BD. DT. Jan 1 '21. \$215,000
Floating debt. 58,608
Tot. ass'd val. 20% act. 6,050,759
State & Co. tax (per \$1,000) 19. \$18.00
Pop'n 1910, 15,727; 1920, 13,607
INT. at Hanover Nat. Bk., N. Y.

GULFPORT.
This city is in Harrison County
Inc. 1898. Commission government
adopted Dec. 12 1911. V. 93, p.
1736.
5 1/2s 45,000
City-Hall, Water and Sewers.
5 1/2s 444,000
Park Bonds.
5 1/2s 16 A-O \$125,000. Apr 1 1936
Wharf Bonds.
6s '20 J-J 200,000
School Bonds.
6s '20 J-J 860,000
Street bonds, 6s. 34,000
Street bonds, 5 1/2s. 42,300
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
Fire Department bonds. 22,500
BOND. DEBT Dec 1919. 511,900
Sinking fund (General). 9,148
Street. 60,171
Assessed val'n, real estate. 4,268,650
Assessed val'n, personal. 1,625,177
Other assessable property. 745,263
Total ass'd val. 19.80% act. 6,639,090
Total tax rate (per \$1,000) 19. \$19.75
Population 1910, 6,386; 1920. 8,157

HANCOCK COUNTY.
Bay St. Louis is the county seat.
6s '18 ann. \$5,000. July 1 1923
(Subject to call \$5,000 yearly.)
Road and Bridge Bonds.
6s '13 J-J 3,000. Jan 1 1931
6s '13 J-J 3,000. Jan 1 1931
BOND. DEBT Dec 6 1922. \$58,000
Sinking fund. 8,500
Assessed val'n, real estate. \$3,558,207
Assessed val'n, personal. 1,113,451
Other assessable property. 796,723
Total assessed val'n 1922. 5,468,381
Tax rate (per \$1,000) '22. \$38.00
Pop'n 1910, 11,207; 1920. 10,380
INT. at County Treasurer's office

HARRIS BAYOU DRAIN. DIST.
A district in Coahoma County.
Drainage Bonds.
6s '13 M-N \$77,000. May 1 '23-'33
Improvement Bonds.
6s g '16 M-N \$100,000. May 1 '35-'36
BOND. DEBT Oct 1921. \$136,000
Assessed benefits. 252,700
INT. at Cont. & Comm. Nat
Bank, Chicago.

HARRISON COUNTY.
Gulfport is the county seat.
Court-House and Jail Bonds.
Drainage Bonds.
White Agricul. Hgh. Sch. Bds.
Convict Farm Bonds.
Funding Bonds.
Road and Bridge Bonds.
Exposition Bonds.
BOND. DEBT Oct 15 '22. \$450,000
Ass'd val. 21 (45% act.) 19,297,483
State & Co. tax rate (per M) 21.821
Pop'n. 1910, 34,688; 1920, 32,855
This city is the county seat of For-
rest Co. Commission government
adopted. Population 1910, 11,733
1920, 13,270.
08 \$70,000
Water, Sewer & Bldg. Bonds.
18 A-O \$20,000. Oct 1 '23-'35
19 J-D 22,100. June 1 '23-'39
Municipal Impt. (Part yearly)
4 1/2s '06 M-S \$190,300. Mar 6 1945
Paving Bonds.
19 J-D \$17,000. June 1 '23-'39
Street Bonds.
07 \$170,000
City-Hall Bonds.
19 J-D 6,800. June 1 '23-'39
School Bonds.
10 J-D \$150,000. Dec 1 1940
09 J-D 40,000
19 J-D 5,000. June 1 '23-'39
General Improvement Bonds.
08 \$365,000
BOND. DEBT May 15 '19. \$778,000
Water debt (included) 132,500
Sinking fund. 6,152
Assessed valuation 1918. \$2,133,135
Total tax rate (per \$1,000) \$13.00

HATIESBURG.
This city is the county seat of For-
rest Co. Commission government
adopted. Population 1910, 11,733
1920, 13,270.
08 \$70,000
Water, Sewer & Bldg. Bonds.
18 A-O \$20,000. Oct 1 '23-'35
19 J-D 22,100. June 1 '23-'39
Municipal Impt. (Part yearly)
4 1/2s '06 M-S \$190,300. Mar 6 1945
Paving Bonds.
19 J-D \$17,000. June 1 '23-'39
Street Bonds.
07 \$170,000
City-Hall Bonds.
19 J-D 6,800. June 1 '23-'39
School Bonds.
10 J-D \$150,000. Dec 1 1940
09 J-D 40,000
19 J-D 5,000. June 1 '23-'39
General Improvement Bonds.
08 \$365,000
BOND. DEBT May 15 '19. \$778,000
Water debt (included) 132,500
Sinking fund. 6,152
Assessed valuation 1918. \$2,133,135
Total tax rate (per \$1,000) \$13.00

HAZLEHURST.
This city is in Copiah County.
BOND. DEBT Oct 26 1922 \$100,000
Water debt (included) 38,000
Floating debt. 10,000
Assessed value, real estate. 639,055
Assessed value, personal. 639,915
Ass'd value 1922 (85% act.) 1,278,970
Tax rate (per \$1,000) 1922. \$20.00
Population 1910, 2,056; 1920. 1,782

HICKAHALA CREEK DR. DIST.
This district (P. O. Sanotobia) is in
Tate County.
Drainage Bonds.
5 1/2s '16 s-an \$80,000. 1936
(Subject to call 1921)
BOND. DEBT Dec 5 1921. \$83,000
Tot. ass'd val. 21 (50% act.) 200,000
Total tax rate (per \$1,000) '21. \$9.50
Population in 1919. 250

HINDS COUNTY.
Jackson is the county seat.
Road Bonds.
5 1/2s \$75,000
16,000. Jan 1 '23-'26
80,000. Jan 1 '27-'36
100,000. Jan 1 '37-'46
Supervisor's Dists. Nos. 1 & 5.
(Due part yearly beg. in 1926.)
Court-House and Jail Bonds.
5s '01 \$10,000. 1926
5s '02 25,000. 1927
5s '02 45,500. 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
5s '17 15,000
Armory Bonds.
5s '22 \$4,000. 1929
Due \$3,000 yearly)

HOLLANDALE CONS. SCH. D.
This district is in Washington Co.
Building Bonds.
5 1/2s '17 J-J \$18,750.
(Due \$6,250 every 5 years)
BOND. DEBT Dec 13 '20. \$25,000
Assessed valuation 1920. 5,300,000
Total tax rate (per \$1,000) '20. \$3.00
Population in 1920 (est.) 1,200

HOLLY SPRINGS.
This city is in Marshall County.
Street Bonds.
6s '15 M-N \$15,000. May 1 1945
Other Bonds.
s \$75,000
(Subject to call after May 1 1925.)
BOND. DEBT Oct 27 '22 \$139,500
Ass'd val. 21 abt. 60% act.) 1,363,042
Tax rate (per \$1,000) 1921. \$18.00
Population 1910, 2,192; 1920. 2,113

HOLMES COUNTY.
Lexington is the county seat.
Pickens-Richland Road Dist.
5 1/2s '17 25,000. 1942
6s '17 J-J 15,000. 1928-1941
6s '19 15,000. 1939
6s '20 42,000. 1921-1945
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
6s '17 J-J 25,000. Part yearly
District No. 3 Bonds.
6s '18 \$4,000. 1923-1924
District No. 4 Bonds.
5 1/2s '16 \$90,000. 1926-1946
Dist. No. 5 Road Bonds.
5s '16 J-J \$100,000. July 1 1946
6s '19 74,000. 1923-1940
Agricultural High-School Bds.
6s '16 Feb \$25,000. Feb 1 1941
(Subject to call after Feb 1 1921)
General County Bonds.
5s '14 \$75,000. 1939
BOND. DEBT Jan 1 '21. \$100,000
County. 200,000
District No. 1. 200,000
District No. 2. 200,000
District No. 3. 4,000
District No. 4. 190,000
Black Creek Drain. Dist.
debt (additional) 30,600
Other district debt (add'l) 220,000
Pickens-Richland Dist. 100,000
Total county ass'd val. '20. 11,979,791
Pop'n 1910, 39,088; 1920. 34,513

HOUSTON.
This town is the county seat of
Chickasaw County.
BOND. DEBT Oct 11 '20. \$50,000
Floating debt. 25,000
Water debt (incl.) 51,000
Assessed val. real estate. 500,000
Assessed val. personal. 300,000
Tot. ass'd val. 20 (65% act.) 800,000
Tax rate (per \$1,000) 1920. \$23.00
Population 1910, 1,400; 1920, 1,408

HUMPHREYS COUNTY.
County seat is Belmont.
Road & Bridge Bonds.
5 1/2s '19 A-O \$145,000. April 1 '23-'44
6s '20 180,000. 1923-1940
Court House Bonds.
6s \$300,000
BOND. DEBT Jan 1 '21. \$450,000
Assessed value 1920. 8,997,615
Population in 1920. 19,192

INDIAN CREEK DRAIN. DIST.
Sledge is the post-office for this
district.
5 1/2s '16 M-N \$240,000. May 1 '23-'37
(For maturity see V. 104, p. 281.)
6s '21 M-S 125,000.
(For maturity see V. 112, p. 568.)
BOND. DEBT Nov 11 '18. \$250,000
Total assessed valuation
(about 40% actual) '18. 780,000
Population in 1918 (est.) 3,500
INT. on 6s of 1921 at the National
Bank of Commerce, St. Louis.

INDIANOLA.
This town is the county seat of
Sunflower County.
Street Bonds.
5 1/2s \$100,000
School Bonds.
s \$20,000

Street and Bridge Bonds.
s \$20,000
BOND. DEBT Oct 13 1919 \$74,200
Sinking fund. 1,600
Water debt (included) 20,000
Assessed val. real estate. 1,061,400
Assessed val. personal. 639,958
Tot. ass'd val. 19 (25% act.) 1,700,358
Tax rate (per \$1,000) 1919. \$12.00
Population 1910, 1,098; 1920, 2,112

INVERNESS SCHOOL DIST.
This district is in Sunflower Co.
6s '22 M-N \$60,000.
(Due serially on May 1.)
NET DEBT July 1922. \$60,000
Assessed value 1921. 1,232,270
INT. at Hanover Nat. Bank, N. Y.

ISSAQUENA COUNTY.
Mayersville is the county seat.
CO. BD. DT. Jan 1 1921. \$55,000
Road district debt (add'l) 31,000
Assessed value 1922. 3,215,024
Population in 1920. 7,618

ITAWAMBA COUNTY.
CO. BD. DT. Jan 1 1921. \$145,000
Road district debt (add'l) 79,000
Assessed value 1920. 2,491,979
Population in 1920. 15,647

ITABENA.
This town is in Leflore County.
Light Plant Bonds.
6s '15 J-D \$20,000. Dec 7 1935
BOND. DEBT May 1916. \$59,000
Sinking fund. 3,250
Assessed valuation. 750,000
Tax rate (per \$1,000) \$11.00
Population 1910, 1,427; 1920. 1,620

JACKSON.
County seat of Hinds County and
State Capital. Incorpor. Dec. 1833.
Commission government adopted
Sept. 24 1912.
Building Bonds.
5s '04 Apr \$23,400. Apr 1 1924
5 1/2s '13 J-J 15,000. July 1 1933
School Bonds.
5s '03 Feb \$6,100. Feb 1 1923
5s '06 M-N 63,600. May 1 1926
5s '11 P-A \$65,000. Aug 1 1931
5s '15 M-N 11,077. May 1 '33-'34
145,000. May 1 1935
5 1/2s '19 M-N \$33,056. 1923-1939
80,000
Street, Bridge & Sewer Bonds.
s \$50,000
Refunding School Bonds.
5s '17 P-A \$11,500. Aug 1 '23-'37
(\$500 payable in even years and
\$1,000 in odd years.)
*Refunding Bonds.
s \$500. Feb 1 1923
5s '19 P-A 15,000. Feb 1 '24-'38
3,000. Feb 1 1939
5 1/2s '19 M-N 90,000. 1925-1939
Street and Sewer Bonds.
5s '08 P-A \$39,000. Aug 1 1928
5s '11 P-A \$85,000. Aug 1 1931
5s '12 J-D \$30,000. June 1 1932
Municipal Bldg. & Impt.
5s '07 J'ne \$50,000. June 1 1927
5s '10 P-A 158,000. Feb 1930
Street Impt. & Bridge Bonds.
5s '03 June \$13,300. June 1 1923
5s '05 May 28,500. May 1 1925
5 1/2s '13 J-J 60,000. July 1 1933
5 1/2s '19 80,000. Serially
Sewer and Bridge Bonds.
5 1/2s '19 M-N \$12,750. 1923-1939
*Funding Bonds.
5s '12 J-D \$50,000. June 1 1932
5 1/2s '13 J-J 75,000. July 1 1933
5 1/2s '18 128,000. Serially
State Fair Bonds.
5 1/2s '15 J-D (24,000. June 1 '23-'34
12,000. June 1 1935
Water Bonds.
6s '15 J-J \$198,000. Jan 1 1928
5s '08 P-A 145,000. Aug 1 1928
5s '10 P-A 95,000. Feb 1 1930
5 1/2s '13 J-J 100,000. July 1 1933
5 1/2s '19 M-N 13,000. 1923-1939
Park Property Purchase Bonds.
s '16 \$328,800. Jan 1 1936
5 1/2s '19 M-N 27,000. 1922-1939
BOND. DEBT Oct 1 '22. \$2,440,300
Water debt (incl.) 560,500
Assessment debt (add'l) 586,877
Warrant debt (add'l) 5,522
Sinking fund. 8,120
Assess. val. real estate. 12,249,990
Assess. val. personal prop. 6,276,160
Other assessable property. 2,459,850
Total assessed value 1921. 20,986,000
Tax rate (per \$1,000) 1921. \$32.50
Pop'n 1910, 21,262; 1920. 22,817
* Bonds are ex exempt.
† These bonds bear no interest.
‡ They were taken in payment of
property for this purpose.
§ INT. on 6% 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 sewer
bonds at Chase Nat. Bank,
New York; on the 8% water bonds at
Hanover Nat. Bank, N. Y. and on
the refunding school bonds at the
Continental & Commercial Nat.
Bank, Chicago.

JACKSON COUNTY.
Pascagoula is the county seat.
General Road Bonds.
5s '09 \$17,000. Sept 1 '23-'39
Supervisors' Dist. No. 2 Bonds.
6s '12 \$9,000. Oct 1 '23-'31
6s '20 J-J 14,000. Jan 15 '23-'26
6s '21 J-J 12,000. July 1 '23-'26
80,000. July 1 '37-'46
Supervisors' Dist. No. 3 Bonds.
6s '12 \$22,728. Oct 1 '23-'32
6s '13 10,000. Sept 2 '23-'32
6s '20 J-J 13,518. Jan 15 '23-'50
6s '21 36,000
12,000. July 1 '23-'26
6s '21 J-J \$95,000. July 1 '27-'45
2,000. July 1 1946
† Districts Nos. 2 & 3.
5 1/2s '19 J-J \$67,500. July 1 '23-'49
Supers. Dists. Nos. 3 & 4 Bonds
5 1/2s '16 P-A \$40,000. Aug 15 '26-'41

JONES COUNTY.
Ellisville is the county seat.
5s '22 \$55,000. 1923-1942
Court-House Bonds.
6s '13 J-J \$60,000. Jan 1 '23-'32
6s '09 J-J 25,000. Jan 1 '33-'37
Road Bonds.
6s '16 A-O 200,000. Oct 15 1936
Road Dist. No. 2 Bonds.
6s '14 A-O \$40,000. Apr 1 1934
6s '16 s-a \$5,000. 1923-1939
Agricultural High School Bds.
5s '13 \$4,000. 1923-1926
Hospital Bonds.
5s '16 A-O \$15,000. Oct 15 '23-'39
Gen. Co. debt May 1922. \$614,000
Sinking fund May 1922. 39,896
Float. debt (add'l) Jan 1 '21 117,532
Rd. D. No. 2 debt Jan 1 '21 140,000
Assess. val. real estate. 7,824,730
Assess. val. personal. 4,530,089
Other property. 2,100,812
Total assess. val. 1920. 14,455,631
State & Co. tax rate (per \$1,000) 14 \$17.25
Pop'n 1910, 29,885; 1920, 32,918
INT. on bonds of 1914 at the Inves-
tment Bank & Trust Co., New Orleans;
other bonds at Nat. Bank of Comm.,
N. Y., and Guaranty Tr. Co., N. Y.

JONES-WALTON DRAIN. DIST.
This district is in Le Flore Co.
\$15,000. Mar 15 '30-'34
6s M-S 20,000. Mar 15 '35-'39
20,000. Mar 15 '40-'43
3,000. Mar 15 1944
BOND. DEBT April 1922. \$62,250
Total benefits assessed. 117,050
Estimated value. 800,000
INT. at First Nat. Bk., St. Louis.

KEMPER COUNTY.
De Kalb is the county seat.
Supervisors Dist. No. 1 Bonds.
5 1/2s '16 J-J \$65,000. July 1 '27-'41
Supervisors Dist. No. 2 Bonds.
5 1/2s '17 \$35,000. Apr 6 '28-'42
Refunding Bonds.
6s '18 J-D \$14,000. 1923-1936
Supervisors Dist. No. 5 Bonds.
5 1/2s '16 J-J \$20,000. July 1 '27-'41
Building bonds, 6s. \$10,000
Court-house bonds, 6s. 60,000
Road bonds, 6s. 75,000
School District bonds. 7,000
BOND. DEBT Dec 10 '21. \$287,000
Assessed value, real estate. 13,329,860
Assessed value, personal. 1,214,940
Total assessed value 1921. 14,544,800
State & Co. tax per (\$1,000)
1921-22. \$28.00
Pop'n 1910, 20,348; 1920, 19,619
INT. at John Nuveen & Co.,
Chicago.

**KEWANEE-TOOMSUBA SEPAR-
ATE ROAD DISTRICT.**
This district is in Lauderdale Co.
\$2,400. Oct 1 '23-'25
30,000. Oct 1 '26-'35
16,000. Oct 1 '36-'45
BONDED DEBT. Oct 1922. \$40,000
Total ass'd val. 1922 (est.) 711,800
INT. at office of County Treasurer

Supervisors' Dist. No. 4 Bonds.
6s '12 \$28,273. Aug 31 '23-'32
6s '13 15,000. Oct 1 '23-'33
6s '21 J-J \$16,000. July 1 '23-'26
\$160,000. July 1 '27-'46
Supervisors' Dist. No. 5 Bonds.
6s '12 \$15,000. Oct 1 '23
Bridge and Trestle Bonds.
6s '16 P-A \$50,000. Aug 15 '26-'41
Van Cleve Cons. Sch. Dist. Bds.
6s '13 \$3,000. Dec 2 '28-'32
6s '14 700. Sept 1 '23-'29
CO. BD. DT. Oct 1922. \$68,000
Road Dist. bonds (add'l) 208,500
School Dist. bonds (add'l) 3,800
Warrant debt. 2,000
TOTAL DEBT. 372,300
Assess. val. county 1921. 9,191,208
Pop'n 1910, 15,451; 1920, 19,208
† INT. at Chase Nat. Bank, N. Y.,
on bonds marked (*) at the Pasa-
cagoula Nat. Bank, Pascagoula, or at
Chase Nat. Bank, N. Y., at option;
‡ of holder, on others at Chancery
Clerk's office

JEFFERSON COUNTY.
Fayette is the county seat.
Road Bonds.
6s '18 M-N \$221,880. 1923-1943
6s 40,000. 1923-1947
* Bridge Bonds.
6s '17 \$12,000. July 2 1947
(Subject to call July 2 1922.)
BOND. DEBT Jan 1 '21. \$55,000
Road debt (add'l) 259,000
To a assess. val. 1920. 5,175,894
St. & Co. tax rate (per \$1,000) \$24.00
Pop'n 1910, 18,221; 1920, 15,946
† INT. payable at Jefferson County
Bank, Fayette.

JONES COUNTY.
Ellisville is the county seat.
5s '22 \$55,000. 1923-1942
Court-House Bonds.
6s '13 J-J \$60,000. Jan 1 '23-'32
6s '09 J-J 25,000. Jan 1 '33-'37
Road Bonds.
6s '16 A-O 200,000. Oct 15 1936
Road Dist. No. 2 Bonds.
6s '14 A-O \$40,000. Apr 1 1934
6s '16 s-a \$5,000. 1923-1939
Agricultural High School Bds.
5s '13 \$4,000. 1923-1926
Hospital Bonds.
5s '16 A-O \$15,000. Oct 15 '23-'39
Gen. Co. debt May 1922. \$614,000
Sinking fund May 1922. 39,896
Float. debt (add'l) Jan 1 '21 117,532
Rd. D. No. 2 debt Jan 1 '21 140,000
Assess. val. real estate. 7,824,730
Assess. val. personal. 4,530,089
Other property. 2,100,812
Total assess. val. 1920. 14,455,631
State & Co. tax rate (per \$1,000) 14 \$17.25
Pop'n 1910, 29,885; 1920, 32,918
INT. on bonds of 1914 at the Inves-
tment Bank & Trust Co., New Orleans;
other bonds at Nat. Bank of Comm.,
N. Y., and Guaranty Tr. Co., N. Y.

JONES-WALTON DRAIN. DIST.
This district is in Le Flore Co.
\$15,000. Mar 15 '30-'34
6s M-S 20,000. Mar 15 '35-'39
20,000. Mar 15 '40-'43
3,000. Mar 15 1944
BOND. DEBT April 1922. \$62,250
Total benefits assessed. 117,050
Estimated value. 800,000
INT. at First Nat. Bk., St. Louis.

KEMPER COUNTY.
De Kalb is the county seat.
Supervisors Dist. No. 1 Bonds.
5 1/2s '16 J-J \$65,000. July 1 '27-'41
Supervisors Dist. No. 2 Bonds.
5 1/2s '17 \$35,000. Apr 6 '28-'42
Refunding Bonds.
6s '18 J-D \$14,000. 1923-1936
Supervisors Dist. No. 5 Bonds.
5 1/2s '16 J-J \$20,000. July 1 '27-'41
Building bonds, 6s. \$10,000
Court-house bonds, 6s. 60,000
Road bonds, 6s. 75,000
School District bonds. 7,000
BOND. DEBT Dec 10 '21. \$287,000
Assessed value, real estate. 13,329,860
Assessed value, personal. 1,214,940
Total assessed value 1921. 14,544,800
State & Co. tax per (\$1,000)
1921-22. \$28.00
Pop'n 1910, 20,348; 1920, 19,619
INT. at John Nuveen & Co.,
Chicago.

**KEWANEE-TOOMSUBA SEPAR-
ATE ROAD DISTRICT.**
This district is in Lauderdale Co.
\$2,400. Oct 1 '23-'25
30,000. Oct 1 '26-'35
16,000. Oct 1 '36-'45
BONDED DEBT. Oct 1922. \$40,000
Total ass'd val. 1922 (est.) 711,800
INT. at office of County Treasurer

KOSCIUSKO.
This city is the county seat of
Attala County.
School Bonds.
5s '03 \$5,000. 1925
5s '08 8,000. 1928
6s '20 40,000. serially
6 1/2s '19 J-D \$24,000. serially
Electric Light and Water Bonds
5 1/2s '19 J-D \$30,000. serially
6s '20 10,000. serially
Sidewalk Bonds.
5s '12 \$30,000. 1932
Refunding Bonds.
5 1/2s '10 J-D \$12,000. June 1 1936
BOND. DEBT Jan 1 '21. \$159,000
Assessed value 1915. 990,000
Tax rate (per \$1,000) '15. \$15.00
Population 1910, 2,385; 1920, 2,258

LABAN-BAYOU DRAINAGE D.
This district is in Bolivar County.
6s '20 A-O \$231,000.
(For maturity see V. 111, p. 2348)
BONDED DEBT. \$1,000
INT. at Hanover Nat. Bank, N. Y.

LAFAYETTE COUNTY.
Oxford is the county seat.
Road District Bonds.
6s '12 \$50,000.....1933
6s '13 130,000.....1935
Agricultural High School Bds.
6s '14 810,000.....1935
TOTAL DEBT Dec 1 '22 \$223,000
Assess. val., real estate.....4,040,920
Assess. val., personal.....1,222,403
Total assessed value 1921.....5,263,323
Pop'n 1910, 21,883 1920, 19,243
INT. at Nat. City Bank, N. Y.

LAMAR COUNTY.
Purvis is the county seat.
Agricultural High School Bds.
6s '17 \$20,000.....1935
Sinking fund.....4,000
Assess. val., real estate.....4,137,440
Assess. val., personal.....1,347,560
Other assess. property.....1,209,940
Total assess. val. '22.....6,694,940
State & Co. tax (per \$1,000) '22 \$26.00
Pop'n 1910, 11,741; 1920, 12,869

LANE BAYON DRAINAGE DIST.
This district is in Bolivar County.
6s '21 M-N \$225,000.....May 1 '22-31
BOND. DEBT Nov 1921.....\$225,000
INT. at Hanover Nat. Bk., N. Y.

LAUREL COUNTY.
Meridian is the county seat. Bonds are tax-exempt. Pop'n 1910, 46,919 1920, 45,897.
Sinking fund bonds due 1924.....\$90,000
Road Dist. No. 5 Bonds.
5 1/2s '12 A-O \$50,000.....Apr 1 '23-27
Road District No. 1 Bonds.
5 1/2s '10 M-S \$150,000.....Sept 1 '25-34
5 1/2s '13 100,000.....Mar 1 '23-38
5 1/2s '14 M-S 100,000.....1924-1938
5 1/2s '15 M-S 50,000.....Mar 1 '28-40
5 1/2s '19 Apr 120,000.....Apr 1 '29-43
Road Dist. No. 2 Bonds.
6s '18 Apr 1 \$20,000.....Apr 1 '23-42
6s '19 10,000.....Oct 1 '23-25
6s '20 s-a 20,000.....Oct 1 26-35
15,000.....Oct 1 36-45
Road District No. 3 Bonds.
6s '20 Apr \$65,000.....Mar 1 31-43
6s '21 10,000.....Mar 1 1944
Road District No. 4 Bonds.
5 1/2s '19 500,000.....1920-1934
6s '19 65,000.....1935-1944
CO. BD. DT. Jan 1 '21.....\$90,000
[No. 1.....570,000
No. 2.....20,000
No. 3.....75,000
No. 4.....100,000
No. 5.....50,000
Assessed valuation 1920.....24,075,373
Tax rate (per \$1,000) 1918.....\$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; '20, 13,037.
Sewer Bonds (Tax-exempt).
5s '04 \$18,200.....Mar 1 1924
5s '13 J-D 20,000.....Apr 1 1933
5s '16 M-N 5,000.....Apr 1 1935
School Bonds (Tax-exempt).
5s '05 \$18,000.....Aug 5 1925
5s '07 15,000.....Feb 1 1927
5s '08 30,000.....July 1 1928
5s '09 10,000.....June 1 1929
5s '12 J-D 30,000.....June 1 1932
5s '13 J-D 25,000.....Apr 1 1933
5s '15 J-D 25,000.....June 1 1935
5s '16 M-N 7,000.....May 1 1936
2,000.....Feb 1 '23-26
4,000.....Feb 1 '27-35
6s '21 F-A 51,000.....Feb 1 1936
Hospital Bonds.
5s '16 J-D \$30,000.....Dec 1 1936
Street Bonds (Tax-exempt).
5s '09 \$10,000.....June 1 1929
5s '14 F-A 5,000.....Feb 1 1934
5s '15 J-D 20,000.....June 1 1935
5s '16 M-N 13,000.....May 1 1936
5s '16 J-J 10,000.....July 1 1936
5s '16 J-J 10,000.....July 1 1935
Fair Building Bonds.
5s '16 J-J \$15,000.....July 1 1936
5s '17 M-N 10,000.....May 1 1937
Waterworks, Streets & Sewers.
6s '19 M-S \$3,000.....Sept 1 1939
6s '20 F-A 49,000.....Aug 1 1935
Refunding Bonds.
6s '21 F-A \$4,000.....Feb 1 '23-41
Water Bonds (Tax-exempt).
5s '04 \$12,200.....Mar 1 1924
5s '09 10,000.....June 1 1929
5s '13 J-D 15,000.....Apr 1 1933
5s '15 J-D 15,000.....June 1 1935
Municipal Bldg. Bonds.
5s '14 F-A \$35,000.....Feb 1 1934
BOND. DEBT Dec 1 '22.....\$620,809
Floating debt.....7,863
Water bonds (included).....101,467
Sinking fund.....9,262
Assess'd val., real estate.....4,008,982
Assess'd val., personal.....3,220,474
Other assessable property.....400,000
Tot. ass'd val. '22 (75% act.).....7,629,456
Tax rate (per \$1,000) 1922.....\$25.00

LAWRENCE COUNTY.
Monticello is the county seat.
Bldg. Bonds.
5s '12 J-J \$25,000.....1942
Road Bonds.
6s \$24,000.....1942
Court-House Bonds.
5s '12 J-J \$50,000.....1942
Supervisors' Dist. No. 1 Bds. (Tax-free).
5 1/2s '17 Feb \$30,000.....Feb 1 '27-36
20,000.....Feb 1 '37-41
Supervisors' Dist. Nos. 3, 4 & 5. (\$5,000 for each district)
County.....\$75,000
Dist. No. 1.....50,000
Dist. No. 3.....5,000
Dist. No. 4.....98,000
Dist. No. 5.....75,000
Assessed value, county '22 \$4,297,836
State & Co. tax (per \$1,000) '22 \$29.80
Pop'n 1910, 13,080; 1920, 12,963

INT. payable at the Co. Treas. office; on other bonds at Bank of Monticello.

LEAKE COUNTY.
Carthage is the county seat.
Road Bonds.
BOND. DEBT Nov '21.....\$150,000
Assessed value 1920.....3,749,693
Pop'n 1910, 18,298; 1920, 16,973

LEE COUNTY.
Tupelo is the county seat.
Road Dist. No. 1 Bonds.
5 1/2s '12 \$50,000.....1937
6s '13 A-O 40,000.....Sept 1 1938
5 1/2s '19 60,000.....1950
Road Dist. No. 2 (Tax-free).
6s '13 \$40,000.....1937
5s '18 F-A 24,000.....Feb 11 '27-41
5s '19 50,000.....1949
Road Dist. No. 3 (Tax-free).
5 1/2s '12 \$100,000.....1937
5 1/2s '10 100,000.....1935
5 1/2s '15 40,000.....1940
5 1/2s '19 A-O 185,000.....1923-1959
Road Dist. No. 4 (Tax-free).
5s '16 M-S \$100,000.....Mar 9 '27-41
Road Dist. No. 5 (Tax-free).
5s '16 M-S \$100,000.....Mar 9 '27-41
5 1/2s '16 9,000.....1941
Highway Bonds.
5s '14 M-S \$200,000.....May 7 '25-39
5 1/2s '15 M-N \$105,000.....May 8 1940
Court house bonds due 1923 \$50,000
CO. BD. DT. Jan 1 '21.....\$55,000
Sinking fund.....15,000
Road Dist. debt.....913,000
Assessed valuation 1920.....11,195,247
Tax rate (per \$1,000) 1918.....\$16.00
Pop'n 1910, 28,894; 1920, 29,618
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.....Oct 7 1932
5s '10 J-J 100,000.....Jan 3 1940
Hospital Bonds.
5s '19 \$10,000.....1923-1932
Road Bonds.
5s '07 A-O \$40,000.....Oct 7 1932
5s '13 J-D 100,000.....July 1 '24-33
5s '16 Ann 95,000.....1922-1941
5s '19 ann 85,000.....July 1 '23-39
5s '20 ann 100,000.....Feb 1 '25-45
24,000.....Jan 1 '23-26
6s '21 J-J 120,000.....Jan 1 '27-36
150,000.....Jan 1 '37-46
Court-House Bonds.
4s '04 J-D \$10,000.....Dec 5 1929
BOND. DEBT June '21.....\$1,010,000
Cash on hand.....100,000
Assessed valuation 1920.....21,224,628
Total tax (per \$1,000) 1920.....\$37.50
Popul'n 1910, 36,290; 1920, 37,256
INT. on bridge bonds of 1910 at First Nat. Bank, Greenwood, and on 6s of 1921 at the Continental & Commercial National Bank, Chicago.

LELAND.
This town is in Washington Co.
Water Works Bonds.
6s '19 M-S \$7,000.....1923-1929
Sewer Bonds.
6s '17 J-D \$28,148.....June 1 '23-37
Refunding School & Light Bds.
5 1/2s '22 s-a \$11,000.....serially (Due \$1,000 yearly.)
Water works bonds.....\$1,500
Electric light bonds.....6,000
School bonds.....8,000
BOND. DEBT Oct 12 '20.....\$7,500
Ass'd val. '20 (60% act.).....1,619,275
Tax rate (per \$1,000) 1920.....\$20.00
Population 1910, 1,547; 1920, 2,003

LEXINGTON.
This city is in Holmes County
School Bonds.
5s Dec \$25,000.....1956
Sewer & Water (Red. \$2,000 yrlly)
5s '17 F-A \$53,000.....serially
Paving Bonds.....serially
Electric-Light Bonds.....serially
\$32,000.....Jan 1 '23-26
\$4,000.....\$3,000 yearly
BOND. DEBT Jan 1 '21.....\$144,500
Tot. assess. val. '20 (75% act.).....1,600,000
Total tax rate (per \$1,000) '20 \$33.00
Population 1910, 2,428; 1920, 1,792
INT. at Bank of Lexington.

LINCOLN COUNTY.
Brookhaven is the county seat.
Road District No. 1 Bonds.
5s '1 Feb \$140,000.....1923-1936
5 1/2s '12 F-A 50,000.....Feb 9 '23-37
Road Dist. No. 2 Bonds.
5s '16 A-O \$80,000.....serially
Road Dist. No. 4 Bonds.
5s '16 A-O \$95,000.....serially
Road Bonds.
6s '21 J-J 160,000.....Jan 1 '27-36
300,000.....Jan 1 '37-46
TOTAL DEBT Mar '21.....\$435,000
Sinking fund.....10,500
Assess. val., real estate.....4,231,350
Assess. val., personal.....2,957,290
State property.....1,932,607
Total assess. val. 1920.....9,141,247
Population 1910, 28,597; 1920, 24,632
INT. at Cont. & Comm. Nat. Bank, Chicago, and on 6s of 1921 at the Nat. Park Bank, N. Y.

LONG BEACH DRAIN. DIST.
This district (P. O. Gulfport) is in Harrison County.
Ditch Impt. Bonds.
6s '19 F-A \$50,000.....1925-1939
BONDED DEBT Oct 12 '21.....\$56,000

LOST LAKE DRAINAGE DIST.
This district is in Quitman Co.
\$3,000.....Apr 1 '25-27
12,000.....Apr 1 '28-33
9,000.....Apr 1 '34-36
16,000.....Apr 1 '37-40
10,000.....Apr 1 '40-42

BOND. DEBT Nov 1922.....\$50,000
Assessed benefits.....152,220
Population (estimated).....1,200
INT. payable at the Bank of Commerce & Trust Co., Memphis.

LOWNESS CO. ROAD DISTS.
Columbus is the county seat
District No. 1 bonds. 6s \$40,000
Dist. No. 2 bonds, 5 1/2s, 6s. 150,000
Tuscaloosa Rd. Dist., 5 1/2s. 32,000
Zion Road Dist., 6s. 25,000
Artesia Rd. Dist., 5 1/2s, 6s. 8,000
Bent Oak Road Dist., 6s. 8,000
Mayhew Road Dist., 6s. 20,000
Macon & Gilmer Road Dist., 5 1/2s and 6s. 49,000
TOTAL DEBT Nov 1922.....\$65,000

LOUISVILLE.
This town is the county seat of Winston County.
Light and Plant Bonds.
6s '20 A-O \$36,000.....Oct 1 1945
Funding Bonds.
6s '15 s. an. \$7,800.....1923-1935
School Building Bonds.
6s '14 M-S (\$200c Sept 1 '23-'24
13,000c Sept 1 '25-'30
BOND. DEBT Dec 2 '21.....\$96,800
Floating debt (add'l).....7,354
Assess. val., real estate.....591,592
Assess. val., personal.....340,485
Other assess. prop. 3,100
Tot. assess. val. '21 (80% act.) 942,675
Total tax rate (per \$1,000) '21 \$25.00
Population 1910, 1,181; 1920, 1,777

McCOMB CITY.
This city is in Pike County.
School Bonds.
5s '16 M-N \$21,044c.....May 2 '22-'36
6s 80,000.....
Sewer Bonds.
5s '16 M-N \$90,000.....May 16 1936
BOND. DEBT Sept 30 '22.....\$411,600
Water debt, included.....107,400
Assessment debt (add'l).....56,600
Floating debt (add'l).....25,000
Assess. val., real estate.....2,952,302
Assess. val., personal.....1,054,034
Other prop. (public corp.) 1,029,472
Tot. assess. val. '22 (65% act.) 5,035,808
City tax rate (per \$1,000) '22 \$28.00
Population 1910, 6,237; 1920, 7,775
INT. payable at Mayor's office.

McIVOR CREEK DRAIN. DIST.
This district is in Panola County.
\$1,000c Dec 1 '23-26
2,000c Dec 1 1927
12,000c Dec 1 '28-30
6s '21 J-D 15,000c Dec 1 '31-'33
12,000c Dec 1 '34-'35
7,000c Dec 1 1936
27,000c Dec 1 '37-39
20,000c Dec 1 '40-'41
BOND. DEBT Nov 15 '22.....\$100,000
Ass'd val. taxable prop. '21 \$141,000
Est. actual val. of property.....300,000
Assessed benefits.....291,000
INT. at American Tr. Co., St. L.

McKINNEY DRAINAGE DIST.
This district is in Tunica County.
5 1/2s '22 M-N \$225,000.....1926-1942
BONDED DEBT.....(?)

MACON.
This city is in Noxubee County.
Street Impt. Bonds.
6s '19 \$14,250.....1939
6s '20 14,000.....1932
Funding Bonds.
6s '18 \$4,000.....1924
Water Works Bonds.
5s '05 \$28,400.....1925
Light & Water Bonds.
5s '06 \$13,500.....1926
5s '09 18,900.....1929
BOND. DEBT Jan 1 '21.....\$102,450
Population 1920.....2,051

MADISON COUNTY.
Canton is the county seat.
Road Bonds.
5 1/2s '18 M-N \$16,000.....May 1 '23-27
15,000.....May 1 '28-30
24,000.....May 1 '31-34
35,000.....May 1 '35-39
Supervisors Dist. No. 1 Bonds.
5 1/2s '15 \$135,000.....1940
5s '16 M-N 75,000.....Nov 1 '27-41
Supervisors Dist. No. 4 Bonds.
5s '16 J-D \$30,000.....Dec 1 '27-41
Supervisors District No. 5.
6s '18 s-a \$10,000.....1929-1933
30,000.....1934-1943
CO. BD. DT. Jan 1 '21.....\$249,000
Road dist. debt (add'l).....759,500
Ass'd val. county, 1920.....11,552,203
Popul'n 1910, 33,505; 1920, 29,292
INT. on Dist. No. 2 bonds payable at St. Louis Union Tr. Co., St. L.

MADISON COUNTY SUPERVISORS' DISTRICT NO. 2.
5 1/2s '16 M-S \$70,000c.....Mar 1 '27-40
10,000c.....Mar 1 1941
6s 4,000.....Jan 2 '23-26
15,000.....Jan 2 '27-36
BONDED DEBT.....\$80,000
Assessed value.....931,714

MADISON COUNTY SUPERVISORS' DISTRICT NO. 3.
5s '16 M-N \$50,000.....Nov 1 '27-41
40,000.....1923-1927
45,000.....1928-1937
1,000.....1947
BOND. DEBT Sept 1922.....\$218,500
Assessed value 1921.....2,382,686

MARION COUNTY.
Columbia is the county seat.
Road Bonds.
5 1/2s '19 J-J \$126,000.....July 1 '23-25
BONDED DEBT.....(?)
Assessed value 1920.....\$6,418,772
Population 1910, 15,599; 1920, 17,144

MARKS DRAINAGE DISTRICT.
This district is in Quitman County.
\$5,000.....May 1 '23-'27
6s '18 M-N 6,000.....May 1 '28-'31
14,000.....May 1 '32-'38
BOND. DEBT Nov 7 '22.....\$25,000
Assess. val. '22 (74 actual).....91,000
Actual value (est.).....750,000
Population 1922 (est.).....1,000

MARSHALL COUNTY.
Holly Springs is the county seat.
High-School Bonds.
6s '16 \$7,000.....1933-1936
Mt. Pleasant Dist. Road Bonds.
5 1/2s '16 s-a \$60,000.....1926-1940
Holly Springs Dist. Road Bds.
5 1/2s '16 M-S \$200,000.....Sept 1 '26-'41
Marianna Road Bonds.
5 1/2s '16 A-O \$22,500c.....Oct 1 '27-'41
Road Bonds.
6s '16 J-D \$20,000.....June 1 '26-'40
6s 17,000.....1929-1944
Malone Road District Bonds.
6s '16 J-D \$16,500.....1940
Waterford Road District Bonds.
5 1/2s '16 F-A \$23,000.....1940
Byhalia Road District Bonds.
5 1/2s '16 F-A \$35,000.....1941
Potts Camp Road Dist. Bonds.
6s '16 J-D \$24,000.....1935 and 1941
Cayce Road District Bonds.
s '19 A-O \$17,000.....1943
Red Banks School District.
6s '16 J-D \$5,000.....1936
Potts Camp School District.
6s '16 J-D \$5,000.....1927 and 1937
CO. BD. DT. Jan 1 '21.....\$27,000
Road dist. debt (add'l).....404,500
School dist. debt (add'l).....13,250
Tot. Co. ass'd val. '20 (64% act.) 8,097,433
Tax rate (per \$1,000) 1920.....\$28.87
Population 1910, 26,796; 1920, 26,105

MERIDIAN.
This is the county seat of Lauderdale Co. Inc. Jan. 10 1860. Commission government adopted May 9 '12. Pop'n 1910, 23,285; 1920, 23,399.
Water-Works Bonds.
5s '08 \$50,000.....1928
4 1/2s '09 250,000.....1939
5s '13 72,000.....\$4,000 yearly
5s '18 95,000.....Jan 1 1928
Street Bonds.
5s '09 J-D \$50,000c.....Dec 1 1939
5s '13 A-O 30c, 2,000 yrlly. Apr 1
6s '20 s-a \$125,000.....
6s '20 s-a \$60,000.....
Bridge Bonds.
6s '20 s-a \$890,000.....
Funding Bonds.
4 1/2s '09 M-N \$21,000c.....May 1 '23-'29
4 1/2s '05 F-A 25,000c.....Feb 1 1935
5s A-O 114,000c \$6,000 yrlly Apr 1
Sewer Bonds.
6s '94 May \$92,000.....May 1 1924
5s '11 J-J 10,000c.....1941
4 1/2s '05 10,000.....1935
School House Bonds.
4 1/2s '07 J-J \$35,000c.....Jan 1 1937
5s '11 J-J 100,000c.....Jan 1 1941
5s '14 J-J 60,000c.....July 1 1939
s '17 J-D \$7,000c.....June 1 '23-'29
Refunding School Bonds.
4 1/2s '09 \$23,000c.....
\$1,000 due each year on Apr 1)
5s '14 80,000c.....\$1,000 y/ly
5s '22 329,811.45

Drainage Bonds (Tax-exempt).
5s '10 A-O \$50,000c.....Oct 1 1940
Sewer and Drainage Bonds.
5s '15 F-A \$18,000c.....Aug 1 '23-40
Park Bonds (Tax-exempt).
5s '11 J-J \$15,000c.....Jan 1 1941
Incinerator Bonds.
6s '20 s-a \$15,000.....
Fire Dept. Bonds (Tax-exempt).
5s '11 J-J \$15,000c.....Jan 1 1941
City-Hall Bonds.
4 1/2s '11 J-J \$75,000c.....Jan 1 1941
5s '15 F-A 36,000c.....Aug 1 '23-40
Railroad Terminal Bonds.
5s '13 A-O \$40,000c.....
(\$2,000 payable annually)
TOT. BD. DT. Sept 1922 \$1,807,915
Paving & cert. debt (incl.) 307,000
Water works bonds (incl.) 429,000
Assess. val. 1921.....17,000,000
Actual value (est.).....25,243,000
Total tax (per \$1,000) '20.....\$22.00
INT. payable at City Clerk and Treasurer's office; on other bonds at Seaboard Nat. Bank, N. Y.
DEBT LIMIT.—On Sept. 19 1913 a charter amendment was adopted limiting the city's indebtedness to 10% of the assessed valuation and providing that bonds may be issued for certain purposes of improvement on a majority vote. V. 97, p. 901.

MISSISSIPPI LEVEE DISTRICT
P. O. Greenville. Bonds are tax-exempt. Int. at office of Treasurer.
Levee Construction Bonds.
6s MN-\$200,000c.....May 1 1924
5s MN-1,000,000c.....May 2 1944
5s '13 J-J 1,000,000c.....July 1 1953
Redfd. (red. aft. 10 yrs. from issue).
4 1/2s '09 M-S \$50,000c.....Sept 1 1934
4 1/2s '11 J-D 200,000c.....Apr 1 1936
BOND. DEBT Oct 1 '21.....\$2,963,000
Assessed valuation 1921.....32,000,000
Real value (est.).....2,900,000,000
The valuation given above is on property behind public levee and does not include anything in front on river side.
TAX RATE for 1921.—Cotton tax, \$1.00 per bale on cotton; levee tax, \$3.00 per \$1,000; land tax, 5c per acre; railroad tax, \$350 per mile on main line and \$210 per mile on branch lines or feeders.

MISSISSIPPI LEVEE DISTRICT
P. O. Greenville. Bonds are tax-exempt. Int. at office of Treasurer.
Levee Construction Bonds.
6s MN-\$200,000c.....May 1 1924
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Redfd. (red. aft. 10 yrs. from issue).
4 1/2s '09 M-S \$50,000c.....Sept 1 1934
4 1/2s '11 J-D 200,000c.....Apr 1 1936
BOND. DEBT Oct 1 '21.....\$2,963,000
Assessed valuation 1921.....32,000,000
Real value (est.).....2,900,000,000
The valuation given above is on property behind public levee and does not include anything in front on river side.
TAX RATE for 1921.—Cotton tax, \$1.00 per bale on cotton; levee tax, \$3.00 per \$1,000; land tax, 5c per acre; railroad tax, \$350 per mile on main line and \$210 per mile on branch lines or feeders.

MONROE COUNTY.
Aberdeen is the county seat.
Road Bonds.
6s '11 \$315,000.....1936
6s '12 140,000.....1939
6s '17 90,000.....1942
6s '18 132,000.....1942
6s '12 90,000.....1937

Total road debt Jan 1 '21 - \$767,000
Total county val. 1920 - 12,853,517
Pop'n 1910, 35,178; 1920 - 32,613
INT. payable at Co. Treas. office or
Seaboard Nat. Bank, N. Y.

MONTGOMERY COUNTY.

Winona is the county seat.
Road Dist. Bonds.
5 1/2 '13 \$40,000 1933
Supervisors' Dist. No. 1 Bonds.
5 1/2 '16 \$95,000 1941
Supervisors' Dist. No. 2 Bonds.
5 1/2 '16 \$40,000 1941
Total rd. bd. debt Jan 1 '21 \$145,000
Assess. val., real estate - 2,258,385
Assess. val., personal - 1,273,825
Other property - 1,300,003
Total assess. val. 1920 - 4,841,213
Pop'n 1910, 17,706; 1920 - 13,805

MOSS POINT.

This city is in Jackson County.
Street Bonds.
6s '10 J-J \$35,000 yearly
Light & Power Bonds.
6s '20 \$10,000
Refunding Bonds.
6s '18 J-J \$3,500 Serially
TOTAL DEBT Apr 4 '18 - \$42,000
Sinking fund (cash) - 2,187
Assess. val. real estate - 703,265
Assess. val. personal - 635,900
Assess. val. RR - 19,742
Total assess. val. 1915 - 1,258,907
Tax rate (per \$1,000) - \$12.00
Pop'n 1910, 3,054; 1920 - 3,340

MURPHY BAYOU DRAIN. DIST.

This district (P. O. Greenville) is
in Washington County.
Drainage Bonds.
6s '18 J-J \$300,000 Ser. beg. 1924
BOND. DEBT Dec 1922 - \$325,000
Assess. value 1922 - 3,235,000

NATCHEZ.

Natchez is the county seat of
Adams County. Population, 1910,
11,791; 1920, 12,608.
School Bonds.
5s July \$25,000 July 1 1931
Refunding Bonds.
5s '09 Sept \$47,500 Sept 15 '29
5s M-N 294,000
6s '21 M-N 1,000 \$1,000 yrlly
Water Wks. & Sewer Bonds.
6s May \$10,000 May 7 1923
BOND. DEBT Nov 1922 - \$287,500
Sinking fund - 14,567
Assess. val. real est. - 5,228,280
Assess. val. personal - 3,058,865
Tot. ass'd val. 1922 - 8,287,145
Tot. tax (per \$1,000) 1922 - \$20.00
INT. payable at City Treasury.

NESHOBA COUNTY.

County seat is Philadelphia.
Road Dist. debt Jan 1 '21 - \$200,000
Kaintan Drain Dist. debt - 55,000
"BB" Drainage Dist. debt - 33,000
Assess. value county, 1920, 4,745,555
Population 1920 - 19,303

NEW ALBANY.

This city is the county seat of
Union County.
School Building Bonds.
6s '16 Jan \$500 \$500 yrlly
BOND. DEBT Dec 31 '21 - \$114,000
Water debt (incl.) - 43,000
Assess. val. real estate - 742,265
Assess. val. per. property - 560,525
Other assessable property - 118,719
Tot. assess. val. '21 (50% act.) - 1,421,509
Tax rate (per \$1,000) 1921 - \$27.00
Population 1910, 2,031; 1920, 2,531

NEWSON LAKE DRAIN. DIST.

This district (P. O. Marks) is in
Quitman County.
Drainage Bonds.
6s '19 M-N \$127,308 Mar 1 '23-'29
6s '20 M-S 192,000
(For maturity see V. 112, p. 490.)
BOND. DEBT Dec 2 '21 - \$340,000
Assess. value (est.) - 2,876,000
Total tax rate (per \$1,000) '21 - \$40.00
INT. on 6s of 1920 at the Hanover
National Bank, N. Y.

NEWTON.

This city is in Newton County.
School Bonds.
6s \$25,000 July 1 1931
Water Works Bonds.
6s \$18,000 May 1 '23-'28
6s \$4,000 July 1 1928
Water & Electric Bonds.
6s '20 s-a \$32,200 July 6 '22-'45
Electric Light Bonds.
6s \$11,000 Apr 4 1931
Sewerage Bonds.
6s \$4,500 Apr 4 1928
Street Improvement Bonds.
5s \$10,000 Apr 5 1925
BOND. DT. Oct 1 '19 - \$83,500
Assessed valuation 1919 - 855,000
(Assessment about 75% actual)
Total tax rate (per \$1,000) '19 - \$28.00
Pop'n 1910, 1,878; 1920 - 1,604

NEWTON COUNTY.

Decatur is the county seat.
CO. BD. DT. Jan 1 '21 - \$17,500
Assess. val., real estate - 3,379,955
Assess. val., personal - 1,618,165
Other property - 1,189,462
Total assess. val. 1919 - 4,653,580
Population 1910, 23,085; 1920, 20,727

NORTHERN DRAINAGE DIST.

This district is in Bolivar County.
(\$5,000 - Sept 1 '23-'26
16,000 - Sept 1 '27-'31
6s '21 M-S 3,000 - Sept 1 1935
16,000 - Sept 1 1936
10,000 - Sept 1 40-'41
BOND. DEBT Jan 1922 - \$50,000
INT. at Hanover Nat. Bank, N. Y.

NOXUBEE COUNTY.

Macon is the county seat.
Rail Bonds.
4 1/2 '07 Jan \$20,000 Jan 2 1922

Road Bonds.

6s '19 s-a \$50,000
6s '20 s-a \$7,000
Court-House-Repair Bonds.
5s '10 July \$12,500 July 1 1930
Supervisors' Dist. No. 1 Bonds.
5 1/2 '13 F-A \$99,000 Aug 1 '24-'38
5 1/2 '19 - \$87,000
10,000

Supervisors' Dist. No. 2 Bonds.
5 1/2 '12 M-S \$52,500 Sept 1 '23-'37
Supervisors' Dist. No. 3 Bonds.
5 1/2 '12 J-J \$11,000 July 1 '23-'26
5 1/2 '13 J-J \$11,000 July 1 1937
5 1/2 '13 F-A \$15,000 Aug 1 '24-'33
10,000 Aug 1 '34-'38
6s '21 F-A \$14,000 Aug 1 '28-'41

Supervisors Dist. No. 4 Bonds.
5 1/2 '19 J-D \$50,000
6s '20 s-a 50,000 June 13 '35-'44
6s '21 M-S 10,925 Sept 1 '23-'41
Supervisors' Dist. No. 5 Bonds.
5 1/2 '13 M-S \$75,000 Sept 2 '23-'37
5 1/2 '13 J-D \$17,500 Dec 1 '24-'30
5 1/2 '13 J-D \$2,500 Dec 1 '26-'38
Salem Cons. Sch. Dist. Bonds.
6s '14 F-A \$1,025 Aug 3 '22-'28
Lynn Creek Cons. School Dist.
6s '14 F-A \$2,000 Aug 3 '23-'27
CO. BD. DT. Jan 1 '21 - \$32,500
District bonded debt - 648,500
School dist. bonds - 27,700
Assess. val. of Co. 1920 - 9,272,527
Population 1910, 28,503; 1920, 23,710

INT. on court-house bonds (due
1920 at County Treasurer's office),
all 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, Mer-
chants & Farmers Bank, Macon; and
Lynn Creek Sch. Dist. bonds at Bank
of Macon, Macon.

OKOLONA.
This city is the county seat of
Chickasaw County.
Sewerage System Bonds.
5s '15 Feb \$58,000 Feb 1 1935
BOND. DEBT Feb '16 - \$115,000
Water debt (incl.) - 60,000
Assess. val. real estate - 950,000
Assess. val. personal - 425,000
Total assess. val. 1915 - 1,375,000
Tax rate (per \$1,000) '15 - \$15.00
Population 1910, 2,584; 1920 - 3,852

OKTIBBEHA COUNTY.

Starkville is the county seat.
Road Dist. No. 1 (Tax Exempt).
5 1/2 '15 F-A \$130,000 - 1926-1935
TOTAL DEBT July 1915 - \$150,000
Assess. val. real est. - 3,416,383
Assess. val. personal - 1,425,613
Other property - 807,150
Total assess. val. 1920 - 5,649,146
Pop. of Co. '10, 19,676; '20, 16,872
INT. Chase Nat. Bk., N. Y. City.

OXFORD.

This city is the county seat of
Lafayette County.
Water Bonds.
6s (Optional - 6 months after date)
Electric Light Bonds.
5 1/2 \$115,000
BOND. DEBT Oct 20 '20 - \$114,900
Floating debt - 5,000
Assess. val. real estate - 925,500
Assess. val. personal - 620,000
Other assessable property - 50,000
Tot. ass'd val. '20 (45% act.) 1,595,500
Tax rate (per \$1,000) '19 - \$23.00
Population 1910, 2,014; 1920 - 2,150

PACE SCHOOL DISTRICT.

This district (P. O. Pace) is in
Bolivar County.
School Bonds.
5s \$35,000
BOND. DT. Oct 28 1922 - \$31,000
Sinking fund - 28,000
Assess. val. '21 (60% act.) - 1,775,590
School tax rate (per \$1,000) '22 \$10.00
Population in 1922 - 390

PANOLA COUNTY.

Batesville is the county seat.
Court house 4 1/2 s, due 1925 - \$50,000
Road and Bridge Bonds.
6s '13 \$15,000 1933
Central Rd. District Bonds.
5 1/2 '19 J-J \$150,000 July 1 '30-'44
CO. BD. DT. Jan 1 '21 - \$65,000
Road dist. debt (add'l) - 200,000
Floating debt - 115,055
Assess. val. real est. - 5,579,218
Assess. val. personal - 2,652,482
Total assess. val. 1920 - 9,948,890
Other property - 707,180
State & Co. tax (per \$1,000) 1920 - \$20.00
Pop'n 1910, 31,274; 1920 - 27,845
INT. on court-house bonds at Bk.
of Sardis, Sardis, Miss.; on others at
John Nuveen & Co., Chicago.

PASCAGOULA.

This city is the county seat of
Jackson County.
Wharf Site Bonds.
5s July \$10,000 \$1,000 yrlly.
Wharf Construction Bonds.
6s '19 M-N \$64,000 Nov 1 '23-'38
Dock Bonds.
5s '13 \$25,000 1933
Elec. Lt. & Water Wks. Bonds.
6s '20 F-A \$112,500 1923-1940
BOND. DEBT Jan 1 '21 - \$345,700
Sinking fund - 14,792
Total assessed value 1920 - 3,803,528
Tax rate (per \$1,000) 1919 - \$20.00
Population, 1910, 3,379; 1920, 6,052

PASS CHRISTIAN.

This city is in Harrison County.
BOND. DEBT Oct. 1921 - \$36,000
Sinking fund (school) - 13,750
Ass'd val'n 1921 (34 act.) - 1,680,000
Total tax rate (per \$1,000) '21 - \$17.20
Population, 1910, 2,458; 1920, 2,357

PEARL RIVER COUNTY.

County seat is Poplarville.
Road Bonds.
5 1/2 '19 F-A \$24,000 Aug 1 '23-'28
58,000 Aug 1 1927
BONDED DEBT - (7)
Assessed value 1920 - 15,019,328
Popula'n 1910, 10,593; 1920, 15,488

PEEBY 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, 7,655;
1920, 8,957.
Road & Highway (Red. beg. '14).
5s '09 Mar \$13,500 Mar 1 1929
Road Bonds.
5s '09 13,500
5s '17 Jan \$168,000 \$8,000 yearly
Bridge bonds, 5s - \$20,000
Court house & jail bds., 6s - 30,000
COND. DEBT Jan 1 '21 - \$239,500
Assess. val. real est. - 5,697,385
Assess. val. personal - 1,277,740
Other property - 1,277,928
Total assess. val. 1920 - 7,350,053

PHILADELPHIA.

This town is the county seat of
Neshoba County.
BOND. DEBT Jan 1 '21 - \$66,500
Assess. val. real estate - 339,420
Assess. val. per. property - 471,112
Total assess. val. 1919 - \$10,532
Tax rate (per \$1,000) - \$15.00
Pop'n 1910, 1,209; 1920 - 1,669

PIKE COUNTY.

Magnolia is the county seat.
County W. Road Bonds.
5 1/2 '19 \$300,000 1944
Road Dist. 2 Bonds.
5 1/2 '18 \$180,000 1943
Road Dist. 4 Bonds.
6s '14 \$510,000 1939
Road Dist. 5 Bonds.
6s '19 \$80,000 1944
Agricul. High-School Bonds.
5s '17 July \$28,000 July 2 '23-'36
(Subject to call after 5 years.)
5s '20 \$30,000 1945
COUNTY DT. Jan 1 '21 - \$369,000
Road dist. debt Jan 1 '21 - 575,000
Ass'd val'n of county '20, 10,017,090
Popula'n, 1910, 37,272; 1920, 28,725

PONTOTOC.

This city is the county seat of
Pontotoc County.
BOND. DEBT Dec 12 '20 - \$75,000
Total assess. val. 1920 - 1,008,075
Tax rate (per \$1,000) 1920 - \$30.50
Population, 1910, 1,277; 1920, 1,274

PONTOTOC COUNTY.

Pontotoc is the county seat.
Court-House Bonds.
5 1/2 '15 J-J \$75,000 Jan 1 1935
Road District No. 2 Bonds.
5 1/2 '16 J-J \$28,000
Road District No. 3 Bonds.
5 1/2 '16 M-S \$50,000 Apr 1 '28-'38
Road District No. 4 Bonds.
5 1/2 '16 M-S \$90,000 1925-1941
Road District No. 5 Bonds.
6s \$50,000 1928-1937
BONDED COUNTY - \$112,000
DEBT - 28,000
Oct. 10 Road D. No. 2 - 50,000
1921 - Road D. No. 4 - 90,000
Road D. No. 5 - 50,000
Floating debt (add'l) - \$50,000
Assessed val'n, real estate - 2,850,940
Assessed val'n, personal - 1,151,340
Other assessable property - 350,000
Tot. ass'd val. '21 (70% act.) - 4,352,280
State & Co. tax (per \$1,000) '21 - \$29.00
Pop'n 1910, 19,688; 1920 - 19,962

PORT GIBSON.

This city is the county seat of
Claborn County.
Water Bonds.
5s '17 \$12,500 Serially
6s '19 9,500 Serially
5s '19 19,000 Serially
6s '20 17,000 Serially
5s '20 5,000 Serially
School Bonds.
5s '03 \$5,000 1923
5s '13 5,500 Serially
Sidewalk Bonds.
5s '16 \$4,000 Serially
5s '17 14,000 Serially
BOND. DEBT Jan 1 '21 - \$100,500
Water debt (incl.) - 75,000
Floating debt - 6,219
Assess. val., real estate - 581,445
Assess. val., personal - 332,347
Total assess. val. 1915 - 913,792
Tax rate (per \$1,000) 1915 - 10.00
Pop'n 1910, 2,252; 1920 - 1,691

PRENTISS COUNTY.

County seat is Booneville.
Court-House and Jail Bonds.
5s '04 \$31,500 June 6 1929
Funding Bonds.
6s '18 \$134,000 Serially to 1948
6s '18 4,000 1923
6s '20 40,000 \$5,000 yearly
BOND. DEBT Jan 1 1921 - \$227,500
Assessed value 1920 - 5,137,178
Population in 1920 - 17,606

PRITCHARD DRAIN. DIST.

This district is in Tunica County.
(\$20,000 - Feb 1 '25-'29
6s '19 F-A 30,000 - Feb 1 '30-'34
40,000 - Feb 1 '35-'39
BOND. DT. Mar '19 - \$90,000
Assessed value - 1,000,000
Population (est.) - 800

QUITMAN COUNTY.

Marks is the county seat.
County Bonds.
- \$15,000
- \$148,000
Road Dist No. 3 Bonds.
5 1/2 \$43,000
5 1/2 \$95,000

Road Dist. No. 2 Bonds.

6s \$100,000
Road District No. 4 Bonds.
- \$10,000
Road Dist. No. 16 Bonds.
6s \$150,000
Road Dist. No. 5 Bonds.
150,000
BOND. DEBT Oct. 1 '21 - \$866,000
Assessed value 1921 - 8,996,470
Tax rate (per \$1,000) 1921 - \$30.00
Popula'n 1910, 11,593; 1920, 19,861
INT. at Riverside Bank, Marks.

BANKIN COUNTY.

Brandon is the county seat.
Supers. Dist. No. 4 Road Bonds.
6s '13 \$46,000 Nov 15 1933
Road Bonds.
6s '16 M-S \$50,000
(Due part in 1926, 1936 and 1945)
Road dist. debt Jan 1 1921 - \$165,000
Total assess. val. 1920 - 7,612,613
Pop'n 1910, 23,944; 1920 - 20,272

ROLLING FORK.

This place is in Sharkey County.
Light and Water Plant Bonds.
5s '19 \$56,000 1922-1939
6s '20 19,000 1923-1942
BOND. DEBT Jan 1 1921 - \$79,500
Population in 1920 - 703

ROLLING FORK CONSOLIDATED SCHOOL DISTRICT.

This district (P. O. Rolling Fork) is
in Sharkey County.
School Building Bonds.
6s '20 J-J \$15,000 July 1 '23-'45
BOND. DEBT May 1921 - \$125,000
Assessed value 1920 - 1,295,440
INT. at Hanover Nat. Bank, N. Y.

SARDIS.

This town is in Panola County.
Sewer Bonds.
6s '20 \$62,000
BOND. DEBT Jan 1 '21 - \$62,000
Population in 1920 - 1,352

SARDIS SEPARATE SCH. DIST.

School-Building Bonds.
5s '19 \$35,000
BOND. DEBT March 1922 - \$35,000
Assessed value 1921 - 962,450

SCOTT COUNTY.

Forest is the county seat.
Road Dist. No. 1 Bonds.
6s '12 J-J \$30,000 July 1 '23-'37
6s '13 J-J 25,000 July 1 '27-'30
25,000 July 1 1934
50,000
Road Dist. No. 2 Bonds.
6s '14 F-A \$67,500 1924-1939
Road dist. debt Jan 1 '21 - \$217,000
Assessed value, county '20, 5,301,334
Tax rate (per \$1,000) 1915 - \$16.00
Pop'n of Dist. No. 1, 1915 - 8,000
INT. at Farmers' & Merchants'
Bank, Forest.

SENATOBIA.

This town is in Tate County.
Sewer Bonds.
5 1/2 '20 s-a \$300,000 Apr 1 '23-'25
14,000 Apr 1 '26-'39
21,500 Apr 1 1940
Refunding Bonds.
6s '18 s-a \$7,896 July 1 '23-'37
BOND. DEBT Oct 1 '22 - \$87,200
Water and light debt (incl.) - 22,200
Sinking fund - 3,364
Assess. val., real estate - 438,195
Assess. val., personal - 292,015
Other assessable property - 60,309
Tot. ass'd val. '21 (50% act.) - 790,519
Total tax rate (per \$1,000) '21 - \$32.50
Pop'n in 1910, 1,275; 1920, 1,126

SHARKEY COUNTY.

Rolling Fork is the county seat.
Bridge Bonds.
6s '11 J-D \$160,000
GEN'L COUNTY BOND.
DEBT Jan 6 1922 - \$210,000
Floating debt (add'l) - 60,000
Assessed valuation 1921 - 7,413,589
State & Co. tax (per \$1,000) 21 \$21.00
Pop'n 1910, 15,064; '20 - 14,190

SHAW.

This town is in Bolivar County.
BOND. DEBT Dec 3 '21 - \$75,000
Assess. val. real est. - 747,625
Assess. val. personal - 411,330
Tot. ass'd val. '21 (50% act.) - 1,158,955
Tax rate (per \$1,000) 1921 - \$12.00
Population in 1910, 871; 1920, 1,375

SHAW CON. SCH. DIST.

(\$4,000 - Aug 1 '23-'24
15,000 - Aug 1 '25-'29
50,000 - Aug 1 '30-'39
6,000 - Aug 1 '23-'25
15,000 - Aug 1 '26-'30
50,000 - Aug 1 '31-'40
BOND. DEBT Nov 6 1921 \$150,000
Assessed value, real estate - 1,343,906
Assessed value, personal - 508,500
Total assessed value 1921 - 1,852,406
Population 1921 (est.) - 5,500

SHAW DRAINAGE DISTRICT.

This district is in Bolivar and Sun-
flower counties.
5 1/2 '20 M-S \$108,000 Mar 1 '23-'40
BOND. DEBT Apr 1922 - \$108,000
Assessed valuation - 319,000
Population (est.) - 1,000

SHAW SEPARATE ROAD DIST.

This district (P. O. Cleveland) is
in Bolivar County.
5 1/2 \$25,000
5 1/2 '19 F-A \$42,000 - Feb 1 '23-'39
6,000 - May 1 '23-'24
20,000 - May 1 '25-'29
BOND. DT. Mar '19 - \$90,000
Assessed value - 1,000,000
Population (est.) - 800

QUITMAN COUNTY.

Marks is the county seat.
County Bonds.
- \$15,000
- \$148,000
Road Dist No. 3 Bonds.
5 1/2 \$43,000
5 1/2 \$95,000

SHELBY SEPARATE SCH. DIST.
This district is in Bolivar County
School Bonds.
6s \$35,000
BONDED DEBT (7)

SIMPSON COUNTY.
Mendenhall is the county seat.
Court-House and Jail Bonds.
5s '07 \$27,000—Jan 1 1947
Road Bonds.
5s '11 \$40,000—Mar 31 1931
5 1/4s '13 J-J 40,000—July 1 1933
5 1/4s '17 J-J 60,000
(Due in not later than 25 years.)
35,000
CO. BD. DT. Jan 1 '21—\$37,570
Road dist. debt—536,000
Ass'd val. 1920 (3/4 act.)—8,639,562
State & Co. tax (per \$1,000) '14 \$17.00
Pop'n 1910, 17,201; 1920, 18,109
INT. at Chemical Nat. Bk., N. Y.

SMITH CO.
County seat is Raleigh.
Road Dist. No. 1 Bonds.
6s '14 \$27,500—Mar 1 '24-'31
1,500—Mar 1 1935
2,500—Mar 1 1935
1,500—Mar 1 1937
Road Dist. No. 2 Bonds.
6s '13 \$39,000—Serially
Road Dist. No. 4 Bonds.
6s '17 \$10,000—Serially
Road Dist. No. 5 Bonds.
6s '17 \$10,000—Serially
BOND. DEBT (County)
Jan 1 '21—Road dists. 138,000
Assessed val. county 1920 5,569,765
Population 1920—18,718

STARKVILLE.
This town is the county seat of
Oktibbeha County.
Paving Bonds.
5 1/4s '17 A-O \$27,500—Apr 1 1937
Water Works & Sewerage Bds.
5 1/4s '20 M-N \$20,000—1923-1930
15,000—1931-1935
BOND. DEBT Dec 1922—\$150,000
Water debt (incl.)—30,000
Assess. debt (add'l)—3,000
Assess. val., real estate—1,670,000
Assessed val., personal—40,000
Tot. assess. '22 (3/4 act.) 2,000,000
Tax rate (per \$1,000) 1922—\$26.00
Population, 1910, 2,698; 1920, 2,596

STRAIGHT-BAYOU DRAINAGE DISTRICT.
This district (P. O. Silver City) is
in Humphrey County.
\$2,000—May 1 1923
3,000—May 1 1924
5,000—May 1 1925
10,000—May 1 1926
14,000—May 1 1927
15,000—May 1 1928
200,000—May 1 '29-'38
24,000—May 1 1939
25,000—May 1 1940
BONDED DEBT (7)

SUMMIT.
This town is in Pike County.
BOND. DEBT Oct 26 '21—\$26,900
Assess. val., real estate—229,900
Assessed val., personal—425,000
Other assessable property—62,000
Total assess. val. 1921—636,900
Tax rate (per \$1,000) 1921—\$18.50
Population, 1910, 1,471; 1920, 1,187

SUMRALL.
This city is in Lamar County.
Water Works Bonds.
6s '13 J-D \$4,000—1923-1930
BOND. DEBT Nov 17 '21—\$31,000
Water debt (add'l)—18,000
Assessed value, real estate—245,000
Assessed value, personal—405,000
Ass'd val. '21 (abt. 65% act.)—650,000
Total tax rate (per \$1,000) '21 \$32.00
Population 1910, 2,046; 1920, 1,444

SUNFLOWER COUNTY.
County seat is Indianola. Int. at
First Nat. Bank, Chicago.
Agricultural School Bonds.
6s '20 P-A \$6,000—Aug 1 '23-'25
80,000—Aug 1 '26-'45
Refunding Bonds (Tax-exempt).
5s J-J \$90,000—July 1 '23-'26
Bridge Bonds (Tax-exempt).
5s '07 A-O \$40,000—Oct 1 1932
Bridge & Ref. (Tax-exempt).
4 1/4s '06 J-J \$30,000—July 1 1931
Road & Bridge (Tax-exempt).
4 1/4s '09 \$50,000—Sept 1 1929
6s '13 J-D \$9,000—Dec 1 '24-'39
6s '15 J-J \$9,000—July 1 1935
Dist. No. 1 Bonds.
6s \$150,000
Road District No. 2 Bonds.
5 1/4s '17 J-J \$50,300—Jan 1 '23-'42
5 1/4s '19 M-N \$79,200—1923-1944
Road District No. 3 Bonds.
5 1/4s '17 J-J \$81,638—Jan 1 '23-'42
5 1/4s '19 a-a \$12,000—1923-1944
District No. 4 Bonds.
6s \$100,000
5 1/4s '19 a-a \$8,000—1923-1944
Dist. No. 5 Bonds.
6s \$200,000
TOT. BD. DT. Aug 1920—\$350,000
Assess. val. 1920—23,253,551
Total tax rate (per \$1,000) '19 \$24.70
Popula'n 1910, 28,787; 1920, 46,374

SUNFLOWER CO. DR. DIST.
BOND. DEBT Nov 1919—\$63,000
Assess. val. 1919—6,883,940
Tot. tax rate (per \$1,000)—\$24.70

TALLAHADGA DRAINAGE DIST.
This district is in Winston County.
6s '20 J-D \$125,000—June 1 '23-'44
BOND. DEBT Nov 1 1920 \$125,000
Population 1920—100
INT. at First Nat. Bank, St. Louis

TALLAHATCHIE COUNTY.
Charleston is the county seat.
Road Bonds.
5 1/4s '19 J-J \$500,000—serially
5 1/4s '19 A-O 200,000—1930-1944

Road and Bridge Bonds.
6s \$200,000
Supervisors Dist. No. 1—\$25,000
do do No. 2—25,000
do do No. 3—25,000
Supervisors Dist. Nos. 4 & 5—
\$100,000
5 1/4s '17 J-J \$55,000—July 1 '28-'32
135,000—July 1 '33-'42
200,000
BOND. DEBT (County)
Jan 1 '21—Road dists. \$30,000
NET DT. (CO.) Dec '22—\$447,434
Assess. val. county 1922—5,582,803
Population 1910 29,078; 1920 35,953
INT. on district bonds at Conti-
dental & Comm. Nat. Bk., Chicago
and Hanover Nat. Bank, N. Y.

TATE COUNTY.
Sensatobia is the county seat.
Road Bonds.
6s \$100,000
Agric. High School Bonds.
5s '15 Jan \$12,000—Jan 1 1941
(Subject to call after 5 years.)
6s '14 Jan \$20,000—Jan 1 1940
(Subject to call after 5 years.)
6s '18 Jan 20,000—1942
(Subject to call after 1923.)
BOND. DEBT Jan 1 '21—\$352,000
Floating debt—15,000
Sinking fund—6,650
Total assess. val. 1920—6,738,855
State & Co. tax (per \$1,000) '20—\$3.40
Popula'n 1910, 19,714; 1920, 19,638

TISHOMINGO COUNTY.
County seat is (?)
TOT. BD. DT. Jan 1 '21—\$223,500
Ass'd value, county, 1920—4,588,953
Population in 1920—15,091

TUNICA.
This town is the county seat of
Tunica County.
BOND. DEBT Jan 1 1921—\$136,000
Population in 1920—955

TUNICA COUNTY.
Tunica is the county seat.
Road Bonds.
6s \$200,000
6s '21 M-S \$118,750—Mar 15 '23-'41
Road District No. 1 Bonds.
6s '17 \$70,000
Road District No. 2 Bonds.
6s '17 \$80,000
Road District No. 3 Bonds.
6s '17 \$66,000
Agric. High School Bonds.
5 1/4s '14 May \$20,000—May 1 1934
(Subject to call after May 1 1919.)
BOND. DEBT May 1913—\$50,000
Total assess. val. 1920—12,115,123
Popula'n 1910, 18,646; 1920, 20,386
INT. on 6s of 1921 at the National
Park Bank, New York.

TUPELO.
This city is in Lee County. Bonds
are tax-free.
6s '20 J-D (a) \$1,500—Dec 7 '23-'25
(b) \$10,500—Dec 7 '28-'32
(c) \$12,000—Dec 7 '33-'44
a Separate School Dist. Bonds.
5s \$25,000—1933
a Ref. Light (Red. \$100 yearly).
5s \$14,200—1925
Refund. Sewer & Water Bonds.
5 1/4s \$39,000—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-N \$50,000—May 1 1931
Hospital Bonds.
5 1/4s '19 \$12,000—\$1,000 yrly
Street Bonds.
5s '12 J-D \$50,000—June 1 1932
5s '14 M-S \$840,000—Sept 1 1934
(Subject to call any part on any
interest-paying date.)
TOTAL DEBT Apr 1921—\$374,400
Water & light debt (incl.)—155,400
Tot. ass'd val. '20 (3/4 act.) 4,817,910
City tax (per \$1,000) '20—\$19.00
Population, 1910, 3,881; 1920, 5,055
INT. on bonds marked (a) at Han-
over Nat. Bank, N. Y.; (b) at Nat.
Park Bank, N. Y.; others at Chase
Nat. Bank, N. Y.

UNION COUNTY.
New Albany is the county seat.
Court House Bonds.
6s \$65,000
Road Bonds.
6s \$277,000
Road dist. bonds—\$37,500
BOND. DEBT Dec 1 '22—\$379,500
Assessed value, real estate—3,692,145
Assessed value, personal—1,168,190
Total assessed value, 1922—4,860,335
Popula'n 1910, 18,997; 1920, 20,044
INT. at Chase Nat. Bank, N. Y.

VICKSBURG.
Vicksburg is the county seat of
Warren Co. Incorp. Jan. 25 1825.
Bonds are tax-exempt. Commission
government has been adopted by this
city. Population in 1910, 20,814;
1920, 18,072.
By the provisions of its charter the
city is obliged to levy a tax to meet
the interest on its bonds and to ap-
ply any surplus of the sum so raised
after payment of interest to purchase
of bonds at or below par.

Compromise
5s P-A \$326,300—Feb 1 1928
Refunding Bonds.
5s '16 P-A \$91,000—Feb 1 1936
Sewer Bonds.
4 1/4s '08 Dec \$218,500—Dec 1 1928
Public Imp't. Bonds.
5s '22 J-D \$75,000—Dec 1 '23-'37
300,000—Dec 1 '28-'37
200,000—Dec 1 '38-'47
Local Debt Bonds.
4 1/4s May \$99,000—May 1 1928

Water-Works Bonds.
5s '14 M-N \$55,000—May 1 '23-'33
(305,000)—May 1 1934

School Bonds.
5s A-O \$45,500—Apr 1 1933
Street-Improvement Bonds.
5s F-A \$95,000—Aug 1 1932
BOND. DEBT Oct 26 '22 \$1,235,300
INT. on funding, sewer and street
bonds at Amer. Exch. Nat. Bank,
N. Y.; on 5s of 1922 at Nat. Park
Bank N. Y. City; others in Vicks-
burg at City Treas. office. All cou-
pons tax-receivable.

WALTHAM COUNTY.
County seat is (?)
COUNTY BD. DT. Mar '22 \$36,000
Road district bonded debt—130,000
Ass'd value, county, 1920—3,719,191
Population in 1920—13,455

WARREN COUNTY.
Vicksburg is the county seat.
Funding Bonds.
5 1/4s '18 J-D \$105,000—1923-1943
5s '18 J-D 21,000—1923-1943
Jail (Red. after 5 years from issue)
5s '06 \$14,500—June 6 1926
5s '03 2,100—Dec 7 1928
5s '10 2,700—Feb 7 1930
5s '11 Dec 1,500—Dec 5 1931

Road and Bridge Bonds.
5s '08 \$12,500—Nov 5 1928
5s '08 22,800—Dec 7 1928
5s '09 16,500—Feb 2 1928
5s '09 6,500—Nov 3 1929
5s '11 2,400—Aug 8 1931
5s '11 4,100—Sept 5 1931
5s '11 5,800—Dec 5 1931
5s '12 2,600—Feb 5 1932
5s '12 3,200—Apr 2 1932
5s '12 3,000—July 1 1932
5s '12 2,200—Oct 7 1932
5s '13 Oct 4,500—Oct 6 1933
(Subject to call begin. Oct. 6 1918.)
5s '15 P-A \$140,000—Feb 1 1955
(Subject to call part in 5, 10, 15
and 20 years.)

6s '18 ann 63,000—1938
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.)
5s '20 9,000
6s '20 93,000—\$5,000 yrly
6s '21 a-a \$90,100
Road (Gen'l) (Red. beg. Oct 7 '17)

5s '12 Oct 350,000—Oct 7 1932
Creek Bonds.
5s '12 \$4,000—Oct 7 1932
3s '13 10,000—1933
Agricul. High-School Bonds.
5s '17 May \$20,000—1936
Bridge Bonds.
5 1/4s \$150,000
BOND. DEBT Jan 1 '22—\$1,401,300
Warrant debt (add'l)—70,000
Sinking fund—65,000
Assessed valuation 1921
(about 60% actual)—19,500,000
State & Co. tax (per \$1,000) '21 \$24.75
Actual value (est.)—30,000,000
Population 1910, 37,488; '20, 33,362
Red. after 5 years from issue.
INT. at County Treas. office.

WASHINGTON COUNTY.
County seat is Greenville. Bonds
are tax-exempt.
Refunding Bonds.
5s '11 \$100,000—1941
Refunding Railroad Bonds.
5s '15 P-A \$100,000—Feb 10 1945
Road Bonds.
5s '19 M-N \$760,000—Nov 6 '23-'41
(For maturity see V. 103, p. 2176.)
6s '20 1,250,000—Serially
\$5,000—June 7 1924
4,000—June 7 '27-'28
6,000—June 7 '31-'32
6,000—June 7 '35 & '37
3,000—June 7 1939
4,000—June 7 '40 & '42
3,000—June 7 1943
2,000—June 7 1944
3,000—June 7 1945

Road and Bridge Bonds.
5s '08 J-D \$1,000—Dec 1 1933
BOND. DEBT Dec 1922—\$2,040,000
Floating debt—65,000
Sinking fund—125,000
Assessed val'n, real estate—18,712,635
Assessed val'n, personal—6,581,145
Other assessable prop.—2,547,551
Total assessed val'n 1920, 27,841,331
Total tax rate (per \$1,000) '20 \$30.75
Popula'n 1910, 48,933; 1920, 51,692
INT. at Nat. Park Bank, N. Y.

WATER VALLEY.
This city is the county seat of
Yalobusha County.
School Bldg. Bonds.
6s '20 ann \$8,000—Feb 1 '23-'30
BOND. DEBT Jan 20 '22 \$98,800
Total assess. val. 1918—1,446,736
Tax rate (per \$1,000) '18—\$17.00
Population 1910, 4,275; 1920, 4,064

WAYNE COUNTY.
Waynesboro is the county seat.
Road Bonds.
5s '16 M-N \$25,000—Nov 15 1936
TOTAL DEBT Oct 14 '18—\$132,000
Floating debt—10,000
Sinking fund—40,000
Total assess. val. 1920—\$8,614,527
Total tax rate (per \$1,000) '18 \$21.50
Popula'n 1910, 14,709; 1920, 15,467

WEBSTER COUNTY SUPERVISORS' DISTRICT NO. 1.
6s '22 M-N \$10,000—1923-1927
40,000—1928-1937
50,000—1938-1947

BOND. DEBT July 1922—\$100,000
Assessed value 1921—\$70,672
INT. at Hanover Nat. Bank, N. Y.

WEST POINT.
This city is in Clay Co. Charter
received 1872. Population 1910,
4,864; 1920, 4,400.

15 \$10,000
City Hall Bonds.
6s \$50,000
24,000—1923-1938
General School Bonds.
5s '06 M-N \$30,000—Nov 1 1936
City-hall bonds—\$17,500
Ga.-Pacific RR. bonds—50,000
Negro-school bonds—7,000
Sewer bonds—30,000
Sidewalk bonds—15,000
Street bonds—20,000
BOND. DEBT Nov 13 '17—\$189,509
Sinking funds—20,687
Assess. val. '17 (3/4 act.)—2,008,081
Total tax rate (per \$1,000)—\$11.00

WILKINSON COUNTY.
Woodville is the county seat.
Road Bonds.
5 1/4s '13 J-D \$12,000—June 1 1943
5s '17 M-N 47,500—May 1 '23-'41
6s '18 A-O 21,704—Oct 1 '23-'43
TOT. BD. DT. Jan 1 1921—\$232,372
Floating debt—15,600
Assess. val., real estate—3,985,115
Assess. val., personal—1,152,815
Other property—504,406
Tot. assess. val. '20 (70% act.) 5,642,336
Total tax rate (per \$1,000) '18 \$19.50
Population 1910, 18,075; 1920, 15,319

WINONA.
This city is the county seat of
Montgomery County.
School Bonds.
6s \$10,000
Refunding Bonds.
5 1/4s '18 M-N \$61,900—May 1938
Light & Water Plant Purchase
Bonds.
6s \$45,000
BOND. DEBT Oct 1 1922—\$132,100
Sinking funds (est.)—9,973
Assess. val., real estate—\$16,650
Assess. val., personal—425,450
Other assess. property—120,665
Total assessed value 1922
(70-80% actual)—1,362,765
Tax rate (per \$1,000) 1922—\$23.00
Population 1910, 2,512; 1920, 2,572

WINSTON COUNTY.
Louisville is the county seat.
Refunding Bonds.
5 1/4s '16 M-N \$50,000—May 1 1936
Supervisors Dist. No. 1 Bonds.
5 1/4s '16 M-S \$30,000—Mar 6 1941
(Subject to call \$500 yrly after 5 yrs.)
Supervisors Dist. No. 2 Bonds.
5 1/4s '16 A-O \$30,000—1927-1941
Supervisors Dist. No. 3 Bonds.
5 1/4s '17 A-O \$5,000—1928-1938
BOND. DEBT Jan 1 1921—\$140,000
Total assess. val. 1920—5,265,178
Population 1910, 17,139; 1920, 18,139

YALOBUSHA COUNTY.
Coffeeville is the county seat.
Road Bonds.
5s '17 June \$45,000—serial
CO. BD. DT. Jan 1 1921—\$63,500
Road district debt (add'l)—136,000
Assessed valuation 1920—5,752,669
Popula'n 1910, 21,619; 1920, 18,738
INT. is payable at County Treas-
urer's office.

YAZOO CITY.
County seat of Yazoo County.
Population 1910, 6,796; 1920, 5,244.
Electric Street Railway Bonds.
5s '08 June \$17,800—June 11 '23-'26
City-Hall Bonds.
5s '08 Sept \$3,500—Sept 10 '23-'26
Negro-School Bonds.
5s '08 July \$7,170—July 15 '23-'29
Water, Light and Sewer Bonds.
6s \$165,500
Public-School Bonds.
6s \$18,500
5s '16 Jan 29,886—Jan 15 '23-'36
Municipal Bldg. & Imp't. Bonds.
6s \$99,000
Improvement Bonds.
5 1/4s '18 \$15,000—Oct 15 '23-'37
Water-Work, Electric Light &
Sewerage Bonds.
5 1/4s \$150,000
BOND. DEBT Sept 1 '16—\$415,700
Cash on deposit—11,225
Assessed valuation—3,663,369
Actual value (estimated)—5,100,000
Value of city property—550,000
Tax rate (per \$1,000) 1915—\$17.00

YAZOO COUNTY.
Yazoo City is the county seat.
Funding Bonds.
5 1/4s '18 \$78,000—1938
Edin Separate School District.
5 1/4s '19 J-J \$15,000—July 1 '28-'42
15,000—July 1 1952
Beat No. 1 Road Bonds.
5 1/4s '16 J-J \$132,000—July 1 '26-'41
Beat No. 3 Road Bonds.
6s '14 40,000—1937
5 1/4s '16 J-J \$350—July 1 '26-'41
5 1/4s '19 J-J \$37,500—July 1 '28-'42
37,500—July 1 1952
Beat No. 4 Road Bonds.
6s '14 \$12,500—1937
Beat No. 5 Road Bonds.
6s '14 \$25,000—1937
5 1/4s '16 148,000—1941
Separate Road Dist. No. 2 Bds.
5 1/4s '19 \$150,000—1944
BOND. DEBT Jan 1 1921—
County—\$78,000
Edin Separate S. D.—30,000
Beat No. 1—132,000
Beat No. 3—465,000
Beat No. 4—12,500
Beat No. 5—173,000
Separate Road D. No. 2—150,000
Assess. val. Co. 1920—13,456,259
Population of county in 1910—46,672
Population of county in 1920—37,149

YAZOO-MISS. DELTA LEV. DIS.
 Levee Bonds (Tax-exempt)
 4s '02 J-J \$124,000. July 1 1952
 (Subject to call July 1 1922)
 4s '03 J-J \$250,000. July 1 1933
 4s '05 J-J \$500,000. Jan 1 1955
 (Optional 1925)
 4 1/2s '14 M-N \$1,000,000 Nov 1 '24-'54
 4 1/2s '16 J-J \$1,500,000. Serial.
Funding Bonds.
 6s '17 J-J \$500,000. Serial.
Refunding Bonds (Tax-exempt).
 4 1/2s '09 J-J \$325,000. July 1 1949
BOND DEBT Mar 1922 \$1,250,000
 Assessed val. 1921. 115,173,000
 Tax rate (per \$1,000) 1920. \$7.00
 Population in 1920. 211,000
 INT. on bonds marked (†) at First
 Nat. Bank, Chicago; (x) at Wm. R.
 Compton Co. N. Y.; (a) at Nat.

Bank of Commerce, N. Y.; (y) at
 Fiscal Agency in New York City.
YOCONA DRAIN. DIST. NO. 2.
 This district is in Paro, Yolo-
 busha and Tallahatche Counties.
 \$8,000. May 1 '24-'25
 20,000. May 1 '26-'29
 12,000. May 1 '30-'31
 14,000. May 1 '32-'33
 6s '21 M-N 16,000. May 1 '34-'35
 18,000. May 1 '36-'37
 20,000. May 1 '38-'39
 22,000. May 1 '40-'41
 60,000. May 1 '42-'46
BOND DEBT July 1922. \$190,000
 Assessed benefits. 577,378
 Acreage tax. 11.10
 INT. at Bank of Commerce &
 Trust Co., Memphis.

bonds or other evidence of indebtedness thereof, except for the purpose of
 repelling invasion or for the suppression of insurrection. Nor shall the
 Legislature alienate, or authorize the alienation of, the fee of the bed of any
 navigable stream, lake or other body of water, except for purposes of reclama-
 tion. In all cases the mineral rights on any and all property sold by the
 State shall be reserved, except where the owner or other person having the
 right to redeem may buy or redeem property sold or adjudicated to the State
 for taxes. This, however, shall not prevent the leasing of such lands and
 rights for mineral or other purposes.

Section 12. The funds, credits, property or things of value of the State
 or of any political corporation thereof, shall not be loaned, pledged or granted
 to or for any person or persons, association or corporation, public or private;
 nor shall the State, nor any political corporation, purchase or subscribe to
 the capital or stock of any corporation or association whatever, or for any
 private enterprise. Nor shall the State, nor any political corporation
 thereof, assume the liabilities of any political, municipal, parochial, private
 or other corporation or association whatsoever, except as otherwise provided
 in this Constitution; nor shall the State undertake to carry on the business
 of any such corporation or association, or become a part owner therein;
 provided, that the State, through its public lands to any railroad or canal; and
 provided, police juries and municipal corporations may, in providing for
 destitute persons, utilize any charitable institutions which the police juries
 limits for the care, maintenance and asylum of such persons; and all appro-
 priations made to such institutions for the purpose aforesaid shall be
 accounted for by them in the manner required of officials entrusted with
 public funds.

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 1924) John M. Parker
 Sec. of State (term exp. 3d Mon. May 1924) J. J. Bailey
 Treasurer (term exp. 3d Mon. May 1924) Howell Morgan
 Aud. of Pub. Acc'ts (term exp. May 1924) Thomas O. Harris
 Attorney-General (term expires May 1924) A. V. Cooe

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.
 4 1/2s '14 F-A \$930,000 Aug 1 '23-'64
 (State reserves right to call bonds at
 104 and int. beginning with longest
 maturity.)
† Penitentiary Liquid'n Notes.
 5s '17 J-J \$200,000. Jan 1 '23-'27
Highway Bonds.
 5s '19 F-A \$634,000. Feb 1 '23-'39
 (See V. 108, p. 1312, for maturity.)
† Louisiana Port Comm'n. Bds.
 5s '09 J-J \$3,500,000.
 (Not less than \$100,000 due yearly
 beginning July 1 1924.)

* Issued for the purpose of constructing wharves, sheds, roadways and
 other improvements necessary for shipping facilities in the Port of New
 Orleans.

† INTEREST is payable at the office of the General Manager of State
 Penitentiary, Baton Rouge; on the Louisiana Port Commission bonds at
 the Hibernal Bank & Trust Co., New Orleans; on bonds of 1922 at Baton
 Rouge; on all other bonds 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 1922:

Total bonded debt bearing int. (incl. Port Commission bonds) ..	\$47,790,300
Floating Debt Mar. 1 1922—	
Baby bonds (3s) and certificates (Act of 1880), exclusive of	
coupons	910,728
Floating debt, warrant and interest account	222,413

In September 1889 it was discovered that a number of bonds had been
 fraudulently issued. Part of these were subsequently recovered, but \$208,-
 500 consols so issued (\$303,500 being consols of 1874 and \$5,000 Consti-
 tutional 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; 3% State bonds issued to said road, \$2,500,000
 8% bonds issued to the N. O. Mobile & Chattanooga RR., \$70,000; 7 3/8%
 bonds issued to the Mississippi & Mexican Gulf Ship Canal Co., \$260,000, &c.

The baby bonds in the table above were due in 1889. 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 pro-
 viding 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 litiga-
 tion on the matter since the Act of 1894, under which holders of \$364,295
 bonds 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.

In 1913 the question of whether or not Louisiana bonds were legal invest-
 ments for New York State savings banks was raised, the fact that the State
 of Louisiana had failed to take up its outstanding "baby" bonds being
 offered as reason for declaring them inalienable. The Attorney-General's
 final decision, however, was that, as these bonds were to have been paid
 out of only the taxes due the State but unpaid prior to 1879, and the credit
 of the State not being pledged for their payment, the failure to pay the
 principal on the bonds did not constitute such a default as would make
 any bonds of the State improper investments. See V. 97, p. 1227, 1367
 and 1444.

ASSESSED VALUATION.—During the years 1918 to 1921, inclusive,
 property has been assessed at its actual value. Previous to 1918 the
 assessed valuation was estimated at about half of the actual value. The
 State tax (per \$1,000) for 1917 was \$5.00. In addition to the 1917 State
 tax there was a special Confederate veteran pension fund tax of \$1.00 and
 a special road tax of 25 cents.

Years.	Total Assessed Valuation.	Total Assessed Valuation.	Total Assessed Valuation.
1921	\$1,718,286,902	1912	\$550,517,808
1920	1,698,549,953	1911	527,773,950
1919	1,506,833,033	1910	523,800,478
1918	1,452,951,274	1909	459,273,821
1917	706,276,088	1908	396,821,157
1916	597,038,112	1907	351,018,941
1915	590,568,596	1906	315,583,468
1914	587,353,303	1905	276,659,407

DEBT LIMITATIONS, STATE AND MUNICIPAL.—The debt-
 limiting powers and limitations of the State and its subdivisions are contained
 in Sections 2 and 12 of Article 4, Sections 16-22-23 and 24 of Article 6,
 Section 3 of Article 10, Section 3 of Article 16, Article 14 and Article 20 of
 the Constitution adopted June 18 1921. Sections 2 and 12 of Article 4 read
 as follows:

Section 2. The Legislature shall have no power to contract or to authorize
 the contracting of any debt or liability on behalf of the State; or to issue

The rate of State taxation on property for all purposes, as limited by
 Section 3, Article 10, shall not exceed, in any one year 5 1/4 mills on the
 dollar of its assessed value; provided, the Legislature may by a vote of two-
 thirds of the members elected to each house, increase such rate to not more
 than 7 1/2 mills.

Subdivisions a, b, c and d of Section 14, Article 14, provide that bonds may
 be authorized by vote of a majority of the electors, and be issued by
 parishes for roads, bridges, court houses, jails, hospitals, public buildings,
 and other public improvements; by municipal corporations for streets,
 bridges, water-works, sewers, drains, lighting and power plants, artificial
 ice and refrigeration plants, public parks, school houses, teachers' homes,
 public buildings, and other public improvements, and for the purpose of
 reclaiming or improving lands owned by the municipality and fronting on a
 navigable stream; by school districts for acquiring land for buildings and
 playgrounds, erecting and improving school buildings and teachers' homes;
 by road districts, as authorized to be created by the Legislature, for con-
 structing and improving roads and bridges; by sewerage districts to construct
 sewers and sewerage disposal works; by drainage districts to construct
 gravity drainage works. Subdivision (e) provides that the police juries
 of the various parishes, for the purpose of constructing and maintaining
 highways or public buildings, and the governing authorities of municipal
 corporations, for the purpose of paving, improving or maintaining streets
 or alleys and for all municipal improvements, including public parks, after
 making provision for the payment of all statutory and ordinary charges,
 may fund into bonds running at a rate not to exceed 6%, which bonds shall
 not be sold for less than par, the avails or residue of the tax authorized by
 this Constitution. Subdivision (f) provides that no bonds shall be issued
 by any subdivision for any one of the purposes provided, which, including
 the existing bonded debt of such subdivision for such purpose, excepting
 bonds issued and secured by an acreage tax, and bonds issued under Section
 14 (e) shall exceed in the aggregate 10% of the assessed valuation of the
 taxable property, to be ascertained by the last assessment for parish,
 municipal or local purposes previous to incurring such indebtedness.
 Among these special provisions is one ratifying Act 19 of 1908, which
 authorized the city of New Orleans to issue \$8,000,000 public improvement
 bonds, and another giving to the city power to issue \$15,000,000 bonds for
 the purpose of constructing a bridge across the Mississippi River.

These sections do not apply to the City of New Orleans, as to which there
 are special provisions (Sections 20 to 28 of Article XIV).

Section 16 of Article 6 provides that the Board of Commissioners of the
 Port of New Orleans may, with the approval of the Governor and State
 Auditor, borrow on temporary loans, payable within one year, an amount
 not to exceed \$500,000 at any one time outstanding and may in addition
 borrow money in anticipation of the collection of charges for wharfage, &c.,
 which have been actually earned, but not yet received; with the approval
 of the Governor it may, for public purposes other than the payment of
 current expenses or funding of indebtedness incurred, or to be incurred for
 current expenses, borrow money and issue bonds to the amount of \$6,-
 500,000 (these bonds have all been placed and are in the table of State debt).
 Section 16 further provides that no bonds shall be sold for less than par and
 the total bonded indebtedness of the Board of Commissioners of the Port, for
 all purposes exclusive of the bonds for the construction of the Navigation
 Canal ever exceed the sum of \$35,000,000. Section 16 also provides
 that Act 244 of 1914, adopted as an amendment to the Constitution, is
 continued in force for the purpose of completing the construction and
 authorizing the maintenance and operation of the Navigation Canal, and
 which limits the amount of bonds to be issued for such purpose to \$25,-
 000,000. Sub-section (c) of Section 22 of Article 6 provides that no debt
 shall be created, or certificates of indebtedness or bonds issued, to be
 paid in the future out of the proceeds realized from any State tax or license
 to be collected under and by virtue of this section, or imposed thereunder
 by the Legislature, but the said licenses and taxes shall be collected from
 year to year and expended for the purpose of the construction and main-
 tenance of the system of State highways and bridges.

Section 24 of Article 6 also relates to highway construction, and reads as
 follows:

"Section 24. Nothing in this Constitution shall affect the bonds issued
 under Act No. 18 of the special session of the Legislature of 1913 for the
 building of the 'New Orleans-Chef Menteur' and the 'New Orleans-Ham-
 mond' highways, and said bonds thus issued in principal and interest shall
 be paid as provided in said Act."

Section 3 of Article 16 gives the Legislature power to authorize levee
 districts to issue bonds for funding taxes levied in excess of 5 mills on the
 dollar of the property valuations, such bonds to bear no more than 6%
 interest and to be sold at not less than par and interest. The Legislature
 in 1922 passed Act No. 38, carrying out this provision. Such bonds are
 to be sold only against taxes in excess of 5 mills on a dollar, which have
 been voted by the people.

Article 20 of the new Constitution gives authority to the General Manager
 of the State penitentiary, with the approval of the Governor, to issue
 \$1,000,000 bonds for the purpose of acquiring approximately 5,000 acres of
 land adjacent to Angola Plantation in the Parish of West Feliciana. Inter-
 est on these bonds must not exceed 6%.

TAXATION OF MUNICIPAL BONDS.—Section 4 of Article 10 of
 the Constitution, adopted June 18 1921, provides that "obligations of the
 State or its political subdivisions shall be exempt from taxation."

MUNICIPAL BONDS AS SECURITY FOR POSTAL SAVINGS
 BANKS.—Regulations eliminating special assessment bonds as security
 for deposits held not to apply to bonds supported by a general tax limited
 in amount. See item under *Shreveport, La.*, in V. 98, p. 1179.

FIXING THE SITUS FOR TAXATION OF MORTGAGES AT THE
 DOMICILE OF HOLDER.—The Legislature passed an Act in 1908 which
 was approved July 3 1908, whereby it is sought to prevent double taxation
 by making mortgage paper and other evidence of indebtedness taxable
 only at the situs of the owner and holder thereof. V. 87, p. 1110.

REAL ESTATE MORTGAGES, ETC.—An amendment adopted in
 Nov. 1908 provides for the exemption from taxation, under prescribed condi-
 tions, 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.

SAVINGS BANK INVESTMENTS.—Savings banks are empowered to
 invest in United States bonds and bonds of the State of Louisiana and of
 the various levee districts, school districts and drainage districts of Louisi-
 ana and of the parishes and of such municipal corporations of Louisiana as
 shall not have defaulted in the payment of interest on their bonds for five
 years preceding the investment.

POPULATION.—

1920	1,798,509	1880	939,946	1840	352,411
1910	1,656,388	1870	726,915	1830	215,739
1900	1,381,625	1860	708,002	1820	152,923
1890	1,118,587	1850	517,763	1810	76,559

The proportion of the colored population was 50.32% in 1890, against 51.46% in 1880, 47.2% in 1900, 43.1% in 1910 and 38.9% in 1920. In number blacks were 700,257 in 1920, 713,874 in 1910, 650,804 in 1900, 562,893 in 1890, 483,655 in 1880, 364,210 in 1870, 350,373 in 1860, 262,271 in 1850.

CITIES, COUNTIES AND TOWNS IN THE STATE OF LOUISIANA.

ABBEVILLE. This town is in Vermillion Parish. Water Works & Elec. Lt. Bonds. 6s '21 J-D \$125,000 Serially BONDED DEBT (7) Population 1910, 2,907; 1920, 3,461

ACADIA PARISH ROAD NO. 1. 5s '17 J-J \$377,000 1923-1947 (For maturity see V. 104, p. 377) 5s '19 J-D 400,000 BOND. DEBT Oct 1921, \$380,000 Assessed valuation 1920, 16,270,908 Population in 1919 (est.), 17,500

ACADIA PARISH FIRST WARD DRAINAGE DISTRICT. (P. O. Bayou) Gravity Drainage Bonds. 5s '17 J-J \$100,000 27 yr. ser. Bonded debt Oct 1917, \$100,000 Assessed val. 1918 (abt. 27 % act. 1,055,000 Population in 1917 (est.), 7,000 INT. is payable at Continental & Commercial National Bank, Chicago.

ALEXANDRIA. This city is the parish seat of Rapides Parish. Commission government adopted Jan. 14 1913. 5s '00 s-an \$23,000 July 1 1940 5s '07 s-an 55,000 May 1 1947 5s '08 s-an \$32,000 July 1 1948 5s '09 s-an \$40,000 Oct 1 1949 5s '13 s-an 40,000 Oct 1 1953 Public Improvement Bonds. 5s '16 F-A \$24,000 Aug 1 '23-'46 5s '19 s-a 478,026 Sept 1 '23-'49 (See V. 109, p. 501, for maturity.) 5s '22 F-A 360,000 Aug 1 '23-'50 (For maturity see V. 115, p. 1120) BOND. DEBT Dec '22, \$1,100,000 Floating debt (add'l), 52,000 Water debt (incl.), 55,000 Sinking fund, 60,000 Assess. val., 1921, 16,789,805 City tax rate (per \$1,000) '21, \$8.25 Pop'n 1910, 11,213; 1920, 17,510 a Redeemable beg. after 20 years from date of issue. INT. on 5s of 1922 at the City Treasurer's office or at the U. S. Mfg. & Trust Co., N. Y. City, on others at U. S. Mfg. & Tr. Co., N. Y.

ALEXANDRIA SCH. DIST. NO. 1. Building Bonds. 5s '14 Mar \$106,106 Mar 15 '23-'40 5s '16 June 13,400 June 1 '23-'31 (For maturity see V. 102, p. 2180.) 5s '19 116,696 Dec 15 '23-'44 BOND. DEBT Dec 1922, \$248,000 Assessed valuation 1922, 17,300,000 School tax rate (per \$1,000) '22, \$5.00 Population in 1920 (est.), 25,000 INT. at District Treasurer's office.

ALLEN PARISH. Oberlin is the parish seat. Louisiana Road District. 5s '19 J-D \$225,000 Dec 31 1944 Road Dist. No. 1 Bonds 5s '17 J-D \$58,700 Feb 1 '23-'37 (For maturity see V. 104, p. 2472.) 5s '19 J-D 200,000 Dec 31 1944 BONDED DEBT County Nov 14 1918, None Rd. Dist. No. 2 Nov 14 '18 \$187,500 Total assessed value 1921, 17,068,985 States Co. tax (per \$1,000) '17, \$16.25 Population in 1920, 18,382 INT. payable at Mechanics & Metals National Bank, New York.

ALLEN PARISH ROAD DIST. NO. 3. 5s '19 J-D \$136,000 Yearly BOND. DEBT Aug 1920, \$150,000 Assessed value 1920 (est.), 2,000,000

ALLEN PARISH ROAD DIST. NO. 5. 5s '15 Sept \$116,806 Sept 1 '23-'46 5s '19 A-O 60,000 Serially BOND. DEBT Oct 15 1919, \$140,000

ALLEN PARISH SCH. D. NO. 25. P. O. Kinder. 5s '18 \$60,000 BONDED DEBT (7)

AMITE This town is in Tangipahoa Co. Water Works System Bonds. 5s \$90,000 Street Improvement Bonds. 5s '22 F-A \$2,000 Aug 15 '23-'24 6s '22 F-A 6,000 Aug 15 '25-'28 8,000 Aug 15 '29-'32 BONDED DEBT (7) Population in 1920 (Census), 1,854 INT. on 6s of 1922 at the City Treasurer's office or the Amite Bank & Trust Co., Amite.

ASCENSION PARISH. P. O. Donaldville. Refunding Bonds. 6s '22 A-O \$54,000 Apr 15 '23-'42 BOND. DEBT Nov 1922, \$54,000 Assessed val. 1921 (act.), \$10,133,900 Population 1910, 23,887; 1920, 23,155

ASCENSION PARISH RD. DIST. BOND. DEBT Nov 1922— District No. 1, \$35,500 District No. 2, 65,000 District No. 3, 85,000 District No. 4, 90,000

Assessed value 1922— District No. 1, \$4,700,000 District No. 2, 2,000,000 District No. 3, 963,140 District No. 4, 1,172,460

ATOHAPALAYA BASIN LEVEE DIST. P. O. Port Allen. This district, created in 1890, is composed of the parishes of Pointe Coupee, West Baton Rouge, Terrebonne, and parts of the Parishes of Iberville, Ascension, Assumption, Lafourche, St. Martin, St. Mary, and St. Landry. Bonds are tax-exempt. 5s '22 M-\$15,500,000 Sept 15 '32-'41 Ref. Constr. (Red. beg. in 1939) 5s '99 M-\$ 950,000 Sept 1949 BOND. DEBT Nov 1922, \$1,450,000 Assessed valuation 1921, 78,744,800 In addition to levee taxes, District receives annually \$56,956.96 from the acreage tax of 2 1/2 cents per acre. INT. at the Hibernia Bank & Trust Co., New Orleans.

AVOCA DRAINAGE DISTRICT. This district (P. O. Pharr) is in St. Mary Parish. Sub-Drainage Dist. No. 1 Bds. 5s F-A \$500,000 TOTAL DEBT Dec 3 1922, \$470,000

AVOUELLES PARISH. Marksville is the parish seat. Road Bonds. 5s '19 F-A \$1,407,868 Aug 1 '23-'49 BONDED DEBT (7) Total ass'd val. '21 (act.), 17,176,320 Pop'n 1910, 34,102; 1920, 35,300

AVOUELLES PARISH RD. DIST. NO. 13. P. O. Cottonport. 5s '18 F-A \$80,150 Feb. 1 '23-'46 Bonded debt Feb. 1917, \$74,000 Assess. val. 1915, 800,000 Actual val. (est.), 3,250,000

BATON ROUGE. Capital of the State and parish seat of East Baton Rouge Parish. Inc. 1818. Commission gov't since May 1 1914. Permanent Improv'm't Bonds. 4s '05 J-J \$203,000 July 1 1945 (Subject to call after July 1 1915.) Park Bonds. \$4,000, Sept 14 1923. 5s '19 M-S 25,000 Sept 1 '24-'28 24,000 Sept 1 '29-'32 35,000 Sept 1 '33-'37 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 '99 J-J \$1,000,000 Jan 1 1939 BOND. DEBT Sept '19, \$448,000 Assessed val. '18, 18,000,000 Total tax rate (per \$1,000) '18, \$10.00 Pop'n 1910, 14,897; 1920, 21,782

BAYOU MALLET AND PLAQUEMINE DRAINAGE DIST. This district (P. O. Opelousas) is in St. Landry Parish. Gravity Drainage Bonds. 5s '17 s-a \$61,250 1923-1957 TOTAL DEBT (7)

BAYOU PLAQUEMINE WICK-OFF DRAINAGE DISTRICT. This district is in Acadia Parish. 5s '20 J-J \$173,000 (For maturity see V. 111, p. 1871.) BOND. DEBT Oct 1921, \$173,000 Assessed value, 2,600,000 Population (est.), 5,500 INT. at Chase Nat'l Bank, N. Y.

BEAUREGARD PARISH. De Ridder is the county seat. Road and Bridge Bonds. 5s '17 July \$480,770 Jan. 1 '23-'47 Refunding Bonds. 5s '17 A-O 129,856 Oct 1 '23-'47 Road Dist. No. 2 Bonds 5s '19 ann \$160,000 Part yearly 5s '19 M-N 142,000 Road Dist. No. 3 Bonds 5s '19 ann \$150,000 Part yearly 5s '19 M-N 132,756 Sept 1 '23-'49 Road Dist. No. 4 Bonds 5s '19 ann \$100,000 Part yearly 5s '19 M-N 92,000 Road Dist. No. 6 Bonds 5s '19 ann \$100,000 Part yearly 5s '19 M-N 93,000 BOND. DEBT Aug 23 '19, \$150,000 Floating debt, 49,164 Assess. val. '21 (act.), 20,802,385 Tax rate (per \$1,000) 1919, \$10.00 Population in 1920, 20,767

BEAUREGARD PARISH SCHOOL DISTRICT NO. 9. Building Bonds. 5s '18 J-J \$50,000 Jan 1 '23-'38 BOND. DEBT Dec 5 '19, \$68,000 Sinking fund, 3,000 Assess. val. '19 (100% act.), 2,038,000 Population in 1919, 3,500

BEAUREGARD PARISH S. D. NO. 12. BOND. DEBT Dec 5 '19, \$37,500 Sinking fund, 6,000 Assess. val. '19 (100% act.), 4,342,000 Population in 1910, 7,000

BEAUREGARD PAR. S. D. NO. 17. BONDED DEBT (7)

BELL CITY DRAIN. DIST. NO. 1. This district (P. O. Bell City) is in Calcasieu Parish. 5s '20 F-A \$221,000 Yearly Feb 1 (\$3,000, 1923 & 1924; \$4,000, 1925 & 1926; \$5,000, 1927, 1928 & 1929; \$6,000, 1930 & 1931; \$7,000, 1932; \$8,000, 1933, 1934 & 1935; \$9,000, 1936 & 1937; \$10,000, 1938; \$11,000, 1939, 1940 & 1941; \$12,000, 1942 & 1943; \$13,000, 1944; \$14,000, 1945; \$7,000, 1946, 1947 & 1948; and \$8,000, 1949 & 1950.) BOND. DEBT Jan 1 1921, \$225,000 Total value of prop. (est.), 1,820,000 Population (estimated), 25,000

BIENVILLE PARISH. Arcadia is the parish seat. Road Bonds. 5s \$1,000,000 BOND. DEBT Oct 1919, \$1,000,000 Total assess. val. '21 (act.), 111,121,552 Pop. 10,21,776; '20 (Census), 20,977

BIENVILLE PARISH S. D. NO. 1. \$12,000 Aug 1 '23-'26 20,000 Aug 1 '27-'31 15,000 Aug 1 '32-'34 36,000 Aug 1 '35-'40 8,000 Aug 1 1941 9,000 Aug 1 1942 BONDED DEBT (7) Assessed value, \$1,500,000 INT. at the Whitney-Central Trust & Savs. Bank, New Orleans.

BOGALUSA. This city is in Washington Parish. Water and Sewer Bonds. \$125,000 Street Bonds. \$125,000 City Hall Bonds. \$10,000 Fire Alarm System Bonds. \$15,000 Sewer, Water, City Hall, Jail, Fire Dept. and Street Bonds. 5s '17 J-J \$307,500 (Due part yearly until 1944.) TOTAL DEBT Oct 26 1922, \$451,000 Sinking fund, 23,986 Tot. assess. val. '22 (100% actual), 9,450,000 Total tax (per \$1,000) 1922, \$21.00 Population 1920, 8,245

BOGALUSA SCHOOL DISTRICT. This dist. is in Washington Parish. School Bonds. \$300,000 5s '20 J-J 100,000 1945 TOT. BD. DT. Dec 4 '22, \$400,000 Assess. val. '21 (about), 9,825,000 65% actual, \$6,386,250 Sch. tax rate (per \$1,000) '22, \$34.00 Population in 1922 (est.), 16,000 INT. at Chase Nat'l Bank, N. Y.

BOSSIER. This village is in Bossier Parish. Water-Works Bonds. \$10,000 Feb 1 '23-'42 5s '17 ann 10,000 Feb 1 '43-'52 7,500 Feb '53-'57 BOND. DEBT Oct 14 '20, \$27,600 Sinking fund, 7,500 Tot. assess. val. '19 (act.), 1,650,000 Tax rate (per \$1,000) 1919, \$45.00 Population 1910, 775; 1920, 1,094

BOSSIER LEVEE DISTRICT. This district is composed of part of Bossier Parish. Pop. (est.), 7,000 5s '04 A-O \$50,000 Oct 1 1954 (Subject to call after Oct. 1 1914.) 5s '08 M-N \$92,700 Feb 1 1939 BOND. DEBT Mar 1 1922, \$312,600 Total assessed val. 1915, 2,000,000 Levee tax (per \$1,000) 1915, \$10.00 INT. at the Hibernia Bank & Trust Co., New Orleans.

BOSSIER PARISH S. D. NO. 9. (P. O. Benton.) School Bonds. 5s '20 F-A \$90,000 Feb 1 '23-'40 BOND. DEBT Aug 1920, \$100,000 Assessed value 1919, 1,030,000

BOSSIER PARISH S. D. NO. 13. 5s '22 \$150,000 Serially BONDED DEBT (7)

BURAS DRAINAGE DISTRICT. This district is in Plaquemines Parish. 5s '05 M-N \$10,000 5s '19 M-N 25,000 6s '19 A-O 25,000 BOND. DEBT Mar 1 '22, \$60,000 Actual val. of dist., 600,500 INT. is payable at Whitney Central National Bank, New Orleans.

CADDO LEVEE DISTRICT. This district (P. O. Shreveport) is composed of part of the Parish of Caddo. All bonds tax-exempt. 5s '01 J-J \$100,000 Jan 1 1951 (Subject to call after Jan. 1 1941.) BOND. DEBT Oct 1922, \$100,000 INTEREST payable at Hibernia Bank & Trust Co., New Orleans.

CADDO PARISH S. D. NO. 1. Post office is Shreveport. Building Bonds. 5s J-J \$121,000 Serial 5s '23 J-J 466,000 Serial 5s '23 J-J 1,000,000 July 1 '23-'42 (For amount due each year see V. 115, p. 2072.)

BOND. DEBT Oct 31 '22 \$1,590,000 Assess. value 1921, 101,927,000 Tax rate (per \$1,000) 1921, \$14.00 Population in 1921, 50,000 INT. payable at Seaboard Nat. Bank, N. Y. and the Commercial Nat. Bank, Shreveport.

CADDO PARISH S. D. NO. 9. P. O. Shreveport. 5s '19 J-J \$30,000 July 1 '23-'23 4,000 July 1 1933 BOND. DEBT Nov 1922, \$34,000 Assess. val. 1921 (act. val.), 3,000,000

CADDO PARISH S. D. NO. 19. \$12,000 July 1 1923 26,000 July 1 '24-'25 14,000 July 1 1926 30,000 July 1 '27-'28 16,000 July 1 1929 34,000 July 1 '30-'31 18,000 July 1 1932 BOND. DEBT Dec 1922, \$150,000 Assessed value, 4,142,290 INT. at the Seaboard National Bank, N. Y.

CALCASIEU PARISH. Lake Charles is the parish seat. In 1913 parts of this parish were taken from Beauregard, Allen and Jeff Davis parishes. Road and Bridge (Part yearly). 5s '14 Feb \$600,000 Feb 1 1939 5s '15 Feb 90,000 Feb 1 '23-'25 5s '17 J-J 691,865 Jan 1 '23-'42 6s s-a 125,000 TOT. BD. DT. Oct 1916, \$1,770,000 Floating debt, 68,767 Certificate debt, 276,000 Assess. val. 1921 (actual), 53,109,744 Population 1910, 62,767; 1920, 32,807 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.

CALCASIEU NAVIG. DIST. NO. 1. This district (P. O. Lake Charles) is in Calcasieu Parish. Organized Nov. 22 1916. 5s '17 Feb \$196,177 Feb. 1 '23-'37 (For maturity see V. 105, p. 1330.) TOTAL DEBT Nov 8 '21, \$250,000 Assess. val. 1922 (actual), 24,400,000 Population (est.), 23,000 INT. payable at the Mechanics & Metals Nat. Bank, N. Y.

CALDWELL PARISH. Parish seat is Columbia. Road Bonds. \$500,000 Road District No. 1 Bonds. 5s '18 J-J \$18,000 June 1 '44-'55 6,000 June 1 '56-'58 BOND. DEBT Oct 17 '21, \$15,000 Tot. assess. val. '21 (act.), 7,161,935 Population 1910, 8,593; 1920, 9,514

CAMERON PARISH. Cameron is the parish seat. Road District No. 3 Bonds. 5s '19 F-A \$302,400 Feb 1 '23-'44 Road District No. 4 Bonds. 5s '19 F-A \$38,600 Feb 1 '23-'44 Road District No. 5 Bonds. 5s '19 F-A \$52,800 Feb 1 '23-'44 BONDED DEBT (7) Tot. ass'd val. '21 (actual), 4,278,390 Population 1910, 288; 1920, 3,952 INT. at Mechanics & Metals Nat. Bank, New York.

CATAHOULA PARISH. Jonesville is the parish seat. Road District No. 1 Bonds. 5s '20 F-A \$380,000 1923-1960 Road District No. 2 Bonds. 5s '20 F-A \$209,000 1923-1960 Road District No. 3 Bonds. 5s '20 F-A \$66,500 1923-1960 BONDED DEBT (7) Parish (7) Road District No. 1 (7) Road District No. 2 (7) Road District No. 3 (7) Tot. assess. val. of parish 1921 (actual), 771,263 Pop'n of parish '20 (Census) 11,074

CATAHOULA PARISH S. D. NO. 3. 6s '22 M-S \$60,000 Yearly BOND. DEBT Nov 17 '22, \$60,000 Sinking fund, 10,000 Assess. val. '22 (abt. 1/3 act.) 900,000 Sch. tax rate (per \$1,000) '22, \$6.00 Population 1922 (est.), 2,500

CLAIBORNE PARISH. Homer is the parish seat. Road Bonds. 5s '19 A-O \$425,000 Oct 1 '23-'39 BOND. DEBT Nov 3 '22, \$452,000 Floating debt (add'l), 80,000 Sinking fund, 35,000 Assess. val., real estate, 9,030,735 Assess. val., personal, 12,567,052 Total assess. value 1922 (actual), 21,597,787 State and County tax rate (per \$1,000) 1922, \$19.25 Population 1910, 25,050; 1920, 27,885

CONCORDIA PARISH. Vidalia is the parish seat. Road Bonds. 5s '19 J-J \$447,370 July 1 '23-'39 1,000 1923 18,000 1924-1932 18,000 1933-1938 12,000 1939-1941 BOND. DEBT Oct 26 '22, \$550,000 Tot. ass'd val. '21 (act.), 9,953,598 Population 1910, 14,278; 1920, 12,466

COTTON VALLEY S. D. NO. 12. This district is in Webster Parish. \$4,000 Sept 15 '23-'24 15,000 Sept 15 '25-'29 20,000 Sept 15 '30-'34 15,000 Sept 15 '35-'37 6,000 Sept 15 1938

COTTON VAL. S. D. NO. 12 (Con.)
Pop. Bd. DT. Nov '22 \$50,000
Assessed value 1922 673,332
Population (est.) 1,473
INT. at the Nat. City Bank, N. Y.

COULÉE CROCHE DRAINAGE DISTRICT
This district is in St. Landry Parish.
5s '21 A-O \$74,000
(For maturity see V. 113, p. 1490.)
BOND. DEBT Oct 21 '11 \$75,000
Assessed value 1921 950,000
Actual value (est.) 2,500,000
Population (est.) 2,000
INT. at Chas Nat. Bank, N. Y.

COVINGTON.
This town is in St. Tammany Parish.
Water Works & Sewerage Bds.
5s '22 \$130,000 July 1 '23-'57
BONDED DEBT (7)
Population 1910, 2,601; 1920, 2,942

CROWLEY.
This city is in Acadia Parish, Inc.
Dec 7 1903. Population 1910, 5,099; 1920, 6,108.
Sewer & Redemption Bonds.
5s \$89,000 1940
School Bonds.
5s '20 J-J \$48,000 July 1 '23-'34
Water-Works & Elec. Light.
5s '15 M-N \$19,952 M&N '23-'31
5s '16 J-J 20,400 1923-1926
(For maturity see V. 103, p. 339.)
Electric-Light Bonds.
NET DEBT Dec 1921 210,000
Assessed value 1921 4,881,000
Total tax (per \$1,000) 1915 14.00
INT. at Nat. Bk. of Commerce, N. Y.

CROWLEY-SIXTH WARD AND DRAINAGE DISTRICT.
A district in Acadia Parish.
5s '10 J-J \$53,200 1923-1941
(Subject to call after 1930.)
5s '12 J-J \$50,000 Nov 1 1947
BOND. DEBT Oct 14 '18 \$113,000
Assessed valuation 1917 2,852,047
INT. at Central Tr. Co., Chic.; others at Cont. & Comm. Nat. Bk. Chicago.

DE RIDDER FIRST SEWERAGE DISTRICT.
This district is in Beaugard Parish.
Water Bonds.
5s \$19,500
Sewer Bonds.
5s '16 May \$29,715 May 1 '23-'35
BOND. DEBT Dec 1 '22 552,500
Floating debt (add'l) 5,000
Total assessed value 1922 2,437,665
Dist. tax rate (per \$1,000) '22 \$8.50
Population 1922 5,000

DE SOTO PARISH.
Mansfield is the county seat.
School Bonds.
5s '17 J-J \$1,000 1923
3,000 1926
4,000 1927
900 1923
1,000 1924
1,200 1925
5s '17 J-J 1,200 1926
1,500 1927-1928
1,700 1929-1930
1,800 1931-1932
2,000 1933-1937
100,000
Road District No. 4 Bonds.
5s '16 M-N \$190,000 May 1 '23-'41
CO. BD. DT. Sept 1918 868,879
Dist. No. 4 debt mat 1916 250,000
Assessed Parish '21 (act.) 25,024.76
valua. Dist. No. 4, 1915 4,899.20
Popul'n 1910, 27,689; 1920, 29,376

DUBBERLY S. D. NO. 12.
This district is in Webster Parish.
5s '22 M-\$155,000 Sept 15 '23-'27
BOND. DEBT Nov 1922 550,000
Assessed value 1,432,451

EAST BATON ROUGE PARISH.
Baton Rouge is the parish seat.
Court House & Jail Bonds.
5s '20 F-A \$420,000 Feb 1 '23-'50
School Bonds.
5s '19 J-J \$52,500 July 1 '23-'29
Road Dist. No. 7 Bonds.
5s '19 M-S 111,726 Mar 1 '23-'49
BOND. DEBT Mar 20 '20 \$457,500
Assessed value 1921 (act.) 74,975,293
Pop'n 1910, 34,582; 1920 (est.) 50,000

EAST BATON ROUGE PARISH ROAD DIST. NO. 2.
5s '14 F-A \$132,076 Aug 1 '23-'41
5s '17 J-D 118,426 Dec 31 '23-'46
5s '17 J-D 107,060 Dec 31 '23-'46
5s '17 A-O 42,000 Apr 1 '23-'43
5s '21 J-J \$44,000 July 1 '23-'36
120,000
BONDED DEBT of Dist. No. 2 Feb 1922 \$496,000
Assessed valuation 1921 36,000,000

EAST BATON ROUGE PARISH SCHOOL DIST. NO. 1.
P. O. Baton Rouge.
School Bldg. and Equip. Bonds.
5s '17 J-J \$61,422 July 1 '23-'27
(For maturity see V. 104, p. 471.)
5s '20 J-J 364,000 July 1 '27-'49
(For amount due each year see V. 114, p. 1566.)
BOND. DEBT Oct 12 '19 \$138,000
Assess val. 1919 16,000,000

EAST CARROLL PARISH.
Lake Providence is the parish seat.
Schoolhouse Bonds.
5s '06 \$22,500
Funding Bonds.
5s '08 \$6,400
Road Bonds.
5s '19 F-A \$318,000

BOND. DEBT Dec 1 '21 \$346,900
Floating debt 15,000
Assessed value, real estate 3,837,130
Other assessable property 1,648,270
Total assessed value 1921 5,485,400
Total tax rate (per \$1,000) '21 \$20.75
Pop. in 1910 11,837; 1920 11,231.

EUNICE.
This town is in St. Landry Parish.
Street Improvement Bonds.
5s '20 M-\$150,000 Oct 1 1941
BONDED DEBT (7)
Population 1910, 1,684; 1920 3,272

FIFTH LOUISIANA LEVEE DIS.
This district (P. O. Tallulah) is composed of the parishes of Concordia, East Carroll, Madison and Tennessee. Bonds are tax-exempt.
5s '00 J-J \$256,000 July 1 1950
5s '02 J-J \$175,000 Jan 1 1952
5s '04 J-J \$69,000 Jan 1 1954
5s '14 A-O 15,250,000
5s '16 A-O 15,250,000
5s '17 A-O 250,000 Oct 15 1967
(Subject to call Oct. 15 1957.)
5s '19 F-A 15,275,000
5s '22 J-J 250,000 Jan 15 1972
(Optional Jan. 15 1962.)
5s '22 J-J 100,000 July 1 1972
(Optional July 1 1962.)
BOND. DEBT Oct 1 '22 \$1,875,000
Floating debt 550,915
Total assessed value 1921 (about 80% actual) 38,883,771
Dist. tax rate (per \$1,000) '22 \$5.25
Population (est.) 50,000
*Red. after 40 years from issue.
INT. at Hibernia Bank & Trust Co., New Orleans.

FIFTH WARD DRAIN. DIST. 2.
This district (P. O. Mermentau) is in Acadia Parish.
5s '19 J-J \$58,000 1945
BOND. DEBT Dec 16 '20 \$58,000
Tot. ass'd val. '20 (100% act.) 1,500,000
Tax rate (per \$1,000) 1920 \$4.00
Population in 1919 (est.) 3,000

FRANKLIN.
This town is in St. Mary Parish.
Public Imp't. Bonds.
5s '22 \$75,000 Sept 15 '24-'42
BONDED DEBT (7)
Population 1910, 3,837; 1920, 3,504

FRANKLIN PARISH.
Winnsboro is the parish seat.
Road District No. 1 Bonds.
5s \$A \$750,000 1940
School Bonds.
5s '18 A-O \$74,000 Apr 1 1938
5s '19 \$42,948 Dec 31 '23-'39
5s '19 \$4,822 Dec 31 '23-'49
BONDED DEBT (7)
Tot. assess. val. 1921 (act.) 13,905,600
Population 1910, 11,989; 1920, 24,100

GRAND MARIAS DE. DIST.
P. O. Jennings.
Sub. Dist. "A" Bonds.
5s '15 J-J 795,544 July 1 '23-'45
(For maturity see V. 102, p. 727.)
TOTAL DEBT Oct 12 '21 \$84,400
Assess. val. (real & personal) 1921 (75% actual) 272,160

GRANT PARISH.
P. O. Colfax.
Road District No. 8 Bonds.
5s '17 J-J \$132,369 July 1 '23-'47
(For maturity see V. 104, p. 1310.)
5s '20 J-J \$196,000 Jan 1 '23-'50
Road District No. 9 Bonds.
5s '21 J-J \$345,230 1921-1990
Road Bonds.
5s '17 J-J \$75,000 serially to 1947
BOND. DEBT Dist. No. 8, Oct 1921 \$360,000
Dist. No. 9 Oct 1921 575,000
Assess. val. of Dist. No. 8 (est.) 2,000,000
Dist. No. 9 1920 10,700,000
1921 (actual) 11,247,673
Population 1910, 15,958; 1920, 14,403
INT. on Road District No. 9 bonds at the Chase National Bank, N. Y.

GREYNA.
This place is in Jefferson Parish.
Water Works Bonds.
5s '15 F-A \$16,207 Feb 1 '23-'25
BOND. DEBT Oct 18 1919 \$33,500
Sinking fund 3,000
Assess. val. real estate 1,990,000
Assess. val. personal 725,000
Tot. ass'd val. 1917 (75% act.) 2,715,000
Total tax rate (per \$1,000) '19 \$22.00
Population in 1920 7,197

GUEYDAN DRAINAGE DIST.
A district in Vermillion Parish.
5s '12 \$2,000 annually 1938
BOND. DEBT Dec 1 '22 \$34,000
Assess. val. '22 (40% act.) 2,390,900
Dist. tax rate (per \$1,000) '22 \$11.20
Population in 1920 (est.) 3,000
INT. at Canal-Commercial Trust & Sav. Bank, New Orleans.

GUEYDAN SUB-DRAIN. DIST. NO. 6.
This district (P. O. Gueydan) is in Vermillion Parish.
5s '14 M-S \$132,567 Mar 1 '23-'50
BOND. DEBT Dec 1 '22 \$194,000
Assess. val. '22 (40% act.) 2,023,409
Dist. tax rate (per \$1,000) '22 \$24.00
Population in 1920 (est.) 3,000
Both interest and principal is payable at Canal-Commercial Trust & Savings Bank, New Orleans.
*The original issue, which amounted to \$205,000, was divided into two separate blocks, one for \$145,000 secured by an acreage tax of 18c, per acre on 51,390 acres, and the other for \$60,000 secured by an ad valorem tax of 3 1/2 mills on an assessment of \$2,062,730.

HAMMOND.
This city is in Tangipahoa Parish.
Sewer Bonds.
5s '15 A-O \$40,000
(Due part yearly July 1 up to and including 1955.)
Street Bonds.
5s '16 J-J \$10,000 Jan 1 '23-'26
Municipal Bonds. Due in 25 yrs.
5s M-\$8145,000 Dec 1 1916 \$114,500
NET BD. DT. Feb 16 1,200,000
Assessed valuation 1915 2,500,000
Pop'n 1910, 2,942; 1920 3,855

HOMER.
This town is the county seat of Claiborne Parish.
BOND. DEBT Dec 4 '22 \$160,000
Assessed valuation 1922 2,500,000
Population 1910, 1,855; 1920 3,305

HOUMA.
This town is in Terrebonne Parish.
Electric Light, Water Works & Filtration Bonds.
5s '22 \$200,000 Aug 1 '23-'56
BONDED DEBT (7)
Population 1910, 5,024; 1920, 5,160

IBERIA PARISH.
New Iberia is the county seat.
Certificates.
5s '18 \$45,150 1923-1929
Road District No. 4 Bonds.
5s '17 A-O \$60,000
Road District No. 7 Bonds.
5s '17 F-A \$75,000
BOND. DEBT July 1 1919 \$50,000
Floating debt 2,000
Sinking fund 27,000
Ass'd val. '21 (100% act.) 20,940,292
Total tax rate (per \$1,000) '19 \$5.00
Population 1910, 31,262; 1920, 26,855

IOTA-LONGPOINT DE. DIST.
This district (P. O. Crowley) is in Acadia Parish.
5s '19 \$85,000 1943
BOND. DEBT Dec 1 1921 \$85,000
Assessed value 1921 2,095,620

JACKSON PARISH.
Jonesboro is the parish seat.
Road Bonds.
5s \$500,000
Court-House & Jail Bonds.
5s '12 Feb \$49,000
(Part due each year for 10 years)
BOND. DEBT Oct 9 1919 \$49,000
Total val'n 1921 (100% act.) 6,848,330
State & parish tax (per \$1,000) 1920 \$20.10
Pop'n 1910, 13,818; 1920 14,486
INT. payable in N. Y. or Chicago.

JEFFERSON DAVIS PARISH.
Jennings is the county seat.
Road-Construction Bonds.
5s '16 J-D \$418,286 June 1 '23-'46
5s '19 M-S 127,500 1923-1939
Jail-Building Bonds.
5s A-O \$8,000
Court-House Bonds.
5s F-A \$77,500
BOND. DEBT Dec 4 '20 \$500,000
Assessment debt (add'l) 325,000
Certificates of indebtedness 6,000
Floating debt 60,000
Ass'd val. '21 (actual) 18,941,670
Total tax rate (per \$1,000) '20 \$11.50
Population in 1920 18,999

JEFFERSON DAVIS PARISH ROAD DISTRICT NO. 1.
BONDED DEBT (7)
JEFFERSON PARISH ROAD DIST.
GREYNA is the county seat.
Road District No. 1 Bonds.
5s \$100,000
Road District No. 2 Bonds.
5s \$100,000
Total road debt Nov 1918 \$216,000
Tot. assess. val. '18 (55% act.) \$5,279,256
Tax rate (per \$1,000) 1915 \$4.00

JEFFERSON PAR. DRAIN. DIST. NO. 3.
DRAIN. DIST. NO. 3 BONDS.
DRAINAGE DISTRICT NO. 4
Sub-Drainage Dist. No. 1 Bonds.
5s '15 M-N 60,000 May 1 1945
BOND. Dist. No. 2 Oct. 14 \$30,000
DEBT. Dist. No. 3 Oct. 14 \$152,500
Dist. No. 4 Oct. 15 \$112,000
Assessed val. (Dist. No. 2 655,450
Dist. No. 3 7)
Dist. No. 4 152,500
*INT. and principal at Hibernia Bank & Trust Co., New Orleans, and First Trust & Sav. Bank, Chicago.

JEFFERSON & PLAQUEMINES PARISHES DRAINAGE DIST.
DRAINAGE-IMPROVEMENT BONDS.
5s '13 F-A \$29,587 Aug 1 '23-'52
BOND. DEBT Dec 11 '22 \$330,000
Assessed valuation 1920 4,964,822
INT. at Whitney Central Nat Bank, New Orleans.

JENNINGS.
This town is in Jefferson Davis Parish.
5s '16 \$15,314 1923-1936
(For maturity see V. 104, p. 2036.)
Water-works bonds 5s \$15,500
Sewer bonds 5s 9,300
Building bonds 5s 6,200
School bonds 5s 40,000
BOND. DEBT Jan 4 '22 \$88,000
Sinking fund 11,334
Assessed valuation 1921 3,026,480
Tax rate (per \$1,000) 1921 \$9.00
Pop'n 1910, 3,925; 1920 3,824
INT. on school bonds at U. S. Mts. & Tr. Co., N. Y.; on water, sewer and building bonds at First Nat. Bank, Chicago.

JENNINGS SCH. DIST. NO. 21
5s '20 s-a \$201,715 Feb 1 '23-'45
(See V. 110, p. 887, for maturity.)
BOND. DEBT Jan 27 1920 \$285,000
Assessed value 1919 3,456,160
Population (est.) 7,000

JONESVILLE SCHOOL DIST.
This district is in Catahoula Parish.
Building Bonds.
5s '20 J-J \$75,000
BOND. DEBT Nov 1922 \$75,000
Assessed value 1921 1,175,000
School tax rate (per \$1,000) '21 \$5.00
Population in 1921 (est.) 3,500
INT. payable at American Exchange National Bank, N. Y. City.

KAPLAN.
This place is in Vermillion Parish.
Water and Light Bonds.
5s '10 J-D \$40,000
BONDED DEBT (7)
Population 1910, 315; 1920 876

KINDER SCHOOL DISTRICT.
This district is in Allen Parish.
5s s-a \$50,000
BONDED DEBT (7)

LAFAYETTE.
This city is in Lafayette Parish.
Commission government adopted.
Water Extension Bonds.
5s '17 \$30,000
Sewer Bonds.
5s '17 \$90,000
Street, Sewer & Drainage Bds.
5s '20 F-A \$396,668 Feb 1 '23-'50
Fire Department Bonds.
5s '17 \$20,000
Road Bonds.
5s '13 M-S \$53,210 Sept 1 '23-'38
BOND. DEBT Apr 1916 \$183,000
Gen'l improvement bonds 78,000
Water & light exten. bonds 32,000
Floating debt 34,000
Sinking funds 48,000
Assessed valuation 1916 2,676,000
Tax rate (per \$1,000) \$21.50
Pop'n 1910, 6,392; 1920 7,855
*INT. at City Treas. office or Chase Nat. Bank, N. Y.

LAFAYETTE PARISH.
Lafayette is the parish seat.
Road District No. 1 Bonds.
5s '20 s-a \$34,500 1923-1945
5s '17 J-J \$300,000 Due serially
5s '19 A-O 125,000
BOND. DEBT Oct 1917 \$300,000
Assess. val. 1920 (act.) 20,687,931
Pop'n 1910, 28,733; 1920 30,841
INT. on 6s of 1920 at the Cont. & Comm. National Bank, Chicago.

LAFAYETTE PARISH S. D. NO. 3.
P. O. Lafayette.
Building and Equipment Bonds.
5s '17 J-J \$38,900 July 1 '23-'42
BOND. DEBT Oct 1921 \$59,500
Assess. val. 1921 12,000,000
Actual val. (est.) 15,000,000

LAFAYETTE SCH. DIST. NO. 6.
This district (P. O. Lafayette) is in Lafayette Parish.
Building Bonds.
5s '17 July \$17,148 Jan. 1 '23-'32
TOTAL DEBT Oct 1921 225,000
Tot. ass'd val. 1921 1,200,000
Total tax rate (per \$1,000) '21 \$2.00

LAFORCHE BASIN/LEVEE DIS.
This district (P. O. Gretna) comprises portions of the following parishes: Ascension, Assumption, St. James, St. John the Baptist, St. Charles, Jefferson, Plaquemines and Lafourche.
5s '22 \$300,000 (Due 1-15 yearly beginning 1955.)
Redemption (Red. Jan. 14 1944.)
5s '04 J-J \$500,000 Jan 1 1954
Drainage and Levee Bonds.
5s '17 J-J \$250,000 Jan. 1 '28-'37
BOND. DEBT Mar 1 '22 \$750,000
Assess. val. 1922 (approx.) 25,000,000
Tax rate (per \$1,000) \$5.00
INT. at Whitney-Central National Bank, New Orleans.

LA FOURCHE PARISH.
P. O. Thibodaux.
Road Dist. No. 2 Bonds.
5s '15 Sent \$6,568 Sept 1 '23-'55
5s '19 M-S 31,502 Mar 1 '23-'49
Road District No. 7 Bonds.
5s '18 M-S \$42,000 Mar 1 '23-'43
BONDED DEBT
District No. 2, Mar. '19 \$115,000
District No. 7, Mar. '19 50,000
Assessed valuation
District No. 2, 1918 \$1,269,610
District No. 7, 1918 928,430
Assessed value of parish (actual) 1921 15,048,420
Population 1910, 33,111; 1920, 30,344

LA FOURCHE PARISH ROAD DISTRICT NO. 3.
5s '21 J-D \$75,000 1922-19
BONDED DEBT (7)
LA FOURCHE PARISH ROAD DISTRICT NO. 5.
5s '20 \$145,000
BONDED DEBT (7)

LAKE BORGNE BASIN LEVEE DISTRICT.
5s '02 J-D \$100,000
BOND. DEBT Mar 1 '22 \$100,000
INT. at the Whitney-Central National Bank, New Orleans.

LAKE CHARLES.
This city is in Calcasieu Parish Inc. March 16 1867. Commission government adopted Dec. 17 1912.

Fire-Station Bonds.
5s '00 \$5,000. Jan 1 '23-'32
5s '10 \$1,000 pay. every even yr. Jan 14 00.00. Jan 1 '34-'46 (2,000 pay. every even yr.)

City-Hall Bonds.
\$6,000. Jan 1 '23-'26
(3,000 pay. every even yr.)
5s '10 8,000. Jan 1 '28-'30
(\$4,000 payable each year.)
5s '00. Jan 1 1932
42,000. Jan 1 '34-'46
(5,000 pay. every even yr.)
5s '16 J-J \$16,500. Jan 1 '23-'25
26,000. Jan 1 '26-'29

School Bonds.
5s '00 \$224,494. Jan 1 '23-'53
5s '19 s-a 174,474. Feb 1 '23-'39
(See V. 108, p. 2158, for maturity.)

Paving Bonds.
5s '00 \$10,000. Jan 1 '23-'25
5s '00 10,000. Jan 1 '23-'25
5s '00 21,000. Jan 1 '28-'34
5s '00 25,000. Jan 1 '35-'41
5s '00 25,000. Jan 1 '42-'46

GEN. BD. DT. Oct 25 '18. \$433,500
Sewer dist. bonds (add'l) 139,000
Certificate debt (add'l) 61,500
Total debt Oct 25 '18. 634,000
Sinking fund (bonds) 1918. 7,320,000
Tax rate (per \$1,000) 1918. \$28.00
Assessed val'n (60% act.) 12,200,000
Pop'n 1910. 11,449. 1920. 13,088
INT. at City Treasurer's office
others at Inter-State Tr. & Bk. Co.
New Orleans.

LAKE CHARLES DRAINAGE DISTRICT NO. 1.
This district (P. O. Lake Charles) is in Calcasieu Parish.
5s '21 A-O \$150,000. 1946
BONDED DEBT (7)

LAKE CHARLES SCHOOL DIST. High School Building.
5s '15 J-J \$101,400. 1923-1952
TOTAL DEBT (7)

LAKE CHARLES FIRST SEWERAGE DISTRICT.
A district in Calcasieu Parish
5s '11 A-O \$88,800. Apr 1 '23-'4
35,000.
TOT. BD. DT. Oct 10 '21. \$130,000
Tot. ass'd val. 20 (100% act.) 9,942,510
Total tax rate (per \$1,000) 20. \$2.00
Population in 1919 (est.) 17,000
INT. at Nat. City Bank N. Y., or at District Treasurer's office.

LAKE ST. PETER DRAIN. DIST.
This district (P. O. St. Joseph) is in Tensas Parish.
5s '19 A-O \$113,400. Oct 1 '23-'46
BOND. DEBT Dec 1922. \$121,500

LA SALLE PARISH.
Jena is the parish seat.
Road Bonds.
5s '10 A-O \$440,000. Oct 1 '23-'44
Road District No. 2 Bonds.
5s '17 \$16,800. 1923-1928
BONDED DEBT (7)
Total assessed val. '21 (act.) 10,832,075
Population 1910. 9,402. 1920. 9,850

LINCOLN PARISH ROAD DIST. NO. 1.
Austin is the parish seat.
5s '21 s-a \$700,000. Apr 1 '24-'51
(For amount due each year see V. 114, p. 191)

BOND. DEBT Dec 2 '22. \$700,000
Ass'd val. '22 (5% actual) 8,332,000
Population (est.) 18,000
INT. at Hanover Nat. Bank N. Y., or Ruston State Bank Ruston at option of holder.

LIVINGSTON PARISH.
Springville is the county seat.
Road Bonds.
5s '15 M-S \$ 8,000. 1923-1924
5s '19 J-D \$56,870. June 1 '23-'44
Road District No. 2 Bonds.
5s '19 A-O \$97,169. 1923-1944
Road District No. 31 Bonds.
5s \$270,000.
BOND. DEBT Dec 15 '21. \$586,000
Ass'd val'n 1921 (80% act.) 8,357,550
Total tax rate (per \$1,000) '21. \$21.75
Population 1910. 10,627. 1920. 11,643

LIVINGSTON PAR. RD. D. NO. 3.
(P. O. Springville.)
BOND. DEBT Dec 1922. \$252,000
Assessed valuation 1921. 3,373,668

MADISON PARISH.
Parish seat is Tallulah.
Road Bonds.
\$6,000. Aug 1 1924
21,000. Aug 1 24-'26
16,000. Aug 1 27-'28
27,000. Aug 1 29-'31
30,000. Aug 1 32-'33
22,000. Aug 1 34-'35
12,000. Aug 1 1936
26,000. Aug 1 37-'38
14,000. Aug 1 1939
30,000. Aug 1 40-'41
16,000. Aug 1 1942
272,000. Aug 1 43-'54
BOND. DEBT Dec 1 '22. \$482,000
Floating debt (add'l) 35,000
Sinking fund 20,000
Assessed val'n, real estate. 7,541,080
Assessed val'n, personal. 300,000
Other assessed property. 2,824,472
Tot. ass'd val. '23 (act.) 10,665,552
Total tax rate (per \$1,000) '22. \$18.75
Pop'n 1910. 10,676. 1920. 10,829
Pay. at Hanover Nat. Bk., N. Y.

Sewer Bonds.
5s '14 Apr \$17,000.
BOND. DEBT Dec 11 '16. \$85,485
Sinking fund. 1,739
Assess. val. real estate. 294,294
Assess. val. personal prop. 146,905
Other assessable property. 52,471
Total assess. val. 1916. 1,003,970
Tax rate (per \$1,000) 1916. \$15.00
Population 1910. 1,799. 1920. 2,584

MANSFIELD SCHOOL DIST.
Building Bonds.
5s '16 M-S \$48,849. 1923-1946
TOTAL DEBT Dec 4 '22. \$58,000
Ass'd val'n '22 (100% act.) 10,000,000
Population. 4,000

MINDEN.
This town is in Webster Parish.
Refunding Bonds.
6s \$140,000. Serially
BONDED DEBT (7)
Population, 1910, 3,002; 1920, 6,105

MONROE.
County seat of Ouachita Parish.
Inc. May 4 1871. Pop. 1910, 10,209;
1920, 12,675.

General Improvement Bonds.
5s '15 J-D \$97,000. 1939
(Various amounts due yearly June 1; all subject to call June 1 1924.)
5s '20 M-S 200,000. 1924-1960
6s '21 s-a 950,000. 1924-1960
Refunding Bonds.
5s '22 F-A \$163,000. Aug 1 1942
School Bonds.
5s '22 F-A \$237,000. Aug 1 '23-'42
(For amount due each year see V. 115 1123)

TOT. BD. DT. Aug '22. \$1,821,450
Assessed valuation 1921. 20,967,690
Total tax (per \$1,000) 1916. \$15.00
INT. at U. S. Mfg. & Tr. Co., N. Y.

MOREHOUSE PARISH SCH. DIS. NO. 2.
P. O. Bastrop.
Building Bonds.
5s '15 P-A \$45,000. Feb 1 1935
BOND. DEBT Dec 1 '22. \$45,000
Assessed valuation 1922. 2,500,000
School tax (per \$1,000) 1922. \$2.10

MORGAN CITY.
This city is in St. Mary Parish.
Street Bonds.
5s s-a \$83,000. 1949
5s s-a 82,000. 1949
BOND. DEBT Oct 1920. \$125,000
Floating debt (add'l) 5,000
Assessed valuation 1910. 2,694,272
Tax rate (per \$1,000) 19. \$14.25
Population 1910. 5,477; 1920, 5,429

NATCHITOCHE PARISH S. D. BOND. DEBT Dec 1919. \$40,000
Assessed valuation 1919. 24,200,000
Tax rate (per \$1,000) 1911. \$5.00

NATCHITOCHE PARISH SCH. DISTRICT NO. 9.
5s '21 A-O \$160,000. 1942
(For maturity see V. 112, p. 2447.)
BOND. DEBT June 1921. \$175,500
Assessed value. 4,235,090

NATCHITOCHE PARISH ROAD DISTRICT NO. 9.
s \$100,000.
BONDED DEBT (7)

NEW ORLEANS.
New Orleans is co-extensive with the parish of Orleans. It was incorporated July 1 1852. Commission form of government adopted Aug. 28 1912. V. 95, p. 634.

Constitutional Bonds.
5s '92 J-\$10,000,000.00. July 1 '26-'42
Floating Debt Bonds.
5s '98 A-O \$218,000. Oct 1 1948
Sewer Bonds (Tax exempt).
5s '07 J-\$88,000,000. Jan 1 1942
(Subject to call after Jan. 1 1928.)

Premium Bonds.
5s '75 J-J \$655,960. As drawn
Water and Sewer.
A '00 J-\$12,000,000. July 1 1950
Subject to call July 1 1942.)

Court-House Bonds.
5s '05 J-J \$676,000. Jan 1 1955
Audubon Park Bonds.
5s '15 J-J \$95,000. Jan 1 '23-'54
(Subject to redemption at 105 and int. on 60 days' notice.)

Funding Bonds.
4 1/2s '17 J-J \$5,470,000. c&r
(For maturity see V. 103, p. 2094.)
Public Ref. RR. Bonds.
5s '09 J-J \$800,000. July 1 '51-'59
5s '19 J-J 600,000. July 1 '45-'50

Paving Certificates.
5s '15 50,000
5s '16 87,000
5s '17 148,000
4 1/2s '20 1,131,000
4 1/2s '21 50,000
4 1/2s '22 J-J 1,400,000. Jan 1 '24-'33
(Redeemable on Jan. 1 of each year, maturing in 10 equal installments, with city having right to redeem a greater amount provided notice is published in the official journal of the city twice a week for 2 weeks during the month of the preceding November.)

Refunding Bonds.
4 1/2s J-J 2,000,000. 1925-1967
(For amount due each year see V. 114, p. 1810)

INT. on bonds of 1917 is payable at office of Board of Liquidation, City Hall, and in N. Y. City at Harris, Forbes & Co.; on other bonds at City Hall by Board of Liquidation, at the fiscal agency of the Board in New Orleans and in New York by Winslow, Lanier & Co.

TOTAL DEBT—
June 30 '21. June 30 '22.
Tot. bd. dt. \$35,295,880 \$37,231,950
In addition to the figures of total debt given above, there are outstanding \$1,400,000 5% public belt railroad bonds. These bonds are not included by the Board of Liquidation of City Debt, but direct by the city officials. Interest principal is paid by City Treasurer. Neither do the figures of bonded debt include the amount of accrued interest on premium bonds, which on June 30 1921 was \$1,959,324, June 30 1920 it was \$2,366,235, June 30 1919, \$2,738,956, and June 30 1922 \$1,541,506.

On June 30 1922 the city had outstanding \$1,346,768.92 "Public Improvement Certificates." These certificates are issued by authority of Act No. 56 of 1908 and bear interest at the rate of 5%. The City Council was limited to the issue of not exceeding \$400,000 of these certificates payable out of the revenues of any one year. They were issued for various public improvements.

PREMIUM BONDS.—The premium bonds (\$20) receive no interest till drawn by lot for payment, and then they receive principal with simple interest from July 15 1875. They also get a premium if they happen to draw a prize, 2,352 prizes, aggregating \$100,000, being distributed yearly among the drawn bonds. From 1892 to 1895 inclusive, 21,000 bonds (par value \$420,000) were paid each year, in two installments of 10,500 bonds each, on Jan. 15 and July 15; since 1895 bonds to the number of 10,000 are paid semi-annually—20,000 bonds annually. There are two drawings to determine the bonds payable July 15 in each year, and they take place Jan. 1 and April 15 next proceeding. The drawings to determine the bonds payable Jan. 15 take place July 31 and Oct. 15.

The drawings to determine which bonds shall receive prizes (ranging from \$20 to \$5,000) occur just before the bonds are paid. Drawn premium bonds are receivable by the city for all dues, licenses, taxes and debts of any description at their face value and interest.

At a meeting held Jan. 9 1912 the Board of Liquidation of the City Debt declined, upon the advice of their attorneys, Dufour & Dufour, to refund into 6% bonds the 5% premium bonds of Sept. 1 1875. This action was taken in reply to a letter received from Benjamin Ory, who held five of the bonds, which are for \$20 each. See V. 94, p. 223.

ASSESSED VALUATION, AND TAX RATE—
1923. 1921.
Real estate. 311,025,322 295,873,805
Personal. 171,679,058 212,051,675
Total. 482,704,380 507,925,480
Tax (per M) 35.75 33.75
POPULATION—In 1920. 387,219; in 1910 (Census), 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
5s '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.

OPELOUSAS SCHOOL DIST. NO. 1.
This district (P. O. Opelousas) is in St. Landry Parish.
School Bonds (Tax Free).
s \$27,500.
5s '21 Jan \$143,500. c.
(For maturity see V. 112, p. 1543.)
BOND. DEBT 1920. \$177,500
Total assessed, value 1920 (about 50% actual) 4,828,743
Population 1921 (est.) 8,000

ORLEANS LEVEE DISTRICT.
This district (P. O. New Orleans) is composed of the Parish of Orleans.
Improvement & Refunding Bonds.
5s '09 J-\$83,000,000. July 1 1959
(Subject to call after July 1 1929.)
BOND. DT Oct 26, 1922. \$3,000,000
Ass'd val. '22 (act. val.) 482,712,380
Levee tax rate (per \$1,000) '22. \$3.00
INT. at Whitney-Central Nat'l Bank, New Orleans.

OUACHITA PARISH.
Monroe is the county seat.
Road Dist. No. 1 Bonds.
5s '10 F-A \$25,000. Feb 1 '23-'50
6s '21 s-a 992,000.
(For maturity see V. 113, p. 1385)
Road Dist. No. 2 Bonds.
5s '16 F-A \$218,033. Feb 1 '23-'56
BONDED DEBT—
County Jan 1917. None
Dist. No. 1, Sept. 1921. \$1,587,000
Dist. No. 2, Jan 1917. 250,000
Assessed valuation—
County, 1921. 37,157,840
Dist. No. 1, 1916. 4,982,000
Dist. No. 2, 1916. 3,580,000
Pop'n 1910. 25,830. 1920. 30,319
INT. payable at the Nat. Bank of Commerce, New York.

PLAQUEMINES PARISH EAST BANK LEVEE DISTRICT.
This district is composed of a portion of Plaquemines Parish.
5s '02 A-O \$135,000. Oct 1 1952
(Subject to call after Oct. 1 1942.)

6s '10 F-A \$20,000. Aug 1 1930
(Subject to call after Aug. 1 1920.)
BOND. DEBT Mar 1 '22. \$155,000
Assessed valuation 1915. 280,588
Levee tax (per \$1,000) 1915. \$4.00
INTEREST payable at Hibernia Bank & Tr. Co., New Orleans.

POINTE COUPEE PARISH ROAD DIST. NO. 1.
(P. O. New Roads.)
5s '16 J-D \$68,563. Dec 1 '23-'47
BOND. DEBT Dec 1921. \$65,000
Assess. val. 1921 (actual). 3,461,040
Population in 1920. 6,250

POINTE COUPEE PARISH ROAD DISTRICT NO. 2.
(P. O. Livonia.)
5s '11 A-O \$74,890. Apr 1 '23-'47
115,000.
BOND. DEBT Jan 1 '22. \$75,000
Assessed valuation 1921. 3,461,040
INT. is payable in St. Louis.

POINTE COUPEE PARISH ROAD DISTRICT NO. 5.
5s \$100,500.
BONDED DEBT (7)

PONTCHARTRAIN LEVEE DIS.
This district (P. O. New Orleans) is composed of parts of the following parishes: Ascension, East Baton Rouge, Iberville, Jefferson, St. Charles, St. James and St. John the Baptist.
6s '94 M-N \$355,000
6s '94 M-N 193,000
5s '17 J-J 500,000
BOND. DEBT Oct 26 '22 \$1,048,000
Ass'd val. 1921 (100% act.) 44,025,346
Levee tax (per \$1,000) 1922. \$5.25
INTEREST is payable at the Whitney-Central Nat. Bk., New Orleans.

RAPIDES PARISH.
Alexandria is the parish seat.
Bridge bonds. \$45,000
Jail bonds. 6,500
Road Bonds.
5s \$10,500.
Road Dist. No. 1 Bonds.
5s '17 F-A \$17,000. Feb 1 '22-'37
(For maturity see V. 104, p. 1931.)
5s '17 19,000.
Road Dist. No. 2 Bonds.
5s '15 P-A \$44,000. Feb 1 '22-'25
Road Dist. No. 6 Bonds.
5s '16 P-A \$84,219. Feb 1 '22-'36
(For maturity see V. 103, p. 82.)
Road Dist. No. 8 Bonds.
5s '16 P-A \$62,312. Feb 1 '22-'46
Road Dist. No. 10 Bonds.
5s '16 P-A \$28,000. Serially to '36
Road Dist. No. 12 Bonds.
5s '16 P-A \$43,236. Aug 1 '22-'38
Road Dist. No. 14 Bonds.
5s '17 75,000.
Bridge Bonds.
5s \$30,000.
Road Bonds.
5s \$15,000.
BOND. DEBT (County) July 1919. 41,500
Floating debt (add'l) June 30 1917. 110,000
Tot. ass'd val. '21 (act.) 44,071,820
Population of parish 1910. 44,545
Population of parish 1920. 59,444

RED RIVER, ATCHAFALAYA & BAYOU BOEUF LEVEE DIST.
This district is composed of the parishes and parts of parishes as follows: Avoyelles, Rapides and St. Landry. Population (est.), 65,000.
5s '00 A-O \$250,000. Oct 1 1950
5s '03 M-S 250,000. Mar 1 1953
(Subject to call March 1 1943.)
5s '15 P-A \$250,000. Aug 2 1965
5s '16 P-A 240,000. Aug 1 '22-'45
5s A-O \$400,000. Oct 1 '27-'51
BOND. DEBT Oct 1 '22. \$1,380,000
Assessed valuation 1921. 44,190,590
Levee tax rate (per \$1,000) \$1.00
1918. 1.00 per acre
INT. on bonds marked (*) at the State Treasurer's office and the fiscal agent banks of the State of Louisiana in New Orleans; on others at Hibernia Bank & Trust Co., New Orleans.

RED RIVER AND BAYOU DES GLAIZES LEVEE & DRAIN. D.
5s '04 M-S \$300,000. Nov 15 1954
(Subject to call any time.)
BOND. DEBT Dec 1922. \$300,000
Total ass'd val. '22 (5% act.) 950,000
INTEREST is payable at Hibernia Bank & Trust Co., New Orleans.

RED RIVER PARISH ROAD DIST. NO. 1.
P. O. Causheta.
5s '19 s-a \$142,500. Mar 1 '22-'50
BOND. DEBT Dec 4 '22. \$147,000
Assessed value 1922. 5,501,691
Population (est.) 7,000

RED RIVER PAR. RD. D. NO. 2.
BOND. DEBT Dec 1 1922. \$147,000
Assessed valuation 1922. 2,809,720

RICHLAND PARISH RD. D. NO. 3.
Road Bonds (Tax-Free).
5s '20 F-A \$307,000. 1942-1950
(For maturity see V. 111, p. 918.)
BOND. DEBT Dec 12 '22. \$307,000
Assess. val. '22 (actual). 4,310,000
Dist. tax rate (per \$1,000) '22. \$7.00
Population in 1920 (est.) 6,000
INT. at office of Parish Treasurer or at Hanover Nat'l Bank, N. Y.

RICHLAND PAR. SCH. D. NO. 5.
(P. O. Rayville.)
\$15,000. July 1 '22-'24
18,000. July 1 '25-'27
21,000. July 1 '28-'30
7,000. July 1 1931
16,000. July 1 '32-'33
27,000. July 1 '34-'36
20,000. July 1 '37-'38
22,000. July 1 '39-'40
5s June \$150,000. 1923-1942

RICHLAND PAR. S. D. NO. 5 (Con)
BOND. DEBT Mar 1 1921 \$150,000
Ass'd val. '21 (75% act.) 4,034,000
Pop'n 1910, 3,506; 1920 (est.) 5,000
INT. on \$150,000 issue payable in New York.

SALINE LEVEE DISTRICTS.
5s '06 F-A28 \$100,000
BOND. DEBT Mar 1 '22 \$100,000
INT. at State Treasurer's office.

ST. CHARLES PARISH GRAVITY DRAIN. DIST. NO. 1.
P. O. Hahnville.
5s '19 s-a \$149,000 1922-1949
50,000
Road District No. 2 Bonds.
\$70,000

BOND. DEBT Dec 19 '21 \$260,000
Assess. val. 1921 (act.) 1,271,000
Tax rate (per \$1,000) 1921 \$2.10
Population in 1920 3,000

ST. JAMES PARISH.
Lauderdale is the parish seat.
Road and Highway Bonds.
5s '17 J-J \$160,000 Jan 15 '22-'27
TOTAL DEBT (7)
Total assess. val. '21 (act.) 13,304,880
Pop'n 1910, 23,009; 1920 21,228

ST. JOHN THE BAPTIST PARISH.
Edgard is the parish seat.
Road Bonds.
5s '17 F-A \$159,854c Aug 1 '22-'49
(For maturity see V. 105, p. 627.)
BOND. DEBT Dec 7 '22 \$165,000
Floating debt (add'l) 41,341
Sinking fund 8,000
Assess. val., real estate 7,498,549
Assess. val., personal 1,796,987
Tot. ass'd val. '22 (actual) 9,295,536
State & Co. tax (per \$1,000) '22 \$20.00
Pop'n 1910, 14,338; 1920 11,896
INT. payable in N. Y. City.

ST. LANDRY PARISH.
Opelousas is the county seat.
Road Bonds.
5s '16 s-a \$75,000
Road Dist. No. 2 Bonds.
5s '21 M-S \$150,000
(For maturity see V. 113, p. 1790)
Road Dist. No. 14 Bonds.
5s '21 \$300,000 Sept 1 '22-'45
(For amount due on each date see V. 113, p. 2103)

BONDED DEBT \$109,000
Ass'd val. 1921 (actual) 29,499,115
Pop'n 1910, 66,661; 1920 51,697

ST. MARTIN PARISH.
St. Martinville is the parish seat
5s '17 M-NS \$300,000
Road Dist. No. 1 Bonds.
5s \$300,000
BOND. DEBT Oct 1917 \$42,000
Road Dist. No. 1 Mar '21 300,000
Ass'd val. '21 (actual) 8,384,820
Road Dist. No. 1, 1920 8,678,000
Parish and county tax (per \$1,000) 1916 \$25.74
Pop'n 1910, 23,070; 1920 21,990

ST. MARTIN PARISH SCHOOL DISTRICT.
5s \$300,000
BONDED DEBT (7)

ST. MARY PARISH.
Franklin is the county seat.
Road Dist. No. 1 Bonds.
5s '19 J-J \$500,000 July 20 1949
Road Dist. No. 2 Bonds.
5s '17 J-J \$67,500 July 1 '22-'48
Road bonds \$200,000
BOND. DEBT Oct 1920 \$666,000
DEBT Dist. No. 2 80,000
Assess. val. Parish 26,129,750
1921 (Dist. No. 2) 859,627
State & Par. tax (per \$1,000) '20 \$14.00
Pop'n 1910, 30,368; 1920 30,754

ST. TAMMANY PARISH.
Covington is the county seat.
Road Bonds.
5s '14 J-J \$135,000c July 1 1943
(\$3,000 each six months)
5s '19 J-DS \$700,800c June 1 '22-'44
BOND. DEBT Mar 1919 \$912,500
Ass'd val. 1921 (actual) 17,040,737
Tax rate (per \$1,000) 1917 \$26.00
Pop'n 1910, 18,917; 1920 20,645
INT. on bonds of 1914 at Interstate Trust & Banking Co., New Orleans; on bonds of 1919 at Chemical Nat. Bank, N. Y.

ST. TAMMANY PARISH ROAD DISTRICT NO. 2.
5s '21 s-a \$250,000 Apr 1 '23-'41
BONDED DEBT (7)

SICILY ISLAND SCHOOL DIST.
This district is in Catahoula Parish.
5s J-J \$80,000
BONDED DEBT 360,000
Assessed value 1920 1,000,000
Sch. tax rate (per \$1,000) '21 \$5.00
INT. payable at American Exchange National Bank, New York.

SCOTT SUB DRAINAGE DIST.
This district (P. O. Lafayette) is in Lafayette Parish.
Drainage Bonds.
5s '17 F-A \$29,439 1922-1942
BONDED DEBT (7)

SREVEPORT.
Shreveport is the Parish seat of Caddo Parish, Incorp. 1838. All bonds are tax-exempt. Commissioner govt. adopted Sept. 15 1910. V. 91, p. 816. City purchases local water company. V. 103, p. 1339.
4 1/2s '17 J-D \$110,000 1935-1941
Fire Dept. Bonds.
4 1/2s '12 \$34,000 1952
Refunding Bonds.
s '13 F-A \$181,000c Jan 1 1953
4 1/2s '17 J-J \$60,217c Jan 1 '22-'57
(For maturity see V. 104, p. 283.)

Improvement Bonds.
4 1/2s '11 M-N \$28,000c May 1 1951
4 1/2s '13 18,500 1953
Fair-Ground Improvt. Bonds.
4 1/2s '11 \$87,000 1951
Municipal Water & Sewer Syst.
4 1/2s '14 J-J \$1,074,000c July 1 '22-'54
(For maturity see V. 103, p. 2008.)

Water Works Bonds.
5s '20 s-a \$390,000 Feb 1 '22-'60
(See V. 110, p. 584, for maturity.)
Street Improvement Bonds.
5s '21 s-a \$160,000
(For maturity see V. 112, p. 2793)

Local Improvement Bonds.
5s '21 F-A \$1,040,000c 1922-1961
(For amount due each year see V. 114, p. 545.)

BOND. DEBT Feb 4 '22 \$3,706,000
Water debt (incl.) 1,177,000
Sinking fund 165,668
Assessed valuation 1920 80,172,250
Actual value (est.) 160,000,000
City tax rate (per \$1,000) '20 \$7.25
Pop'n 1910, 28,015; 1920, 43,874
INT. at Seaboard Nat. Bank, N. Y.

SULPHUR DRAIN. DIST. NO. 3
This district (P. O. Lake Charles) is in Calcasieu Parish.
5s '19 \$125,000 Feb 1 1939
BOND. DEBT Nov 1 '21 \$119,000
Assessed valuation 1921 1,450,000

TANGIPAHOA PARISH.
Amite is the parish seat.
Road Dist. No. 4 Bonds.
5s '16 J-D \$84,654 Dec 1 '22-'46
Road Dist. No. 5 Bonds.
5s '18 A-O \$100,000 Part yearly
Read Dist. No. 3 bonds, 16 \$11,000,000
Funding bonds 1915 50,000
BOND. DEBT June 1914 75,000
BONDED DEBT Dist. No. 4
Jan 1917 100,000
Bonds sold in 1915 50,000
Assess. val. of Dis. No. 4 '17 18,455,014
Assessed value of parish 1921 (actual) 22,265,730
Pop'n 1910, 29,160; 1920 31,440

TANGIPAHOA PARISH ROAD DISTRICT NO. 1.
5s '20 A-O \$325,000
BOND. DEBT Dec 1921 \$350,000
Sinking fund 24,824
Assessed value 4,465,820
INT. at the Parish Treasurer's office or at the Interstate Trust & Banking Co., New Orleans, or Chase National Bank, New York.

TANGIPAHOA PARISH ROAD DISTRICT NO. 6.
5s \$99,000 July 1 '22-'45
BONDED DEBT (7)

TANGIPAHOA PARISH SCHOOL DISTRICT NO. 52.
\$20,000 Nov 1 '23-'26
12,000 Nov 1 '27-'28
21,000 Nov 1 '29-'31
16,000 Nov 1 '32-'33
27,000 Nov 1 '34-'36
BOND. DEBT Mar 1922 \$100,000
Assessed value 1921 4,860,000
INT. at Chase Nat. Bank, N. Y.

TENSAS BASIN LEVEE DIST.
5s '07 Sept \$30,000
5s '18 J-J 48,000
5s '18 J-J 284,000
5s '18 J-J 2,000
5s '18 J-J 13,000
5s '18 J-J 400
5s '18 J-J 2,000
5s '18 J-J 120,000c Sept 1 '32-'61
BOND. DEBT Sept 1922 \$500,000
Assessed valuation 1921 27,672,953
Population in 1922 (est.) 43,000
INT. on bonds of 1907 at the State Treasurer's office; on bonds of 1922 at State Treasurer's office and fiscal agent banks of the State in New Orleans; on others at the Hibernia Bank & Trust Co., New Orleans.

TENSAS PARISH.
Saint Joseph is the county seat.
Court-House and Jail Bonds.
5s s-a \$42,000c Serially
BOND. DEBT Nov 10 '20 \$783,000
Floating debt 7,000
Tot. assess. val. '21 (act.) 9,552,033
Tax rate (per \$1,000) 1920 \$21.00
Pop'n 1910, 17,660; 1920 12,085

TERREBONNE PARISH ROAD DISTRICTS.
Houma is the parish seat.
School District No. 8.
5s '18 June \$55,000 1922-1932
Road District No. 1 Bonds.
5s '16 F-A \$40,000c Feb 1 '22-'41
Road District No. 2 Bonds.
5s '16 F-A \$3,058c Feb 1 '22-'55
Road Dist. No. 3 Bonds.
5s \$105,000
Road Dist. No. 4 Bonds.
5s \$75,000
Road Dist. No. 5 Bonds.
5s \$85,000
BOND. DEBT Dist. No. 1 \$50,000
Feb. 1916 (Dist. No. 2) 95,500
Assess. val. (Dist. No. 1) 634,560
1915 (Dist. No. 2) 1,070,310

TERREBONNE PARISH ROAD DISTRICT NO. 8.
5s '22 F-A \$80,000c Aug 1 '23-'50
BOND. DEBT Nov 18 '22 \$50,000
Total assess. val. '21 (est.) 1,000,000
District tax rate (per \$1,000) \$2.25
Population in 1922 (est.) 3,198
INT. payable at the Parish Treasurer's office, Whitney Central Tr. & Savings Bank, New Orleans, and the National City Bank, N. Y. City.

THORNWELL DRAIN. DIST. 1.
This district (P. O. Lake Arthur) is in Jefferson Davis Parish.
5s '19 A-O \$36,000
BONDED DEBT 1922 \$36,000
Assessed value 1921 240,000

UPPER TERREBONNE DR. DIS.
6s '22 F-A \$7,000 1925-1928
Sub-Dist. No. 1 Drain. Bonds.
5s '12 s-a \$131,500c 1927-1947
BOND. DEBT Nov 1 1921 \$131,500
INT. on bonds of 1912 at Cont. & Comm. Trust & Savs. Bank, Chicago, and Hibernia Bank & Trust Co., New Orleans.

VERMILION PARISH DRAINAGE DISTRICTS.
GUEYDAN DRAINAGE DIST.
Sub-District No. 1.
Reclamation Bonds.
5s '12 M-NS \$162,000c May 1 '23-'50
Sub-District No. 2.
Reclamation Bonds.
5s '12 M-NS \$150,000 Sept 1 '23-'44
TOTAL DEBT Dec 1 '22 \$162,000
Sub-District No. 1 \$162,000
Sub-District No. 2 47,500
INT. at Interstate Bank & Trust Co., New Orleans.

VERNON PARISH.
Parish seat is Leesville.
Road Bonds.
5s '19 A-O \$180,000 Apr 1 '22-'29
BOND. DEBT Dec 1 '22 \$225,000
Assess. val. '22 (85% act.) 31,000,000
Populat'n 1910, 17,384; 1920, 20,493

VERNON PARISH RD. D. NO. 5.
BOND. DEBT Dec 1 '22 \$225,500

VERNON PARISH RD. D. NO. 6.
5s '22 s-a \$375,000c yearly
BOND. DEBT Aug 1922 \$375,000
Assessed valuation 1921 9,865,320
Actual valuation (est.) 15,000,000
Population in 1922 (est.) 6,000
INT. at Chase Nat. Bank, N. Y. City, or County Treasurer's office in Leesville, at option of holder.

VIVIAN.
This town is in Caddo Parish.
Street Bonds.
5s '19 ann \$25,579 Aug 1 '22-'39
Water-Works Bonds.
5s '15 \$52,000 Jan 1 1945
BOND. DEBT Oct 27 '22 860,500
Water debt (incl.) \$28,000
Tot. assess. val. '22 (1/2 act.) 1,507,896
Tax rate (per \$1,000) 1921 \$12.00
Population in 1910, 826; 1920, 1,864

VIVIAN SCH. DIST. NO. 3.
Building Bonds.
5s '14 June \$15,000 June 1 '22-'24
30,000 June 1 '25-'29
BOND. DEBT Oct 28 '20 \$39,000
Value of property (est.) 4,600,000
Tax rate (per \$1,000) 1920 \$8.00

WASHINGTON PARISH.
Franklin is the parish seat.
Road Bonds.
5s '18 A-O \$440,000 Oct 1 '22-'43
School Building Bonds.
5s \$300,000 (7)
TOTAL assess. v. 1 '21 (est.) 18,734,804
Populat'n 1910, 18,886; 1920, 24,164

WELSH DRAINAGE DIST. NO. 1.
This district is in Jefferson Davis Parish.
5s '20 J-DS \$123,500 1922-1940
BOND. DEBT Dec 1 '22 \$126,000

Total assess. val. '22 (act.) 1,500,000
Dist. tax (per \$1,000) 1922 \$35.00

WEST CARROLL PARISH.
Floyd is the county seat.
Road Bonds.
5s '18 s-a \$276,000 Aug 1 '22-'44
BONDED DEBT 1918 \$53,000
Assess. val. 1911 (actu.) 6,932,143
Population 1910, 6,249; 1920 8,857

WEST FELICIANA PAR. ROAD DISTRICT NO. 1.
5s '20 \$230,000 Feb 1 '24-'59
BONDED DEBT (7)

WEST MONROE.
This town is in Ouachita Parish.
Water and Light Bonds.
5s \$19,000
Municipal Impt. Bonds.
5s '18 J-J \$43,500c Jan 1 '23-'49
(For maturity see V. 103, p. 962.)
BOND. DEBT Oct 27 '22 862,500
Floating debt (add'l) 27,691
Total assess. val. '22 (act.) 2,000,000
Tot. tax rate (per \$1,000) '22 \$7.00
Population 1910, 1,127; 1920, 2,240

WESTWEGO.
This village is in Jefferson Parish.
Public Improvement Bonds.
5s \$100,000
BONDED DEBT (7)

WHITE CASTLE.
This town is in Iberville Parish.
BOND. DEBT Oct 1921 \$25,000
Sinking fund 1,850
Assess. val. '20 (100% act.) 469,520
Total tax rate (per \$1,000) '20 \$13.50
Population 1910, 2,289; 1920, 1,566

WINN PARISH.
Winfield is the parish seat.
5s '18 \$35,846 1922-1948
Road District No. 1 Bonds.
5s '16 Jan \$30,000 Jan 1 '22-'26
Road Dist. No. 2 Bonds.
5s '19 M-NS \$100,000 Nov 1 1934
BOND. DEBT Dec 1918 \$50,000
Assess. val. 1901 (actu.) 12,309,204
Pop'n 1910, 18,357; 1920 16,119

WINN PARISH ROAD D. NO. 11.
5s '20 Jan \$970,000
TOT. BD. DT. May 1 '22 \$970,000
Assessed value 1920 13,220,661
INT. at Chase Nat. Bank, N. Y.

WINNFIELD SCHOOL DIST.
This district (P. O. Winnfield) is in Winn Parish.
Building and Equipment Bonds.
5s '17 A-O \$21,000c Apr 1 '22-'27
(For maturity see V. 103, p. 2261.)
BOND. DEBT Dec 1920 \$35,000
Assessed valuation 1920 2,298,656
Population in 1919 (est.) 5,000
INT. at District Treasurer's office or at Hanover Nat. Bank, N. Y.

WINNSBORO.
This village is in Franklin Parish.
Water Works & Sewerage Bonds.
5s '22 J-J \$80,000 serially
BOND. DEBT Nov 20 '22 \$80,000
Tot. assess. val. '22 (act.) 1,058,766
Tax rate (per \$1,000) 1922 \$6.00
Population, 1910, 821; 1920 1,176

YOUNGVILLE DRAIN. DIST. (P. O. Youngville.)
Drainage Bonds.
5s '17 J-J \$60,000 Feb 18 1937
TOTAL DEBT (7)

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. 1925) Thomas C. McRae
Secretary of State (term expires Jan. 1925) Ira C. Hopper
Treasurer (term expires Jan. 1925) Joe Ferguson
Auditor (term expires Jan. 1925) Jas. Guy Tucker
Attorney-General J. S. Utley

LEGISLATURE meets biennially in odd years on the second Monday in January, and sessions are limited to sixty days.

HISTORY OF DEBT.—For early history of the Arkansas State debt see "State and City Supplement" of April 1894, page 173.

REFUNDING.—Under the Legislative Act of 1899 the entire debt has been refunded by an issue of 3% 30-year bonds, denominations \$500 and \$1,000, except \$15,000 in bonds of 1869 and 1870, and the estimated interest thereon, amounting to \$24,300, which have not been presented for refunding. All valid 6% funding bonds were called for payment Dec. 1 1901, those not presented up to that time being now null and void.

The total amount of bonds outstanding Oct. 1 1921 was \$2,058,166.67 of which \$1,314,500 are held by the State's School Fund and \$1,233,666.67 by the permanent endowment fund of the University of Arkansas. The total cash balance of all funds on Sept. 30 1920 was \$5,514,937.74.

TOTAL DEBT, &c.—The total bonded indebtedness of the State on Oct. 1 1922 was \$2,538,166.67, consisting of the following items:
5% permanent school bonds issued in 1917 & maturing in 1947 \$1,134,500.00
5% permanent school bonds issued in 1921 & maturing in 1947 180,000.00
5% University of Arkansas Endowment Fund bonds issued in 1917 and maturing in 1947 123,666.67
4 1/2% bonds (borough notes) issued in 1917 and maturing \$90,000 each year beginning with Sept. 1922, continuing to Sept. 1936 750,000.00
6% Penitentiary Funding bonds issued in 1921 and maturing \$22,000 each year beginning with 1926 and continuing through 1941, except that in 1941 there will be only \$20,000 to mature 350,000.00
Total \$2,538,166.67

DEBT NOT RECOGNIZED.—The State has never recognized the \$1,986,773 7/8 Levee bonds which fell due Jan. 1 1900, claiming that the

Act authorizing the issue of these bonds was never legally passed by the Legislature, in that roll-call was not had on the bill, which is contrary to the Constitution. A great many of these bonds, however, were used for the purchase of State lands. The Hoiford funding bonds of 1870, to amount of \$1,370,000, which fell due Jan. 1 1900, also have not been recognized by the State. Certain railroad bonds such as the Little Rock & Fort Smith, the Little Rock Pine Bluff & N. O., the Miss. Onachita & Red River and the Arkansas Central, which the State had also declined to recognize, were taken care of in the settlement perfected by the bondholders with the Missouri Pacific Ry. on its reorganization.

ASSESSED VALUATION AND TAX RATE.—

Table with columns: Years, Real Estate, Personal Property, Total Assessed Valuation, Tax Rate per \$1,000. Rows from 1921 to 1886.

DEBT LIMITATION.—The provisions of the Constitution concerning State, county and municipal indebtedness, are contained in Sections 1, 2 and 9 of Article 16. This section does not prohibit the State from issuing interest-bearing bonds or notes, but does prohibit the issuance of interest-bearing evidences of indebtedness by counties or municipalities. The issuance of bonds by improvement districts, such as school, levee, bridge, drainage, road and other improvement districts is not prohibited by the Constitution, and the Supreme Court of the State of Arkansas, in a series of decisions extending over a period of 25 years, has held, without qualification, that the above sections of the Constitution have no application to bonds issued by improvement districts, and that such districts have the right to borrow money, issue bonds or other interest-bearing evidences of indebtedness. Section 27, Article 19, authorizes the organization of improvement districts within the corporate limits of cities and towns. Bonds issued by the various improvement districts accordingly have a recognized standing, the taxes being collected by the county and municipal officials and the proceeds paid into the treasury of the districts.

Sections 1, 2 and 9, Article 16, and Section 27, Article 19, referred to above, follow:

Section 1. Neither the State nor any city, county, town or other municipality in this State shall ever loan its credit for any purpose whatever; nor shall any county, city, town or municipality ever issue any interest-bearing evidences of indebtedness, except such bonds as may be authorized by law to provide for and secure the payment of the present existing indebtedness, and the State shall never issue any interest-bearing Treasury warrants or scrip.

Sec. 2. The General Assembly shall, from time to time, provide for the payment of all just and legal debts of the State.

Sec. 9. No county shall levy a tax to exceed 1/2 of 1% for all purposes, but may levy an additional 1/4 of 1% to pay indebtedness existing at the time of the ratification of this Constitution.

Section 27. Nothing in this Constitution shall be so construed as to prohibit the General Assembly from authorizing assessments on real property for local improvements in towns and cities, under such regulations as may be prescribed by law, to be based upon the consent of a majority in value of the property holders owning property adjoining the locality to be affected; but such assessments shall be ad valorem and uniform.

(At the general election Sept. 14 1914 a proposed amendment to Sec. 1 of Art. 16 was voted permitting cities and towns under certain conditions to issue bonds and other evidences of indebtedness. The State Supreme Court, however, on March 22 1915 ruled that, while the amendment received a majority of the votes cast on that particular subject, it did not receive a majority of the votes cast for State officers, and therefore failed of adoption. V. 100, p. 1185.)

(An amendment to the Constitution providing that the credit of the State might be loaned to an amount not exceeding 2% of the assessed valuation of property in the State upon the security of farm lands within the State, was defeated at the November 1918 election.)

The State Supreme Court upheld the road-building law passed by the Legislature in 1915. See "Chronicle" of May 6 1916, page 1733.

TAXATION OF MUNICIPAL BONDS.—Bonds or other interest-bearing evidences of indebtedness issued by the State, or political subdivisions thereof, are subject to taxation as personal property, but only when owned or held by residents of the State.

FEDERAL FARM LOAN BONDS AUTHORIZED FOR FINANCIAL INSTITUTIONS, TRUSTEES, & C.—The 1921 General Assembly passed an Act authorizing the investment by financial institutions, trustees, & c., in bonds issued under the Federal Farm Loan Act. Sections 1 and 2 of the Act read as follows:

Section 1. That hereafter it shall be lawful for all banks, banking companies, trust companies, savings banks, building and loan associations, insurance companies, doing business in the State of Arkansas, all trustees and guardians of the estates of minors and insane persons, executors or administrators, to invest their funds in bonds issued under the Act of Congress, dated July 17 1916, entitled the "Federal Farm Loan Act," or any Act amendatory thereof.

Sec. 2. That hereafter it shall be lawful for any person, firm or corporation, now or hereafter required by law to maintain a cash deposit as public security, or in lieu thereof to file a bond of approved security in favor of the State of Arkansas, to deposit with the officer of the State of Arkansas now or hereafter designated as the custodian of such funds, in lieu of such cash deposit, an amount of bonds issued under the Act of Congress, dated July 17 1916, known as the "Federal Farm Loan Act," which, at the market value thereof, shall equal or be in excess of the amount required as such cash deposit.

Section 3 repeats all laws conflicting with this Act.

POPULATION.—The population has been as follows:

Table with columns: Year, Population. Rows for 1920, 1910, 1900, 1890.

The proportion of the colored population was 26.9% in 1920, 26.1% in 1910, 28% in 1900, 27.59% in 1890 and 26.25% in 1880. In numbers, blacks were 472,220 in 1920, 442,821 in 1910, 366,856 in 1900, 311,227 in 1890, 210,666 in 1880, 122,189 in 1870, 111,259 in 1860, 47,708 in 1850.

CITIES, COUNTIES AND TOWNS IN THE STATE OF ARKANSAS.

ARGENTA STREET IMP. DIST. NO. 15. This district is in Pulaski County. Road Bonds. \$14 R-A \$13,500. Feb 1 '23-'25 BOND, DEBT Nov 1915. \$122,500 Assessed valuation. 658,000 Real value (estimated). 2,650,000 INT. at St. Louis Union Trust St. Louis.

ARGENTA SEWER IMP. D. NO. 1. s '14 M-S \$231,000. Mar 1 '23-'34 BOND, DEBT Oct 1918. \$309,200 Assessed valuation 1914. 2,296,480 INT. at St. Louis Union Trust Co., St. Louis, Trustee.

ARGENTA SCH. DISTRICT. This district is in Pulaski County. BOND, DEBT Oct 12 1921. \$85,000 Ass'd value 1920 (1/2 act.). 6,546,760 School tax rate (per \$1,000) '20 \$12.00

ARKANSAS CO. RD. D. IS. NO. 1. Road Bonds. 6s '18 J-D \$30,626. June 1 '23-'36 TOTAL DEBT. (7)

ARGENTA ST. IMP. D. NO. 16. Paying Bonds. 5 1/2s '14 J-J \$5,000. July 1 '23-'24 5s '17 26,000. 1923-1927 TOTAL DEBT. (7)

ARKANSAS COUNTY ROAD IMPROVEMENT DISTRICT NO. 5. 5 1/2s '20 M-S \$81,737.778. Sept 1 '23-'39 6s '20 M-S 300,000. Serially. 6s '21 M-S 300,000. Sept 1 '26-'39 (For amount due each year see V. 114, p. 432.) BOND, DEBT Dec '21. \$2,140,000 Assessed benefits. 4,521,840 Population in 1921 (est.). 10,000 INTEREST payable in De Witt.

ARKANSAS COUNTY DRAINAGE DIST. NO. 15. 5 1/2s '19 M-S \$40,500. Sept 1 '25-'44 BOND, DEBT June 1919. \$40,500 Assessed value (est.) 1918. 450,000

ARKANSAS LOUISIANA HIGHWAY IMPROVEMENT DIST. This district (P. O. McGhee) is in Delta County. 6s '19 M-S \$370,500. Sept 1 '25-'44 (See V. 100, p. 501, for maturity.) BOND, DEBT Dec 1922. \$370,500 Ass'd val. 1922 (1/2 act.). 2,886,150 Dist. tax rate (per \$1,000) '22. \$35.00 Payable at Mississippi Valley Trust Co., St. Louis.

ARKANSAS & MISSOURI H'WAY DISTRICT. P. O. Little Rock, Pulaski County. Road Bonds. 6s '20 M-S \$475,000. Sept 1 '23-'40 (See V. 110, p. 999, for maturity.) BOND, DEBT Nov 1 1922. \$475,000 Assess. val. '22 (2-5 act.). 35,000,000

ASHDOWN. This town is the county seat of Little River County. Water Works Dist. No. 1 Bonds. \$15,000. 1926-1931 6s '15 June 21,000. 1932-1938 9,000. 1939-1940 Sewer Dist. No. 1 Bonds. \$16,000. 1926-1933 15,000. 1934-1938 8,000. 1939-1940 City has no general bonded debt. Assess. debt Oct 1921. \$85,000 Assess. val. 1920 (est.). 800,000 Tax rate (per \$1,000) 1920. \$5.00 Population 1910, 1,247; 1920, 2,052

BAXTER COUNTY. Mountain Home is the county seat. Road Bonds. 5 1/2s '19 M-S \$162,932. Apr 1 '23-'49 BOND, DEBT Nov 1922. \$147,000 Assess. val., real estate. 1,643,778 Assess. val., personal prop. 861,453 Total assessed val. 1918. 2,505,231 Tax rate (per \$1,000) 1920. \$30.00 Population 1910, 10,389; 1920, 10,216

BAYOU METO DE. DIST. NO. 1. This district (P. O. Lonoke) is in Lonoke County. Drainage Bonds. s '17 \$370,000 5 1/2s '19 M-S \$345,000. Sept 1 '23-'43 (See V. 108, p. 1310, for maturity.) TOTAL DEBT. (7)

BAY ROAD & ST. FRANCIS RIVER ROAD IMP. DIST. This district is in Polk County. s '19 \$170,000 6s '22 M-S 150,000. Sept 1 '23-'42 (For amount due each year see V. 114, p. 1209.) BOND, DEBT Mar 1922. \$320,000 Assessed benefits. 766,137 INT. at the Liberty Central Trust Co., St. Louis.

BEARDEN SPEC. SCH. DIST. This district (P. O. Bearden) is in Ouachita County. 5 1/2s '19 M-S \$65,500. 1932-1949 BONDED DEBT. (7)

BEAVER BAYOU DRAIN. DIST. This district is in Phillips County. 6s '14 J-J \$110,000. July 1 '23-'32 T.O. B.D. DT. Oct 1917. \$152,000 INT. at Cont. & Comm. Trust & Savings Bank, Chicago.

BEEBE SCHOOL DISTRICT. This district (P. O. Beebe) is in White County. s '20 \$56,000. 1923-1945 BOND, DEBT Oct 26 '22. \$56,000

BEEBE & ANTIOCH ROAD DIST. This district is in White County. Road Bonds. s \$140,000 BOND, DEBT Oct 10 '21. \$260,000 Assess. val. 1920 (1/2 act.). 530,010

BENTON COUNTY ROAD IMP. DIST. NO. 2. P. O. Shoam Springs. 6s '19 P-A \$536,843. 1923-1939 BONDED DEBT. (7)

BENTON COUNTY ROAD IMPROVEMENT DISTRICT NO. 6. Road Bonds. \$11,000. 1923-1924 12,000. 1925 13,000. 1926 28,000. 1927-1928 15,000. 1929 15,000. 1930 17,000. 1931 18,000. 1932 19,000. 1933 20,000. 1934 22,000. 1935 23,000. 1936 24,000. 1937 26,000. 1938 27,000. 1939 28,000. 1940 BONDED DEBT Mar '21. \$350,000 Assessed value. 1,175,391 Population (est.). 15,000

BENTON COUNTY ROAD IMPROVEMENT DIST. NO. 4. Road Bonds. 6s '20 S-A \$103,500. Sept 1 '23-'40 BONDED DEBT. (7) INT. at the Central Nat. Bank, St. Louis.

BENTON COUNTY ROAD IMPROVEMENT DISTRICT NO. 6. Road Improvement Bonds. 6s '21 M-S \$175,750. Sept 1 '23-'41 BOND, DEBT Feb 1921. \$185,000 Assess. val. 19(30% act.). 1,500,000 INT. payable at Mercantile Trust Co., St. Louis.

BENTON WATER WORKS IMP. DIST. NO. 1. 6s '15 F-A \$54,538. Aug 1 '23-'40 (For maturity see V. 101, p. 1570.) BONDED DEBT Nov 1915. \$60,500 INT. payable at the Mercantile Trust Co., St. Louis.

BIG CREEK DRAIN. DIST. NO. 15. This district (P. O. Jonesboro) is in Craighead County. Drainage District. 5 1/2s '18 F-A \$250,000. 1923-1943 BOND, DEBT Oct. 1921. \$350,000

BLYTHEVILLE SCHOOL DIST. This district (P. O. Blytheville) is in Mississippi County. s \$120,000 BONDED DEBT. (7)

BLYTHEVILLE, MANILA & LEACHVILLE RD. IMP. D. This district is in Mississippi Co. Road Bonds. \$12,000. Feb 2 1926 \$44,000. Feb 2 1927 144,000. Feb 2 '28-'30 B.D. DEBT Dec 20 '21. \$1,375,000 Assessed value 1921. 3,098,620

BOONE COUNTY. Harrison is the county seat. Highway Bonds. s \$175,000 BONDED DEBT. (7) Total assess. val. 1919. 4,314,916 Pop'n 1910, 14,318; 1920. 16,098

BROADWAY-MAIN STREET BRIDGE DISTRICT. This district is in Pulaski County. Bridge Bonds. 5 1/2s '21 M-S \$2,216,000. Sept 1 '23-'50 (For amount due each year see V. 113, p. 2036.) BOND, DEBT Dec 1922. \$2,216,000 Assess. val., real prop'ty 30,000,000 Actual value (est.). 100,000,000 Population (est.). 85,000 INT. at the Merchants Loan & Trust Co., Chicago.

CAMDEN SPEC. SCH. DIST. This district is in Ouachita Co. Building Bonds. s '17 \$50,500. Aug 15 '26-'49 TOTAL DEBT Oct 26 '22. \$60,000 Total assess. value 1922 (about 30% actual). 2,341,000 Sch. tax rate (per \$1,000) '22. \$12.00 Population in 1922 (est.). 5,000

CARROLL COUNTY. Berryville is the county seat. Highway Bonds. 6s '18 J-J \$130,000 (Subject to call at any time.) BONDED DEBT. (7) Assessed val., real estate. 2,976,030 Assess. val., personal. 1,750,958 Total assessed val. 1919. 4,726,988 Pop'n 1910, 16,829; 1920. 17,786

CARROLL CO. ROAD DIST. 1. 5 1/2s '17 J-J \$60,464. 1923-1947 BOND, DEBT Nov 12 '18. \$75,000 Assess. val. 18(40% act.). 1,780,000 Population in 1918 (est.). 5,000 INT. is payable in St. Louis.

CARROLL CO. RD. DIST. NO. 2. 5 1/2s '19 J-J \$121,000. 1923-1946 (See V. 108, p. 2156, for maturity.) BOND, DEBT May 1919. \$125,000 Actual value (estimated). 3,000,000 Population in 1919 (est.). 8,500

CENTRAL CLAY DRAIN. DIST. This district is in Clay County. 5 1/2s '13 \$367,232. 1923-1933 TOTAL DEBT Oct 16 '20. \$455,000 Tot. assess. val. '20 (20% act.) 660,000 Tax rate (per \$1,000) 1920. \$28.50 Population in 1920. 3,000 INT. at Mercantile Tr. Co., St. L.

CLARK COUNTY. Arkadelphia is the county seat. Road Bonds. s '18 \$100,000. 1923-1941 6s '21 S-A 142,500. 1923-1941 Road District No. 1 Bonds. 5s '19 P-A 606,000. Aug 1 '23-'41 (See V. 110, p. 1662 for maturity.) TOTAL DEBT 1919. \$625,000 Assessed val., real estate. 5,172,810 Assess. val., personal. 3,115,193 Total assess. val. 1919. 8,288,003 Pop'n 1910, 23,686; 1920. 25,632

CLARKSVILLE. This town is in Johnson County. Elec.-Light Dist. No. 2 Bonds. 6s '13 J-J \$7,616. Jan 1 '23-'33 Water-Works Dist. No. 3 Bonds. 6s '13 J-J \$16,312. Jan 1 '23-'33 Sewer District No. 4 Bonds. 6s '13 J-J \$11,693. Jan 1 '23-'33 TOTAL DEBT Mar 29 1915. \$63,500 Pop'n 1910, 1,456; 1920. 2,147 INT. at Mercantile Trust Co., St. Louis.

CLARENDON.
This town is in Monroe County.
Water Works Impt. D. No. 1 Bds.
6s '14 J-D \$30,000.....
(Due serially ending in 1934.)
Sewer Impt. Dist. No. 1 Bonds.
6s '14 J-D \$17,000.....
(Due serially ending in 1934.)
Town has no general debt.
District debt Oct 13 1920.....\$44,500
Tot. assess. val. 1919.....700,000
Pop'n in 1910, 2,037; 1920.....2,638

CLARENDON-BLACKTON ROAD IMPROVEMENT DISTRICT.
s \$100,000.....
BONDED DEBT.....(7)

CLEVELAND COUNTY ROAD IMPROVEMENT DIST. NO. 4.
5 1/2s '19 F-A \$124,000.....
BONDED DEBT.....(7)
INT. at the Mercantile Trust Co., St. Louis.

CONWAY.
This city is in Faulkner County.
Water-Works Bonds.
s '11.....\$44,000
Sewer Impt. Dist. No. 1 Bonds.
s '13.....\$40,000
Street Impt. Dist. No. 1 Bonds.
s '14 J-J \$12,000, Jan 1 '23-'30
Street Impt. Dist. No. 2 Bonds.
s '15 J-J \$3,500, Jan 1 '23-'29
Street Impt. Dist. No. 3 Bonds.
s '15.....\$15,000
BONDED DEBT Oct 1915:
Water & sewer.....\$84,000
Pav. Dist. Nos. 1 & 2.....29,900
Assessed valuation.....750,000
Pop'n 1910, 2,794; 1920.....4,564

CONWAY CO. BRIDGE DIST.
Morrilton is the post office for this district.
Arkansas River Highway Bridge (serial).
6s '17 J-J \$150,000, July 15 1937
BOND. DEBT Oct 9 '17.....\$150,000
Assess. val. '17 (1-3 act.).....4,500,000
Population in 1917 (est.).....25,000
INT. is payable in New York City, St. Louis and Morrilton.

CONWAY CO. RD. DIST. NO. 1.
5s '19 F-A \$91,000, Aug 1 '23-'39
(See V. 108, p. 1310, for maturity.)
6s '19 F-A \$175,500, Aug 1 '23-'39
BOND. DEBT Nov 1921.....\$310,000
Total assessed valuation.....1,100,000
INT. at Mtge. Trust Co., St. Louis.

CONWAY CO. RD. IMPT. D. NO. 5.
5s '19 F-A \$234,000, Aug 1 '23-'39
(See V. 110, p. 278, for maturity.)
BONDED DEBT.....(7)
PRIN. & INT. at the First National Bank, St. Louis.

CONWAY COUNTY ROAD IMPROVEMENT DISTRICT NO. 2.
5s '22 F-A \$200,000, Aug 1 '25-'42
(For amount due each year see V. 115, p. 2711.)
BONDED DEBT.....(7)
INT. payable at the National Bank of Commerce, St. Louis.

CONWAY SCHOOL DISTRICT.
This district (P. O. Conway) is in Faulkner County.
6s \$60,000.....
BONDED DEBT.....(7)

CONWAY-DAMASCUS, CONWAY PALM & CONWAY-VI LONIA RD. IMPT. DISTRICT
This district is in Conway County.
6s \$1,225,000.....
BONDED DEBT.....(7)

COOK SLOUGH DR. DIST.
This district (P. O. Newport) is in Jackson County.
5 1/2s '15 A-O \$35,286, Oct 1 '23-'35
BOND. DEBT Nov 1921.....\$38,000
Assessed valuation 1921.....200,000

COTTON BELT LEVEE DIST. NO. 1
This district (P. O. Helena) is in Phillips County.
Levee Bonds.
6s g '15 J-D \$252,450.....1923-1939
6s g '22 F-A \$100,000.....1923-1939
BOND. DEBT Aug 1922.....\$380,000
Assessed val'n (est.) '22.....2,400,000
Total tax rate (per \$1,000) '20.....\$3.50
Population in 1920.....6,500
INT. on 6s of 1922 at the Hibernia Bank & Trust Co., New Orleans; on others at Mis. Valley Trust Co., St. Louis, or Hibernia Bank & Trust Co., New Orleans.

COUSAET BAYOU DRAIN. DIST.
This district is in Jefferson County.
Bonds are taxable.
Drainage Ditch Bonds.
6s (Part due each year for 20 years.)
6s '09 J-J \$20,000.....
(Part due each year for 20 years.)
BOND. DEBT Oct 15 '21.....\$85,000
Assess. val. '20 (1/2 act.).....1,020,000
INTEREST payable at Mercantile Trust Co., St. Louis, and in N. Y.

COW LAKE DRAINAGE DIST.
A district in Jackson County.
5 1/2s '13 M-S \$85,047, Sept 1 '23-'38
BOND. DEBT Dec 1921.....\$91,000
INT. at St. Louis Union Tr. Co., St. Louis, trustee.

CRAIGHEAD COUNTY.
Jonesboro is the county seat.
BOND. DEBT Oct 1918.....\$50,000
Assessed val., real estate.....10,307,446
Assess. val., personal.....3,882,219
Total assess. val. 1919.....14,189,665
Population 1910, 27,627; 1920, 37,541

CRAIGHEAD CO. DRAIN. DIST.
Jonesboro is the county seat.
Drainage District Bonds.
s \$148,000.....
Drainage Dist. No. 9 Bonds.
6s '15 A-O \$159,000, Oct 1 '23-'34
Drainage Dist. No. 12 Bonds.
s '15.....\$75,000
Drainage Dist. No. 16 Bonds.
s \$20,000, Aug 1 '23-'31
s \$24,000, Aug 1 '32-'35
s \$21,000, Aug 1 '36-'38
5 1/2s '19 F-A
15,000, Aug 1 '39-'40
27,000, Aug 1 '41-'43
10,000, Aug 1 1944
County has no general bonded debt.
TOTAL DRAIN. DEBT.....(7)
Est. val. of prop. Dist. No. 9 \$1,826,500
Pop. (county) '10, 27,627; '20, 37,541

CRAWFORD CO. LEVEE DIST.
Van Buren is the county seat.
Levee Bonds.
6s g '11 M-N \$120,750, May 1 '23-'35
s \$25,000.....
TOT. BD. DT. Oct 27 '22.....\$163,500
Assess. val. '22 (abt. 35% act.) 408,000
Population in 1910.....23,842
INTEREST is payable at Wm. R. Compton Co., St. Louis.

CRITENDEN COUNTY DRAINAGE DISTRICT NO. 3.
6s '15.....\$190,729, 1923-1935
BOND. DEBT Jan 3 '22.....\$250,000
Total assess. val. 1921.....2,200,000
(100% actual).....1,200,000
Total tax rate (per \$1,000) '21.....\$22.00
Population in 1920.....5,000

CRITENDEN CO. ROAD DIST.
P. O. Marion.
Road Dist. No. 5 Bonds.
6s s-a \$149,000.....
5 1/2s '19 F-A \$150,000, Aug 1 '23-'38
(See V. 108, p. 1311, for maturity.)
Road Dist. No. 6.
6s '19 M-S \$220,000.....1923-1943
Road Dist. No. 7 Bonds.
6s '19.....\$1,040,000, Aug 1 '24-'45
6s '20 F-A \$1,150,000, Aug 1 '24-'45
(See V. 110, p. 1897 for maturity.)
Road Dist. No. 8 Bonds.
6s '19.....\$725,000, Aug. '24-'45
6s '20 F-A \$800,000, Aug 1 '24-'45
(See V. 110, p. 1897 for maturity.)
Road Dist. No. 9 Bonds.
6s '19.....\$1,500,000, Aug 1 '24-'45
BONDED DEBT.....(7)
Assessed value 1918.....\$1,389,000
District No. 8.....968,000
District No. 9.....4,586,000

CROSS COUNTY ROAD D. NO. 1.
6s M-S \$239,000.....
BOND. DEBT May 15 '20 \$245,000
Assess. val. 1920 (1/2 to 1-3 actual).....1,092,000
School tax (per \$1,000) 1920.....\$12.00
Population in 1920 (est.).....5,700
INT. payable at National Bank of Commerce, St. Louis.

CYPRESS CREEK DRAIN. DIST.
The post office is Arkansas City. This district is in Desha and Chicot Counties.
5 1/2s '16 F-A \$690,000, Aug 1 '23-'46
For maturity see V. 102, p. 2182.
s \$300,000.....
BOND. DEBT Nov '18.....\$1,000,000
Assessed valuation.....\$4,975,620
INT. in St. Louis or at Hanover Nat. Bank, New York.

CYPRESS DRAINAGE DIST.
This district is in Perry and Conway Counties.
6s '20 M-S \$12,000, Sept 1 '24-'35
18,000, Sept 1 '36-'44
6s '21 M-S 473,000.....
(For maturity see V. 112, p. 2111.)
TOT. BD. DT. Nov 1920.....\$110,000
Assessed value 1920.....480,000
Assessed benefits.....123,736
INT. at the Mercantile Trust Co., St. Louis, and on 6s of 1921 at the American Trust Co., St. Louis.

DE VALLS SCHOOL DISTRICT.
This district (P. O. De Valls) is in Prairie County.
School Bonds.
s \$55,000.....
BOND. DEBT Dec 1 '22.....\$65,000
Floating debt (add'l).....1,250
Tot. assess'd val. (1/2 act.) '17.....727,000
Total tax rate (per \$1,000).....\$24.00
Population in 1922 (est.).....1,500

DIERS SCHOOL DISTRICT.
This district is in Howard County.
School Bonds (Tax-free).
6s '18 J-J \$14,000, July 1 '24-'33
20,000, July 1 '34-'43
BOND. DEBT Dec 1922.....\$31,000
Ass'd val. 1918 (30% actual).....\$71,000
Population 1918 (est.).....2,500
INT. at Standard Trust & Savings Bank, Chicago.

DOUGLAS-GOULD STAR CITY ROAD DISTRICT.
This district is in Lincoln County.
6s '19 F-A \$75,000.....
BOND. DEBT Oct 1920.....\$100,000
Assessed val. 1920.....301,680

DRAKES CREEK-WESLEY HIGHWAY IMPT. DISTRICT
This district is in Madison County.
s \$125,000.....
BONDED DEBT.....(7)

EARL SPECIAL SCHOOL DIST.
This district (P. O. Earl) is in Crittenden County.
High School Bonds.
s \$100,000.....
BONDED DEBT.....(7)

EARLE ROAD IMPT. DIST. NO. 6.
This district is in Crittenden Co.
6s '21 M-N \$350,000, Sept 1 '25-'44
(For amount due each year see V. 114, p. 511.)

BONDED DEBT.....(7)
Assessed benefits.....\$1,764,404
INT. at the Mercantile Trust Co., St. Louis.
ETOWAH ROAD DIST. NO. 2.
This district is in Mississippi Co.
6s '20 F-A \$81,000.....
(For maturity see V. 112, p. 953.)
TOT. BD. DT. Dec 1920.....\$135,000
INT. at the St. Louis Union Trust Co., St. Louis.

EUDORA.
This town is in Chicot County.
Incorporated in 1904.
Water and Sewer Bonds.
5 1/2s '17 \$40,000.....1937
BOND. DEBT Dec 15 '22.....\$59,000
Pop'n 1910, 608; 1920.....1,198

FARELLY LAKE LEVEE DIST.
This district is in Arkansas and Jefferson Counties.
Funding Bonds.
6s \$200,000.....Apr 1 1947
5 1/2s '20 F-A \$1,000,000, Aug 1 '31-'50
BOND. DEBT Oct 12 '21 \$1,100,000
Total assess. val. (33% act.) 1,600,000
Total tax rate (per \$1,000).....\$4.50
INT. on 5 1/2s of 1920 at the American Trust Co., St. Louis.

FAULKNER COUNTY.
Conway is the county seat.
Road District Bonds.
s \$500,000.....
BOND. DEBT Sept 30 '20 \$550,000
Floating debt.....64,324
Sinking fund.....27,500
Assess. val. real est.....3,681,628
Assess. val. personal.....2,024,455
Tot. ass'd val. 20 (1/2 act.) 5,706,083
Tax rate (per \$1,000) 1920.....\$30.00
Population 1910, 23,708; 1920, 27,681

FIRST SLOUGH DR. DIST. NO. 1.
A district in Greene and Craighead counties.
5 1/2s '19.....\$50,000, May 1 '23-'38
BONDED DEBT May 1918.....\$50,000
Assessed value.....60,075
Actual value (estimated).....430,000

FLAT BAYOU DRAIN. DIST.
This district (P. O. Pine Bluff) is in Jefferson County.
Drainage Bonds.
5 1/2s '17.....\$65,000, 1923-1933
BOND. DEBT Oct 10 '21.....\$119,500

FORDYCE SPECIAL SCH. DIS.
This district is in Dallas County.
School Building Bonds.
6s \$80,000.....
High School Bonds.
6s '16 J-J \$17,500, July 1 '32-'36
BOND. DEBT Dec 1922.....\$42,000
Assessed valuation.....1,122,000
Total value (est.).....2,500,000

FORT SMITH.
This city is in Sebastian County.
Incorporated in 1842. Commission gov't adopted Mar. 5 1913.
Paving Bonds.
5s M-N \$60,000.....1923-1934
Water Works Bonds.
5s '23 M-S \$350,000.....1927-1944
Paving District No. 14.
6s '17 A-O \$8,000, Apr '23-'28
Sewer Dist. No. 2 Bonds.
5s '08 A-O \$550,000, Apr 1 '23-'28
Water Wks. Impt. Dist. No. 1.
5s '11 M-S \$641,000.....1926
(Part each year.)
7s '21 J-J 200,000.....
Water Dist. Impt. No. 2 Bonds.
6s '15 J-J \$18,216, July 1 '23-'34
Paving Dist. No. 11 Bonds.
5s g '18 J-J \$2,880, Jan '23-'24
2,600, Jan '25-'26
Paving Dist. No. 17 Bonds.
6s '22 A-O \$5,000.....
This city had no gen. bonded debt on Oct. 14 1920.

Total Impt. dist. debt
Oct 14 1920.....\$1,345,000
Floating debt.....53,000
Sinking fund.....32,000
Water debt (incl.).....664,000
Assess. val. real estate.....13,200,000
Assess. val. personal.....8,587,771
Tot. assess. val. '20 (50% act.) 21,787,771
Tax rate (per \$1,000) 1920.....\$32.20
Population 1910, 23,975; 1920, 28,870
INT. on water bonds at Mercantile Tr. Co., St. Louis; Paving Dist. No. 7, First Nat. Bk., Ft. Smith; Paving Dist. No. 8, Merchants' Nat. Bank, Ft. Smith; others at Central Trust Co., Chicago.

FORT SMITH SPECIAL SCH. D. Refunding Bonds.
s '15 J-J \$193,646, July 1 '23-'51
Building Bonds.
5s '16 J-J \$103,318, July 1 '23-'51
6s '22 J-J 100,000.....
(Due serially for 15 years).....
BOND. DEBT Oct 25 '22 \$512,000
Assess. val. '22 (30 to 35% actual).....22,000,000
School tax (per \$1,000) '22.....\$12.00
Population in 1922 (est.).....32,000
INT. at Mercantile Tr. Co., St. L., & Maturities 1921-1944, both incl., are optional for prior payment on any int.-paying period, on or after July 1 1920 upon 60 days' notice at a premium of 1/4 of 1% for each year, or fraction thereof, between the date of call and the fixed maturity of the bond or bonds called, in addition to par and accrued interest. Maturities 1917-1920, both incl., are not optional. Maturities of 1945-1951, both incl., are optional at par and accrued int. upon 60 days' notice, as follows: \$20,000 due 1945, on or after July 1 1926; \$21,000 due 1946, on or after July 1 1925; \$22,000 due 1947, on or after July 1 1924; \$23,000 due 1948, on or after July 1 1923; \$24,000 due 1949, on or after July 1 1922; \$25,000 due 1950, on or after July 1 1921; \$25,000 due 1951, on or after July 1 1920.

FT. SMITH & VAN BUREN DIST.
This district is in Crawford and Sebastian counties.
Bridge-Construction Bonds.
5s '11 J-J \$301,580, Jan '23-'31
GEN. BD. DT. Dec 5 '22.....\$37,500
Assessment debt (add'l).....1,000,000
Floating debt (add'l).....4,000,000
Tot. ass'd val. '22 (50% act.) 3,000,000
Total tax (per \$1,000) '22.....\$39.00
Popula. of dist. in 1922 (est.).....50,000
INT. at Mercantile Tr. Co., St. L.

FRANKLIN CO. RD. DIST. NO. 1.
6s.....\$101,435.....1923-1940
s '19 F-A 85,775.....1923-1927
s '22.....50,000.....
TOT. BD. DT. Dec 6 '22.....\$200,000
Assessed valuation.....2,550,000
Tax rate (per \$1,000).....\$16.00

GRANT CO. ROAD DIST. NO. 1.
Sheridan is the county seat.
5 1/2s '15 M-S \$175,000.....1935
(Due serially March 1.)
5 1/2s '17.....\$35,000.....
s.....69,000.....
BOND. DEBT Dec 1922.....\$274,000
Assessed benefits 1922.....319,324
Population in 1910.....9,425
INT. at Chase Nat. Bank, N. Y.

GRANT CO. ROAD DIST. NO. 2.
6s '18 M-S \$75,000, Aug 1 '23-'38
BOND. DEBT Dec 15 '22.....\$75,000
Assess. val. 1919.....260,000

GRANT CO. ROAD DIST. NO. 3.
5 1/2s '19 M-S \$50,000, Dec 1 1929
BOND. DEBT Dec 11 '22.....\$58,500

GRANT CO. ROAD DIST. NO. 6.
BOND. DEBT Dec 15 '22.....\$55,000
Assessed value 1921.....240,015
Tax rate (per \$1,000) 1920.....\$3.75
INT. payable at Nat. Bank of Commerce, St. Louis.

GRANT COUNTY ROAD IMPROVEMENT DISTRICT NO. 9.
6s '20 M-S \$71,000.....
(For maturity see V. 112, p. 181.)
BOND. DEBT Dec 11 '22.....\$78,000

GREENE AND LAWRENCE COS. DRAINAGE DISTRICT.
6s g '11 F-A \$12,326.....1923-1931
TOT. BD. DT. Oct 8 '15.....\$228,000
Assessed valuation 1914.....497,000
INT. at Nat. Bk. of Comm., N. Y.

HARRISBURG SCHOOL DIST.
This district (P. O. Harrisburg) is in Polk County.
School Bonds.
6s '18.....\$50,000.....1923-1938
BONDED DEBT.....(7)

HARRISON WATER WORKS IMPT. DIST. NO. 1.
This district is in Boone County.
6s '15 M-S \$60,500, Sept 1 '23-'38
(For maturity see V. 102, p. 361.)
BOND. DEBT Dec 1922.....\$60,500
Assessed valuation 1922.....669,975

HEBER SPRINGS IMPT. DIST. NO. 1.
This district is in Cleburne County.
Water-Works Bonds.
6s '15 J-J \$43,500.....Serial
Sanitary Sewer Bonds.
6s '15 J-J \$31,000.....Serial
Water Extension Bonds.
s \$1,800.....
BOND. DEBT Dec 5 '22.....\$79,300
District tax (per \$1,000) '22.....\$2.75

HELENA.
This city is in Phillips County.
Incorp. Dec. 5 1856. Population in 1910, 8,772; 1920, 9,112.
Refunding Bonds.
6s '04.....\$143,000.....1924
BOND. DEBT Nov 1 1915.....\$143,000
Sinking fund.....25,189
Assess. val. 1915.....4,058,000
INT. at Nat. Park Bank, N. Y.

HELENA-FERGUSON ROAD D.
This district is in Phillips County.
s '20 F-A \$1,900,000, Aug 1 '25-'45
BOND. DEBT Dec 18 '22 \$1,900,000
Assessed benefits.....3,971,417

HELENA-OLD TOWN ROAD IMPROVEMENT DISTRICT.
This district is in Phillips County.
5s '19 M-S \$395,000, Sept 1 '26-'44
(For amount due each year see V. 115, p. 2500.)
BONDED DEBT.....(7)
Assessed benefits.....\$1,742,110
Actual val. of all prop. (est.) 6,000,000

HELENA-MARVELL RD. DIST.
This district is in Phillips County.
s \$1,000,000.....
BONDED DEBT.....(7)
HELENA IMPT. DIST. NO. 1.
Levee-Impt. Bonds.
6s '13 J-J \$243,000, July 1 '23-'38
(\$18,000 yearly on July 1)
GEN. BD. DT. Nov 1918 \$310,000
Assessment debt (add'l).....10,000
Assess. valuation 1918.....8,341,254
Real value (est.).....15,000,000
Population in 1918 (est.).....18,000
INT. at St. Louis Union Trust Co. and Wm. R. Compton Co., St. Louis.

HELENA SCHOOL DISTRICT.
High-School Building Bonds.
5 1/2s '11 F-A \$95,000, Aug 1 '23-'41
BOND. DEBT Oct 26 '22.....\$100,000
Tot. ass'd val. '22 (act.) 8,650,000
School tax rate (per \$1,000) '22 \$12.00
Population 1920.....9,112
INTEREST payable at Wm. R. Compton Co., St. Louis, or Chicago

HOPE.
This place is in Hempstead Co.
Sewer Bonds.
6s '05 J-D \$35,182c. 1923-1931
Water Bonds.
6s '08 \$25,072c. 1923-1928
BOND. DEBT Oct 30 '20. \$84,000
Assess. val. (water) 1920. 2,400,000
Pop'n in 1910, 3,639; 1920. 4,700

HOPE, FULTON & EMMET ROAD IMPROVEMENT DISTRICT.
This district is in Hempstead Co.
6s '19 F-A \$310,723. Aug 1 '23-39
BOND. DEBT Oct 27 '22. \$329,000
Assessed valuation 1921. 1,927,377
Tax rate (per \$1,000) 1921. \$3.60
Population in 1921 (est.). 15,000
Prin. and int. at the American Trust Co. of St. Louis.

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.
Building Bonds (tax-exempt).
5s g '08 A-O \$50,000c. 1923
6s g '08 A-O \$9,000c. 1922
5 1/2s '13 M-S \$79,334. Sept 1 '23-36
BOND. DEBT Nov 4 '22. \$420,000
Floating debt (add'l). 30,000
Assess. val. '22 (1-3 act.). 12,000,000
Population of district '20 (est.). 20,000
These bonds are subject to call.
INTEREST on \$90,000 issue payable at Mercantile Trust Co., St. Louis; other bonds in St. Louis, Mo.

HOWARD CO. RD. DIST. NO. 7.
\$250,000.
BONDED DEBT. (7)

HOWARD AND SEVER CO'S ROAD DIST. NO. 1.
\$300,000.
BONDED DEBT. (7)

INDIAN BAYOU DR. D. NO. 2.
This district (P. O. England) is in Lonoke County.
6s '15 F-A \$38,500c. Aug 1 '23-40
(For maturity see V. 101, p. 1904.)
TOTAL DEBT Dec 1922. \$39,500
Assessed value 1922. 123,470

JACKSON CO. DEAIN. D. NO. 3.
6s 20 s-a \$135,000. Sept 1 '26-40
BONDED DEBT. (7)
Prin. and int. at St. Louis Union Trust Co. of St. Louis.

JACKSON CO. ROAD IMPT. DIST. NO. 1.
5 1/2s '17 \$70,000.
TOTAL DEBT Oct 1918. \$70,000

JACKSON CO. SPECIAL ROAD DIST. NO. 2.
(P. O. Newport.)
6s '17 J-J \$350,000. Jan 1 '23 '43
5 1/2s A-O \$270,000. 1924-1939
5 1/2s '19 F-A \$299,000. Aug 1 '23-35
(See V. 109, p. 504, for maturity.)
TOTAL DEBT Oct 1918. \$350,000

JEFFERSON COUNTY.
Pine Bluff is the county seat.
Road bonds. \$13,000
6s '19 J-J \$8,575. Nov 1 '23-29
Road Dist. No. 4 Bonds.
6s '13 \$150,000.
Road Dist. No. 7 Bonds. 1935
6s '15 \$90,000.
Road Dist. No. 14 Bonds. 1935
5 1/2s \$350,000.
Road Dist. No. 15 Bonds.
5s '17 F-A \$250,000. Aug 1 '23-42
Refunding RR. Bonds.
5s '15 F-A \$52,000. Aug 1 '25-35
County road debt May 6 '16. \$52,000
Road Dist. No. 15 debt. 302,000
June 1917. 302,000
Assessed value, real estate 10,578,000
Assessed value personal. 11,471,085
Total assessed value 1919. 20,049,175
State & Co. tax (per M '15 \$16 to \$23
Pop'n in 1910. 52,734; 1920. 60,339
a INT. payable at St. Louis Un. Bk.

JEFFERSON CO. DRAIN. DIST.
Drainage Dist. No. 1 Bonds.
6s '12 \$35,000.
Drainage Dist. No. 7 Bonds.
5 1/2s g '17 F-A \$3,000. Aug 1 '28-25
19,000. Aug 1 '26-31
12,000. Aug 1 '32-37
District No. 9 Bonds.
6s '18 A-O \$28,000. Apr '23-38
TOTAL DEBT (7)
District No. 1. (7)
District No. 9. 35,000
Assess. val. - Dist. No. 1. (7)
ation 1911. - Dist. No. 9. 102,395
INT. on bonds marked (s) at Miss. Val. Tr. Co. St. L.

JEFFERSON COUNTY FREE BRIDGE DISTRICT.
5s '13 J-J \$530,000. July 1 '23-38
TOTAL DEBT Sept 24 '16 \$737,500
INT. at St. L. Un. Tr. Co., St. L.

JEFFERSON COUNTY DE. DIST. NO. 2.
6s '11 M-N \$25,500c. Nov 1 '23-39
5,500.
BOND. DEBT Nov 1 1922. \$31,000
Population (estimated). 1,200
INT. payable at Mississippi Valley Trust Co., St. Louis.

JEFFERSON COUNTY DR. DIST. NO. 3.
6s '11 M-N \$31,500.
BOND. DEBT Nov 1 1922. \$31,500
INT. payable at St. Louis Union Trust Co., St. Louis.

JEFFERSON CO. DE. DIST. NO. 5.
6s '15 M-S \$33,500.
(Due serially on Sept. 1.)
BOND. DEBT Nov 1 1921. \$33,500
Assessed valuation 1920. 129,390

JEFFERSON & LINCOLN COS. ROAD DIST. NO. 1.
5s '19 s-a \$200,000. 1925-1944
BONDED DEBT. (7)

JOHNSON COUNTY.
Carksville is the county seat.
Road District No. 3 Bonds.
5 1/2s '18 M-S \$320,900. 1923-1939
(See V. 108, p. 397, for maturity.)
BONDED DEBT.
Dist. No. 3, Dec 1921. \$344,000
Assessed value, real estate. 4,528,829
Assessed value personal. 1,893,397
Total assessed value 1919. 6,422,226
Popula'n 1910, 19,698; 1920, 21,062

JOHNSON COUNTY NO FENCE DISTRICT NO. 1.
5 1/2s '19 M-S \$58,000.
BOND. DEBT Nov 1922. \$58,000
Assessed value. 2,830,952
Assessed benefits. 138,578
Real values (est.). 8,492,856
INT. at the Mississippi Valley Trust Co., St. Louis.

JONESBORO.
This city is in Craighead County.
Water and Light Bonds.
\$142,000.
Water and Light Plant Bonds.
6s J-J \$65,000.
Paving Bonds.
5s '17 \$251,000. 1937
Street Impt. Dist. No. 16 Bds.
5s '17 J-J \$289,000. Jan 1 '23 '37
(For maturity see V. 105, p. 625.)
TOTAL DEBT Dec 1919. \$709,000
Assess. val. of Dist. No. 19. \$50,000
Tax rate (per \$1,000) 1919. \$5.00
Population 1910, 7,123; 1920, 9,384
INT. on \$316,000 issue payable at St. Louis Union Bank, St. Louis.

JONESBORO SCHOOL DIST.
High School Bldg. & Refdg. Bds.
5s '16 J-J \$81,137. 1923-1943
(Subject to call after 15 years)
BOND. DEBT Nov 1919. \$85,000
Total assessed val'n 1919
(about 1/3 actual). 2,985,303
INT. payable at Mercantile Trust Co., St. Louis.

JUDSONIA DRAINAGE DIST.
This district (P. O. Judsonia) is in White County. Under date of Oct. 27 1922 Guy E. Smith, ex-Secretary of District, advises us that this district is now in hands of receiver.
Drainage System Bonds.
6s '14 M-S \$87,500. Sept 1 '22-39
(For maturity see V. 100, p. 159.)
BOND. DEBT Nov 5 1921. \$100,000
Assessed benefits 1920. 325,755
Value of property (est.). \$630,000

KEO-ENGLAND DR. D. NO. 4.
This district (P. O. England) is in Lonoke County.
Drainage Bonds.
5 1/2s '16 \$45,000.
TOTAL DEBT Oct 30 '22. \$50,100
Assessed benefits 1922. 145,142
District tax (per \$1,000) '22. \$3.40
Population in 1922. 6,000

LACONIA DRAINAGE & LEVEE DISTRICT.
This district is in Phillips County.
5s \$202,730. Aug 1 '23-38
BOND. DEBT Nov 28 '22. \$199,000
Assessed valuation 1922. 9,130,600

LAFAYETTE COUNTY ROAD IMPT. DIST. NO. 2.
Road Bonds.
5 1/2s '18 F-A \$34,500. Aug 1 '23-38
BOND. DEBT Oct 1918. \$94,500
Assessed valuation. 1,378,930
Population (estimated). 7,000

LAKE CITY, NETTLETON AND BAY ROAD DIST. NO. 1.
This district is in Craighead Co.
5 1/2s '10 F-A \$398,438. Aug 1 '23-37
BOND. DEBT Nov 1922. \$425,000
Actual value (est.) 1919. 7,000,000
INT. payable at the Mississippi Valley Trust Co., St. Louis.

LAWRENCE COUNTY ROAD IMPROVEMENT DIST. NO. 1.
s '17 \$93,334. 19-3-1930
3,000. Aug 1 '23
16,000. Aug 1 '24-27
6s '20 A-O 20,000. Aug 1 '28-31
12,000. Aug 1 '32-33
21,000. Aug 1 '34-36
BOND. DEBT Oct 1921. \$175,000
Assessed value. 366,120
Assessed benefits. 340,235
INT. on 6s at the Mercantile Trust Co., St. Louis, or at purchaser's option, Bankers Trust Co., N. Y.

LAWRENCE COUNTY ROAD DIST. ROAD IMPT. DIST. NO. 2 Bonds.
s '17 \$96,000.
Road Dist. No. 4 Bonds
6s '20 F-A \$126,000. Aug 1 '26-46
(See V. 110, p. 2695, for maturity)
Road Impt. Dist. No. 5 Bonds.
5 1/2s '17 F-A \$68,000. Aug 1 '23-37
Road Impt. Dist. No. 6.
s \$76,000.
Road Impt. Dist. No. 7.
s \$28,000.
a INT. payable at Mercantile Trust Co., St. Louis.

LEACHVILLE SCHOOL DIST
This district (P. O. Leachville) is in Mississippi County.
s '19 M-N \$1,500. May 1 '23-25
4,000. May 1 '23-24
14,000. May 1 '28-24
5,000. May 1 1939
BONDED DEBT. (7)

LEE COUNTY.
Marianna is the county seat.
Funding Bonds.
5s '15 F-A \$35,000. Aug 16 1935

BOND. DEBT Oct 1 1921. \$35,000
Sinking fund. 25,704
Assessed val'n, real estate. 7,000,000
Assessed val'n, personal. 3,000,000
Tot. ass'd val. '21 (1-3 act.). 10,000,000
Total tax rate (per \$1,000) '21. \$5.50
Popula'n 1910, 24,252; 1920, 28,852
INT. at Nat. Bk. of Com., N. Y.

LEE COUNTY IMPROV. DIST.
P. O. Marianna.
BOND. DEBT Nov 4 '22. \$70,000
Tot. ass'd val. '22 (4 act.) 6,000,000
Dist. tax rate (per \$1,000) '22. \$6.00

LESLIE SPECIAL SCH. DIST.
This district is in Searcy County.
Refunding and Building Bonds.
6s '15 M-N \$26,500. Mar 15 '25-45
BOND. DEBT Oct 14 1920. \$25,000
Floating debt. 11,000
Tax rate (per \$1,000) 1920. \$12.00
Population in 1920. 2,000

LINCOLN CO. ROAD D. NO. 1.
P. O. Star City.
Road Bonds.
6s g '14 \$111,033. 1923-1934
6s '16 A-O. 15,867. Jan 1 '22-36
BOND. DEBT Oct 27 1921 \$140,000
Sinking fund (yearly). 12,000
Ass'd val'n '20 (30 benefits). 500,000
Tax rate (per \$1,000) '20. \$30.00
Population in 1920 (est.). 4,000
INT. payable in New York City

LINCOLN COUNTY RD. DIST. 1
5 1/2s '19 M-S \$150,000.
BOND. DEBT Oct 1922. \$50,000
Total assessed val. 1920. 160,000
Total tax rate (per \$1,000) '20. \$22.7
Population in 1920 (est.). 3,500

LINWOOD & AUBURN LEV. DIS.
See Southeast Arkansas Levee Dis.

LITTLE BAY AND WHITE MAN'S CREEK.
This district is in Craighead Co.
5 1/2s '19 M-S \$145,000. Sept 1 '23-38
(See V. 109, p. 397, for maturity)
BONDED DEBT 1919. \$150,000
Actual valuation (est.). 1,000,000

LITTLE RIVER COUNTY.
Ashdown is the county seat.
5 1/2s '19 s-a \$600,000. 1925-1929
Road Dist. No. 5 Bonds
6s '20 F-A \$40,000. Aug 1 '25-40
(See V. 110, p. 2218, for maturity)
Road District No. 8 Bonds.
5s '19 F-A \$225,000. Aug 1 '24-44
BONDED DEBT—
County. (7)
Dist. No. 5, May 1920. \$74,000
Dist. No. 8. (7)
Assessed values. (7)
Assessed value, real. 3,984,780
Assessed value, personal. 2,158,853
Total assessed value 1919. 6,143,633
Dist. No. 5. \$1,250,000
Dist. No. 8. (7)
Popula'n 1910, 13,597; 1920, 16,301

LITTLE RIVER ED. DIST. NO. 6.
This district is in Jefferson County.
Road Bonds.
6s '18 J-J \$60,000. July 1 '23-28
BONDED DEBT. (7)

LITTLE ROCK.
This is the capitol of the State and the county seat of Pulaski County. Incorp. 1834. Population in 1910 45,941; 1920, 65,142.
Notes.
5 1/2s '22 M-S \$180,000. Mar 25 '23-31
\$95,000. Mar 25 1932
Street Impt. D. No. 245 Bonds.
5 1/2s '16 J-J \$7,000. 1923-1925
Street Impt. Dist. No. 261 Bonds.
6s '18 M-S \$45,943. Mar 1 '23-28
TOTAL DEBT July 1 '21 \$1,099,318
Cash in bank. 30,315
Assessed value, real estate 25,691,930
Assessed value, personal. 13,822,474
Railroads & corporations. 5,628,900
Total assess. value. 1920. 45,143,304
Assessed value 1921. 53,109,825
Value of city prop., 1921. 1,618,125
Tax rate (per \$1,000) 1921. \$34.62
INT. on 5 1/2s of 1922 at the Chase National Bank, New York.

LITTLE ROCK SCHOOL DIST.
5s '08 A-O \$20,000. Apr 1 '22-28
5s '08. 44,000. July 1 1938
5s '09. 22,500. Aug 2 1935
5s '11 M-N 136,000. May 1 1931
5s '15 J-D 52,000. 1923-1931
Building Bonds.
6s '19 F-A \$170,000. 1923-1939
High-School Bonds.
4 1/2s '17 \$185,000. 1923-1938
BOND. DEBT Dec 8 '22. \$194,500
Ass'd val'n 1922 (3/4 act.) 53,984,255
School tax rate (per \$1,000) '22. 12.10
Popula'n 1911. 45,941; 1920. 65,142
INT. in St. Louis at Mercantile Trust Co., Wm. R. Compton Co., and St. Louis Union Trust Co.

LITTLE ROCK & HOT SPRINGS HIGHWAY DIST.
This district (P. O. Little Rock) is in Pulaski, Saline & Garland counties.
5s '19 M-S \$850,000. Mar 1 '23-39
5 1/2s 400,000.
BOND. DEBT Nov 1922. \$1,432,000
Total assess. value 1921. 44,315,380

LITTLE ROCK & SPRING LAKE HIGHWAY DISTRICT.
6s '21 M-S \$18,000. Sept 1940
32,000. Sept 1941
BOND. DEBT Jan 1922. \$50,000
Assessed value. 35,961,520
Population (estimated). 95,000
INT. at the Boatmen's Bank, St. Louis.

LITTLE RUNNING WATER DR. DISTRICT.
P. O. Pocahontas.
Drainage bonds. \$40,000
TOTAL DEBT Nov 15 1921. 40,000

Assessed valuation 1921. 350,000
Tax rate (per \$1,000) 1921. \$30.00
Pop'n 1920, 950; 1921 (est.), 1,000

LONG LAKE DRAIN. DIST.
This district (P. O. Grady) is in Jefferson & Lincoln Counties.
Drainage Bonds.
6s '14 F-A \$64,000c. Aug 1 '23-34
(For maturity see V. 100, p. 573.)
BOND. DEBT Dec 1919. \$75,000
Assessed valuation 1918. 460,930
INT. at St. Louis Union Trust Co., St. Louis.

LONG PEABIE 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.)
6s '18. 217,000. 1923-1942
BOND. DEBT Oct 1920. \$235,000
Value of District (est.). 1,250,000
Population in 1920 (est.). 2,000
INT. on 6s of 1907 payable in N. Y. City; others in Chicago.

LONOKE CO. ROAD DISTRICTS.
Lonoke is the county seat.
Road District No. 2 Bonds.
6s '13 F-A \$7,779. Aug 1 '22-33
Road District No. 4 Bonds.
6s '13 s-a \$142,000.
Road District No. 7 Bonds.
6s '14 F-A \$39,000. Aug 1 '29-34
Road District No. 8 Bonds.
6s '15 s-a \$25,000.
Road District No. 9 Bonds.
6s g '21 F-A \$24,000. Aug 1 '23-42
(For maturity, V. 113, p. 1910.)
Road District No. 11 Bonds.
6s '19 F-A \$97,750. Sept 1 '23-39
BONDED DEBT—
County has no bonded debt.
Dist. No. 2, Aug. 1913. \$120,000
Dist. No. 4, Nov. 1 1916. 183,000
Dist. No. 7, Sept. 1914. 60,000
Dist. No. 8, Sept. 1915. 25,000
ASSESSED VALUATION
Assessed value, real estate \$4,728,940
Assessed value, personal. 4,145,384
Tot. ass'd val. '21 (3/4 act.) 8,874,324
District No. 2. \$608,870
District No. 4. 914,408
* Represents valuation of real and railroad property.
INT. at St. Louis Union Trust Co. and on 6s of 1921 at the American Trust Co., St. Louis.

LONOKE COUNTY DRAINAGE DISTRICT NO. 5.
Ditch Construction Bonds.
5 1/2s '17 F-A \$107,000. Aug 1 '23 '41
6s '20 F-A \$5,500. Aug 1 '23-41
BOND. DEBT Oct 1922. \$155,500
Assessed value, real est. 20. 245,642
INT. payable at office of the Trustee, Mississippi Valley Trust Co., St. Louis.

LONOKE COUNTY ROAD IMPROVEMENT DIST. NO. 3.
6s '16 F-A \$83,000c. Aug 1 '23-33
5 1/2s F-A \$5,000c. Aug 1 '23-41
BOND. DEBT Dec 15 '22. \$168,000
Assessed value 1922. 1,046,576
INTEREST at St. Louis.

LUXORA SPEC. SCH. DIST.
This district is in Mississippi Co.
6s '19 \$24,000. Sept 1 '23-38
BOND. DEBT Oct 1922. \$35,000
Assessed value. 1,097,035

LUXORA-LITTLE RIVER ROAD DISTRICT NO. 2.
This district is in Mississippi Co.
5 1/2s '18 F-A \$230,000. Aug 1 '24-39
(See V. 108, p. 1536, for maturity)
BONDED DEBT. (7)

MAGNOLIA SCHOOL DIST.
This district (P. O. Magnolia) is in Columbia County.
Building Bonds.
6s '17 M-N \$85,000. Aug 22 1952
TOTAL DEBT May 1920. \$85,000

MALVERN.
This city is in Hot Springs Co.
Water-Works Impt. Dist. No. 13.
6s '17 J-D \$67,000. 25 year serial
Sewer Impt. Dist. No. 13.
6s '17 J-D \$58,500. 25 year serial
TOTAL DEBT Nov 15 '18. \$123,000
Assessed val. 1918 (3/4 act.). 469,835
Total tax rate (per \$1,000) '18 \$30.50
Population 1910, 2,778; 1920, 3,864

MAMMOTH SPRINGS SCH. D.
This district (P. O. Mammoth Springs) is in Fulton County.
s '19 \$45,000.
BOND. DEBT Oct 1921. \$58,000
Floating debt. 15,000

MARVELL.
This city is in Phillips County.
Water and Sewage Bonds.
6s '18 J-J \$50,000c. (7)
BONDED DEBT. (7)
Population in 1910, 556; 1920, 781

MILLER COUNTY.
Texarkana is the county seat.
Road & Bridge Dist. Bonds.
5s '16-17 M-S \$208,000 Sept 1 '23-31
(For maturity see V. 104, p. 1725.)
BOND. DEBT Dec 1920. \$356,000
Assess. val. '20 (1/3 act.) \$5,000,000
Population of county in 1920. 24,021
Population of Co. in 1910. 19,555
Pop'n of dist. in 1915 (est.). 15,000
INT. at St. Louis Union Bk., St. L.

MILLER LEVEE DIST. NO. 2.
A district in Miller, Hempstead and Little River counties.
6s '11. \$300,000c. June 1 1931
(Subject to call after June 1 1921.)
6s '13 J-J \$88,822c. July 1 '23-33
6s '18 J-D \$5,000. June 1 '22-38
5 1/2s '22 J-J 100,000. July 1 '23-42
(For maturities see V. 114, p. 2158.)

MILLER LEVEE D. No. 2 (Concl.). TOTAL DEBT Mar 1922. \$591,000 Assessed value 1921. 11,000,000 Population in 1920 (est.). 25,000

MISSISSIPPI COUNTY. Osceola is the county seat. Road Bonds. 6s '19 F-A \$890,000. Road bonds 1915. \$300,000 Road District No. 1 Bonds. 6s '20 M-S \$700,000. Sept 1 '20-'45 (See V. 110, p. 1559, for maturity.) 6s '20 M-S 300,000. Sept 1 '26-'45 TOT. RD. BD. DT. (7) Assessed value, real est. \$1,713,273 Assessed value, pers 1 prop. 4,255,035 Total assessed value 1919. 15,968,308 State & co. tax (per \$1,000). 13,820.00 Population of county in 1910. 30,468 Population in 1920 (county). 47,320

MISSISSIPPI CO. DRAIN. DIST. Osceola is the county seat. Drainage Dist. No. 8 Bonds. 6s '19 \$112,700. 1923-1932 Drainage Dist. No. 9 Bonds. 5 1/2s '12 M-S \$932,648. Nov 1 '23-'37 Drainage Dist. No. 11 Bonds. 5 1/2s '12 M-S \$436,000. 1923-1932 Drainage Dist. No. 12 Bonds. 6s '15 M-N \$14,365. Nov 1 '23-'30 Drainage Dist. No. 13 Bonds. 6s '15 \$86,000. 1923-1932 Drainage Dist. No. 16 Bonds. 6s '15 \$284,375. Nov 1 '23-'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.

MISSISSIPPI COUNTY DRAINAGE DISTRICT NO. 17. 5s '18 F-A \$1,632,500. Aug 1 '23-'42 6s '20 F-A 2,000,000. Aug 1 '25-'42 (For amount due each year see V. 113, p. 2639.) TOT. RD. DT. Dec 1921. \$3,982,500 Total assessed benefits. 5,021,332 INT. bonds of 1915 at the Wm. R. Compton Co., St. Louis, and on bonds of 1920 at the Chase National Bank, New York.

MONROE COUNTY. Clarendon is the county seat. For facts concerning tax mandamus case see "Chronicle" of Nov. 6 1915, page 1569. Floating debt Dec 1920. \$32,000 Assessed val. real estate. 5,655,317 Assessed val. personal. 1,897,322 Tot. ass'd val. (1/2 act.). 7,552,637 Total tax rate (per \$1,000). 8.82 Population '1910, 19,907; 1920, 21,601

MONROE COUNTY ROAD IMPROVEMENT DIST. NO. 3. 6s '22 M-S \$160,000. serially BONDED DEBT (7) Population 1922 (est.). 4,000 INT. payable at the St. Louis Union Trust Co., St. Louis.

MONTGOMERY COUNTY ROAD IMPROVEMENT DIST. NO. 5. 6s '20 s-a \$41,000. 1939 BOND. DEBT Oct 1921. \$40,000 Assessed benefits 1920. 178,321 Population in 1920 (est.). 4,000 INT. at the St. Louis Union Trust Co., St. Louis.

NEWPORT LEVEE DISTRICT. This district (P. O. Newport) is in Jackson County. 5s '19 F-A \$304,000. Aug 1 '23-'39 (See V. 109, p. 197, for maturity.) s '20 50,000 6s '20 F-A 100,000 (Due yearly beginning 1923.) BOND. DEBT Dec 13 '22. \$354,000 Sinking fund. 21,000 Assessed benefits 1922 (35% to act.). 786,193 Population in 1920. 3,750

NO. ARKANSAS HIGHWAY IMPROVEMENT DIST. NO. 1. This district is in White County. 5 1/2s '19 F-A \$608,000. Aug 1 '23-'39 (See V. 110, p. 280, for maturity.) BONDED DEBT (7) Prin. and int. at First Nat'l Bank, St. Louis.

NORTH ARKANSAS ROAD IMPROVEMENT DIST. NO. 2. This district is in Independence, Izard and Polk counties. 5 1/2s '22 M-S \$8325,000. Sept 1 '23-'42 (For amount due each year see V. 115, p. 1454.) BOND. DEBT Sept 1 '22. \$325,000 Assessed value 1922. 2,200,000 Population 1922 (est.). 20,000 INT. at Chase Nat. Bank, N. Y.

NORTHERN ROAD IMP. DIST. This district (P. O. Stuttgart) is in Arkansas County. 5 1/2s '19 M-S \$306,000 Aug 1 '23-'39 6s '21 F-A \$150,000 Aug 1 '23-'41 (For maturities see V. 114, p. 330.) BOND. DEBT Feb 1920. \$1,879,000

NORTH LITTLE ROCK & GALLOWAY HIGHWAY DIST. This district is in Pulaski County. 5s '20 s-a \$450,000. Mar 1 '23-'40 BOND. DEBT Mar 1920. \$500,000 Assessed valuation 1920. 38,265,848 Population in 1920 (est.). 91,000 INT. payable at the Bowman's Bank and the Mississippi Valley Trust Co., both of St. Louis.

OVERCUP DRAINAGE DIST. A district (P. O. Newport) in Jackson and Woodruff counties. 5s '14 F-A \$67,951. Feb 1 '23-'34 6s '16 10,000 TOTAL DEBT Oct 27 '22. \$66,000 INT. at Mercantile Tr. Co., St. Louis

OSARK TRAIL ROAD IMP. DIST. This district is in Poinsett County. 6s '19 F-A \$213,000. Aug 1 '23-'44 6s '22 F-A 250,000 BONDED DEBT (7) Payable at St. Louis Union Trust Co., St. Louis.

PARKIN ROAD IMP. DISTRICT This district (P. O. Parkin) is in Cross County. 6s '20 M-S \$663,158. Mar 1 '23-'40 BONDED DEBT (7)

PERRY COUNTY ROAD IMP. DIST. NO. 1. 5 1/2s '17 F-A \$65,000. Aug 1923-'43 BOND. DEBT Dec 9 '19. \$94,000 Tax rate (per \$1,000) 1919. \$11.00 Population in 1919. 15,000 INT. is payable in St. Louis.

PHILLIPS COUNTY. Helena is the county seat. Court-House and Jail Bonds. s \$140,000 BOND. DEBT Dec 1 '22. \$140,000 Assessed val'n, real estate. 9,891,914 Assessed val'n, personal. 5,137,624 Total assessed val. 1922 15,049,538 State & Co. tax (per \$1,000) '22. \$16.70 Pop'n 1910, 33,535; 1920. 44,530

PINE BLUFF SPEC. SCH. DIST. This district (P. O. Pine Bluff) is in Jefferson County. s \$50,000 School Building Bonds. 5s & 6s '08 J \$35,000. July '23-'28 High-School Building and Equipment Bonds. 6s '17 M-N \$200,000. Aug 1 '28-'47 BOND. DEBT July 1917. \$267,000 Assess. val., real estate. 13,870 Assess. val., personal. 8,300 Assessed valuation 1918. 8,657,170 Actual value (est.). 25,000,000 Value of district property. 425,000 Population of Dist. '17 (est.). 25,000

PLUM BAYOU LEVEE DIST. \$300,000. Optional Refunding (red. aft. May 1 1928). 6s '08 M-N \$100,000. May 1 1948 BOND. DEBT Nov 1917. \$400,000 Assessed val. '12 (1-3 act.). 1,951,790 Tax rate (per \$1,000) 1916. \$25.00

POINSETT COUNTY. Harrisburg is the county seat. Certificates of Indebtedness. 6s '17 \$50,000. July 1 '23-'29 4,000. July 1 1930 TOTAL DEBT July 1917. \$100,000 Assessed value, real estate 8,398,460 Assessed value, pers 1 prop 2,182,126 Total assessed value 1919. 10,580,586 Pop'n 1910, 12,791; 1920. 20,848

POINSETT CO. DR. DIS. NO. 5. 6s '12 Sept \$194,750. Sept 1 '23-'41 BOND. DEBT Nov 1912. \$205,000 Real value of lands in dist. (est.). 1,600,000 INT. at Nat. City Bank, Chicago.

POINSETT COUNTY DRAIN. DIST. NO. 7. 5s '18 F-A \$500,000. Aug 1 '23-'42 (For maturity see V. 107, p. 1762.) BOND. DEBT Nov 1918. \$500,000 Assessed value. 3,300,000 Population 1918 (estimated). 4,000 INT. at Chase Nat. Bank, N. Y.

POINSETT CO. ROAD DIST. District No. 2 Bonds. 5 1/2s '19 F-A \$50,000. 1924-1940 5 1/2s '19 M-S 102,368. 1923-1935 District No. 3 Bonds. 5 1/2s '19 F-A \$64,000. Aug 1 '26-'39 District No. 3 Bonds. s \$10,000 BOND. DEBT (Dist. No. 2) (7) (Dist. No. 3) \$80,000 Assess. val (Dist. No. 2). \$215,214 (Dist. No. 3). 600,526 Act. val. (est.) (Dist. No. 2) \$232,500,000 (Dist. No. 3) 2,000,000

POLK CO. RD. IMP. D. NO. 5. P. O. Mena. 6s '20 \$175,000 BONDED DEBT (7) Assessed val. 1920 (est.). \$3,000,000 Population in 1920 (est.). 16,000 INT. at First Nat. Bank, Chicago.

POPE CO. ROAD IMP. DIST. 1. 5 1/2s '19 M-S \$410,345. Sept 1 '22-'49 (See V. 109, p. 802, for maturity.) BONDED DEBT (7)

POPE COUNTY ROAD DIS. NO. 2. 6s '22 F-A \$307,000. Aug 1 '23-'42 (For amount due each year see V. 115, p. 1763.) BONDED DEBT (7) Assessed benefits. \$898,170 Population 1922 (est.). 15,000 INT. payable at the National Bank of Commerce, St. Louis.

PRAIRIE COUNTY ROAD IMP. DIST. NO. 4. Des Arc is the county seat. 5 1/2s '17 F-A \$500,000. Aug 1 '23-'42 BOND. DEBT Oct 31 '22. \$165,500 Assess. val. '19 (1/2 act.). 450,000 Actual value (estimated). 1,250,000 Population (estimated). 5,000 INT. payable at the Mississippi Valley Trust Co., St. Louis.

PRESBOTT SCHOOL DISTRICT. This district is in Nevada County. BOND. DEBT Dec 1922. \$40,000 Assessed valuation 1921. 1,400,000 School tax (per \$1,000) '22. \$12.00 Population in 1920. 4,000

PRESBOTT-BLEVINS RD. IMP. DISTRICT NO. 3. This district is in Nevada & Hempstead Counties. 6s '19 J-J \$114,750. 1923-1939 BONDED DEBT (7)

PULASKI COUNTY. County seat is Little Rock. Organized Dec. 15 1818. Notes. s \$400,000. July 1 1923 s '22 200,000. Aug 1 1923 Court-House Warrants. s \$65,250. Sept 1 1923 Refdg. Bonds (\$20,000 annually). 4 1/2s '07 J-J \$107,500. July 1 '23-'27 TOTAL DEBT July '22. \$830,505 Total assessed value 1921. 70,000,000 Tax rate (per \$1,000) 1920. \$33.45 Popul'n 1910, 86,751; 1920, 109,464 INT. at Union Trust Co., N. Y.

PULASKI COUNTY ROAD IMPROVEMENT DIST. NO. 10. s \$1,750,000 BONDED DEBT (7)

PULASKI-ONOKE DRAINAGE DISTRICT This district is in Pulaski and Onoake counties. 6s '22 s-a \$110,000 TOT. RD. DT. Apr 1922. \$110,000 Assess. val. (equal.) 1919. 486,000 Assessed benefits. 335,000

RANDOLPH COUNTY ROAD DISTRICT NO. 3. Pochontas is the county seat. 6s '18 s-a \$50,000. 1923-1938 (6,000. Aug 1 '23-'25 12,000. Aug 1 '26-'29 20,000. Aug 1 '30-'34 15,000. Aug 1 '35-'37 7,000. Aug 1 1938 BOND. DEBT Oct 27 '22. \$110,000 Assess. val. '21 (abt 1/2 act.). 220,000 Population in 1922 (est.). 1,200 INT. on 6s of 1920 at the Mercantile Trust Co., St. Louis, or at purchaser's option, Bankers Trust Co., New York.

RED RIVER BRIDGE DISTRICT. This district (P. O. Texarkana) is in Miller & Little River Counties. Bridge Building Bonds. 5 1/2s '17 F-A \$220,000. Aug 1 '23-'37 (For maturity see V. 105, p. 1333.) 5 1/2s '20 F-A 70,000. Aug 1 '25-'30 (See V. 110, p. 1112, for maturity.) BOND. DEBT Dec 16 '20. \$255,000 Assessed valuation 1920. 7,700,000 Actual value (est.). 25,000,000

RED RIVER LEVEE DIST. NO. 1 This district is in La Fayette County. Levee Bonds. 6s '15 F-A \$75,000. 1923-1931 TOTAL DEBT Aug 1 '22. \$161,000 Certificate debt. 21,853 Tot. assess. val. '22 (1/2 act.). 366,897 Dist. tax rate (per \$1,000) '22. \$50.00 INT. at St. Louis Union Trust Co.

RICHLAND TOWNSHIP ROAD IMPROVEMENT DISTRICT. This district is in Monroe County. \$14,000. 1923-1924 16,000. 1925-1926 18,000. 1927-1928 20,000. 1929-1930 22,000. 1931-1932 12,000. 1933-1934 13,000. 1934-1935 28,000. 1935-1936 15,000. 1937 16,000. 1938 34,000. 1939-1940 BOND. DEBT Mar 1921. \$220,000 INT. payable at St. Louis Union Trust Co., St. Louis.

ROBERTS ROAD IMP. DIST. This district is in Arkansas and Jefferson counties. \$8,000. Sept 1 '23-'25 15,000. Sept 1 '26-'30 20,000. Sept 1 '31-'35 25,000. Sept 1 '36-'40 BOND. DEBT Oct 1921. \$70,000 Population in 1920 (est.). 2,000 INT. at the Mercantile Trust Co., St. Louis.

ROGERS SPEC. SCHOOL DIST. This district is in Benton County. BOND. DEBT Dec 7 '22. \$33,500 Assess. val. 1922 (1/2 act.). 1,250,000 School tax rate (per \$1,000) '22 \$26.50

ROSS DRAINAGE DISTRICT. This district (P. O. Arkadelphia) is in Clark County. 6s '19 F-A \$200,000. 1924-1944 BOND. DEBT Oct 1922. \$200,000 Assessed valuation 1920. 495,000 Tax rate (per \$1,000) 1920. \$3.50

RUNNING LAKE DRAIN. DIST. A district in Randolph County. 6s '13 J-J \$65,542. 1923-1923 BOND. DEBT Nov 1922. \$66,000 Ass'd val. 1920 (1-3 act.). 450,000 Population in 1920 (est.). 1,400 INT. at Nat. Bank of Commerce, St. Louis.

ST. FRANCIS COUNTY. Forrest City is the county seat. Road Bonds. 6s '17 \$350,000. Sept 1 '23-'42 5 1/2s '18 F-A \$274,626. 1923-1942 Road Dist. No. 3 Bonds. 5 1/2s '18 s-a \$164,114. Feb 1 '23-'38 6s '18 185,000. 1939 Road Dist. No. 4 Bonds. 5 1/2s '19 F-A \$172,000. Aug 1 '23-'34 (See V. 109, p. 1628, for maturity.) Road Dist. No. 5 Bonds. s \$200,000 County has no bonded debt. Rd. Dist. dt. Nov 1 1921. \$1,524,164 Assessed value, 1921. 9,533,252 Pop'n 1910, 22,548; 1920, 28,385

ST. FRANCIS COUNTY ROAD DISTRICT NO. 2. 5 1/2s '18 F-A \$135,500 6s '19 F-A 220,000 serially BONDED DEBT Feb 1922. \$355,500 Assessed benefits. 638,956 Population (est.). 2,500

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 150,000. June 1 '23-'31 6s '14 107,334. Jan 1 '23-'36 BOND. DEBT Oct 20 1917 \$437,000 Sinking fund. 22,095 Assessed val. '15 (1/2 act.). 5,450,000 INTEREST is payable at New First Nat. Bank, Columbus, Ohio.

ST. FRANCIS LEVEE DIST. Incorp. 1893. Pop. 1919, 125,500. Levee Bonds (tax-exempt). 6s '09 J-J \$250,000. 1933 & 1943 6s '05 J-J 200,000. 1935 & 1945 6s '07 J-J 500,000. 1937 & 1947 5s '09 J-J 325,000. 1929 & 1949 5s '09 J-J 670,000. 1939 & 1959 5 1/2s '14 J-J 1,500,000. Jan 1 1944 (Part due each year.) 6s '15 \$281,000 ser. until Jan 1 1927 5 1/2s '17 J-J \$400,000. 1948-1967 5 1/2s '18 J-J \$200,000. July 1 '49-'68 5 1/2s '19 J-J 200,000. July 1 '50-'69 5 1/2s '21 J-J 130,000. Jan 1 '52-'71 5 1/2s '21 J-J 121,000. Jan 1 '52-'71 (Due yearly beginning Jan. 1 1952.) 5 1/2s '22 J-J 200,000. 6s '22 J-J 40,000 TOTAL DEBT Oct 28 '22 \$5,316,000 Tot. assess. val. '22 (40% act) 75,000,000 INT. on bonds of 1914 and 1915 at First Nat. Bank, Chicago; other bond at First Nat. Bank, N. Y., or Bank of Commerce & Trust Co., Memphis.

SALINE COUNTY ROAD DIST. Dist. No. 4 Bonds. 5 1/2s '20 M-S \$45,000. Feb 1 '23-'40 Dist. No. 7 Bonds. 5s \$200,000 BONDED DEBT (7)

SEBASTIAN BRIDGE DIST. This district (P. O. Fort Smith) is in Sebastian County. Bridge Bonds. 5s '19 A-O \$479,000. 1923-1939 6s '21 M-S 300,000. 1931-1931 (Optional on or after the 5th year.) BOND. DEBT Nov 1 '22. \$779,000 Total assessed value 1922 (about 1/2 actual). 30,501,846 Dist. tax rate (per \$1,000) '22. \$2.52 Population in 1922 (est.). 30,000

SEVIER COUNTY. De Queen is the county seat. Road District No. 2 Bonds. 6s \$50,000. 1925-1939 Road District No. 4 Bonds. s \$100,000 BONDED DEBT (7) Ass'd val. '20 (1/2 actual). \$6,445,522 Tax rate (per \$1,000) 1920. \$15.70 Popul'n 1910, 16,616; 1920, 18,301

SHARPE COUNTY. Hardy is the county seat. Road Dist. No. 1 Bonds. s \$45,000 BONDED DEBT (7) Assessed value real estate. 1,523,959 Assessed value personal. 1,045,519 Total assessed value 1919. 2,569,478 Popul'n 1910, 11,688; 1920, 11,132

SILOAM SPRINGS. This city is in Benton County. BOND. DEBT Dec 13 '22 \$75,500 Floating debt (add'l). 14,000 Water debt (incl.). 20,500 Assessed valuation 1922. 1,000,000 Population 1910, 2,405; 1920, 2,569

SILOAM SPRINGS SCH. DIST. Building Bonds. 6s M-S \$25,000 BOND. DEBT Oct 31 '22. \$45,000 Assess. val., real estate. \$50,000 Assess. val., personal. 500,000 Total assess. val. '21 (20% actual). 1,350,000 School tax (per \$1,000) 1921. \$318.00 Population 1921 (est.). 4,000

SOUTHEAST ARKANSAS LEVEE DISTRICT. 6s '18 J-J \$800,000. Jan 1 '23-'37 5 1/2s '19 M-S 600,000. 1925-1944 6s '21 M-S 400,000. Sept 1 '38-'45 Linwood and Auburn Levee Bonds (Assumed). 6s J-J \$100,000. 1935 (Subject to call after 1925.) 6s J-J 50,000 BOND. DEBT April 1922 \$1,941,500 Assessed valuation 1921. 15,630,427 INT. at Hanover National Bank, N. Y., Union Trust Co., Mercantile Trust Co., and American Trust Co., all of St. Louis, Mo.

SPRINGDALE LIGHT & WATER DISTRICT. This district (P. O. Springdale) is in Washington County. s \$150,000 BONDED DEBT (7)

STUTT GART SCHOOL DIST. This district is in Arkansas County. BOND. DEBT Oct 27 '22. \$47,000 Floating debt. 13,500 Assess. val. '22 (abt 1-5 act) 2,000,000

STUTTGART SCH. DIST. (Concl.)
School tax (per \$1,000) 1922...\$12.00
Population 1922 (est.)...5,250
INT. payable (6% s.-a.) at St. Louis.

STUTTGART ST. IMP. D. NO. 3.
Paving Bonds.
5s '16 F-A \$37,000.....1936
TOTAL DEBT Oct 13 1919...\$37,000
Assess. val. '19 (60% act.)...148,000
Total tax rate (per \$1,000) '19 \$40.00
Population in 1919.....(?)

TEXARKANA.
This city is in Miller County.
Paving District No. 20 Bonds.
5s '16 F-A \$120,000...Feb 1 '23-'35
(For maturity, see V. 102, p. 1832)
BOND, DEBT Sept 1916...\$150,000
Assessed valuation 1915...1,191,850
Population 1910, 5,655; 1920, 8,257
INT. at St. Louis Union Bk., St. L.

TEXARKANA SPEC. SCH. DIST.
A district in Miller County. Bonds are tax-exempt.
Building Bonds.
6s '18 J-J \$25,000.....1938
5s '17 F-A 50,000.....1940
6s '18 A-O 19,375c.....1923-1927
5s '11 J-J 24,942c...July 1 '23-'38
5s '14 J-J 25,929c...Jan 1 '23-'33
BOND, DEBT Nov 1 '22...\$318,000
Total assessed value 1921
(M-1-3 actual).....5,621,056
Sch. tax rate (per \$1,000) '22...\$11.00
Population in 1922 (est.)...11,000
INT. on \$19,375 issue (6s) payable in Texarkana, on 5s and bonds of 1918 at Wm. R. Compton Co., St. Louis, and on 6s at the Mercantile Trust Co.

TRI-COUNTY DRAINAGE DIST.
This district (P. O. Earle) is in Crittenden, Cross and St. Francis counties.
Drainage Bonds.
6s '14 M-S \$300,000.....1923-1934
TOTAL DEBT Dec 14 '22...\$321,000
Sinking fund.....40,000
Assessed value real estate...1,250,000
Assess. val., personal.....350,000
Other assess. prop.....250,000
Tot. assess. val. '21 (1-1-1 fact.)...2,050,000
Tax rate (per \$1,000) 1922...\$28.00
Population in 1922.....10,000
INT. at St. Louis Union Tr. Co.

TRI-COUNTY HIGHWAY IMP. DISTRICT.
This district is in Greene, Craighead and Poinsett Counties.
6s \$2,000,000.....
BOND, DT. 1919.....\$2,000,000

TUCKERMAN SPEC. SCH. DIST.
This district (P. O. Tuckerman) is in Jackson County.
5s '17 s-a \$30,000.....1937
6s '18 F-A \$34,000.....
TOTAL DEBT.....(?)

TYRONZA-ST. FRANCIS ROAD IMPROVEMENT DISTRICT.
This district (P. O. Parkin) is in Cross County.
6s '20 M-S \$330,000.....
(For maturity see V. 112, p. 396)
BOND, DEBT April 1921...\$350,000
Assessed value 1919.....981,000
Assessed benefits.....500,000
INT. at Mercantile Trust Co., St. Louis.

ULM SCHOOL DISTRICT.
This district (P. O. Ulm) is in Prairie County.
School Building Bonds.
5s '19 M-S \$23,328.....1923-1939
s '20 6,000.....
BOND, DEBT Oct 12 '21...\$32,000
Assessed value 1920 (est.)...483,000

VAN BUREN COUNTY ROAD DISTRICT NO. 1.
Post office Clinton.
Road Bonds.
s \$85,000.....
BONDED DEBT.....(?)

VAN BUREN COUNTY ROAD IMP. DISTRICT NO. 3.
5s '20 M-S \$89,000.....
(For maturity see V. 111, p. 1875)
BOND, DEBT Nov 1920...\$93,000
Population in 1920 (est.)...3,000
INT. at St. Louis Union Trust Co., St. Louis.

VANNDALE SPEC. SCH. DIST.
This district (P. O. Vanndale) is in Cross County.
Building Bonds.
6s '17 A-O \$19,500...Apr 1 '23-'35
s 4,000...Apr 1 '36-'37
TOTAL DEBT Oct 12 '19...\$30,000
Assess. val., real estate '19...1,300,000
Assess. val., personal 1919...801,000
Total tax rate (per \$1,000) '19...\$12.00

WARDELL AND WHITTEN RD. IMP. DISTRICT NO. 2.
This district is in Mississippi Co.
6s '20 M-S \$158,000.....
(For maturity see V. 113, p. 107.)

BOND, DEBT July 1921... \$163,000
Assessed value 1920.....513,975
Actual value (est.).....2,000,000
Population (est.).....5,000
INT. at the Mercantile Trust Co., St. Louis.

WARREN SPEC. SCH. DIST.
This district is in Bradley County.
BOND, DEBT Dec 1922...\$50,000
Assessed valuation 1922...2,500,000
School tax (per \$1,000) 1922...\$12.00

WASHINGTON CO. RD. DIST.
Dist. No. 1 Bonds.
5s '16 F-A \$120,500.....
6s '21 F-A 55,842c...Aug 1 '22-'40
Dist. No. 2 Bonds.
6s '20 A-O \$377,000...Oct 1 '23-'49
(See V. 110, p. 1667, for maturity)
6s '21 A-O \$140,000...Oct 1 '23-'36
Dist. No. 3 Bonds.
s \$600,000.....

BONDED DEBT
Dist. No. 2, April 1920...\$400,000
Assessed value—
Dist. No. 2.....3,045,290

WATERLOO DRAINAGE DIST.
A district (P. O. Pine Bluff) in Jefferson County.
5s '13 J-D \$112,750...June 1 '22-'33
BOND, DEBT Oct 1 1922...\$123,500
INT. at St. Louis Union Tr. Co.

WESTERN CLAY DRAIN. DIST.
This district (P. O. Corning) is in Clay County.
Drainage Bonds.
6s '08 Dec \$67,570c...Dec 1 '23-'33
6s '10 Dec 105,625c...Dec 1 '23-'35
6s '11 Dec 43,284c...Dec 1 '23-'36
6s '12 Dec 18,000c...Dec 1 '23-'31
6s '14 Jan 110,000c...Jan 1 '25-'39

BOND, DEBT Oct 1 1917...\$419,500
Assessed val'n, real estate...2,500,000
Assessed val'n, personal.....500,000
Tot. ass'd val. '17 (1/2 act.)...3,000,000
Population in 1917 (est.)...10,000
INT. is payable in Chicago, Ill.

WEST HELENA & MARVELL RD. IMPROVEMENT DISTRICT.
This district is in Phillips County.
6s '20 F-A \$384,000...Aug 1 '23-'46
(See V. 111, p. 220, for maturity)
BONDED DEBT.....(?)

WEST HELENA SPEC. SCH. D.
This district (P. O. West Helena) is in Phillips County.
School Bonds.
6s '16 M-S \$25,000...Sept 1 1931
BOND, DEBT Oct 1920...\$42,500
Assess. val. '19 (80% act.)...3,000,000
Actual value.....5,000,000
Total tax rate (per \$1,000) '20...\$40.00
Population in 1920 (est.)...8,000
INT. payable at Chase National Bank, New York.

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 \$109,200c.....1923-1943
6s '11 J-J 75,000c...Part yearly
6s '12 J-J 75,000c...Part yearly
6s '13 J-J 100,000c...1929-1933
6s '15 J-J 75,500c.....1923-1940
BOND, DEBT Dec 1919...\$896,509
Certificate debt.....167,000
Assessed benefits.....1,750,000
INT. is payable at the Merchants, Laclede Nat. Bank, St. Louis, Mo.

WILSON SPECIAL SCH. DIST.
This district is in Mississippi County.
6s '19 \$64,317...Aug 1 '23-'39
BOND, DEBT Oct 1 '21...\$71,000
Sinking fund.....12,300
Assessed value real estate...700,650
Assessed value personal...382,105
Other assessable property...179,775
Tot. ass'd val. '20 3/4 act. 1,262,530
Tax rate (per \$1,000) 1920...\$12.00

WOODRUFF CO. ROAD IMP. DISTRICTS.
P. O. Augusta.
Dist. No. 3 Bonds.
6s \$106,250.....1923-1939
Dist. No. 12 Bonds.
6s '19 M-S \$523,000...Sept 1 '23-'41
(See V. 110, p. 1902, for maturity)
BONDED DEBT.....(?)

WOODRUFF & PRAIRIE COS. ROAD IMP. DIST. NO. 6.
P. O. Augusta.
5s '19 M-S \$370,500.....1925-1944
6s 200,000.....
BONDED DEBT.....(?)

WYNNE.
This city is the county seat of Cross County.
TOTAL DEBT Oct 1 '21...\$26,000
Assessed value, real estate...5,000,000
Assessed value personal...5,000,000
Total value (1/2 actual)...10,000,000
Population 1910, 2,353; 1920, 2,933

YELL COUNTY ROAD IMPROVEMENT DISTRICT NO. 1.
Post Office Danville.
Road Bonds.
s \$400,000.....
BONDED 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 2d Tuesday in Jan. 1925).....Pat M. Neff
Sec. of State (term expires with Gov.).....S. L. Staples
Treasurer (term expires Jan. 1925).....C. V. Terrell
Comptroller (term expires Jan. 1925).....Lon A. Smith
Attorney-General (term expires 1925).....W. A. Keeling

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 \$1,504,637.45. See V. 85, p. 1239, and V. 86, p. 240.

LOANS— When Due. Refunding Bonds (Continued).
Refunding Bonds. 3s '06 J-J \$1,647,000...July 1 1946
s '03 J-J \$34,500c...May 2 1933 (Subject to call July 1 1911.)
3s '04 J-J 285,000c...Jan 1 1944 (Subject to call Jan. 1909.)
3s '10 J-J \$1,353,700c...1950 (Subject to call after 1930.)

INTEREST is payable in New York and at the State Treasury.
TOTAL DEBT, &c.— Oct. 21 '21, Oct. 21 '20, Oct. 21 '19.
Total bonded debt \$4,002,200 \$4,002,200 \$4,002,200
All the above bonds are held in State funds.

PERMANENT SCHOOL FUND.—This fund on Sept. 1 1921 contained \$51,178.90 in cash, \$27,673,171.16 in State, city, county, school district and railroad bonds, and in addition on Sept. 1 1920 held \$46,915,674.20 in land notes.

ASSESSED VALUATION AND TAX RATE.

Years—	Real Estate.	Personal Property.	Total.	Tax p. 1,000
1921.....	\$2,042,896,814	\$1,157,398,391	\$3,370,469,672	\$6.20
1920.....	2,042,896,814	1,157,408,391	3,200,295,205	6.20
1919.....	1,911,003,122	1,101,787,355	3,012,790,477	7.50
1918.....	1,763,137,182	956,462,209	2,871,744,269	6.00
1916.....	1,791,848,566	951,970,845	2,748,310,775	6.00
1915.....	1,803,209,948	951,970,845	2,755,171,793	5.50
1914.....	1,781,975,359	961,103,620	2,743,078,979	5.25
1912.....	1,650,208,381	882,501,689	2,532,710,050	2.50-2.3
1910.....	1,633,878,050	754,622,074	2,388,500,124	2.066
1905.....	829,235,687	307,787,043	1,139,022,730	3.80
1900.....	594,652,460	351,667,798	946,320,258	3.466
1890.....	499,622,828	283,589,055	782,111,883	3.25
1880.....	197,167,630	114,303,106	311,470,736	5.00
1874.....	149,793,361	94,717,197	244,510,558	5.00

Note.—In 1908 there was a large increase in the assessed valuation, due to a new law which required that property be assessed at its full value.

DEBT LIMITATION.—State.—Section 49, Article 3 of the State Constitution reads: "No debt shall be created by or on behalf of the State, except to supply casual deficiencies of revenue, repel invasion, suppress insurrection, defend the State in war, or pay existing debt; and the debt created to supply deficiencies in the revenue shall never exceed, in the aggregate at any one time, two hundred thousand dollars."

Section 50 of the same Article prohibits the Legislature from giving or lending, or authorizing the giving or lending of the credit of the State in aid of, or to any person, association or corporation, whether municipal or other; or to pledge the credit of the State in any manner whatsoever, for the payment of the liabilities, present or prospective, of any individual, association of individuals, municipal or other corporation.

Cities, Towns, &c.—Section 52 of Article 3 of the State Constitution states that the Legislature shall have no power to authorize any city, town or other political corporation, or subdivision of the State, to lend its credit or to grant public money or thing of value in aid of, or to, any individual, association or corporation whatsoever, or to become a stockholder in such corporation, association, or company; provided, however, that under legislative provision any county, any political subdivision of a county, any number of adjoining counties, or any political subdivision of the State, or any defined district now or hereafter to be described and defined within the State, and which may or may not include towns, villages or municipal corporations, upon a vote of a two-thirds (2-3) majority of the resident property taxpayers voting thereon, in addition to all other debts, may issue bonds or otherwise lend its credit in any amount not to exceed one-fourth (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, gravelled 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 as amended in Nov. 1920 limits the annual tax which may be levied by such municipalities to defray the current expenses of local government for any one year to 1 1/2%. Sec. 5 of Art. XI stipulates that in cities of over 5,000 inhabitants no tax for any purpose 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 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 authorized, upon a vote of two-thirds (2-3) of the taxpayers thereon, 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.

A joint resolution, amending Article XVI of the Constitution of Texas, authorizing the city and county of Galveston to issue \$5,000,000 seawall bonds, passed by the 1919 Legislature, was approved by the voters at the November 1919 election.

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 (as amended Nov. 2 1920) \$1.00 on the \$100 valuation, this limitation, however, not to apply to incorporated cities or towns constituting separate and independent school districts.

MUNICIPAL AND COUNTY BOND LAW.—A State law approved in 1893 has done much to widen the market for new Texas municipal loans. At present before any bond can be issued by a municipality or county it

must receive the certificate of the Attorney-General that it is a lawful obligation. It must then be registered in the office of the State Comptroller, and when the bond is so issued its validity cannot be questioned except on the grounds of fraud or forgery. The text of the law will be found in the "State and City Supplement" of April 1895, page 178.

Where the fact is known to us we have marked with a star (*) in the returns below the issues put out prior to the enactment of the above law.

A law went into effect Aug. 26 1899 compelling counties and incorporated towns and cities to submit propositions for the issuance of bonds [all except "funding bonds issued or to be issued of any valid outstanding bonds of said county, town or city"; also excepting bond issues for less than \$2,000, when "issued for the purpose of repairing buildings or structures for the building of which bonds are allowed to be issued" to a vote of the qualified tax-payers before the issue can be submitted to the Attorney-General for approval as required by the law of 1893. V. 69, p. 509.

The Attorney-General's Department in May 1913 rendered opinions holding (1) that no town of less than 1,000 inhabitants is authorized to issue bonds and (2) that road and school bonds are subject to taxation. V. 97, p. 310.

TAXATION OF MUNICIPAL BONDS.—We were advised by the Attorney-General's Department under date of Dec. 12 1911 that they find no exemption in the Constitution or statutes of this State in favor of bonds or notes or other evidences of indebtedness issued by the State or any municipality.

DECISIONS AND OPINIONS.—For court decisions and opinions rendered by the Attorney-General's office from time to time affecting bonds of municipalities, counties, school districts, drainage and levee districts, see V. 87, p. 112, 1254, 1557; V. 90, p. 615, 1188 and 1313; V. 91, p. 1788 V. 92, p. 496; V. 93, p. 1413; V. 94, p. 503, 719, 1520, 1578; V. 97, p. 310 V. 103, p. 863; V. 103, p. 2445; V. 109, p. 2374; V. 110, p. 783, and V. 114, p. 1685.

SAVINGS BANK INVESTMENTS.—Under date of Sept. 24 1917 the Department of Insurance and Banking wrote us in part as follows concerning the law regulating the investment of funds of savings institutions in Texas:

"While we have a law providing for savings banks in this State there have been no banks organized and operating under this law. We do, however, have a number of State banks that have established what is known as savings departments which they operate in connection with their commercial banks. Under the savings department provision, State banks are permitted to accept savings deposits, and all funds and assets of any such savings department must be kept segregated and unmingled with the commercial business of any State bank adopting a savings department." The law regulating the investment of such savings deposits reads as follows:

"Such banks or banking and trust companies may invest not more than 85% of the total amount of such savings deposits in any of the following classes of securities, and not otherwise, to wit:

1. In bonds or interest bearing notes or obligations of the United States or of those for which the faith of the United States is pledged for the payment of principal and interest.
2. In bonds of any city, county, town or school district or other subdivision of this State, now organized or which may hereafter be organized, and which is now or may hereafter be authorized to issue bonds under the Constitution and laws of this State, which has not defaulted in the payment of any part of either principal or interest thereof, within five years previous to making such investments.
3. In bonds of the State of Texas, or of any State of the Union that has not within the last five years previous to making such investment defaulted in the payment of any part of either principal or interest thereof.
4. In the first mortgage bonds of any steam or electric railroad, the income of which is sufficient to pay all operating expenses and fixed charges, which has its domicile in the State.
5. In bonds or notes secured by first mortgage, deed of trust or other valid lien on unincumbered, improved real estate to run for a term not longer than ten years, situated in the State, worth at least twice the amount loaned thereon, such bonds or notes to be always accompanied by a complete abstract of title to the property mortgaged and an attorney's certificate or title insurance policy in some company incorporated under the laws of this State, certifying said bonds or notes to be the first lien on the land mortgaged.

It shall be the duty of the directors of such bank or banking and trust company, as soon as practicable, to invest the moneys and funds of such savings department, by purchase or otherwise, in the securities above described.

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.

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.

POPULATION.—The population of Texas has been as follows:

1820	4,363,228	1890	2,235,523	1860	804,215
1910	3,896,542	1880	1,591,749	1850	212,592
1900	3,048,710	1870	818,579		

Of the total population in 1920, 741,694 were blacks, which compares with 690,020 in 1910, 620,722 in 1900, 492,837 in 1890, 393,384 in 1880, 253,475 in 1870, 152,931 in 1860 and 58,558 in 1850. It will be observed that the proportion of the colored race has greatly diminished, the ratio for 1920 being only 15.9% and for 1910 only 17.7%, against 20.4% in 1900, 22.04% in 1890 and larger percentages in previous decades.

CITIES, COUNTIES AND TOWNS IN THE STATE OF TEXAS.

ABILENE.
County seat of Taylor Co. Inc. in 1857. Commission gov. adopted in 1911.
Water-Works (Funding).
5s '98 \$6,500. Feb 22 1928 (Subject to call begin. Feb. 22 1908.)
Water-Works.
5s '10 \$7,000. Aug 1 1925
Reservoir Bonds.
5s '11 \$20,000. Sept 1 1951 (Subject to call beg. Sept. 1 1921.)
5s '18 s-a \$220,000. 1958 (Subject to call beginning 1928.)
5s '09 High-School (Red. aft. June 1 1949) \$10,000. June 1 1949
5s '02 School Bonds \$15,000. Sept 23 1942 (Redeemable after 20 yrs. from issue)
5s 300,000.
5s '09 North Park School Bonds \$4,050. Aug 1 '23-49
Street.
5s '09 \$350,000. Sept 1 1949
5s '12 F-A \$30,000. Aug 15 1952
5s 150,000
Sewer Bonds.
5s '11 \$1,000
G.S. B.D. D.T. Apr 1 '22 \$1,367,856
Water debt (incl.) 887,500
Floating debt (add'l) 10,000
Sinking funds 154,048
Assess. val. '21 (80% act.) 11,838,485
Tot. tax rate (per \$1,000) '21 \$19.50
Pop'n 1910, 9,204; 1920, 10,274
INT. at City Treasurer's office.
* Red. after 10 years from issue.

Water Works Bonds.
5s '21 s-a \$25,000
5s 35,000
BOND, DEBT Nov 1 1921 \$75,000
Assessed value 1,305,470
Tax rate (per \$1,000) 1921 \$10.00
Population 1920 (Census) 1,081
INT. at Chase Nat. Bank, N. Y.

ALVARADO.
This city is in Johnson County.
BOND, DEBT Oct 1922. \$58,000
Assessed valuation 1921 1,171,023
Population, 1910, 1,155; 1920, 1,284

ALVIN.
This city is in Brazoria County.
BOND, DEBT Oct 27 '21. \$30,000
Floating debt 2,000
Total assessed val. 1921 1,643,190
Tax rate (per \$1,000) 1921 \$1.50
Population 1910, 1,453; 1920, 1,519

AMARILLO.
This city is in Potter County.
Paving Bonds.
4 1/2s '15 \$40,000 (\$1,000 yearly on Nov. 1.)
5s '17 M-S \$5,000. Mar 15 '23-27
5s '17 M-S \$5,000. Mar 15 '23-27
5s '21 Municipal Impmt. Bonds. \$25,671 (Optional \$150,000 Dec. 1 1926, \$123,000 Dec. 1 1931, and \$260,000 Dec. 1 1941.)
BOND, DEBT Oct 31 1922 \$862,000
Floating debt 100,000
Sink. fund (cash) 92,000
Assessed value, real estate 21,447,597
Assessed value, personal 6,751,786
Total assessed val. 1922 27,899,383
Tax rate (per \$1,000) 1922 \$10.00
Pop'n 1910, 9,957; 1920, 5,494
INT. at Nat. City Bank, N. Y.

AMARILLO IND. SCH. DIST.
Building Bonds.
5s '05 \$25,000. Sept 1925
5s '17 15,000. July 1957
5s '10 Feb 100,000. Feb 1 1950
5s '17 50,000. Jan 1 1957 (Subject to call Jan 1 1927.)
5s '18 M-N 80,000. 1958
5s '20 20,000. 1940
5s '21 s-a (95,000) Dec 1 '23-41
5s '21 (120,000) Dec 1 '42-61
BOND, DEBT Nov 5 '22. \$510,000
Floating debt (add'l) 42,500
Sinking fund 42,500
Tot. ass'd val. '22 (2-3 act.) 26,000,000
Sch. tax rate (per \$1,000) '22 \$10.00
Population in 1921 (est.) 16,000

ANDERSON COUNTY.
Palestine is the county seat.
Court-House (Red. beg. in 1923).
5s '13 A-O \$150,000. Apr 10 1923
Road Dist. No. 1 (Red. beg. in '32.)
5s '17 A-O \$150,000. Jan 1 1952
5s '17 B.D. D.T. June 30 '15 \$294,000
Sinking fund 18,318
Assessed (County, 1931) 15,213,839
value (District, 1913) 7,319,715
County tax (per \$1,000) 1920 \$9.10
Pop'n '10, 29,650; '20 (Census) 34,318
INT. at Nat. Park Bank, N. Y.

ANGELINA COUNTY
Lufkin is the county seat.
Road Bonds.
5s '21 A-O \$84,000. Oct 10 '23-51 (For amount due each year see V. 114, p. 216.)
s '22 A-O 500,000. Oct 10 '23-52
BOND, DEBT Oct 1922 \$1,192,000
Total assessed val. 1921 15,084,095
Tax rate (per \$1,000) 1921 \$6.80

ANSON.
This city is in Jones County.
Water Works Bonds.
5s '09 s-a \$28,000. 1949 (Subject to call after 1919)
5s '22 J-D (50,000) 1928-1952 (30,000) 1953-1962

Street Impt. Bonds.
5s '09 s-a \$12,000. 1949 (Subject to call after 1919)
BOND, DEBT Dec 9 '22 \$120,000
Water debt (incl.) 108,000
Floating debt (add'l) 1,500
Sinking funds 20,390
Assess. val., real estate 798,985
Assess. val., personal 452,473
Total assess. val. 1922 1,251,458
Total tax (per \$1,000) 1922 15.00
Population 1910, 1,842; 1920, 1,425
INT. on bonds of 1909 payable in Anson; on 5s in Anson.

ANSON IND. SCHOOL DIST.
BOND, DEBT Dec 16 '22. \$27,000
Floating debt (add'l) 6,602
Sinking fund 2,355
Total assess. val. 1922 1,646,003
Tax rate (per \$1,000) 1922 \$7.50

ARANSAS COUNTY.
Rockport is the county seat.
Court House & Jail Warrants.
5s '20 \$7,000. 1923-1929
Canseway Bonds.
5s '17 J-J \$300,000. Jan 1 1957 (Subject to call Jan 1 1937.)
BOND, DEBT June 30 '21 \$150,000
Sinking fund & interest 15,248
Assessed valuation 1921 2,622,395
Tax rate (per \$1,000) 1920 \$14.50
Population 1910, 2,166; 1920, 2,064

ARANSAS PASS.
This town is in San Patricio Co. Incorporated Apr. 7 1910.
5s & 6s A-O \$53,000. 1952-1954
BOND, DEBT Oct 10 '21. \$63,000
Floating debt 8,500
Sinking fund and interest 3,695
Assess. val., real estate 1,010,451
Assess. val., personal 127,934
Tot. ass'd val. '21 (60% act.) 1,138,385
Total tax rate (per \$1,000) '21 \$7.00
Population, 1910, 1,197; 1920, 1,569
INT. payable at the Hanover National Bank, N. Y.

ARLINGTON.
This town is in Tarrant County.
Water.
5s '19 F-A \$30,000. Feb 1 '25-44
BOND, DEBT Oct 10 1921 \$264,000
Sinking fund 23,500
Water debt (bonded) 85,500
Assessed value, real estate 1,650,000
Assessed value, personal 650,000
Tot. ass'd val. '21 (60% act.) 2,300,000
Tax rate (per \$1,000) 1921 \$1.25
Population, 1910, 1,794; 1920, 3,031

ARLINGTON HEIGHTS INDEPENDENT SCHOOL DIST.
This district is in Tarrant County.
School Bonds.
5s '21 s-a \$125,000 (For maturity see V. 113, p. 1907.)
BOND, DEBT Nov 6 '22. \$138,000
Floating debt (add'l) 2,000
Sinking fund 1,000
Ass'd val. '22 (60% act.) 6,510,658
Sch. tax rate (per \$1,000) '22 \$7.40
Population in 1922 (est.) 6,000
INT. at New York City.

ARLINGTON IND. SCH. DIST.
5s '22 J-J 100,000. Jan 1 1962 (Optional Jan 1 1932.)
BOND, DEBT Dec 8 '22. \$139,000
Sinking fund 12,000
Tot. assess. val. '22 (70% act.) 3,500,000
School tax rate (per \$1,000) '22 \$7.50
Population in 1922 5,000

ARMSTRONG COUNTY.
Claude is the county seat.
Rd. & Bridge Fund. Warrants.
5s '22 M-S \$25,000. Mar 15 '23-32
TOTAL DEBT May 1922 \$89,000
Floating debt 25,000
Total assess. val. '21 (abt. 1/2 actual) 4,780,250
State & Co. tax (per \$1,000) '21 \$8.30
Population, 1910, 2,682; 1920, 2,816
INT. at Hanover Nat. Bank, N. Y.
* Against Road & Bridge Fund.

ATASCOSA COUNTY.
Jourdanton is the county seat.
Road District No. 4 Bonds.
5 1/2s '18 J-J \$250,000. July 15 1948 (Subject to call July 5 1928.)
BOND, D.T. June 30 '21. \$560,500
Sinking fund & interest 46,467
Assessed valuation 1921 11,277,930
State & Co. tax (per \$1,000) '21 \$7.20
Pop'n 1910, 10,004; 1920, 12,702

ATHEENS IND. SCH. DIST.
This district is in Henderson Co.
School Building Bonds.
5s '21 \$125,000. Nov 1 1961 (Optional Nov. 1 1941.)
NET DEBT Jan 1922 \$157,000
Assessed value 1921 2,489,820
Sch. tax rate (per \$1,000) '22 \$10.00
Population in 1920 (est.) 3,800
INT. at National Bank of Commerce, 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 1908 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% 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 '16 J-J \$946,864. July 1 '23-46 (See remarks above.)
4 1/2s '17 J-J \$110,000. 1923-1933
Street, Bridge & Sewer Bonds.
5s '15 J-J \$345,000. July 1 '23-45
School Bonds.
5s '10 \$60,000. (Due \$5,000 yearly beg. July 1 1915.)
5s '12 J-J \$150,000. July 1 1952 (Subject to call beg. 2 July 1 1932.)
5s '15 J-J \$815,000. July 1 '23-25
5s '16 J-J (200,000) July 1 '26-45
5s '18 s-a (4,336) Jan 1 '23-48

Sewer Bonds.
5s '12 J-J \$200,000. July 1 '23-42
5s '15 J-J \$36,000. July 1 '23-40
5s '18 s-a 100,000. July 1 1958
Street Bonds.
5s '12 J-J \$200,000. July 1 '23-42
Cemetery Bonds.
5s '12 J-J \$50,000. July 1 '23-37
City Hospital.
5s '12 J-J \$50,000. July 1 1952 (Subject to call begin. July 1 1932.)
B.D. DEBT June 30 1921 \$2,642,500
Total assessed val. 1915 23,236,691
Total tax (per \$1,000) '14 \$18.33 1-3
Pop'n 1910, 29,860; 1920 34,876
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 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 Dist. No. 1 Bonds.
5s '11 A-O \$75,000. June 15 1951 (Subject to call after June 15 1915)
Road Dist. No. 2 Bonds.
5s '11 A-O \$32,000. June 15 1951 (Subject to call after June 15 1915)
Road Dist. No. 3 Bonds.
5s '11 A-O \$17,000. June 15 1951 (Subject to call after June 15 1915)
BONDED (County) None
DEBT (Dist. No. 1) \$56,000
Oct 15 (Dist. No. 2) 24,000
1920 - (Dist. No. 3) 12,000
Total assessed val. 1920 (about 1-3 actual) 11,575,364
Co. tax rate (per \$1,000) '20 \$4.00
Pop'n 1910, 17,690; 1920 18,874

BAIRD.
This city is in Callahan County.
Water Works Bonds.
5s '20 \$6,000. Sept 1 1960 (Optional Sept. 1 1930.)
5s 60,000
Street Improvement Bonds.
5s '20 \$14,000. Sept 1 1960 (Optional Sept. 1 1930.)
BOND, DEBT June 30 '21. \$20,000
Sinking fund 2,375
Population, 1910, 1,710; 1920, 1,902

BALLINGER.
This city is in Runnels County.
Water Works Bonds.
s \$25,000.
* Issued prior to the law of 1893 which requires approval and registration by State officials.

BALLINGER (Continued).
 Paving Bonds.
 \$50,000.
BOND. DEBT Dec 1922 \$210,000
 Water debt (incl.) 75,000
 Sinking fund and interest 4,920
 Total assess. val. 1922 2,901,422
 Population 1910, 3,536; 1920 2,767

BARTLETT.
 This city is in Williamson County, incorporated 1900.
 Street Paving Bonds.
 5s '16 A-O \$25,000...Apr 1 1956
 (Subject to call after Apr 1 1926)
 High School Bonds.
 5s '17 J-J \$25,000...July 1 1957
 (Subject to call July 1 1927).
 Fire-Station and City-Hall Bds.
 5s '17 J-J \$3,000...July 1 1957
 (Subject to call July 1 1927)
BOND. DEBT Nov 1 '22 \$68,000
 Water debt (incl.) 11,000
 Tot. ass'd val. '22 (1/2 act.) 1,655,725
 Tax rate (per \$1,000) 1922 \$12.50
 Population 1910, 1,815; 1920 1,731

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)
 Road District No. 3 Bonds.
 5s '19 \$225,808...1923-1950
 Road District No. 4 Bonds.
 5s '19 \$32,742...1922-1950
 Road Dist. No. 6 Bonds.
 5s '17 \$10,000...
 Road District No. 7 Bonds.
 5s '19 \$31,613...1923-1950
BOND. (County) July 1 '13 100,000
DEBT. (Dis. No. 1) July 1 '13 100,000
 (Dis. No. 2) July 1 '15 80,000
 Sinking fund 2,699
 Assessed (County, 1921) 13,484,342
 valuation Dis. No. 1, '12 3,407,820
 Dis. No. 2, '12 2,007,640
 District No. 3 2,727,760
 District No. 4 823,920
 District No. 7 705,710
 County tax (per \$1,000) '20 \$4.10
 Pop'n 1910, 25,344; 1920 26,649

BAY CITY LEVEE DISTRICT.
 This district (P. O. Bay City) is in Matagorda County.
 \$150,000
BONDED DEBT (7)

BAYLOR COUNTY.
 Seymour is the county seat.
 Road Bonds \$100,000
 Court-house and jail bonds 9,000
 Bridge bonds 5,000
 Road bonds 300,000
BOND. DEBT Dec 9 '22 \$366,000
 Sinking fund 45,000
 Floating debt (incl.) 6,000
 Assess. val., real estate 5,360,000
 Assess. val., personal 1,475,000
 Other assessed property 125,000
 Tot. ass'd val. '22 (20% act.) 6,960,000
 State & Co. tax (per \$1,000) '22 \$18.00
 Population 1910, 8,411; 1920 8,027
 INT. at Hanover Nat. Bk., N. Y.

BEAUMONT.
 County seat of Jefferson County, Incorp. July 18 1881.
 Funding Bonds.
 5s '09 J-J \$108,14,000...Aug 5 1939
 4s '02 J-D 12,000...Dec 1 1942
 Sewerage Bonds.
 5s '01 J-D \$75,000...June 1 1941
 4s '02 J-D 40,000...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 1951
 5s '12 A-O 30,000...Apr 1 1952
 5s '15 J-J 30,000...July 1 1955
 Refunding.
 5s '09 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
 City Hall.
 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
 5s '16 M-N \$292,500...Nov 1 '37-'56
 Market-House.
 5s '07 J-D \$20,000...Dec 1 1947
 Park Bonds.
 5s '12 A-O \$60,000...Apr 1 1952
 5s '18 J-J 45,000...1923-1958
 Fire Station.
 5s '07 J-D \$14,000...Dec 1 1947
 Abattoir Bonds.
 5s '11 J-D \$25,000...Dec 1 1951
 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
 5s '16 M-N \$105,500...Nov 1 '23-'56
 Street Bonds.
 5s '09 J-D \$10,000...Dec 1 1949
 5s '11 J-D 23,000...Dec 1 1951
 5s '12 A-O 60,000...Apr 1 1952
 5s '15 J-J 85,000...July 1 1955
 Jail Bonds.
 5s '11 J-D \$15,000...Dec 1 1951
 Water-Works Bonds.
 5s '14 M-S \$496,000...Mar 1 1954
 5s '16 M-N \$4,500...Nov 1 '23-'56
 City Bonds.
 \$1,975,000
 TOT. BD. D.R. Dec '22 \$4,385,550
 Water debt (incl.) 822,500
 Street sinking fund (add'l) 86,352
 Sinking fund & interest 546,999
 Total assessed val. 1921 45,056,810
 City tax rate (per \$1,000) 1920 \$20.00
 Pop'n 1910, 20,640; 1920 40,422
 All bds. are red. 20 yrs. from issue.

INT. on all 4% bonds due Dec. 1 1942 at Seaboard Nat. Bank, N. Y., or at City Treas. office; on school 5s due 1941 at City Treas. office; bonds due 1946 at Hanover Nat. Bank, N. Y.; on bonds of 1911 and 1914 at City Treas. office or at Chase Nat. Bank, N. Y.; other bonds at City Treas. office, Beaumont, or at National City Bank, N. Y.

BEAUMONT NAVIG. DIST.
 Navigation (Red. beg. Nov. 1910).
 5s '09 M-N \$350,000...Nov 1 1949
 5s '18 180,000...Mar 1 '25-'48
BOND. DEBT Dec 13 '22 \$620,000
 Sinking fund 60,802
 Assessed value 1922 54,470,500
 Dist. tax (per \$1,000) 1922 \$0.80
 INT. at Nat. City Bank, N. Y., or at County Treasurer's office.

BEE COUNTY.
 Beeville is the county seat.
 Road Bonds.
 5s '19 s-a \$54,000...1923-1949
BOND. DEBT June 30 '21 \$714,140
 Sinking fund and int. 134,236
 Assessed valuation 1921 7,977,058
 Co. tax rate (per \$1,000) 1918 \$18.10
 Pop'n 1910, 12,090; 1920 12,137

BEEVILLE.
 This city is in Bee County.
 Sewer Bonds.
 5s '15 P-A \$12,000...Aug 2 1945
 (Subject to call after Aug 2 1925)
 Sewer Extension Bonds.
 \$12,500
 Electric Light Impt. Bonds.
 \$14,500
 Street Improvement Bonds.
 \$59,000
BOND. DEBT Nov 1 '22 \$98,000
 Assess. val., real estate 1,101,265
 Assess. val., personal 572,123
 Total assess. val. 1921 (abt. 1/2 actual) 1,973,388
 Tax rate (per \$1,000) 1922 \$10.00
 Pop'n 1910, 3,269; 1920 3,063

BELL COUNTY.
 Belton is the county seat.
 Highway Improvement Bonds.
 5s '17 M-S \$1,900,000...
 Court-House Refunding Bonds.
 4s '09 Apr \$59,000...May 10 1949
 (Subject to call after May 10 1919)
 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 9,950...1934
 5s '12 12,000...1952
 5s '13 1,900...1935
 5s '14 17,300...1944
 Road District No. 1 Bonds.
 5s '14 A-D \$15,000...Mar 12 1954
 (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 \$570,000...
 (Due \$15,000 yearly beginning 1915.)
 Road Dist. No. 7 Bonds.
 5s '14 A-D \$105,000...Mar 12 1954
 (Subject to call 15 yrs. 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 \$1,000...\$500 yearly
 Road Dist. No. 14 Bonds.
 5s '14 \$6,000...Serially 35 yrs.
 Road Dist. No. 16 Bonds.
 5s '15 \$4,000 (ser.-opt.) 40 yrs
 Road District No. 17 Bonds.
 5s '16 \$8,000 (ser.-opt.) 40 yrs
 Road District No. 18 Bonds.
 5s '14 A-D \$5,000 (ser.-opt.) 40 yrs
 TOT. BD. DT. J. No 30 '21 \$1,939,000
 Sinking fund and interest 83,534
 Assessed (County, 1921) 30,992,150
 valuation (Dist. No. 1) 1913 1,250,000
 (Dist. No. 10) 2,624,720
 County tax (per \$1,000) 1917 \$5.80
 Pop'n 1910, 49,186; 1920 46,412
 INT. at Hanover Nat. Bk., N. Y.

BEXAR COUNTY.
 San Antonio is the county seat.
 Bridge Bonds.
 4 1/2s '98 Apr \$8,000...Feb 17 1938
 4 1/2s '99 Apr 28,000...Jan 10 1939
 4s '04 Apr 16,000...May 14 1944
 4s '06 Apr 25,000...May 19 1946
 5s '13 A-O \$200,000...Dec 10 1953
 Ref. Court-House (Red. beg. 1921)
 4 1/2s '11 A-O \$208,000...July 1 1951
 Road Bonds.
 4s '03 Apr \$50,000...Aug 10 1943
 5s '13 A-O \$550,000...Dec 10 1953
 5s '19 s-a 1,310,769...July 1 '23-'34
 Hospital (red. beg. 10 yrs. fr. issue).
 5s '13 A-O \$125,000...Dec 10 1953
 Poor House (red. beg. 10 yrs. fr. issue).
 5s '13 A-O \$50,000...Dec 10 1953
 Court-House Bonds.
 5s '09 Apr \$55,000...Nov 13 1935
 4s '08 A-O 13,000...Feb 17 1938
 4s '04 Apr 158,000...May 14 1944
 4s '06 Apr 63,000...May 14 1944
 5s '13 A-O \$75,000...Dec 10 1953
 Jail Bonds.
 5s '98 Apr \$9,000...Feb 17 1938
 Road & Bridge Warrants.
 6s \$17,500
BOND. DEBT July 1 '21 \$3,468,000
 Sinking fund & int. 602,979
 Assessed val. 1921 41,653,079
 County tax rate (per \$1,000) '20 \$5.40
 Pop'n 1910, 119,876; 1920 202,056
 (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 bridge bonds of 1904 and court-house bonds of 1904

in Austin; and on court-house bonds of 1895 and S. A. & Mes. G. RR. bonds in San Antonio; bonds of 1913 and 1919 at Seaboard Nat. Bank, N. Y.

BEXAR COUNTY COMMON SCHOOL DISTRICT NO. 41.
 School Bonds.
 \$32,000
BOND. DEBT Nov 1 '22 \$48,000
 Sinking fund 7,167
 Tot. ass'd val. '22 (65% act.) 2,192,630
 Total tax rate (per \$1,000) '19 \$17.70
 Population in 1922 4,000

BIG SPRINGS.
 This city is in Howard County.
 Street Impt. Bonds.
 6s \$3,500...1923-1929
 Water-Works Bonds.
 \$65,000
BOND. DEBT Dec 9 '22 \$68,500
 Assess. val., real estate 1,700,325
 Assess. val., personal 719,928
 Tot. ass'd val. '22 (1/2 act.) 2,420,253
 Pop'n 1910, 4,102; 1920 4,273

BIG SPRINGS IND. SCH. DIST.
 Building Bonds (Tax Free).
 5s '18 M-S \$40,000...Mar 15 1958
 (Subject to call after Mar 15 1931)
BOND. DEBT Sept 1 '22 \$79,500
 Floating debt (add'l) 3,500
 Sinking fund 15,000
 Assess. val. '22 (60% act.) 3,345,000
 Tax rate (per \$1,000) 1922 \$10.00
 Population in 1922 5,000
 INT. at Hanover Nat. Bk., N. Y.

BISHOP IND. SCH. DIST.
 This district is in Nueces County.
BONDED DEBT \$75,000
 Assessed valuation 2,600,000
 School tax rate (per \$1,000) '22 \$7.50

BLANCO COUNTY.
 Johnson City is the county seat.
 Court House Bonds.
 5s '15 Apr \$26,000...June 23 1955
 (Subject to call after June 23 1925)
BOND. DEBT Dec 1922 \$26,000
 Tot. assess. val. 1921 3,420,910
 State & Co. tax (per \$1,000) '20 \$7.00
 Population 1910, 4,311; 1920 4,063

BOISE D'ARC ISLAND LEVEE DIST.
 This district is in Dallas County.
 6s '20 s-a \$100,000...1925-1949
BONDED DEBT (7)

BONHAM.
 This city is the county seat of Fannin County. Pop'n '10, 4,344; 1920, 6,008.
 \$3,000
 Street Bonds (Red. beg. in '32.).
 5s '11 J-J 90,000...July 1 1951
 5s '19 J-J \$94,000...July 1 1959
 (Subject to call July 1 1939.)
 \$100,000
 's 15-'16 7,500
 Water-Works Bonds.
 5s '11 J-J \$15,000...July 1 1951
 (Subject to call after July 1 1931.)
 6s 13,000
 Refunding water bonds \$20,000
 School bonds 36,000
 Railroad bonds 800
 Building bonds 75,000
 School building bonds 75,000
BOND. DEBT Oct 9 1922 375,300
 Assessed value, real estate 3,111,680
 Assessed value, personal 1,627,310
 Tot. ass'd val. '22 (1/2 act.) 4,738,990
 Total tax rate (per \$1,000) '22 \$20.80
 INT. at State Treasurer's office.

BONHAM IND. SCH. DIST.
 This district is in Fannin County.
BOND. DEBT Dec 11 '22 \$110,000
 Assess. val. '22 (50% act.) 4,444,000
 School tax rate (per \$1,000) '22 \$8.10
 Population in 1922 (est.) 6,100

BOSQUE COUNTY.
 Meridian is the county seat.
 Road District No. 1 Bonds.
 5s '18 P-A \$40,000...Aug 15 1938
 Road District No. 3 Bonds.
 5s '18 P-A \$50,000...Aug 15 1938
 Road District No. 4 Bonds.
 5s '18 P-A \$40,000...Aug 15 1938
BOND. DEBT June 30 '21 \$182,500
 Sinking fund and interest 21,724
 Total assessed val. 1921 13,920,200
 Population 1910, 19,013; 1920 18,032

BOWE.
 This city is in Bowie County.
BOND. DEBT June 30 '17 \$41,500
 Sinking fund and interest 20,916
 Population 1910, 2,874; 1920 3,170

BOWIE COUNTY.
 Boston is the county seat.
 Road and Bridge Bonds.
 5 1/2s J-J \$65,000...1923-1951
BOND. DEBT June 30 '18 \$303,000
 Sinking fund and interest 56,710
 Assessed valuation 1920 18,126,909
 State & Co. tax (per \$1,000) '20 \$6.50
 Pop'n 1910, 34,827; 1920 39,472

BRADY.
 This city is in McCulloch County.
 Water Bonds.
 6s '18 Apr \$25,000...1923-1958
BOND. DEBT Oct 18 '21 \$79,000
 Floating debt (add'l) 3,000
 Sinking funds 8,000
 Assess. val., real estate 1,221,280
 Assess. val., personal 1,308,910
 Other assess. property 95,320
 Tot. assess. val. '20 (1/2 act.) 2,530,190
 Tax rate (per \$1,000) 1920 \$6.50
 Pop'n 1910, 2,669; 1920 2,197

BRAZORIA 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 '98 Apr \$8,000...Apr 4 1938
 (Subject to call after 1909).
 4s '11 s-a \$100,000...Apr 10 1951
 (Subject to call after Apr 10 1916.)
 \$300,000
 5 1/2s 522,000
 5 1/2s A-O 114,475...Apr 10 '23-'55
 5 1/2s A-O 6,000...Apr 10 '23-'25
 5 1/2s '15 A-O 33,000...Apr 10 '29-'39
 5 1/2s '17 s-a 5,000
 5 1/2s '17 A-O 9,706...Apr 10 '23-'37
 5 1/2s '19 M-S 170,000...Mar 1 '27-'39
 Jail Bonds (Red. beg. in 1902).
 5s '97 Apr \$7,000...Mar 1 1937
 Court-House Bonds.
 5s '97 Apr \$16,000...Mar 1 1937
 (Subject to call after 1902).
BOND. DEBT June 30 '18 \$180,400
 Sinking fund and int. 30,424
 Assessed valuation 1910 25,135,874
 County tax (per \$1,000) 1910 \$5.00
 Pop'n 1910, 13,290; 1920 20,614
 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.

BRAZORIA CO. DRAIN. DIST.
 District No. 1.
 5s '15 A-O \$63,203...Oct 10 '23-'48
 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 \$291,615
 District No. 3 2,341,871
 District No. 4 1,068,365
 District No. 5 1,245,602
 District No. 6 408,429
 District No. 9 250,565

BRAZORIA COUNTY ROAD DISTRICT NO. 30.
 Road Bonds.
 5 1/2s '20 M-N \$140,000...May 10 '23-'42
BONDED DEBT (7)
 Assessed value, real estate 1,366,024
 Assessed value, personal 338,473
 Total assess. value 1921 1,704,497
 INT. at Hanover Nat. Bk., N. Y.

BRAZOS COUNTY.
 Bryan is the county seat.
 Road District No. 2.
 5 1/2s '18 P-A \$70,000...
 (Subject to call after 1928.)
 5 1/2s '18 P-A 34,976...Feb 15 '23-'48
 Road Bonds (Red. beg. Apr. 15 '35)
 5s '15 A-O \$400,000...Apr 15 1955
BOND. DEBT July 1 '21 \$644,500
 Road Dist. No. 1 debt (incl.) 400,000
 Assess. val. '21 (county) 10,155,826
 Co. tax rate (per \$1,000) '21 \$7.00
 Pop'n 1910 (Co.) 18,919; 1920 21,975

BRECKENRIDGE.
 This city is in Stephens County.
 Sewerage Plant Bonds.
 6s '21 A-O \$230,000...Oct 1 '32-'54
 (5,000...Oct 1 1955)
 Street Improvement Bonds.
 6s '22 M-S \$330,000...Mar 1 '33-'62
 TOT. BD. DT. Apr 1922 \$565,000
 Sinking fund 2,000
 Assessed value 1921 9,004,560
 City tax (per \$1,000) 1922 \$17.50
 Population 1920 (census) 1,846
 INT. at National City Bank, N. Y.

BRECKENRIDGE IND. SCH. D.
 This district is in Stephens County.
 4s '05 \$2,000...Apr 10 1945
 5s '17 13,000...July 1 1957
 6s '22 100,000...Apr 10 '23-'63
 6s '21 300,000...1293-1942
 \$100,000
BOND. DEBT April 1922 \$415,000
 Sinking fund 38,250
 Total assessed value 1921 23,026,090
 School tax rate (per \$1,000) '21 \$8.30
 Population in 1922 10,000

BRENHAM.
 This city is in Washington County.
 Paving Bonds.
 6s '11 \$39,000...
 (For maturity see V. 113, p. 2636)
BOND. DEBT June 30 '21 \$71,500
 Sinking fund 921
 Pop'n 1910, 4,718; 1920 5,066

BREWSTER COUNTY.
 Alplha is the county seat.
BOND. DEBT June 30 '20 \$52,000
 Sinking fund and interest 2,422
 Assessed valuation 1920 8,585,588
 State & Co. tax (per \$1,000) '20 \$4.40
 Pop'n 1910, 5,220; 1920 4,822

BROOKS COUNTY.
 Falfurrias is the county seat.
 Roads (Red. after 5 yrs. from issue.)
 5s '14 Apr \$34,000...Apr 10 1954
 5 1/2s '20 M-N \$2,000...May 15 '23-'50
 Road Warrants
 6s '19 \$35,500...Apr 10 '23-'30
 Jail Warrant
 6s '17 \$5,000...Mar 1 '23-'33
 Funding Warrants
 6s '22 Apr \$20,000...Apr 10 '23-'36
 Court-House Bonds.
 5s '14 Apr \$68,000...Apr 10 1954
 (Red. after 5 years from issue.)
BOND. DEBT Nov 1 1922 \$257,500
 Sinking fund 30,978
 Assess. val. '22 (abt. 1/2 act.) 4,505,423
 County tax (per \$1,000) '22 \$10.30
 Population in 1920 4,560
 INT. on Court-house bonds and road warrants payable at National Bank of Commerce, N. Y.; on jail warrants at Corn Exchange Nat. Bk., Chicago and on road bonds 5 1/2s and 6s funding warrants at Hanover Nat. Bank, New York.

* Issued prior to the law of 1893, which requires approval and registration by State officials.

BROWN COUNTY.
Brownwood is the county seat.
Road District No. 1 Bonds.
5s '09 \$100,000
5s '10 48,000
(Subject to call after 1930.)
Road District No. 2.
5s '13 \$43,644
Road District No. 3 Bonds.
5s '20 \$15,712
Court-House Warrants.
5s '17 A-O \$60,258 Apr 10 '23-'44
BOND. DEBT Dec 1922. \$75,000
Assess. debt (add'l) 45,000
Sinking fund 55,000
Tot. ass'd val. '22 (1/2 act.) 12,300,000
County tax rate (per \$1,000) '22 \$5.50
Pop'n Co. '10, 22,955; '20, 21,682
INT. at Hanover Nat. Bk., N. Y.

BROWNFIELD IND. SCH. DIST.
This district (P. O. Brownfield) is in Terry County.
5s \$25,000
5s 12,000
BONDED DEBT (?)
School tax rate (per \$1,000) '22 \$5.00

BROWNVILLE.
This city is the county seat of Cameron Co.
Funding Warrants.
5s '14 \$17,000 \$8,500 yrly.
5s '17 12,500 2,500 yrly.
5s '18 37,905 1923-1938
5s '21 75,000 1931
Electric-Light-Extension Bds.
5s '07 \$10,000 1946
5s '10 15,000 1950
5s '11 F-A 15,000 Aug 1 1951
(Subject to call Aug 1 1951)
Water Works Bonds.
5s '07 \$60,000 1946
5s '10 15,000 1949
5s '11 F-A 35,000 Aug 1 1931
(Subject to call after Aug 1 1931)
Street Bonds (Red. aft. Aug. 1 '31)
5s '11 F-A \$80,000 Aug 1 1951
5s '22 100,000 Serial
Sewer Bonds.
5s '22 \$75,000
Water and Light Bonds.
5s '07 \$70,000
5s '18 103,500 1923-1958
City Hall & Market Bonds.
5s '11 \$12,000 1950
5s '18 3,000 1923-1928
Paving Bonds.
5s '18 \$90,000 1923-1958
Storm & Sanitary Sewers.
5s '18 \$78,300 1923-1958
Levee Bonds.
5s '18 \$1,300 1923-1928
Park Bonds.
5s '18 \$3,000 1923-1928
Sewer Warrants.
5s '16 \$13,485.55 \$4,000 yrly.
Road Warrants.
5s '19 \$10,500 \$1,500 yrly.
BOND. DEBT Nov 10 '22 \$1,000,855
Water debt (included) 202,000
Sinking fund 42,500
Tot. ass'd val. '22 (abt. 1/2 act.) 6,825,316
Tax rate (per \$1,000) '21 \$21.00
Pop'n 1910, 10,517; 1920, 11,701
INT. at State Treas. office, City Treas. office at Seaboard Nat. Bank, New York.

BROWNVILLE IND. SCH. DIST.
Building Bonds.
5s '18 J-J \$100,000 Jan 3 1956
(Subject to call after Jan 3 1926)
5s 175,000
TOTAL DEBT Oct 10 '21 \$100,000
Sinking fund 15,000
Ass'd val. '20 \$1,517,702
Tax rate (per \$1,000) '22 \$7.00
Population in 1921 (est.) 20,000
INT. at Seaboard Nat. Bk., N. Y.

BROWNWOOD.
This city is the county seat of Brown County.
City-Hall and Fire Station Bds.
5s '17 M-S \$30,000 Mar 1 1957
(Subject to call Mar 1 1937)
Water Bonds.
5s '02 \$29,000 Mar 1 1942
5s '07 15,000 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.)
Street Bds. (Red. aft. Jan. 1929.)
5s '09 J-J \$9,000 Jan 1 1949
Septic Tank Crematory.
5s '15 A-O \$8,000 Apr 23 1955
(Subject to call beg. April 23 1935.)
School Bonds.
(Red. beg. after 20 yr. fr. issue.)
5s '04 \$4,500 Aug 1 1944
5s '09 J-J 15,000 Jan 1 1949
5s '15 A-O 7,000 Apr 23 1955
5s '17 M-S 80,000 Mar 1 1957
(Subject to call Mar 1 1937)
5s '17 M-S \$15,000 May 1 1957
(Subject to call after May 1 1937.)
BOND. DEBT Dec 1 '22 \$423,500
Water debt (included) 80,000
Sinking fund 57,198
Floating debt 169,500
Assess. val. real estate 6,653,395
Assess. val. personal 2,817,045
Total assessed value 1922 (2-3 to 1/2 actual) 9,470,440
Total tax (per \$1,000) '22 \$17.50
Pop'n 1910, 6,989; 1920, 8,232
INT. at State Treasury and at Hanover Nat. Bank, N. Y. City.

BRYAN.
This city is in Brazos County.
Refunding Bonds.
5s \$3,000 Nov 1 1927
5s 7,000 Sept 1 1939
High-School Bonds.
5s '17 \$85,000
School Bonds.
5s \$2,000 Feb 1 1930
City-Hall Bonds.
5s \$7,000 Sept 1 1949
Water, Light & Sewer Plant Bonds.
5s \$23,000 May 1 1949

Power Plant Bonds.
5s \$72,000 1959
Water-Works Impt. Bonds.
5s \$8,000 Nov 1 1951
5s \$10,000 Apr 1 1953
Electric-Light Exten. Bonds.
5s \$7,000 Nov 1 1953
Sewer Extension Bonds.
5s \$5,000 Nov 1 1951
Special Street Bonds.
5s \$8,000 Aug 1 1925
BOND. DEBT Dec 8 '22 \$304,500
Water debt (incl.) 19,000
Warrant debt (additional) 54,550
Sinking fund 24,100
Tot. ass'd val. '22 (1/2 act.) 4,006,520
Tax rate (per \$1,000) 1922 \$18.10
Pop'n 1910, 4,132; 1920, 6,507

BURKBURNETT.
This place is in Wichita County.
Public Improvement Warrants
5s '19 \$20,000 Nov 1 1923
Street Improvement Bonds.
5s '20 \$50,000 Sept 14 1930
100,000 Sept 14 '31-'40
Water Improvement Bonds.
5s '20 \$5,000 Sept 14 1930
30,000 Sept 14 '31-'40
Refunding Warrants.
5s '20 \$95,000 Sept 14 1930
100,000 Sept 14 '31-'40
Water-Works and Sewer Bonds.
5s '19 \$105,000 1923-1929
BOND. DEBT Dec 15 '22 \$200,000
Water debt (incl.) 10,000
Warrant debt (add'l) 60,000
Floating debt (add'l) 30,000
Sinking fund 60,000
Assessed valuation 1921 3,500,000
Total tax rate (per \$1,000) '22 \$20.00
Population in 1920 5,300

BURLESON CO. LEV. DIST. NO. 1.
Caldwell is the county seat.
5s '14 F-A \$130,405 Aug 20 1954
(Subject to call after Aug. 20 1924.)
TOTAL DEBT Aug 1915 \$295,322
Assess. valuation 1914 1,442,910
Population of county in 1910 18,687

BURLESON CO. IMPT. DIS. NO. 5.
5s \$185,320
5s 185,000
TOT. BD. DT. Oct 1 '15 \$320,320
Value taxable prop. 1914 1,442,910
INT. at County Treas. office.

BURNET COUNTY.
Burnet is the county seat.
BOND. DEBT June 30 '21 \$49,400
Sinking fund and interest 8,299
Assessed valuation 1921 8,177,672
State & Co. tax (per \$1,000) 20.84 50
Pop'n 1910, 10,755; 1920, 9,499

CALDWELL.
This town is in Burleson County.
BOND. DEBT Dec 29 '21 \$143,000
Ass'd val. '21 (abt. 1/2 act.) 1,877,325
Total tax rate (per \$1,000) '21 \$11.50
Population, 1910, 1,476; 1920, 1,689

CALDWELL COUNTY.
Lockhart is the county seat.
Funding Warrants.
5s '20 s-a \$14,966 Oct 1 '23-'50
Road Dist. No. 1 Bonds.
5s s-a \$200,000
(Optional after 10 years.)
TOT. BD. DT. J'ne 30 '21 \$733,823
Sinking fund and interest 91,360
BONDED County (7)
DEBT (Rd. Dist. No. 1) \$350,000
(Rd. Dist. No. 3) 115,000
Total ass'd val. (co.) '21 14,171,241
Tax rate (per \$1,000) 1921 \$4.50
Population 1920 25,160
INTEREST payable at New York.

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 58,000 Apr 10 1955
(Opt. \$1,000 Apr 10 1916 and 1917 and \$2,000 yrly Apr. 10 1918 to 1946 incl.)
Road Dist. No. 2 Bonds.
5s '13 s-a \$185,000 1953
(Subj. to call one-eighth every 5 yrs.)
5s '17 A-O \$12,000 Nov 10 '23-'28
5s '20 Nov 10 '29-'45
Drainage Dist. No. 3 Bonds.
5s '15 A-O \$54,000 \$2,000 yrly
BOND. (County June 30 '21) \$50,575
DEBT (Dist. No. 1 July 13 1900,000
(Dist. No. 2 July 13 135,000
Sinking fund and interest 20,336
Assessed County, 1921 4,714,329
val. Dist. No. 1 '12 1,755,831
Dist. No. 2 '12 1,706,443
County tax (per \$1,000) '21 \$6.00
Pop'n of county, 10, 3,835; 1920, 4,700

GALLAHAN COUNTY.
Baird is the county seat.
BOND. DEBT Dec 1922. \$198,000
Sinking fund and interest 11,704
Total assessed val. 1921 7,915,846
Tax rate (per \$1,000) 1921 \$5.50

CALVERT.
This town is in Robertson County.
BOND. DEBT June 30 '21 \$28,500
Sinking fund 7,305
Population 1910, 2,579; 1920, 2,099

CALVERT IND. SCHOOL DIST.
This district (E. O. Calvert) is in Robertson County.
School Bonds.
5s '17 \$55,500
5s '20 \$60,000
TOTAL DEBT Sept 1 '22 \$111,000
Total assessed val. 1920 3,600,000
Tax rate (per \$1,000) 1922 \$5.00
Population in 1922 4,500

CAMERON COUNTY.
Brownsville is the county seat.
Road Bonds.
5s '19 A-O \$300,000 Mar 10 1949
(Optional Mar 10 1929.)
5s '19 70,000

Road Dist. No. 1 Bonds.
5s '13 \$20,000 1943
Road Dist. No. 2 Bonds.
5s \$25,000 1953
(Subject to call after 1924.)
Court-House & Jail Bonds.
5s '11 A-O \$20,000 Dec 10 1951
(Subject to call after Dec 10 1921.)
4s \$12,000 1939
(Subject to call.)
CO. BD. DT. Dec 1 '22 \$995,000
Sinking fund 105,032
Drainage debt (add'l) 532,500
Irrigation debt (add'l) 2,983,500
Total assessed val. 1922 23,226,552
County tax (per \$1,000) '22 \$16.10
Pop'n of co., 10, 27,158; '20, 36,662
INT. at County Treas. office or Hanover National Bank, N. Y.

CAMERON COUNTY DRAINAGE DISTRICT NO. 1.
5s '17 J-D \$14,058 Dec 1 '23-'35
TOTAL DEBT (?)

CAMERON COUNTY DRAINAGE DISTRICT NO. 2.
5s '17 F-A \$97,262 1952
BOND. DEBT July 1 '19 \$91,262
Sinking fund 5,000
Tot. ass. val. '19 (60% act.) 596,850
Tot. tax rate (per \$1,000) '19 \$17.50

CAMERON CO. WATER IMPT. DISTRICT NO. 1.
5s '14 \$587,132 Oct 1 '23-'59
5s '19 190,000 1924-1954
BOND. DEBT Nov 2 '22 \$907,000
Assessed value, real estate 4,597,998
Assessed value, personal 155,918
Total assessed value 1921 4,753,916
Total tax rate (per \$1,000) '21 \$15.00
Population in 1922 2,628

CAMERON COUNTY WATER IMPT. DIST. NO. 2
P. O. San Benito.
Water Distributing System.
5s '17 M-S \$590,000 Sept 1 '23-'56
(For maturity see V. 104, p. 1411.)
BOND. DEBT Nov 3 '22 \$590,000
Floating debt 30,280
Total ass'd val. '22 (1/2 act.) 4,135,390
Tax rate (per \$1,000) 1922 \$12.50
INT. payable at the St. Louis Union Bank, St. Louis.

CAMERON COUNTY WATER IMPT. DIST. NO. 5.
5s '20 M-S \$266,000 Mar 1 '23-'50
5s '21 M-S 2,000 2003
BOND. DEBT Nov 1921 \$600,000
Assessed value 3,001,546
Population (est.) 5,500
INT. on 6s of 1921 at the Seaboard National Bank, N. Y.

CAMP COUNTY.
Pittsburg is the county seat.
5s '21 J-J \$377,000 1923-1951
5s '21 J-J 10,000 1952
BOND. DEBT June 30 '20 \$135,000
Sinking fund and interest 18,656
Total assessed val. 1920 4,146,210

CAMP COUNTY ROAD D. NO. 1.
P. O. Pittsburg.
5s '16 A-O \$100,000 July 25 1956
(Subject to call after July 25 1936.)
BOND. DEBT Dec 1916 \$100,000
Assessed valuation 1914 2,205,000
Population 1916 (est.) 5,000
INT. payable at Hanover Nat. Bank, New York City, or at State Treasurer's office, Austin.

CANADIAN.
This city is in Hemphill County.
BOND. DEBT Oct 10 '21 \$117,000
Water debt (included) 21,046
Sinking fund, general 8,791
Sinking fund, water 5,954
Assessed value, real estate 1,466,550
Assessed value, personal 399,100
Tot. ass'd val. '21 (60% act.) 1,865,650
Total tax rate (per \$1,000) '21 \$11.00
Assessed valuation 1915 1,030,600
Population 1910, 1,648; 1920, 2,187

CANYON CITY.
This city is in Randall County.
Street Impt. Bonds.
5s \$20,000
BOND. DEBT Oct 13 '16 \$25,000
Floating debt (additional) 3,000
Sinking fund and interest 4,725
Assessed val'n, real estate 1,000,000
Assessed valuation 1916 1,000,000
Tax rate (per \$1,000) 1916 \$6.50
Population 1910, 1,400; 1920, 1,618

CARLEZO SPRINGS IND. S. D.
Building Bonds.
5s '14 Apr \$40,000 Jan 10 1954
(Subject to call after Jan. 10 1924.)
BOND. DEBT Nov 1 '22 \$40,000
Sinking fund 9,000
Total assessed value 1922 (about 40% actual) 1,800,000
Sch. tax rate (per \$1,000) '22 \$5.00
Population in 1922 (est.) 3,200

CASS COUNTY.
Linden is the county seat.
Road Bonds.
5s \$100,000 1949
Road District No. 1.
5s '17 \$40,000 1937-1957
Road District No. 6.
5s '17 \$40,000 1937-1947
Road District No. 7.
5s \$45,000
5s '19 \$25,000 June 10 1959
(Optional June 10 1949.)
BOND. DEBT July 1 '21 \$400,000
Sinking fund 60,051
Assessed valuation 1921 7,630,735
Tax rate (per \$1,000) 1920 \$9.50
Populat'n 1910, 27,587; 1920, 30,041

Assessed val'n, pers'l prop. 854,171
Other assess. property 51,937
Tot. ass'd val. '22 (1-3 act.) 4,511,987
State & Co. tax (per \$1,000) '22 \$12.30
Population 1910, 1,850; 1920, 1,948

CHAMBERS COUNTY.
Amahua is the county seat.
Road District No. 1.
5s \$141,500
Drainage Bonds.
5s \$17,000
Court-House and Jail Bonds.
5s A-O \$43,000
BOND. DEBT J'ne 30 '22 \$311,000
Sinking fund and interest 30,461
Assessed (County, 1921) 4,530,449
val'n. (Districts, 1913) 2,967,043
Actual tax rate (per \$1,000) '21 \$3.30
Pop of co. in 1910, 4,234; 1920, 4,162

CHEROKEE CO. ROAD D. NO. 1.
5s '17 Feb \$207,000 Feb 1 1957
(Subject to call yearly on Feb. 1 as follows: \$7,000 in odd years and \$6,000 in even years from 1918 to 1937, incl., and \$6,000 yearly from 1938 to 1957, incl.)
GEN. BD. DT. Nov 12 '21 \$657,000
Tot. assess. val. '21 (55% act.) 4,525,365
Tax rate (per \$1,000) 1921 \$13.00
Population (County) in 1910, 29,929; 1920, 36,764
INT. is payable in New York.

CHEROKEE COUNTY ROAD DISTRICT NO. 2.
5s '20 F-A \$332,500 Aug 1 '23-'60
BOND. DEBT Feb 1921 \$350,000
Assessed value 2,942,571
Actual value (est.) 6,000,000
INT. at Hanover Nat. Bk., N. Y.

CHEROKEE COUNTY ROAD DISTRICT NO. 3.
5s '20 F-A \$285,000 Aug 10 '23-'60
BOND. DEBT Feb 1921 \$300,000
Assessed value 2,521,470
Actual value (est.) 5,000,000
INT. at Hanover Nat. Bank, N. Y.

CHILDRESS.
This city is in Childress County.
5s '19 s-a \$7,000 Feb 21 '23-'29
Water Bonds.
5s '22 A-O \$6,000 Apr 10 1924
304,000 Apr 10 '25-'62
BOND. DEBT Dec 9 '22 \$35,000
Water debt (incl.) 364,000
Floating debt 35,000
Sinking fund and interest 14,000
Assessed val'n, real estate 1,047,130
Assessed val'n, pers'l prop. 1,322,089
Tot. ass'd val. '22 (1/2 act.) 2,369,219
Tax rate (per \$1,000) 1922 \$17.50
Population 1910, 3,818; 1920, 5,003
INT. on 5 1/2s of 1922 at the Hanover National Bank, N. Y.

CHILDRESS COUNTY.
Childress is the county seat.
Road Bonds.
5s '18 A-O \$35,000 Apr 1 1948
(Optional April 1 1928.)
BOND. DEBT Dec 1922 \$86,600
Floating debt (add'l) 14,000
Sinking fund 13,000
Assess. val. real estate 4,492,474
Assess. val. personal 1,795,324
Other assess. property 1,005,807
Total assessed value 1922 (about 30% actual) 7,293,605
Tax rate (per \$1,000) 1922 \$16.00
Population 1910, 9,538; 1920, 10,933

CISCO.
Paving Warrants.
5s '19 M-N \$278,572 May 10 '23-'48
Water Works Bonds.
5s '20 M-S \$500,000 Mar 10 '23-'60
(See V. 111, p. 911, for maturity.)
Water-Works and Funding Bds.
5s '21 M-N \$300,000 May 10 41-'60
50,000 May 10 1961
Funding Bonds.
5s '22 s-a \$100,000 June 1 '43-'62
TOTAL DEBT Dec 1921 \$1,862,000
Sinking fund & water debt 1,221,000
NET DEBT 641,000
Assessed value 1921 16,110,100
Total tax rate (per \$1,000) '19 \$7.50
Population 1910, 9,410; 1920, 7,422
INT. on 6s of 1922 at the Hanover National Bank, N. Y.

CISCO INDEPENDENT SCHOOL DISTRICT.
This district (P. O. Cisco) is in Eastland County.
5s \$250,000
BOND. DEBT Nov 1 '22 \$300,000
Sinking fund 23,000
School tax rate (per \$1,000) '22 \$10.00

CLARENDON.
This city is in Donley County.
Water Works Bonds.
5s '22 M-N \$75,000 May 1 1962
(Optional May 1 1932.)
TOT. BD. DT. July 1 '22 \$104,000
Water debt (incl.) 86,000
Sinking fund 8,947
Assess. val. (equal) 1922 2,549,850
Actual valuation (est.) 3,000,000
Population, 1910, 1,948; 1920, 2,456

CLARKSVILLE.
This city is in Red River County.
Street-Improvement Bonds.
5s '14 J-J \$20,000 July 1 1954
(Subject to call \$5,000 July 1 1924, 1934 and 1944.)
5s '21 50,000
Street Paving Bonds.
5s \$20,000
Water Extension Bonds.
5s \$22,000
BOND. DEBT Nov 2 '22 \$168,492
Water debt (included) 44,600
Sinking fund 15,612
Tot. assess. val. '22 (30% act.) 3,500,000
Total tax rate (per \$1,000) '22 \$9.00
Pop'n '10, 2,065; 1920 3,356

* Issued prior to the law of 1893 which requires approval and registration by State officials.

CLEBURNE.
This city is the county seat of Johnson County.
School Bonds.
6s '90 \$16,000 June 1 1930 (Subject to call June 1 1900) \$332,000
High School Bonds.
07 \$75,000 Apr 1 1947 (Subject to call April 1 1917)
Refunding School Bonds.
5s '06 \$10,000 Nov 1 1936 (Subject to call Nov 1 1916)
Ward School Bonds No. 1.
5s '15 \$130,000 Apr 1 1956 (Subject to call Apr 1 1955)
Permanent Street & Bridge Bds.
5s '04 \$12,000 Sept 15 1944 (Subject to call Sept. 15 1914)
Refunding Street & Bridge Bds.
5s '06 \$10,000 Nov 1 1936 (Subject to call Nov. 1 1916)
Refunding Perm't Impt. Bonds
5s '06 \$4,000 Nov 1 1936 (Subject to call Nov. 1 1916)
Refunding Improvement bonds.
5s '06 \$8,000 Nov 1 1936 (Subject to call Nov. 1 1916)
Refunding Bonds.
5s \$328,000
Fire-Station Bonds.
5s '04 \$5,000 Sept 15 1944 (Subject to call Sept. 15 1914)
Bridge & City Hall Repair Bds.
5s '08 \$1,996 Oct 15 1948 (Subject to call Oct. 15 1918)
Water Works Impt. Bonds.
5s '12 \$50,000 Jan 1 1952 (Subject to call Jan. 1 1922)
Water-Works Bonds.
5s '1 \$128,000 Jan 1 1952 (Subject to call Jan. 1 1922)
Sewer Bonds.
5s '15 \$180,000 Apr 1 1955 (Subject to call Apr. 1 1935)
BOND, DEBT Nov 1922 \$849,000
Tot. ass'd val. '22 11,695,620
Total tax (per \$1,000) '22 \$21.00
Pop'n in 1910, 10,364; 1920, 12,827
INT. in Austin, Texas, and at National City Bank, N. Y.

CLIFTON.
This city is in Bosque County.
Light Plant Bonds.
5s '22 \$35,000 May 15 1962 (Optional May 15 1932.)
City Hall Bonds.
5s '22 \$25,000 May 15 1962 (Optional May 15 1932.)
Water Extension Bonds.
5s '22 \$20,000 May 15 1962 (Optional May 15 1932.)
BONDED DEBT (?)
Population, 1910, 1,137; 1920, 1,327

CLIFTON IND. SCH. DIST.
This district is in Bosque County.
Building Bonds.
5s '13 Aug 25,000 Aug 1 1953 (Subject to call after Aug. 1 1923.)
5s '15 16,000
BOND, DEBT Dec 1922 \$40,000
Assessed valuation 1921 1,800,000
School tax rate (per \$1,000) '22 \$10.00

COLEMAN.
This city is in Coleman County.
Water Bonds.
6s \$160,000
BOND, DEBT June 30 '18 \$38,500
Sinking fund 16,961
Assessed valuation 2,249,025
Population 1910, 3,046; 1920, 2,868

COLEMAN COUNTY COMMISSIONERS' PRECINCT NO. 1.
\$16,000 Feb 1 1925
5s '20 F-A \$34,000 Feb 1 '26 '30 26,000 Feb 1 1950
BOND, DEBT June '22 \$468,000
Sinking fund & Int. (est.) 50,000
Assessed value 1921 5,761,000

COLEMAN COUNTY ROAD DISTRICT NO. 1.
\$15,000 Feb 1 '23-'37
5s '20 F-A 6,000 Feb 1 '47-'49 1,000 Feb 1 1950
BOND, DEBT June 1922 \$94,000
Sinking fund & Int. (est.) 10,000

COLEMAN INDEP. SCH. DIST.
This district is in Coleman County.
5s '21 Feb 23,000 July 18 1961 (Optional July 18 1931.)
BOND, DEBT Mar 1922 \$49,500
Assessed value 1921 3,191,460
Sch. tax rate (per \$1,000) '22 \$10.00

COLLIN CO. ROAD DISTS.
McKinney is the county seat.
Royal Road Dist. Bonds.
5s \$65,000
Road District No. 4 Bonds.
5s '14 F-A \$450,000 Feb 2 1954
Road Dist. No. 5 Bonds.
5s '19 A-O \$60,000 1949
Road District No. 7 Bonds.
5s '14 M-N \$125,000 May 1 1954
Road District No. 8 Bonds.
5s '14 M-N \$200,000 May 1 1954
Road District No. 9 Bonds.
5s '19 A-O \$37,000 1949
Road District No. 12 Bonds.
5s '19 A-O \$69,000 1949
Road District No. 13 Bonds.
5s '19 A-O \$182,000 1949
Road Dist. No. 13 Bonds.
5s '19 A-O 50,000 1949
Road Dist. No. 15 Bonds.
5s '19 A-O \$188,000 1949
Road Dist. No. 16 Bonds.
5s '19 A-O \$85,000 1949
Road Dist. No. 17 Bonds.
5s '19 A-O \$125,000 1949
Road Dist. No. 18 Bonds.
5s '19 A-O \$65,000 1949
Road Dist. No. 20 Bonds.
5s '19 A-O \$75,000 1949

Road Dist. No. 22 Bonds.
5s '19 A-O \$50,000 1945
Road Dist. No. 23 Bonds.
5s '19 A-O \$60,000 1945
Road Dist. No. 24 Bonds.
5s '19 A-O \$60,000 1949
Road Dist. No. 26 Bonds.
5s '19 A-O \$250,000 1949
Road Dist. No. 28 Bonds.
5s '19 A-O \$250,000 1949
Road Dist. No. 29 Bonds.
5s '19 A-O \$150,000 1949
Road Dist. No. 30 Bonds.
5s '19 A-O \$50,000 1949
Dist. No. 4, July 15, \$375,000
Dist. No. 5 (2)
Dist. No. 7, June 3 '10 247,000
Dist. No. 8, June 3 '19 437,000
Dist. No. 9, Jan 16, 90,000
Dist. No. 12 (2)
Dist. No. 13 (2)
Dist. No. 15 (2)
Dist. No. 16 (2)
Dist. No. 17 (2)
Dist. No. 18 (2)
Dist. No. 20 (2)
Dist. No. 21 (2)
Dist. No. 22 (2)
Dist. No. 24 (2)
Dist. No. 25 (2)
Dist. No. 28 Dec '20 450,000
Dist. No. 30 (2)
Dist. No. 4, 1914, 5,631,900
Dist. No. 7, 1918, 1,892,920
Dist. No. 8, 1918, 2,537,830
Dist. No. 9, 1914, 764,965
Dist. No. 12, 1,367,728
Dist. No. 13, 838,190
Dist. No. 15, 1,258,500
Dist. No. 16, 578,170
Dist. No. 17, 988,020
Dist. No. 18, 392,200
Dist. No. 20, 397,910
Dist. No. 22, 373,940
Dist. No. 23, 397,080
Dist. No. 26, 1,394,140
Dist. No. 28, 1,423,710
Dist. No. 29, 1920, 3,258,130
Dist. No. 30, 300,000
Population of Dist. No. 7, '14, 5,000
↑ INT. at Seaboard Nat. Bank, N. Y.; on others in N. Y. City or Austin.
All bonds are redeemable 20 years from issue.

COLLINSWORTH COUNTY.
Wellington is the county seat.
4s '02 \$5,500 1942
4s '02 1,000 1942
5s '16 4,000 1936
(Subject to call 1926.)
Road Bonds.
5s '16 M-N \$100,000 Nov 14 1956
(Subject to call Nov. 14 1936.)
BOND, DEBT Nov 2 '22 \$100,000
Floating debt 25,000
Sinking fund 17,500
Assess. val. '22 (1-5 act.) 5,237,900
Total tax rate (per \$1,000) '22 \$16.00
Pop'n 1910, 5,221; 1920, 9,154

COLEMAN COUNTY.
This city is in Mitchell County.
Reservoir and Water Works Bds \$85,000
Sewer Bonds.
BONDED DEBT (?)
Population, 1910, 1,840; 1920, 1,766

COLEMAN COUNTY.
Columbus is the county seat.
Road District Bonds.
\$175,000
BOND, DEBT May 5 '21 \$58,000
Road district bonds (add'l) 175,000
Floating debt (add'l) 94,654
Sinking fund and interest 27,034
Assessed value, real estate 8,610,730
Assessed value, personal 3,027,980
Other assessable property 2,931,497
Tot. ass'd val. '21 (2-3 act.) 14,570,207
State & Co. tax (per \$1,000) '21 \$5.50
Pop'n in 1910, 18,897; 1920, 19,013

COMAL COUNTY.
New Braunfels is the county seat.
Road Bonds.
5s '14 A-O \$17,000 Apr 10 1954 (Subject to call after April 10 1924.)
BOND, DEBT Nov 3 '22 \$328,000
Ass'd val. '22 (40% act.) 7,200,000
State & Co. tax (per \$1,000) '22 \$7.90
Population 1910, 8,434; 1920, 8,824

COMANCHE.
This city is in Comanche County.
BOND, DEBT June 30 '21 \$51,000
Sinking fund and interest 29,654
Total assessed val'n 1920 387,552
Tax rate (per \$1,000) 1920 \$5.00
Population 1910, 2,756; 1920, 3,524

COMANCHE IND. SCH. DIST.
This district (P. O. Comanche) is in Comanche County.
6s '21 F-A \$110,000 Aug 1 1961 (Optional Aug. 1 1931.)
BOND, DEBT Dec 15 '22 \$110,000
Floating debt (add'l) 6,000
Sinking fund 3,000
Assessed value 1922 2,500,000
School tax rate (per \$1,000) '22 \$8.20

COMMERCE.
This city is in Hunt County.
Paving Bonds.
\$40,000
Water-Works Bonds.
5s '13 M-S \$10,000 Sept 1 1953 (Subject to call after Sept. 1 1923.)
High School Bldg. Bonds
5s '22 M-S \$120,000 Mar 1 '23-'62
BOND, DEBT Oct 1 '16 \$56,500
Floating debt (additional) 12,876
Assessed valuation 1922 2,234,179
Tax rate (per \$1,000) 1922 \$23.00
Population 1910, 2,818; 1920, 3,842
INT. on 5 1/2% of 1922 at the Hanover National Bank, N. Y., or at the State Treasurer's office, at option of holder.

COOKE COUNTY.
Gainesville is the county seat.
Court-House Bonds.
4s Apr \$105,000
BOND, DEBT Dec 8 '22 \$86,000
Ass'd val. 1922 (1/2 act.) 16,559,940
County tax rate (per \$1,000) '22 \$6.00
Pop'n in 1910, 26,603; 1920, 25,667
INT. at Nat. Bk. of Comm., N. Y.

COOKE CO. ROAD DIST. NO. 1.
This district comprises over one half of the county and includes the City of Gainesville. The bonds are a direct obligation of the district.
4s '09 Apr \$85,000 Apr 1 1949 (Subject to call after Aug. 1 1910.)
BOND, DEBT Dec 8 '22 \$73,000
Ass'd val. 1922 (1-3 act.) 8,000,000
Dist. Tax rate (per \$1,000) 1922 \$10.00
Population in 1922 (est.) 27,000
INT. at Nat. Bk. of Comm., N. Y.

COOKE CO. ROAD DIST. NO. 2.
BOND, DEBT Dec 8 '22 \$211,000
Assessed valuation 1922 2,500,000
Tax rate (per \$1,000) 1922 \$8.20

COOPER.
This town is in Delta County.
5s \$8,000
BOND, DEBT Nov 1 '22 \$178,000
Water debt (incl.) 95,000
Sinking fund 10,500
Assessed value, real estate 1,150,000
Assessed value, personal 491,000
Total ass'd val. '22 (1/2 act.) 1,551,000
Total tax rate (per \$1,000) '22 \$2.30
Population 1910, 1,513; 1920, 2,563

CORYELL COUNTY.
Gatesville is the county seat.
BOND, DEBT June 30 '21 \$32,000
Sinking fund and interest 3,882
Total assessed val'n 1921 10,448,090
Tax rate (per \$1,000) 1920 \$6.50
Population, 1910, 21,703; '20, 20,601

CORPUS CHRISTI.
Corpus Christi is in Nueces Co. Incorporated 1852.
Water-Works Bonds.
5s '09 F-A \$390,000 Aug 1 1949
5s '15 J-J 300,000 Jan 1 1955 (Subject to call begin. Jan. 1 1935.)
6s '20 60,000 Jan 1 '23-'30
Refunding Water-Works Bonds
4s '08 F-A \$59,000 Aug 1 1938
Sewer Bonds.
5s '09 M-N \$120,000 Nov 1 1949
\$ Wharf Bonds.
5s '11 A-O \$50,000 Oct 1 1951
5s '17 A-O 600,000 1932
City-Hall & Fire-Station Bonds.
6s '11 A-O \$85,000 Oct 1 1951 (Subject to call after Oct. 1 1921.)
Street Bonds.
5s '12 A-O \$300,000 Apr 1 1952
5s '18 J-J 150,000 July 15 1956 (Subject to call July 15 1936)
Garbage-Crematory Bonds.
5s \$20,000
5s \$20,000
Sea-Wall Bonds.
6s '18 M-S \$440,000 1923-1933
5s 100,000
BOND, DT, June 30 '21 \$1,707,500
Sinking fund and interest 265,703
Assessed valuation 1915 9,445,653
Total tax rate (per \$1,000) '15 \$16.30
Population in 1910 8,222
Population in 1920 10,525
INT. on sewer and water-works bonds at Fourth Nat. Bk., N. Y.; on other bonds at office of Noel-Young, Bond & Stock Co., St. Louis, Mo.
↑ Red. beg. after 10 yrs. from issue

CORSICANA.
This city is the county seat of Navarro County. Pop'n '10, 9,749; 1920, 11,356.
Water-works Bonds.
5s '18 A-O \$370,000 Apr 17 '23-'58 (Subject to call after 1938.)
5s '22 J-J 50,000 July 1 '43-'62 (Due \$2,000 and \$3,000 alternately on July 1 from 1943 to 1962.)
City-Hall Bonds.
4s '07 J-D \$20,000 June 1 1937
Crematory Bonds.
4s '03 Feb \$5,000 Feb 1 1943
School Bonds.
3 1/4s '01 J-J \$225,000 Nov 1 1931
4s '02 J-J 13,350 Jan 1 1932
4s '03 Feb 410,000 Feb 1 1943
4s '07 A-O 510,000 Oct 1 1947
5s '15 J-D 25,000 Dec 1 1955
Street-Improvement Bonds.
5s '13 F-A \$20,000 Feb 1 1953
5s '15 J-D 80,000 Dec 1 1955
Sewer Bonds.
5s '09 J-D \$20,000 Dec 15 1949
5s '15 J-D 20,000 Dec 1 1955
BOND, DEBT Dec 8 '22 \$698,350
Water debt (incl.) 420,000
Sinking fund 40,000

Assessed val'n, real estate 5,763,020
Assessed val'n, personal 4,021,890
Tot. ass'd val. '22 (60% act.) 9,784,910
Total tax rate (per \$1,000) '22 \$20.00
↑ INT. after 15 years from issue.
↑ INT. at Treasurer's office; others in New York.

COTLE COUNTY.
Paducah is the county seat.
Road District No. 1 Bonds.
5s \$89,500 \$3,500 yearly
Road District No. 2 Bonds.
5s \$100,000
Road District No. 3 Bonds.
5s \$89,500 \$3,500 yearly
BOND, DEBT June 30 '21 \$140,408
Sinking fund 15,760
Assessed value 1921 7,304,969
Tax rate (per \$1,000) 1921 \$8.00
Population 1910, 4,396; 1920, 6,901

CROCKETT.
This town is in Houston County.
Water Works Bonds.
5s '13 A-O \$18,000 Aug 11 1953 (Subject to call after Aug 11 1923.)
BOND, DEBT Dec 8 '22 \$42,500
Assess. val. real estate 1,137,080
Assess. val. personal 727,655
Tot. ass'd val. '22 (65% act.) 1,865,635
Total tax rate (per \$1,000) '22 \$8.50
Population, 1910, 3,947; 1920, 3,061

CROCKETT COUNTY.
Ozona is the county seat.
Road Bonds.
5s '14 A-O \$40,000 Apr 10 1954 (Subject to call after Apr 10 1910.)
BOND, DEBT June 30 '21 \$88,000
Sinking fund and interest 14,520
Assessed valuation 1921 3,509,716
State & Co. tax rate (per \$1,000) '21 \$10.00
Population, 1910, 1,296; 1920, 1,500

CROCKETT CO. COM. SCH. DIST. NO. 1.
BOND, DEBT Dec 1921 \$75,000
Sinking fund and interest 2,661
Total valuation 1921 3,250,000
School tax (per \$1,000) 1921 \$25.00

CROSBY COUNTY.
Crosbyton is the county seat.
BOND, DEBT June 30 '21 \$164,000
Sinking fund and interest 12,838
Total assessed value 1921 5,052,159
Tax rate (per \$1,000) 1921 \$7.30

CROSBYTON IND. SCH. DIST.
This district (P. O. Crosbyton) is in Crosby County.
5s '17 Apr \$25,000 1957 (Subject to call after 1927.)
TOTAL DEBT (?)
Tax rate (per \$1,000) 1922 \$5.00

CUBRO.
This city is the county seat of De Witt Co. Incorporated Apr. 23 1873.
Sewer (Red. aft. 20 yrs. from issue.)
5s '12 \$25,000 1952
City Hall Bonds.
6s \$9,000 40 years
Water Works Bonds.
6s \$5,000 40 years
5s 17,000 40 years
Ref. Water Works Bonds
5s \$1,000 40 years
5s 17,000 40 years
School Bonds.
5s \$5,000 40 years
4s 3,000 40 years
BOND, DEBT June 30 '21 \$107,900
Sink. fund 29,681
Assessed valuation 1915 3,140,120
Tax rate (per \$1,000) 1915 \$6.50
Population, 1910, 3,109; 1920, 3,671
INT. at First Bank & Trust Co., Cuero.

CUBRO IND. SCHOOL DIST.
BOND, DEBT Nov 6 1922 \$28,000
Sinking fund 3,529
Ass'd val'n 1922 (2-3 act.) 4,018,360
School tax rate (per \$1,000) '22 \$7.50
Population in 1922 5,000

CULBERSON COUNTY.
Van Horn is the county seat.
Court-House & Jail Bonds.
4s Apr \$59,000 Apr 10 1952
Road (Red. after 20 yrs. fr. issue.)
5s '13 Apr \$50,000 Apr 10 1953
Road and Bridge Bonds.
5s '17 A-O \$75,000 Aug 13 1957 (Subject to call after Aug. 13 1937.)
County Jail Bonds.
5s '17 A-O \$5,000 Apr 13 1957 (Subject to call after Aug. 13 1937.)
BOND, DEBT June 30 '21 \$227,000
Sinking fund 60,307
Total assessed value 1921 3,774,875
Co. tax rate (per \$1,000) '20 \$9.80
Population in 1920 912
INT. at office of State Treasurer or County Treasurer.

DALHART.
This city is in Dallam County.
Sewer Bonds.
6s \$24,000
BOND, DEBT Nov 17 '22 \$80,500
Sinking fund 21,000
Total ass'd val. '22 (1/2 act.) 2,852,422
Total tax rate (per \$1,000) '22 \$7.50
Population in 1922 (est.) 4,000

DALHART IND. SCH. DIST.
\$ School-Building Bonds.
6s '22 F-A \$45,000 Feb 1 '33-'52
BOND, DEBT Sept 27 '22 \$201,000
Sinking fund 33,628
Ass'd val. '22 (70% act.) 3,810,000
School tax rate (per \$1,000) '22 \$10.00
Population in 1922 (est.) 5,000
↑ INT. payable at State Treasurer's office in Austin or the Chase Nat. Bank, New York City.

* Issued prior to the law of 1893 which requires approval and registration by State officials.

DALLAS.

This is the county seat of Dallas County, Incorp. Feb. 2 1856. Recall provision of city charter sustained by courts. V. 93, p. 63; V. 94, p. 802. Amendments to city charter approved by voters in April 1916, upheld by Fifth Court of Civil Appeals. V. 104, p. 1824. Sunstod Hill and Rosemont Crest annexed in 1915.

Funding Bonds.

5s g '91 J-J \$179,000... July 1 1931
Sewerage Impt. Bonds.
5s g '91 J-J \$150,000... June 1 1931
4s '10 J-D 70,500... June 1 '23-'50

Sewage-Disposal Bonds.

4 1/2 s '13 M-N \$300,000... May 1 1953
(\$12,000 each alternate year)
4 1/2 s g '16 J-J \$213,000...

Street Impt. Bonds.

5s g '88 F-A \$162,000... Aug 1 1928
5s g '89 J-J 97,000... July 1 1929
4s g '90 J-J 23,000... Dec 2 1940

Park Bonds.

4 1/2 s '13 M-S \$395,000... Nov 1 '23-'53
(\$12,000 in even years and \$13,000 in odd years)

School Bonds.

4s g '04 J-J \$24,000... July 1944
4s g '08 J-J 101,000... Jan 1 1946
4s g '08 J-J \$37,000... Jan 1 1946

Police & Fire Station Bonds.

4s g '02 J-D \$50,000... Dec 1 1942
4 1/2 s '12 M-N \$8,912... May 1 '23-'52

Water-Works Impt. Bonds.

4s '07 A-O \$342,000... Oct 1947
4s g '09 M-N \$338,484... May 1 '23-'49
4s '10 J-D \$69,500... June 1 '23-'50

Public Improvement Bonds.

4s '04 J-J \$35,000... Jan 1 1944
4s '02 M-N \$15,000... May 1932

Refunding School Bonds.

4s g '20 M-N \$180,000... May 1 '23-'59
M-N (\$4,000 for 5 years and \$6,000 in 6th yr. to end)

Crematory Bonds.

4s g '00 J-J \$8,000... July 2 1940
Water Supply.

City Jail Bonds.

4s '02 F-A \$45,000... Feb 1 1942
4s g '08 J-J \$18,000... Jan 1 1946

Water and Sewer Bonds.

4s g '08 J-J \$95,000... July 2 1940
4s g '02 J-D 68,000... Dec 1 1942

Refunding Water Bonds.

4s g '02 J-J \$68,000... Jan 1 1942
Hospital Bonds.

4 1/2 s '12 J-J \$77,500... Jan 1 '27-'52
(\$2,000 in odd years and \$3,000 in even years)

City-Hall Bonds.

5s g '20 M-N \$219,375... May 1 '27-'60
4 1/2 s '12 M-N \$177,000... May 1 1952
4 1/2 s '13 M-N \$275,000... May 1 1953

Water Filtration Bonds.

5s g '21 J-J \$439,000... (For maturity see V. 113, p. 1271.)
Garbage Incinerator Bonds.

5s g '21 J-J \$195,000... May 1 '23-'61
Former City of East Dallas

BOND, DEBT June 21 \$13,492,000
Water debt (incl.) 2,350,000
Sinking fund and interest 1,220,068
Floating debt May 1921 (additional) 328,349

Total assess. val. 1920 175,379,475
Actual value 1921 (est.) 384,755,650
Tax rate (per \$1,000) 1921 \$24.40
Population in 1910 (Census) 92,104
Population in 1920 (Census) 158,978

The receipts of the water department are pledged for the water debt. INT. on street-impt. 5s (1924 and 1925), public-impt. 4s due 1944, water 4s due 1942, crematory bonds, police and fire-station bonds and school bonds due 1944 and 1946 and city-jail bonds at Seaboard Nat. Bank, N. Y. Refunding school 4s due 1932 and street-impt. bonds due Dec. 1

1942 at State Treas. office; water and sewer bonds at State Treas. office and in city of Dallas; school bonds due 1947, street bonds of 1907, water-works bonds due 1947 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, 1914, 1919 and 1920 and 1921 at Chase Nat. Bank, N. Y.; others at New York Trust Co., N. Y.

CITY PROPERTY.

Value of city property (exclusive of streets) May 1 1921 was (est.) \$16,588,511.65
WATER WORKS.—The total revenue from the water-works dept. from May 1 1919 to April 30 1920 was \$536,697.71.

DALLAS COUNTY.

County seat is Dallas. Bonds all issued under new municipal bond law. Court-House Bonds (Ref.).

4s '05 Apr \$18,000... 1945
BOND, DEBT Nov 1921 \$18,000
(Subject to call beginning 1913.)

Viaduct and Bridge Bonds.

4s '09 Apr \$623,000... 1949
5s g '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 1/2 s '11 Apr \$418,000... 1951
4 1/2 s '17 Apr \$500,000... Jan 10 1957

School Bonds.

5s '18 \$250,000... 1957
(Subject to call after 1928.)

Road and Bridge Ref.

4s '05 \$103,000... 1945
(Subject to call beginning 1910.)

Hospital Bonds.

5 1/2 s '21 J-J \$225,000... Jan 10 1951
(Optional Jan. 10 1931.)

Court House Bonds.

6s \$150,000...
TOT. BD. DT. Mar 16 '21 \$1,441,000
Warrant debt June 30 '18 184,500
Slc. rd. & int. Mar 16 '21 345,887

Assessed valuation 1920 177,155,720
County tax rate (per \$1,000) '20 \$7.50
Pop'n, 1910, 135,748; 1920, 210,551
Red. after 10 years from issue.
INT. at State Treas. office or at Chase Nat. Bank, N. Y. City.

DALLAS COUNTY RD. DIST. 1.

5s '21 A-O \$1,303,485... 1923-1949
5 1/2 s '21 A-O \$2,610,000... Apr 10 '23-'51
5 1/2 s '22 A-O (incl. 624,000) Apr 10 '23-'51
767,000... Apr 10 1952

BOND, DEBT Mar 1921 \$6,200,000
Assessed value 1921 197,000,000
INT. on bonds marked (*) at the Chase National Bank, New York; on bonds marked (a) at Chase National Bank, New York, the State Treasurer's office, or the County Treasurer's office, at option of holder.

DALLAS COUNTY LEVEE IMPT. DIST. NO. 1.

P. O. Dallas.
Levee Improvement Bonds.

5s '17 \$48,000...
TOTAL DEBT (7)

DALLAS CO. LEVEE IMPT. DIST. NO. 5.

6s '19 A-O \$205,200... Apr 10 '23-'41
BONDED DEBT (1)

DECATUR.

This town is in Wise County.
Water Extension Bonds.

6s '21 s-an \$40,000... 1926-1945
(\$40,000) 1946-1950

Sewer System Bonds.

6s '21 s-an \$60,000... 1926-1955
15,000... 1956-1960

BOND, DEBT Nov 1921 \$211,250
Sinking fund 8,120
Total assess. val. 1920 1,461,755
Total tax rate (per \$1,000) '20 \$11.50
Pop'n 1910, 1,851; 1920 2,205
INT. at Continental & Commercial Nat. Bank, Chicago.

DECATUR INDEP. SCH. DIST.

6s '22 \$30,000... Apr 10 '23-'53
BOND, DEBT April 1922 \$51,000
Assessed value 1,726,700
Sch. tax rate (per \$1,000) '22 \$5.00

DEL RIO.

This city is in Val Verde County.
Water Works Impt. Warrants.

7s '22 A-O (\$7,500) 1923-1927
10,000 1928-1932
TOTAL DEBT June 1922 \$163,300
Assessed value 3,543,003
Population in 1920 10,589
INT. at Hanover Nat. Bk., N. Y.

DEL RIO INDEP. SCH. DIST.

This district is in Val Verde County.
High School Bonds.

5s \$120,000... (7)
Sch. tax rate (per \$1,000) '22 \$7.50

DELTA COUNTY.

Cooper is the county seat.
(\$32,000) June 1 '23-'24

5s '19 J-D 170,000... June 1 '25-'34
80,000... June 1 '35-'39
170,000... June 1 40-'49

BOND, DEBT Aug 14 '22 \$330,000
Sinking fund 150,170
Ass'd val. 1921 (1-3 act.) 7,492,000
Tax rate (per \$1,000) 1921 \$18.80
Pop'n, 1910, 14,566; 1920, 15,387
Payable at Nat. Bank of Commerce, New York.

DELTA COUNTY LEVEE IMPT. DIST. NO. 1.

This district is in Delta County.
BONDED DEBT Oct 1919 \$192,000

DENISON.

This city is in Grayson County.
Commission government adopted.

Electric Light Bonds.

5s '20 \$19,800... 1923-1940
Viaduct Bonds.

5s '15 J-J \$32,500... July 1 '23-'35
Water-Works (Part yearly).

5s '08 J-J \$99,000... 1923-1938
5s '09 J-J 17,500... 1923-1929
5s '10 J-J 26,000... 1923-1935
5s '11 J-J 18,000... 1923-1934

School Bonds.

5s '13 J-J \$55,000... Jan 1923-1934
5s '18 J-J 42,000... July 1 '23-'36
5s '20 19,800... 1923-1940

Street Bonds.

5s '14 \$15,000... 1923-1937
5s '20 180,000... May 1 '23-'40

BOND, DEBT Nov 1 '22 \$494,600
Water-works bonds (incl.) 130,500
Sinking funds 2,348
Assessed value real estate 7,759,170
Assessed value personal 3,888,345
Tot. ass'd val. '22 (60% act.) 11,647,515
Total tax (per \$1,000) 1922 \$16.00
Pop'n, 1910, 13,632; 1920, 17,065
INT. payable in Denison; others in N. Y. City.

DENTON.

This city is the county seat of Denton County, Incorp. in 1873.
Sewer (Red. aft. 10 yrs. from issue).

5s '09 J-J \$10,000... Jan 1 1949
5s '19 A-O 10,000... 1959

Funding School Bonds.

4 1/2 s '99 \$7,000... June 10 1939
School Bonds.

4s '01 \$5,500... Aug 1 1941
4s '09 9,000... Sep 8 1930
5s '16 75,000... Apr 1 1955

(Subject to call after 1926)
5s '16 20,000... Sept 1 1956

Street Construc. & Impt. Bonds.

5s '19 A-O \$100,000... 1959
Water-Works Bonds.

5s '05 \$19,000... Apr 1 1945
Funding Bonds.

4 1/2 s '99 \$2,547.55... June 19 1939
Street Bds. (Red. beg. after 1926).

5s '16 \$10,000... 1956
Park Bonds.

5s '21 J-J \$75,000... July 1 1961
(Optional July 1 1931.)

TOT. BD. DT. Feb 1922 \$363,048
Water debt (included) 29,000
Floating debt (additional) 6,650
Sinking fund 50,864
Tot. ass'd val. '22 (65% act.) 6,569,790
Total tax (per \$1,000) 1922 \$14.31
Population, 1910, 4,732; 1920, 7,626
INT. at Chatham & Phoenix Nat. Bank; on bonds marked (*) at the National City Bank, N. Y.; on others at the Chase Nat. Bank, all of N. Y.

DENTON COUNTY.

Denton is the county seat.
Funding (Red. aft. 5 yrs. from tax).

3s '01 A-O \$29,000... Apr 10 1941
Refund. (Red. after 5 yrs. from tax.)

4s '08 Apr \$46,000... Oct 10 1948
BOND, DEBT June 30 '21 \$1,808,500
Sinking fund & interest 115,121
Assessed valuation 1921 20,017,665
State & Co. tax (per \$1,000) '21 \$5.40
Pop'n, 1910, 31,258; 1920, 35,355
INT. at office of State Treasurer.

DENTON CO. ROAD DIST. NO. 1.

5s '11 Apr \$64,000... Sept 13 1951
(Subject to call after Sept. 13 1921.)

BOND, DEBT Oct 14 '18 \$64,000
Assessed val. of dist. 1918 2,243,360
District tax (per \$1,000) 1918 \$2.50
Population of dist. 1918 (est.) 2,000
INT. payable at Co. Treas. office in Denton; State Treas. office in Austin or at Hanover Nat. Bank, N. Y.

DENTON CO. ROAD DIST. NO. 3.

5s '19 A-O \$1,500,000... Apr 15 '49
(Optional April 15 1929.)

BOND, DEBT May 1919 \$1,500,000
Assessed value 16,031,225
Population 1919 (est.) 21,000
INT. payable at Hanover Nat. Bank, New York.

DENTON COUNTY RD. D. NO. 4.

5s \$17,000... serially
BONDED DEBT (7)

DE WITT COUNTY.

Quero is the county seat.
County Jail Bonds.

5s '16 J-D \$32,000... Dec 11 1935
(Subject to call Dec. 11 1926)

BOND, DEBT June 30 '21 \$320,099
Sinking fund and interest 98,135
Assess. val. '21 (40% act.) 20,636,940
State & Co. tax (per \$1,000) '21 \$5.20
Pop'n, 1910, 23,501; 1920, 27,971

DE WITT CO. RD. DIST. NO. 2.

BONDED DEBT \$50,000
Assessed valuation 1,226,000

DICKENS COUNTY.

Dickens is the county seat.
Road Bonds.

5 1/2 s '17 \$400,000... 1947
(Subject to call after 1927.)

BOND, DEBT June 30 '21 \$423,000
Sinking fund and interest \$4,612
Assessed valuation 1921 5,045,372
Co. tax rate (per \$1,000) '21 \$15.20
Population 1910, 3,092; 1920 5,876

DIMIT COUNTY.

Carrizo Springs is the county seat.
Road Dist. No. 1 Bonds.

5s '15 Apr \$10,000... Apr 12 1955
(Subject to call after Apr 12 1935)

BOND, DEBT June 30 '21 \$62,900
Sinking fund and int. 19,858
Total assess. val. 1921 5,442,996
Co. tax rate (per \$1,000) '19 \$5.00
Population 1910, 3,460; 1920 5,296

DONNA IRRIG. DIST. NO. 1.

This district is in Hidalgo County.
District was organized Dec. 14 1914.

BOND, DEBT Sept 1 '22 \$1,207,000
Floating debt (additional) 40,000
Sinking fund 249,915
Assessed value 1922 9,216,935

DONNA S. D.

This district (P. O. Donna) is in Hidalgo County.
\$105,000

BOND, DEBT Aug 31 '22 \$172,000
Sinking fund 15,464
Total assessed value 5,392,000
School tax rate (per \$1,000) '22 \$9.00

DUBLIN.

This city is in Erath County.
BOND, DEBT June 30 '18 \$52,000
Sinking fund and interest 4,567
Assessed valuation 1915 1,593,252
Population 1910, 2,561; 1920 3,229

DUBLIN SCHOOL DISTRICT.

Building Bonds.

5s '12 J-J \$44,000... Jan 1 1952
(Subject to call after Jan 1 1922)

BOND, DEBT Nov 17 '22 \$40,000
Assessed valuation 1922 3,225,000
School tax rate (per \$1,000) 1922 \$10.00

DUVAL COUNTY.

San Diego is the county seat.
Court-House Bonds.

6s '18 \$100,000... 1958
(Optional after 1928.)

BOND, DEBT June 30 '21 \$300,000
Sinking fund and interest 48,379
Assessed value 1921 7,705,976
Tax rate (per \$1,000) 1920 \$13.50
Population, 1910, 8,964; 1920, 8,251

EAGLE PASS.

This city is in Maverick County.
\$8,000... 1923-1924

Funding Bonds.

6s \$11,127.91... May 1 '23-'32
6s '21 11,315.81... May 1 '23-'33

Street Impt. Bonds.

6s '21 \$38,000... June 1 '23-'41
BOND, DEBT Dec 1 '22 \$22,485
Assessment debt (add'l) 59,000
Floating debt (add'l) 29,000
Sinking fund 7,000
Tot. ass'd val. '22 (2-3 act.) 4,264,800
Total tax rate (per \$1,000) '22 \$11.00
Population, 1910, 3,536; 1920, 5,765

EAGLE PASS IND. SCH. DIST.

This district is in Maverick County.
BOND, DEBT Aug 31 '22 \$48,000
Sinking fund 29,959
Tot. ass'd val. '21 (3% act.) 3,225,750
School tax rate (per \$1,000) '22 \$4.00
Population in 1920 (est.) 7,500

EASTLAND.

This city is in Eastland County.
Water Bonds.

5s '19 \$40,000...
s '20 150,000...
s '11 15,000...

Street Bonds.

s '15 \$8,000...
Paving Bonds.

6s '19 \$200,000... Sept 1 1959
Water Warrants.

s '19 \$8,500...
S. Seamen's Warrants.

s '22 \$19,200...
City Hall Bonds.

6s '10 \$100,000... Sept 1 1959
(*Optional Sept 1 1939.)

Sewer Bonds.

s '19 \$60,000...
s '20 97,000...
s '20 145,000...

ELECTRA IND. S. D. (Concl.) BOND, DEBT Dec 12 '22. \$172,500 Sinking fund 16,000 Tot. ass'd val. '22 (60% act.) 8,000,000 Tax rate (per \$1,000) 1922 \$10.00 Population in 1920 (est.) 8,000

ELLIS COUNTY. Waxahachie is the county seat. Road District Bonds. 5s '09 A-O \$250,000. Apr 10 1949 5s '10 A-O 299,000. Apr 10 1950 (Subject to call after 1919.) 600,000

Road Dist. No. 13 Bonds. 5s '19 \$116,603. Apr 6 '23-49 Road Dist. No. 2 Bonds. 5s '19 A-O \$354,857. Apr 10 '23-49 Road Dist. No. 8 (Red. beg. Oct. '22) 5s '12 A-O \$74,000. Oct 10 1952 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. 5s '16 \$123,000. July 10 1946 80,000. Apr 10 '23-30 5s '19 A-O \$20,000. Apr 10 '23-46 50,000. Apr 10 '47-48 30,000. Apr 10 1949 Levee Dist. No. 3 Bonds. 5s '19 A-O \$222,000. Apr 10 '23-49 (See V. 109, p. 1199, for maturity) BOND, DEBT June 30 '21. \$3,320,250 Sinking fund and interest. 160,839 BONDED DEBT

Road Dist. No. 13 Apr 10 1949 Road Dist. No. 3 June 19 771,000 Assessed val. county 1921. 38,293,210 Assessed valuation— Levee Dist. No. 2. '16. 719,930 Road Dist. No. 10. 600,000 Road Dist. No. 13. 786,400 Road Dist. No. 3. 7,091,700 County tax (per \$1,000) '21. \$3.50 Pop'n county '10, 53,829; '20, 55,700

ELLIS CO. DR. DIST. NO. 1. BOND, DEBT Oct 10 '21. \$270,000 Ass'd val. '21 (25% act.) 105,715 Tax rate (per \$1,000) 1921. \$34.00 Population in 1920 (est.) 50

ELLIS CO. ROAD DIST. NO. 5. 5s '19 \$80,000. \$80,000 yearly TOT. B.D. DT. April 1922. \$312,000 Sinking fund (cash & secs.) 26,900 Assessed value 1921. 2,973,261

EL PASO. This is the county seat of El Paso County. Incorp. June 18 1873. Water-Works-Purchase Bonds. 5s '10 A-O \$375,000. Oct 1 1950 Sewer Bonds. 5s '08 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 450,000. 1948 5s '12 J-D 150,000. Dec 1 1952 4s '17 J-J 40,000. Jan 1 1957 (Subject to call Jan. 1 1937.)

Water-Works Exten. Bonds. 5s '12 J-D \$200,000. Dec 1 1952 5s '19 s-a 185,000. 1923-1959 Water-Works Compromise Bds. 5s '09 \$11,000. 1929 Septic-Tank Bonds. 4s '17 J-J \$100,000. Jan 1 1957 (Subject to call Jan. 1 1937.) Drainage Bonds. 4s '17 J-J \$75,000. Jan 1 1957 (Subject to call Jan. 1 1937.)

School Bonds. 5s '01 F-A \$75,000. Feb 1 1941 5s '07 s-a 100,000. July 1 1947 5s '03 M-S 50,000. Sept 1 1943 5s '05 A-O 50,000. Apr 1 1945 5s '08 s-a 100,000. 1948 5s '11 A-O 150,000. Oct 1 1951 5s '14 J-D 200,000. June 1 1954 (Subject to call begin. June 1 1934.) 5s '15 J-J 150,000. July 1 1955 (Subject to call begin. July 1 1935.) 5s '17 J-D 100,000. Jan 1 1957 (Subject to call begin. Jan. 1 1937.) 5s '19 s-a 203,500. 1923-1959

Park Bonds. 5s '19 s-a \$138,803. 1923-1959 Funding Bonds. 5s '11 A-O \$204,000. Oct 16 1951 Garage-Disposal Bonds. 5s '08 s-a \$850,000. 1948 5s '19 s-a 92,500. 1923-1959 Street-Improvement. 5s '05 Nov 175,000. Nov 1 1935 5s '08 s-a 200,000. 1943 (Subject to call after 1918.) 5s '08 s-a \$100,000. 1948 5s '10 s-a 100,000. 1950 5s '12 J-D 150,000. Dec 1 1952 4s '17 J-J 40,000. Jan 1 1957 (Subject to call Jan. 1 1937.) 5s '19 s-a 92,500. 1923-1959 5s '19 s-a 92,500. 1923-1959

Library Bonds. 5s '19 s-a \$23,101. 1923-1959 City-Hall and Jail Bonds. 5s '00 F-A \$10,000. Feb 1 1940 Municipal Bonds. 5s '22 s-a \$850,000. Jan 1 '27-'52 (For amount due each year see V. 114, p. 219.) BOND, DEBT Jan 1922. \$6,654,000 Water debt (incl.) 1,575,000 Sinking fund 882,483 Assessed valuation 1921. 97,504,500 Tax rate (per \$1,000) '15. \$18.00 Pop'n '10 (Census. 39,279; '20, 77,543

Red. after 20 years from issue. INT. at Chemical Nat. Bank, N. Y., or at City Treas. office, on bonds of 1922 at Hanover National Bank, N. Y., or City Treas. office.

EL PASO COUNTY. County seat is El Paso. In 1918 about 6-7 of the area of El Paso County was detached in the organization of Hudspeth County.

Road Bonds. 4s '09 A-O \$250,000. Apr 10 1949 (Subject to call after April 10 1919.) 5s '15 s-a 300,000. Oct 20 1955 5s '13 Apr 350,000. Apr 10 1953 5s '18 F-A 210,000. 1923-1943 5s '20 s-a 746,000. \$27,000 y'ly

Court-House and Jail Bonds. 4s '10 s-a \$25,000. Apr 10 1950 4s '16 s-a 450,000. Dec 1 1956 5s '08 Apr 11,000. Feb 10 1933 5s '11 Apr 100,000. Dec 10 1951 5s '14 Apr 360,000. Apr 1 1954

Poor-Farm Bonds. 5s '11 \$30,000. Oct 10 1941 (Subject to call after Oct. 10 1921.) 5s '15 A-O 100,000. Oct 10 1945 (Optional Oct 10 1925) BOND, DEBT Aug 1 '22. \$2,872,000 Floating debt (add'l) 329,958 Sinking fund 452,417 Ass'd val. '21 (60% act.) 73,190,965 County tax rate (per \$1,000) '21. \$9.60 Pop'n 1910, 52,399; 1920. 101,860

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.

EL PASO CO. DR. DIST. NO. 1. BOND, DEBT Aug 1 '22. \$70,000 Assessed valuation. 285,000

ENNIS. This city is in Ellis County. Incorporated in 1872. New commission charter voted 1914. Street 5s 35,000 City-hall 5s 17,000 Sewer 5s 30,000 Water-works 5s 60,000 Refunding 5s 30,000

High School Bonds. 5s '16 M-N \$111,000. May 1 1956 (Subject to call after May 1 1926) Var. Municipal Impt. Bonds. 5s & 5s '23 A-O \$145,000 (One in 40 years.) BOND, DEBT Dec 8 '22. \$427,500 Water debt (incl.) 101,000 Floating debt 14,600 Assessed val. real estate. 2,920,000 Assessed val. personal. 1,050,000 Tot. ass'd val. '22 (60% act.) 4,000,000 Total tax rate (per \$1,000) '22. \$19.50 Pop'n '10, 5,669; 1920. 7,224

The above bonds mature in 40 years, but are subject to call in 10 years. Int. at Seaboard Nat. Bank, New York.

FALLS COUNTY. Marlin is the county seat. BOND, DEBT July 1 '21. \$87,530 Sinking fund and interest. 26,954 Assessed valuation 1921. 19,512,560 State & Co. tax (per \$1,000) '21. \$5.70 Pop'n 1910, 35,649; 1920. 36,217

FALLS COUNTY JUSTICE PRECINCT NO. 5. This district (P. O. Marlin) is in Falls County. 5s '19 A-O \$150,000. Apr 15 1949 (Optional after April 15 1929) BOND, DEBT Nov 1 1921 \$150,000 Floating debt None Total assessed value 1921. 1,972,200 Actual value of prop. (est.) 4,000,000 Population 1920 (Census). 5,500

FANNIN COUNTY. Bonham is the county seat. Road Dist. No. 6 Bonds. 5s '16 M-N \$140,000. May 15 1956 (Redeemable after May 15 1926) 5s '18 M-N \$80,000. May 15 1956 (Redeemable after May 15 1926) 5s '16 J-J \$35,000. July 1 1956 (Redeemable begin. July 1 1926) Road Dist. No. 10 Bonds. 5s '16 J-J \$20,000. July 1 1946 (Redeemable begin. July 1 1926) Road District No. 11 Bonds. 5s '16 J-J \$60,000. July 1 1956 (Redeemable begin. July 1 1926) Road District No. 12 Bonds. 5s '16 A-O \$35,000. Oct 15 1936 (Subject to call Oct. 15 1926.) Road District No. 14 Bonds. 5s '16 A-O \$25,000. Oct 15 1936 (Subject to call Oct. 15 1926.) Road District No. 17 Bonds. 5s '17 M-S \$40,000. Mar 15 1957 (Subject to call Mar. 15 1927.) BONDED DEBT— June 1919, County \$800 July 1916, Dist. No. 6. 140,000 Oct 1916, Dist. No. 9. 35,000 Oct 1916, Dist. No. 10. 20,000 Oct 1916, Dist. No. 11. 60,000 Dec 1916, Dist. No. 12. 35,000 Dec 1916, Dist. No. 14. 25,000 Apr 1917, Dist. No. 17. 40,000 Sinking fund and interest (county) June 30 1919. 832 Assess. val. of county '19. 24,841,315 Assessed val. Dist. No. 6. 2,197,720 Assess. val. Dist. No. 9. 15,530,656 Assess. val. Dist. No. 10. 15,332,653 Assess. val. Dist. No. 11. 15,915,880 Assess. val. Dist. No. 12. 15,605,810 Assess. val. Dist. No. 14. 16,383,110 Assess. val. Dist. No. 17. 16,625,700 Co. tax rate (per \$1,000). '19. \$5.00 Pop'n county '10, 44,501; '20, 48,186 Population of Dist. No. 6. 5,392

INT. on Dist. No. 3 bonds payable at State Treas. office, on Dist. No. 6 bonds at the State Treasurer's office at or the Nat. Park Bank, N. Y.

FANNIN CO. ROAD DIST. NO. 3. 5s '22 A-O \$100,000. 1923-1952 5s '16 A-O 250,000. Apr 15 1956 5s '16 A-O 135,000. Oct 15 1956 (Subject to call Oct. 15 1926.) BOND, DEBT June 1922. \$185,000 Assessed value 1921. 1,800,000 INT. payable at Marlin or New York City.

FANNIN CO. ROAD DIST. NO. 4. 5s '16 A-O \$250,000. Apr 15 1956 (Redeemable after 1925.) 5s '22 M-N \$300,000. May 8 '23-'52 TOT. B.D. DT. Aug 1922. \$550,000 Sinking fund 42,500 Assessed value 1921. 4,290,162

FARMERSVILLE. This city is in Collin County. BOND, DEBT Nov 5 '22. \$145,000 Water debt (incl.) 65,000 Ass'd val. '22 (60% act.) 1,868,330 Population 1910, 1,848; 1920. 2,167

FAYETTE COUNTY. County seat is La Grange. Road Dist. No. 1 Bonds. 5s '19 \$88,000. Apr 10 1948 Road Dist. No. 2 Bonds. 5s '19 \$180,000. Apr 10 1948 Road District No. 3 Bonds. 5s '19 \$45,000 Road Dist. No. 4 Bonds. 5s '19 \$67,500. Apr 10 1945 Sewer District No. 1 Bonds. 5s '21 \$97,000 (Red. ref. aft. 10 yrs. from issue.) 5s '14 \$24,000. Apr 10 1935 5s '14 \$2,000. Apr 10 1945

Refunding (red. beg. Apr. 1915.) 4s '05 Apr 10,000. Apr 17 1945 (Subject to call after Apr 17 1915.) BOND, DEBT Nov 1 '22— County \$46,000 District No. 1 88,000 District No. 2 180,000 District No. 3 45,000 District No. 4 67,500 Sewer Dist. No. 1 97,000 Warrant debt (add'l) 17,001 Sinking funds. 19,725,000 Co. tax rate (per \$1,000) 1922. \$5.00 Popula'n 1910, 29,796; 1920, 29,955

FISHER COUNTY. Pecos is the county seat. Road District Bonds. 5s '18 A-O \$86,360. Feb '23-'48 5s '18 60,000 5s '18 100,000 5s '18 15,000 Court House (red. beg. in 1920). 5s '10 A-O \$65,000. 1950 Road and Bridge Bonds. 4s Apr \$45,000. 1943 5s Apr 1,999. 1932 BOND, DEBT Apr 1 '22. \$402,400 Floating debt 1,716 Sinking fund and interest. 75,152 Total assessed value 1922. 7,139,000 State & Co. tax (per \$1,000) '22 \$18.20 Pop'n 1910, 12,596; 1920. 11,009

FLORESVILLE. This city is in Wilson County. BOND, DEBT June 30 '21. \$39,000 Sinking fund and interest. 13,012 Assessed valuation. 1,402,338 Population 1910, 1,398; 1920. 1,518

FOARD COUNTY. Crowell is the county seat. BOND, DEBT June 30 '21. \$63,000 Sinking fund and int. 4,658 Assessed valuation 1921. 5,502,436 County tax rate (per \$1,000) '21 \$9.90 Population 1910, 5,726; 1920. 4,747

FORT BEND COUNTY. Richmond is the county seat. Bridge Bonds (red. beg. in 1911.) 5s '11 Apr \$60,000. Apr 10 1951 5s '22 M-S \$100,000 Road Dist. No. 4 Bonds. 5s '13 Feb \$167,000. Feb 10 1953 (Subject to call Feb 10 1923.) TOT. B.D. DT. June 30 1922. \$769,425 Co. B.D. DT. Aug 1922. \$28,435 Sinking fund (cash) 45,296 Assessed (County 1921. 16,125,056 val. (Dist. No. 4) '12. 2,034,000 Co. tax rate (per \$1,000) 1920. \$6.00 Pop'n 1910, 18,168; 1920. 22,931 INT. at Seaboard Nat. Bk. N. Y.

FORT BEND CO. DR. D. NO. 1. P. O. Richmond. 5s '15 F-A \$50,600. 1935 BOND, DEBT Oct 17 1917. \$50,500 Sinking fund 3,384 Tot. assess. val. '17 (1/2 act.) \$340,660 Population in 1917 (est.) 900 INT. is payable at Seaboard National Bank, New York.

FORT BEND CO. ROAD D. NO. 1. 5s '10 Apr \$168,000. June 1 1950 (Subject to call June 1 1920.) 5s '22 M-S \$200,000. Mar 1 23-'52 (For amount due each year see V. 115, p. 1451.) TOT. B.D. DT. Aug 1922. \$608,000 Sinking fund (cash) 43,000 Total assessed value 1921. 4,278,360 INT. at Seaboard National Bank, New York.

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 U. S. Supreme Court have confirmed their legality. See V. 66, p. 775; V. 67, p. 1072, and V. 76, p. 223. The city failed to pay its interest due in September and November 1899 (see V. 69, 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 \$1,535,000 4% 40-year bonds to take up the old issues and \$754,000 were refunded; remainder of new issue was then canceled and all further efforts to refund stopped. The city of Polytechnic has been annexed by Fort Worth. The bonded

debt of Polytechnic on Oct 23 1920 was \$60,000. 5s '22 J-J 1,000,000. July 1 '23-'62 Funding Water-Works Bonds. 5s '11 A-O \$142,000. Apr 1 1951 (Subject to call after Apr 1 1931.) School Bonds. 4s '08 J-J \$50,000. July 1 1948 4s '08 M-N \$300,000. May 1949 (Subject to call after May 1 1929.) 5s '10 A-O \$100,000. Apr 13 1950 5s '11 J-J 175,000. July 1 1953 5s '16 F-A \$225,000. Aug 1 1956 (Subject to call after 1936) 5s '11 s-a 400,000. 1923-1958

New Bonds. 5s '19 M-N \$44,000. May 1 1940 4s '16 M-S \$144,000. Sept 1 1949 5s '11 A-O \$118,000. Apr 1 1951 5s '19 J-D 375,000. June 1 29-'59 Sewerage-Disposal Bonds. 5s '19 J-D \$185,000. June 1 1920-'59 540,000. June 1 1930-'59 Refunding Bonds (see note above) 4s J-J \$80,000. July 1 1941

Water Bonds. 4s '09 M-S \$255,000. Sept. 1 1949 5s '11 A-O \$1,248,000. Apr 1 1951 5s '13 M-N \$290,000. May 1 1953 Electric Light Bonds. 4s '09 M-S \$25,000. Sept 1 1949 5s '11 A-O 50,000. Apr 1 1951 Street (red. aft. 20 yrs. from issue.) 4s '08 J-J \$93,000. July 1 1948 4s '09 M-N \$100,000. May 1 1948 4s '09 M-S \$35,000. Sept 1 1949 4s '10 A-O \$9,000. Apr 13 1950 5s '11 A-O 162,000. Apr 1 1951 Fire-Hall (red. aft. 20 yrs. from issue) 4s '09 M-S \$65,000. Sept 1 1949 5s '11 A-O 95,000. Apr 1 1951 Police Station (red. beg. Apr. '31.) 5s '11 A-O \$35,000. Apr 1 1951 City Warehouse (red. beg. Apr. '31) 5s '11 A-O \$15,000. Apr 1 1951 Hospital Bonds (red. beg. in 1931.) 5s '11 A-O \$20,000. Apr 1 1951

Various Municipal Bonds. 5s '19 J-D \$55,000. 1950 Nor. Ft. Worth Bds. (assumed). School Bonds (red. beg. July '30.) 5s '05 July \$23,000. July 1 1945 Water-Works Bonds (red. beg. in Feb. '30.) 4s Feb \$93,000. Apr 1 1945 BOND, DEBT Nov 1 '21. \$7,735,000 Sinking fund. 1,574,620 Total assessed val. 1921. 129,875,110 Tax rate (per \$1,000) 1918. \$18.50 Pop'n 1910, 73,312; 1920. 106,482

Red. after 20 years from issue. INT. is payable at Hanover Nat. Bank, N. Y. City.

FRANKLIN COUNTY. Mt. Vernon is the county seat. Road Bonds. 5s '19 M-S \$428,500. Apr 1 1959 Road District No. 1 Bonds. 5s '16 \$71,500. 1956 BOND, DEBT Oct 29 '21. \$540,500 Sinking fund and interest. 7,000 Assessed value, real estate. 2,128,440 Assessed value, personal. 623,370 Other assessable property. 384,685 Tot. ass'd val. '21 (1/2 act.) 3,136,495 County tax rate (per \$1,000) '21. \$7.50 Population 1910, 9,331; 1920. 9,304

FREESTONE COUNTY. Fairfield is the county seat. Jail Bonds. 5s \$14,000. 20 years Road Dist. No. 1 (red. beg. in May 1930.) 5s '10 \$50,000. May 10 1950 BOND, DEBT June 30 '21. \$191,363 Sinking fund & interest. 5,469 Assessed valuation 1921. 9,599,965 State & Co. tax (per \$1,000) '20. \$7.00 Pop'n 1910, 20,557; 1920. 23,264 INT. at Farmers' & Merchants State Bank of Teague.

FRIO COUNTY. Pearsall is the county seat. BOND, DEBT Oct 31 '22. \$621,000 Floating debt (add'l) 2,000 Sinking fund 26,000 Assessed value, real estate. 5,391,830 Assessed value, personal. 1,356,090 Other assessable property. 611,490 Tot. ass'd val. '22 (1-3 act.) 17,359,410 State & Co. tax (per \$1,000) '22. \$19.60 Population 1910, 8,895; 1920. 9,296

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. 5s '08 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 '02 J-J \$23,000. Jan 1 1942 (Subject to call Jan 1 1912) Water-Plant-Purchase Bonds. 5s '11 M-S \$150,000. Mar 1 1951 (Subject to call after Mar 1 1921) School House & Refdg. Bonds. 5s '08 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 Street and High School Fund'g. 5s '18 \$30,500. 1940 Funding School Bonds. 6s '00 A-O \$1,500. 1921 BOND, DEBT Oct 14 '19. \$241,000 Floating debt. 12,000 Water debt (incl.) 150,000 Total assess. val. 1919. 5,667,660 Total tax (per \$1,000) 1919. \$15.00 Population 1910, 7,624; 1920, 8,648

INT. prior to the law of 1893 which requires approval and registration by State officials

GAINESVILLE (Concluded). INT. on bonds marked (f) at Lindsay Nat. Bank, Gainesville; (g) at Nat. Bank of Commerce, St. Louis; (h) First Nat. Bank, Gainesville; (i) McCoy & Co., Chicago.

GAINESVILLE IND. SCH. DIST. This district (P. O. Gainesville) is in Cooke County. High School Bonds. 5s '21 J-J \$150,000. BONDED DEBT (f) Tax rate (per \$1,000) 1922 \$6.19+

GAINES COUNTY. Seminole is the county seat. 5s Apr \$2,700 (Optional after 10 years) Road and Bridge Warrants. 6s M-S \$27,000. Court House & Jail Bonds. 6s A-O \$128,000. 6s Apr \$5,000 (Optional after 10 years) BOND. DEBT Oct 19 1921 \$112,700 Assessed value real estate... 3,120,380

GALVESTON. Galveston, the leading seaport of Texas, is the county seat of Galveston County, and was Inc. in March 1839. It is the Eastern terminus of both the Atchafalaya and Southern Pacific trans-continental railway systems.

Limited Debt Bonds. 5s '91 J-J \$880,000...1932-1936 Water Bonds. 5s '11 A-O \$70,000...\$2,500 yearly

Water and Sewer Bonds. 1945 5s '14 M-S \$42,000...Mar 1 '23-'34 5s '16 A-O \$255,500...Apr 1 '23-'56

Grade-Raising Bonds. 5s '09 A-O \$105,500...1949 5s '10 A-O \$167,000...1944 5s '17 A-O \$500,000...1947

Fire Boat Bonds. 5s '14 M-S \$3,000...Mar 1 '23-'24 5s '16 A-O \$240,000...Mar 1 '23-'54

School Building Bonds. 5s '07 J-J \$21,500...1937 5s '08 J-J \$25,000...1948 5s '09 M-N \$25,000...1949

Street Imp't. Bonds. 5s '14 M-S \$42,000...Mar 1 '23-'34 5s '16 A-O \$214,000...Apr 1 '23-'56

PAR VALUE OF BONDS.—The par value of the bonds is \$1,000. TOTAL BONDED DEBT... \$5,746,000

Net debt... \$4,935,791 Amount of water bonds included in the above total is \$362,000.

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 \$430,000...Apr 10 1951

Special Road (Red. beg. 20 yrs from issue). 5s '10 A-O \$90,000...1930-1950 5s '13 A-O \$211,000...Oct 1 '33-'53

Special Road Bonds. 5s '21 A-O \$85,000...serially Court-House and Jail Bonds. 5s '99 A-O \$80,000...Feb 9 1937

Drainage Dist. No. 1 Bonds. 5s '10-'11 A-O \$42,000 (Due \$4,000 yearly on Apr 10) Drainage Dist. No. 2 Bonds. 5s '17 A-O \$17,000 (Due \$2,000 yearly on Apr 10)

Drainage Dist. No. 3 Bonds. 5s '22 A-O \$14,000 (Due \$2,000 yearly on July 10) TOTAL DEBT Nov 1 '22 \$73,000

Garland. This town is in Dallas County. Water-Works Bonds. 5s '22 \$38,000...Mar 1 '23-'41

Sewer Bonds. 5s '22 \$29,000...Mar 1 '23-'51 TOT. BD. DT. April 1922...\$97,000

Garza County. Post is the county seat. School Bonds. 5s '17 \$23,000...1957 (Subject to call beginning 1927.)

Road Bonds. 5s '14 Apr \$50,000...Apr 10 1954 (Subject to call after Apr 10 1924) Court House & Jail Bonds. 5s '22 A-O \$82,000...Aug 14 1962

BOND. DEBT Oct 31 '22 \$162,000 Sinking fund...10,000 Assessed value, real estate...2,860,000

Gatesville. This city is in Coryell County. School Bonds. 5s '18 J-J \$15,000...July 1 1933 (Subject to call July 1 1928)

Water Bonds. 5s '22 \$42,000...serially BOND. DEBT Oct 1922...\$99,000

Total assessed value 1921...7,418,997 Tax rate (per \$1,000) 1921...\$6.00 GILLESPIE CO. RD. D. NO. 1.

5 1/2s '19 P-A \$188,000...Aug 15 1949 BOND. DEBT Dec 5 '21...\$188,000 Floating debt (additional)...600

GILMER. This town is in Upshur County. BOND. DEBT Nov 1 '22...\$38,500 Assessment debt (add'l)...13,000

Goliad County. Goliad is the county seat. Road & Bridge Warrants. 5 1/2s '15 J-J \$96,000...1923-1945

GOLDTHWAITE. This town is in Mills County. BOND. DEBT Dec 9 '22...\$26,000 Sinking fund and interest...1,837

Gonzales. This city is in Gonzales County. BOND. DEBT June 30 '17 \$32,000 Sinking fund and interest...4,885

Gonzales County. County seat is Gonzales. Road District No. 1 Bonds. 5s '12 A-O \$140,000...Jan 1 1952

Road District No. 2 Bonds. 5s '12 A-O \$140,000...Jan 1 1952 (Subject to call serially on Jan. 1 as follows: \$10,000 1917 and \$20,000 1922, 1927, 1932, 1937, 1942 & 1947)

Road District No. 3 Bonds. 5s '18 A-O \$75,000...Jan 1 1948 Road Dist. No. 4 Bonds. 5 1/2s '19 J-J \$8,800...Jan 1 '23-'50

Road District No. 5 Bonds. 5 1/2s '19 J-J \$48,000...July 1 '23-'46 5 1/2s '19 J-J \$32,000...July 1 '23-'46

Road District No. 6 Bonds. 5s '21 s-a \$65,000...July 1 1961 (Optional July 1 1931) TOTAL DEBT (f) Tax rate (per \$1,000) 1922...\$10.00

Graham. This city is in Young County. Sewerage System and Disposal Plant Bonds. 5s '17 A-O \$25,000...Apr 20 1957

BOND. DEBT Oct 31 '22...\$197,000 Water bonds (included)...238,000 Floating debt...1,400

GRAYSON CO. RD. DIST. NO. 7. 5s '22 \$116,000 (Due \$3,500 and \$4,000 yearly, the amounts alternating, final maturity 1952, optional after 5 years.)

GRAYSON CO. RD. DIST. NO. 8. 5s '22 \$155,000 (Due \$6,000 and \$7,000 yearly, the amounts alternating, final maturity 1952, optional after 5 years.)

GRAYSON CO. RD. DIST. NO. 9. 5s '22 \$79,500 (Due \$3,000 and \$3,500 yearly, the amount alternating, final maturity 1952, optional after 5 years.)

Greenville. This city is the county seat of Hunt County. Population 1910, 8,850; 1920, 12,384. School Bonds. 5s '04 P-A \$10,500...Aug 10 1944

Electric Light Bonds. 5s '09 J-J \$41,000...July 1 1949 (Subject to call \$1,000 and \$1,500 alternately each year beginning 1910.)

Water-Works Bonds. 5s '07 J-D \$33,000...June 1 1947 (Subject to call after 1908) 5s '16 M-N \$100,000...May 15 1936

Water-Works Bonds. 5s '08 M-S \$66,000...Sept 15 1943 (\$2,000 payable every third year) 5s '10 A-O \$17,025...Apr 1 1950

Water-Works Bonds. 5s '10 J-D \$45,500...Dec 20 1950 (Subject to call \$1,500 in odd years and \$1,000 in even years) 5s '11 P-A \$75,500...Aug 1 1951

Water-Works Bonds. 5s '21 \$21,000...Dec 15 '23-'52 TOT. BD. DT. Dec 1922...\$1,153,017

Water-Works Bonds. 5s '18 A-O \$17,025...Apr 1 1950 5s '10 J-D \$45,500...Dec 20 1950 (Subject to call \$1,500 in odd years and \$1,000 in even years)

Water-Works Bonds. 5s '11 P-A \$75,500...Aug 1 1951 (Subject to call beginning 1913) 5s '12 \$23,000...1947

Water-Works Bonds. 5s '21 \$21,000...Dec 15 '23-'52 TOT. BD. DT. Dec 1922...\$1,153,017

Water-Works Bonds. 5s '18 A-O \$17,025...Apr 1 1950 5s '10 J-D \$45,500...Dec 20 1950 (Subject to call \$1,500 in odd years and \$1,000 in even years)

Water-Works Bonds. 5s '11 P-A \$75,500...Aug 1 1951 (Subject to call beginning 1913) 5s '12 \$23,000...1947

GUADALUPE COUNTY (Concl.). Co. tax rate (per \$1,000) '21...\$6.00

HALE COUNTY. Plainview is the county seat. BOND, DEBT Nov 7 1922 \$82,000

HALLETSVILLE SCH. DIST. This district (P. O. Halleysville) is in Lavaca County.

HAMILTON. This city is in Hamilton County. BOND, DEBT April 1917...\$48,000

HAMLIN. This city is in Jones County. TOTAL DEBT Jan 1922...\$180,000

HARDAMAN COUNTY. Quanah is the county seat. BOND, DEBT Oct 13 '21...\$50,000

HARDIN COUNTY. Jail Bonds. \$40,000...1945 CO. BD. DT. Nov 1 '22...\$40,000

HARDIN CO. ROAD DISTRICTS. Kountze is the county seat. BOND, DEBT Nov 1 1922...

HARLINGEN. This city is in Cameron County. Street Impt. Bonds. \$21 s-an \$40,000...Mar 1 1951

HARLINGEN IND. SCH. DIST. School Bonds. \$40,000...Nov 26 1950

HARRISBURG. This place is in Harris County. Public Improvement Warrants. \$40,500...1923-1949

HARRISBURG IND. S. D. This district (P. O. Harrisburg) is in Harris County.

HARRIS COUNTY. County seat is Houston. Road Warrants. \$13,691 04

Court-House Bonds. \$8 A-O \$395,000...Apr 10 1948

HARRIS CO. COM. S. D. NO. 20. Building Bonds. \$14 A-O \$50,000...1954

HARRIS CO. COM. S. D. NO. 25. Building Bonds. \$15 A-O \$20,000...Oct 25 1955

HARRIS CO. DR. DISTRICTS. District No. 1 Bonds. \$09 s-a \$60,000...Feb 1 1939

HARRIS CO. DR. DISTRICTS. District No. 2 Bonds. \$09 s-a \$190,000...1949

HARRIS CO. DR. DISTRICTS. District No. 3 Bonds. \$12 A-O \$100,108...1923-1938

HARRIS COUNTY NAVIG. DIST. Ship-Canal Bonds. \$113-D \$835,500c...10, 20, 30 & 40 years

HARRISON COUNTY. Marshall is the county seat. Road Bonds. \$a \$1,328,204...1923-1950

HARTLEY COUNTY. Channing is the county seat. BOND, DEBT Jan 30 '21...\$72,500

HAYS COUNTY. San Marcos is the county seat. Road and Bridge Bonds. \$a \$3...\$68,000...1953

HAYS COUNTY. Road Bonds. \$14...\$100,000...1954

HEDLEY INDEP. SCHOOL DIST. This district is in Denton County. \$s '22...\$5,000...1923-1932

HEMPHILL COUNTY. Canadian is the county seat. BOND, DEBT Nov 5 '21...\$124,000

HERNDON. This city is in Rusk County. Incorporated 1912. BOND, DEBT Dec 1 '22...\$61,000

HERNDON COUNTY. Athens is the county seat. BOND, DEBT June 30 '21...\$699,500

HERNDON COUNTY LEVEE IMPROVEMENT DIST. NO. 1. Levee Improvement Bonds. \$s '16 Apr \$69,000...Apr 10 '23-'45

HERNDON COUNTY ROAD DISTRICT NO. 1. Road Bonds. \$18 J-J \$2,000c...July 1 '23-'38

HERNDON CO. ED. D. NO. 4. Road Bonds. \$s '16 J-J \$60,000c...July 1 1956

HERNDON COUNTY ROAD DISTRICT NO. 7. Road Bonds. \$s '18...\$50,000...1948

HERNDON COUNTY ROAD DISTRICT NO. 10. Road Bonds. \$s '18...\$40,000...1948

HERNDON IND. SCH. DIST. This district (P. O. Herndon) is in Rusk County. School Building Bonds. \$s Jan \$25,000c...1953

HENRIETTA. This city is in Clay County. Street Improvement Bonds. \$s '20 J-D \$35,000...Dec 1 1960

HEREFORD. This city is in Deaf Smith County. Incorporated under Dec. 1 1906. BOND, DEBT Nov 4 '22...\$40,000

HIDALGO COUNTY. Edinburg is the county seat. Court House and Jail Bonds. \$s '22 A-O \$55,000...Oct 10 1962

HIDALGO COUNTY WATER IMPROVEMENT DIST. NO. 3. \$s '20 J-D \$1,234,000c...1959

HIGHLAND PARK. This city (P. O. Dallas) is in Dallas County. Street Impt. Bonds. \$s '21 F-A \$100,000c...Aug 1 '27-'46

HIGHLAND PARK IND. S. D. Building Bonds. \$s '14 Apr \$3,000c...June 20 1954

HILL COUNTY. Hillsboro is the county seat. Road District No. 1 Bonds. \$s '14...\$250,000...Jan 10 1954

HILL COUNTY. Road District No. 2 Bonds. \$s '19 A-O \$365,000...1923-1949

HILL COUNTY. Road District No. 3 Bonds. \$s '19 A-O \$157,000...1923-1949

HILL COUNTY. Road District No. 4 Bonds. \$s '19 A-O \$270,000...Apr 10 '23-'49

HILL COUNTY. Road District No. 5 Bonds. \$s '19 A-O \$160,000...Apr 10 '23-'49

HILL COUNTY. Road District No. 6 Bonds. \$s '19 A-O \$226,000...Apr 10 '23-'49

HILL COUNTY. Road District No. 7 Bonds. \$s '19 A-O \$91,000...Apr 10 '23-'49

HILL COUNTY. Road District No. 8 Bonds. \$s '19 A-O \$101,000...Apr 10 '23-'49

HILL COUNTY. Road District No. 9 Bonds. \$s '19 A-O \$101,000...Apr 10 '23-'49

HILL COUNTY. Road District No. 10 Bonds. \$s '19 A-O \$101,000...Apr 10 '23-'49

HILL COUNTY. Road District No. 11 Bonds. \$s '19 A-O \$101,000...Apr 10 '23-'49

HILL COUNTY. Road District No. 12 Bonds. \$s '19 A-O \$101,000...Apr 10 '23-'49

HILL COUNTY. Road District No. 13 Bonds. \$s '19 A-O \$101,000...Apr 10 '23-'49

* Issued prior to the law of 1893 which requires approval and registration by State officials.

HILLSBORO (Continued).
Market Square Bonds.
5s '21 s-a \$7,000.00...Jan 1 1961
(Optional Jan. 1 1941.)
BOND. DEBT Apr 30 '22. \$535,700
Water debt (incl.).....159,600
Floating debt.....33,948
Sinking fund.....90,581
Total assessed val. 1922..7,700,000
Tax rate (per \$1,000) 1921.....\$14.07
Population 1910, 6,115; 1920, 6,952

HONEY GROVE.
This City is in Fannin County.
School Bonds.
5s\$15,000.00...Aug 1 1952
5s7,000.00...Aug 1 1952
Street Bonds.
5s\$4,000.00...July 1 1951
5s3,000.00...May 1 1949
Public Building Bonds.
5s\$6,000.00...Aug 1 1930
BOND. DEBT J'ne 30 '22.....\$35,700
Warrant debt (add'l).....37,420
Sinking fund.....1,406,750
Assess. val., real estate.....1,011,365
Assess. val., pers. prop.....1,011,365
Tot. ass'd val. '22 (3/4 act.) 2,418,115
Tax rate (per \$1,000) 1922.....\$12.50
Population 1910, 2,300; 1920, 2,642

HOOD COUNTY.
Granbury is the county seat.
Road Dist. No. 1 Bonds.
5s '19 M-8 \$75,500.00...Mar 20 '23-'39
BOND. DEBT June 30 '21 \$175,499
Sinking fund and interest.....2,174
Assessed valuation 1921.....4,278,274
State & Co. tax (per \$1,000) 21 \$13.80
Pop'n 1910, 10,008; 1920, 8,759

HOPKINS COUNTY.
Sulphur Springs is the county seat.
Road District No. 1 Bonds.
5s\$367,000
Road District No. 2 Bonds.
5s\$44,000
Road District No. 3 Bonds.
5s\$31,000
Court-House and Jail Bonds.
4s\$13,000
BONDED DEBT (road districts) Dec 7 1922.....\$455,000
Warrant debt (add'l).....23,000
Assess. val., real estate.....6,504,840
Assess. val., personal.....4,040,000
Tot. ass'd val. '22.....10,544,840
Tax rate (per \$1,000) 1922.....\$14.50
Pop'n 1910, 31,038; '20.....34,791

HOPKINS CO. LEVEE IMPT. DIST. NO. 1.
Levee Bonds.
6s '18\$106,000.....1923-1944
5s61,000.....
TOTAL DEBT Dec 7 '22.....\$1,770,011

HOPKINS CO. LEVEE IMPT. DIST. NO. 2.
P. O. Sulphur Springs.
6s '19 F-A \$46,552.....1923-1949
BOND. DEBT Dec 7 '22.....\$50,000
Assessed value.....9,300,000

HOPKINS CO. LEVEE IMPT. DIST. NO. 3.
BOND. DEBT Dec 7 '22.....\$130,000
Total assessed value 1922.....1,070,655
Dist. tax rate (per \$1,000) '22-\$5.00

HOUSTON.
This city is the county seat of Harris County. City incorp. Sept. 29 1839. New charter of city became operative July 1 1905.
District Court refuses to enjoin bond issue voted Oct. 23 1914. V. 99 p. 1845.
Bridge Bonds.
5s g '95 M-S \$39,000.00...May 1 1936
4 1/2s '12 M-S 149,163.00...Sept 1 '23-'42
5s '13 M-N 201,023.00...Nov 1 '23-'45
5s '16 F-A 20,224.00...Feb 15 '23-'36
5s '21 s-a 225,000.....Yearly
5s '22 s-a 200,000.....Yearly
5s '22 J-J 250,000.....July 1 '23-'47
Fire-Station, Market-House and School Bonds.
5s g '03 F-A \$100,000.00...Aug 15 1943
5s 21 s-a 225,000.....
5s 21 s-a 200,000.....
School, Sewer, Street-Paving and Fire-Station Bonds.
5s g '04 A-O \$100,000.00...Oct 1 1944
Street Improvement Bonds.
5s g '03 A-O \$300,000.00...Oct 1 1943
5s '08 F-A \$100,000.00...Aug 5 1938
4 1/2s '09 M-S \$100,000.00...Sept 7 1939
4 1/2s '10 M-S \$100,000.00...Sept 28 1940
5s '13 M-N \$44,000.00...Nov 1 '23-'33
5s '15 M-S 60,000.00...Mar 17 '24-'35
5s '16 F-A 23,336.00...Feb 15 '23-'36
4 1/2s '17 F-A 18,948.00...Feb 1 '23-'37
5s '19 s-a 132,000.....Aug 1 '23-'44
Paving and Sewer Bonds.
5s g '97 J-J \$250,000.00...July 1 1937
5s g '98 J-J 100,000.00...July 1 1938
5s g '99 J-J 100,000.00...Jan 2 1939
5s g '01 F-A 300,000.00...Aug 1 1941
4 1/2s '12 J-D 37,680.00...June 1 '23-'27
4 1/2s '12 M-S 169,290.00...Sept 1 '23-'32
School Bonds.
5s g '94 M-N \$100,000.00...May 1 1924
5s g '97 J-D 50,000.00...Dec 1 1937
5s g '01 F-A 50,000.00...Aug 1941
4 1/2s '11 J-D \$500,000.00...June 26 1941
4 1/2s '12 M-S 34,416.00...Sept 1 '23-'52
5s g '15 M-S 150,470.00...Mar 10 '23-'55
5s '19 s-a 610,000.....Aug 1 '23-'44
Refunding School Bonds.
5s g '98 J-J 160,000.00...Jan 1 1923
Market-House Funding Bonds.
5s g '97 J-J \$109,000.00...Jan 1 1937
Sewer and Sanitary Bonds.
5s g '99 M-N \$300,000.00...Nov 15 1939
4 1/2s '08 A-O \$450,000.00...Oct 28 1938
4 1/2s '12 M-S 414,710.00...Sept 1 '23-'52
5s g '15 M-S 414,374.00...Mar 10 '23-'55
5s g '16 M-S 85,374.00...Sept 1 '23-'56
5s g '17 J-J 350,000.00...Jan 1 '23-'57
5s '22 s-a 44,000.....Aug 1 '23-'44
5s '22 s-a 100,000.....Yearly
5s '22 J-J 250,000.....July 1 '23-'47
5s '22 J-J 250,000.....July 1 '23-'47

HOUSTON HEIGHTS.
This town is in Harris County. Incorporated in 1897. Annexed by Houston March 1 1918.
School Bonds.
5s '12 A-O \$75,000.00...Apr 1 1942
(Subject to call after April 1 1932.)
5s '03 F-A \$3,000.00...Feb 1 1933
5s '03 M-S 12,000.00...Sept 1 1933
5s '06 F-A 15,000.00...Aug 1 1936
5s '09 M-N 20,000.00...May 1 1939
5s '17 s-a 60,000.00.....1957
(Subject to call 1937.)
5s '12 J-J \$180,000.00...Jan 1 1952
5s '17\$225,000.00...Mar 15 1957
(Opt. after 1937.)
Sewer Bonds.
5s '13 s-a \$191,000.00...
(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., and \$10,000 yearly 25 to 35 years incl., and \$10,000 yearly 36 to 40 years incl.)
Fire-Station Bonds.
5s '13 s-a \$20,000.00.....1943
BOND. DEBT Oct 1918.....\$975,000
Assess. val. '17 (abt. 60% act.) 5,746,794
Tax rate (per \$1,000) 1917.....\$21.50
Pop'n 1910, 6,984; 1917, 14,000.
INT. at Houston Nat. Exch. Bk.

HOWARD COUNTY.
Big Spring is the county seat.
5 1/2s '20280,000.....1923-1950
NET BD. DT. Mar 1922.....\$401,000
Assessed valuation 1920.....5,411,840
State & Co. tax (per \$1,000) 20 \$11.50
Population 1910, 8,851; 1920, 8,962

HUBBARD.
This city is in Hill County.
BOND. DEBT J'ne 30 '21.....\$41,500
Sinking fund and interest.....6,036
Population 1910, 1,843; 1920, 2,072

HUDSPETH COUNTY.
Sierra Blanca is the county seat.
Court House Bonds.
5 1/2s '19 A-O \$40,000.00...May 12 1959
(Optional May 12 1929.)
BOND. DEBT June 1921.....\$187,576
Sinking fund.....13,042
Assessed value 1921.....5,251,000
Population in 1920.....962

HULL INDEP. SCHOOL DIST.
This district is in Liberty Co.
6s\$100,000.....serially
BONDED DEBT.....(?)

HUNT COUNTY.
Greenville is the county seat.
Road Bonds.
5s '19 A-O (\$105,000) Apr 1 '23-'25
300,000 Apr 1 '26-'55
220,000 Apr 1 '56-'59
BOND. DEBT June 30 '21 \$1,955,000
Sinking fund and interest.....85,300
Assessed valuation to '21 20,000,574
Co. tax rate (per \$1,000) 1921 \$11.00
Pop'n 1910, 48,116; 1920, 50,350

HUNT CO. ROAD DIST. NO. 1.
5s '15 M-S \$44,000.00...Mar 1 1955
(Subj. to call \$10,000 yrly aft. 1 yr.)
BOND. DEBT Dec 7 '22 \$1,955,000
Tot. ass'd val. '22 (35% act.) 25,159,480
Co. tax rate (per \$1,000) '22.....\$11.50
INT. at Greenville Nat. Exchange Bank, Greenville.

Water Bonds.
4 1/2s '08 A-O \$100,000.00...Oct 26 1938
5s '15 M-S \$13,000.00...Mar 15 '23-'35
5s '16 F-A 23,400.00...Feb 15 '23-'42
4 1/2s '17 F-A 60,000.00...Feb 1 '23-'42
Water-Plant-Purchase Bonds.
5s '06 J-J \$434,000.00...July 18 1946
Wharves and Slip Bonds.
4 1/2s '08 A-O \$150,000.00...Oct 26 1938
5s g '15 M-S 412,500.00...Mar 10 '23-'55
5s '16 F-A 1,326,168.00...Feb 15 '23-'56
4 1/2s '17 J-J 875,000.00...Jan 15 '23-'57
Bridge and Viaduct Bonds.
4 1/2s '11 J-J \$500,000.00...Jan 30 1941

Drainage Bonds.
4 1/2s '12 M-S \$362,266.00...Sept 1 '23-'52
5s '14 A-O 78,012.00...Apr 1 '23-'44
5s g '15 M-S 412,500.00...Mar 10 '23-'55
5s '16 F-A 420,000.00...Feb 15 '23-'56
Refunding Bonds.
5s '11 A-O \$350,000.00...Oct 18 1941
4 1/2s '18613,000.....1923-1948

Park Bonds.
4 1/2s '12 M-S \$86,430.00...Sept 1 '23-'42
5s g '15 M-S 206,250.00...Mar 10 '23-'55
City-Hall Improvement Bonds.
5s '13 J-D \$5,000.00...Dec 20 '23-'33
Paving Bonds.
5s '21 s-a \$100,000.00.....Yearly
Library Bonds.
5s '22 J-J \$200,000.00...July 1 '23-'47
GEN. BD. DT. July 31 '22 \$18,739,250
Water-works debt (incl.) 832,000
Sinking fund:
Cash.....213,050
Int. on invest. not due.....23,316
Securities.....2,135,500
Assessed valuation 1921, 180,190,700
City tax (per \$1,000) 1922.....\$25.00
Value prop. owned by city 29,500,000
Pop'n 1910, 78,800; 1920, 138,076
Red. after 20 years from issue
INT. at Central Union Tr. Co., N.Y.

HOUSTON COUNTY.
Crockett is the county seat.
Road District No. 1 Bonds.
5s '11 M-S \$23,000.00...Mar 1 1951
Road District No. 3 Bonds.
5s '11 A-O \$135,000.00.....1951
(Above bonds will also be paid serially from 1913-1934 by operation of sinking fund.)
Road and Bridge bonds.....\$7,000
Road District No. 7 Bonds.
a\$50,000
BOND. DEBT J'ne 30 '20.....\$374,000
Sinking fund and interest.....6,681
Assessed valuation 1920.....8,699,580
County tax rate (per \$1,000) '19 \$7.50
Pop'n of co. 1910, 29,564; '20, 28,561
INT. at Cont. & Comm. Nat. Bank, Chicago.

JACKSON COUNTY.
Edna is the county seat.
Court-House and Jail Bonds.
5s '00\$5,500.....Feb 10 1940
4s '028,000.....May 4 1942
4s '0545,000.....Apr 10 1945
Road District No. 1 Bonds.....\$52,000
Drainage District No. 8 Bonds.
5s '15 A-O \$71,000.00...Oct 1 1940
BOND. DEBT Nov 1 '21 \$150,000
Assess. val. 1921.....9,462,082
County tax (per \$1,000) 1921.....\$8.00
Population 1910, 6,471; 1920, 11,244

JACKSONVILLE.
This city is in Cherokee County.
Sewer Bonds.
5s '13 Apr \$25,000.00...Apr 16 1953
(Subject to call after Apr 16 1923.)
Water Bonds.
5s '0514,000.....Nov 1 1945
5s '103,000.....Mar 1 1948
5s '1310,000.....Apr 16 1943
Water and Filtration Bonds.
6s '21 M-S \$150,000.00...1932-1959
BOND. DEBT Dec 9 1922.....\$202,000
Water debt (included).....177,000
Warrant debt.....5,000
Sinking fund, sewer.....4,933
Sinking fund, water.....4,141
Assessed valuation 1921.....3,057,610
Total tax rate (per \$1,000) '21.....\$12.50
Population 1910, 2,875; 1920, 3,723

JACKSONVILLE IND. S. D.
5s\$45,000.....Feb 1 1941
(Optional Feb. 1 1931.)
BOND. DEBT Apr 1922.....\$77,000
Total assessed val. 1921.....3,750,000
Sch. tax rate (per \$1,000) 22.....\$5.00
Population 1921 (est.).....10,000

JASPER COUNTY.
Jasper is the county seat.
Road Bonds.
5s '17 ann \$439,707.....Apr '23-'47
BOND. DEBT Oct 14 '21 \$475,000
Tot. ass'd val. '21 (30% act.) 10,500,000
Total tax rate (per \$1,000) '21 \$8.50
Populat'n 1910, 14,000; 1920, 15,569
INT. payable at the State Treas. office, Jasper State Bank, National Bank of Commerce, N. Y., and First National Bank, Chicago.

JASPER CO. ROAD DIST. NO. 2.
TOT. BD. DT. Oct 1922.....\$241,500
Assessed value 1921.....2,736,862
Actual value (estimated) 5,500,000

JEFF DAVIS COUNTY.
Fort Davis is the county seat.
Road Bonds.
5 1/2s\$96,000
BOND. DEBT June 30 '21 \$1,000,000
Sinking fund.....8,027
Assessed value 1921.....4,279,898
Tax rate (per \$1,000) 1921.....\$5.50
Population 1920 (Census).....1,445

JEFFERSON.
This city is in Marion County.
BOND. DEBT June 30 '21.....\$80,000
Sinking fund and interest.....15,296
Assessed valuation 1920.....\$4,098,707
Tax rate (per \$1,000) 1920.....\$5.40
Population 1910, 2,515; 1920, 2,549

JEFFERSON CO. RD. D. NO. 1.
5s '22 F-A \$57,000.....1923
1,913,000.....1924-1952
BOND. DEBT Nov 1922 \$2,427,000

HUNTSVILLE.
This city is in Walker County.
Sewer Bonds.
5s '16 J-J \$22,500.00...July 1 1956
(Subject to call after July 1 1926.)
Street Bonds.
5s '18 J-J \$7,500.00...July 1 1956
(Subject to call after July 1 1926.)
BOND. DEBT J'ne 30 '17.....\$37,500
Sinking fund and interest.....2,862
Assessed valuation in 1916 1,198,970
Population 1910, 2,072; 1920, 4,689

HUNTSVILLE ROAD DISTRICT.
This district is in Walker County.
Road Bonds.
5s '17 A-O \$300,000.00.....
BOND. DEBT Oct 1918.....\$300,000
Sinking fund.....18,000
Assessed valuation.....4,694,945
Population in 1918 (est.).....13,000

IOWA PARK.
This town is in Wichita County.
Sewer Bonds.
6s '22\$50,000
TOT. BD. DT. Oct 1922.....\$130,000
Water debt (included).....50,000
Sinking fund.....2,625
Assessed value 1922.....1,625,594
Population 1910, 603; 1920, 2,041

ITASCA IND. SCHOOL DIST.
This district is in Hill County.
BOND. DEBT Dec 1922.....\$35,000
Floating debt (additional).....1,000
Sinking fund.....10,500
Ass'd val'n 1921 (60% act.) 2,621,500
Tax rate (per \$1,000) 1922.....\$5.00
Population in 1921 (est.).....3,000

JACKSONBORO.
This city is in Jack County, Inc. July 25 1899.
Water-Works Bonds.
5s\$26,000.....Nov 1 1950
(Subject to call after 10 years.)
TOTAL DEBT June 1922.....\$25,000
Sinking fund.....10,202
Total assessed value 1921 1,335,065
Tax rate (per \$1,000) 1921.....\$10.00
Population 1910 1,480; 1920, 1,373

JACKSONBORO IND. SCH. DIST.
School Bonds.
5s '10 June \$30,000.00.....1950
5s '18 June 6,000.....20 years
(Subject to call on 30 days' notice.)
BOND. DEBT Nov 6 1922 \$33,000
Sinking fund (est.).....5,000
Tot. val. (85% act.) 1919 1,554,000
Tax rate (per \$1,000) 1922.....\$10.00
Population in 1920 (est.).....1,500

JACKSON COUNTY.
Edna is the county seat.
Court-House and Jail Bonds.
5s '00\$5,500.....Feb 10 1940
4s '028,000.....May 4 1942
4s '0545,000.....Apr 10 1945
Road District No. 1 Bonds.....\$52,000
Drainage District No. 8 Bonds.
5s '15 A-O \$71,000.00...Oct 1 1940
BOND. DEBT Nov 1 '21 \$150,000
Assess. val. 1921.....9,462,082
County tax (per \$1,000) 1921.....\$8.00
Population 1910, 6,471; 1920, 11,244

JACKSONVILLE.
This city is in Cherokee County.
Sewer Bonds.
5s '13 Apr \$25,000.00...Apr 16 1953
(Subject to call after Apr 16 1923.)
Water Bonds.
5s '0514,000.....Nov 1 1945
5s '103,000.....Mar 1 1948
5s '1310,000.....Apr 16 1943
Water and Filtration Bonds.
6s '21 M-S \$150,000.00...1932-1959
BOND. DEBT Dec 9 1922.....\$202,000
Water debt (included).....177,000
Warrant debt.....5,000
Sinking fund, sewer.....4,933
Sinking fund, water.....4,141
Assessed valuation 1921.....3,057,610
Total tax rate (per \$1,000) '21.....\$12.50
Population 1910, 2,875; 1920, 3,723

JACKSONVILLE IND. S. D.
5s\$45,000.....Feb 1 1941
(Optional Feb. 1 1931.)
BOND. DEBT Apr 1922.....\$77,000
Total assessed val. 1921.....3,750,000
Sch. tax rate (per \$1,000) 22.....\$5.00
Population 1921 (est.).....10,000

JASPER COUNTY.
Jasper is the county seat.
Road Bonds.
5s '17 ann \$439,707.....Apr '23-'47
BOND. DEBT Oct 14 '21 \$475,000
Tot. ass'd val. '21 (30% act.) 10,500,000
Total tax rate (per \$1,000) '21 \$8.50
Populat'n 1910, 14,000; 1920, 15,569
INT. payable at the State Treas. office, Jasper State Bank, National Bank of Commerce, N. Y., and First National Bank, Chicago.

JASPER CO. ROAD DIST. NO. 2.
TOT. BD. DT. Oct 1922.....\$241,500
Assessed value 1921.....2,736,862
Actual value (estimated) 5,500,000

JEFF DAVIS COUNTY.
Fort Davis is the county seat.
Road Bonds.
5 1/2s\$96,000
BOND. DEBT June 30 '21 \$1,000,000
Sinking fund.....8,027
Assessed value 1921.....4,279,898
Tax rate (per \$1,000) 1921.....\$5.50
Population 1920 (Census).....1,445

JEFFERSON.
This city is in Marion County.
BOND. DEBT June 30 '21.....\$80,000
Sinking fund and interest.....15,296
Assessed valuation 1920.....\$4,098,707
Tax rate (per \$1,000) 1920.....\$5.40
Population 1910, 2,515; 1920, 2,549

JEFFERSON CO. RD. D. NO. 1.
5s '22 F-A \$57,000.....1923
1,913,000.....1924-1952
BOND. DEBT Nov 1922 \$2,427,000

Assess. val., real estate \$.....35,824,465
Assess. value, personal.....54,864,475
Total assess. value 1922.....90,688,940
Dist. tax rate (per \$1,000) '22.....\$2.30
INT. at New York and Belmont.

JEFFERSON IND. SCH. DIST.
This district (P. O. Jefferson) is in Marion County.
Building Bonds.
5s '15 Apr \$28,000.00...Oct 8 1945
GEN. BD. DT. Nov 3 '22.....\$28,000
Sinking fund.....6,843
Tot. ass'd val. '22 (3/4 act.) 1,376,480
School tax rate (per \$1,000) '22.....\$5.00
Population in 1922 (est.).....2,549

JEFFERSON COUNTY.
County seat is Beaumont.
Jail
5s '13 A-O 1,900.00.....1953
(Redeemable beginning in 1933.)
5s '1520,000.00.....1955
(Redeemable beginning 1925.)
Road (Red. aft. 20 yrs. from issue).
5s '04 A-O \$85,000.00...Aug 10 1944
5s '03 A-O 16,000.00...Oct 10 1943
5s '07 A-O 262,000.00...Oct 10 1947
4 1/2s '0997,000.....
5s '10 A-O 75,000.00.....1951
5s '15 A-O 180,000.00...Apr 10 1955
(Subject to call after April 10 1935.)
5s '18 A-O 260,000.00...Apr 10 '23-'48

Refunding Bonds.
4s '03 A-O \$5,000.00...Feb 10 1943
(Subj. to call any int. period aft. '13)
Court-House Bonds.
4 1/2s '09 A-O \$31,000.00...Apr 10 1943
(Subj. to call any int. period aft. '13)
4s '03 A-O 1,200.00...Feb 10 1943
(Subj. to call any int. period aft. '13)
Bridge (Red. aft. 10 yrs. from issue)
5s '96 A-O \$1,000.00...Apr 10 1936
4s '037,000.....
4 1/2s '094,000.....
4s '04 A-O 7,000.00...Apr 10 1944
BOND. DEBT Nov 1922.....\$924,100
Assessed value, real estate 36,265,455
Assessed value, personal.....56,598,979
Total assessed value 1922 92,864,434
County tax (per \$1,000) 1922.....\$4.80
Pop'n 1910.....38,182; 1920.....73,120
a INT. at Chase Nat. Bank, N. Y.; on all others in Austin, Beaumont or at Seaboard Nat. Bank, N. Y.

JEFFERSON CO. COM. SCH. DIST. NO. 5.
BOND. DEBT Dec 1922.....\$25,000
Assessed valuation 1921.....1,311,226

JEFFERSON CO. DE. D. NO. 3.
BONDED DEBT.....\$92,000
Assessed valuation.....33,529,780

JEFFERSON CO. DR. DIST. NO. 6.
5sA-O \$825,000.....
BONDED DEBT.....(?)
Assessed value 1922.....\$38,495,270

JIM WELLS COUNTY.
Alice is the county seat.
Court-House and Jail Bonds.
5s '13\$70,000.....Feb 10 1953
Road and Bridge Bonds.
5 1/2s '13 A-O \$125,000.00...Nov 17 1953
(Subject to call after Nov. 17 1923.)
BOND. DEBT Dec 20 '22.....\$195,000
Floating debt (add'l).....6,198
Sinking fund (cash).....35,490
Assessed valuation 1921.....7,697,145
County tax (per \$1,000) 1921.....\$7.00
Population in 1920.....6,587

JOHNSON COUNTY.
Cleburne is the county seat.
8 '18\$60,000.....
Bridge Bonds.
3s & 4s\$48,200.....1922, '25, '52
Road Bonds.
5 1/2s '19 M-N \$1,916,552 May 15 '22-'49
(For maturity see page xxxii of our issue of May 24 1919.)
Court-House Bonds.
5s '12\$2,000.....193

KARNES CO. ROAD DIST. NO. 4. 534s s-a \$240,000 (Due serially for 30 years) BONDED DEBT (7)

KAUFMAN. This city is the county seat of Kaufman County. Street Impt. Bonds. 6s '14 M-N \$7,500. May 1 1954 (Subject to call after Jan. 1 1924) BOND. DEBT June 30 '21 \$32,000 Sinking fund and interest. 3,823 Assessed valuation 1921. 5,264,460 Co. tax rate (per \$1,000) 1921. \$8.00 Population 1910, 3,401; 1920, 3,748

KAUFMAN COUNTY. Kaufman is the county seat. Improvement Bonds. \$204,000 1923-1939 6s '19 A-O 80,000 1940-1944 80,000 1945-1948 Road Dist. No. 1 Bonds. 5s '19 s-a \$750,000. Apr 10 1959 (Optional April 10 1929.) Road Dist. No. 2 Bonds. 5s '15 \$225,000. 1955 (Redeemable beginning 1925.) Road Dist. No. 3 Bonds. 5s '15 \$300,000. 1955 (Redeemable beginning in 1925.) TOT. DEBT June 30 '22 \$3,086,000 Sinking fund. 181,885 Total assessed value 1921. 21,460,200 Tax rate (per \$1,000) 1921. \$4.20 Population 1910, 35,323; 1920, 41,276

KAUFMAN CO. PRECINCT NO. 3. 5s '15 A-O \$150,000. Apr 15 1955 (Optional April 15 1925.) 5s '19 J-J \$160,000. July 1 1959 (Optional July 1 1929.) TOTAL DEBT April 1922. \$272,000 Sinking fund. 19,963 Assessed value 1921. 1,758,000 Real value (estimated). 6,000,000 Population (estimated). 4,500 INT. on 5s of 1919 at Austin and the Chase National Bank, New York.

KAUFMAN CO. PRECINCT NO. 7. 5s '19 A-O \$390,000. Apr 10 1959 (Optional April 10 1929.) TOTAL DEBT April 1922 \$390,000 Sinking fund. 12,393 Assessed value 1921. 2,443,770 Actual value (estimated). 9,000,000 Population (estimated). 6,500 INT. at Austin or in New York at the Hanover National Bank.

KAUFMAN INDEP. SCH. DIST. 5 1/2s '22 A-O \$100,000. June 10 1962 (Optional June 10 1932) BONDED DEBT (7) School tax (per \$1,000) 1922. \$8.00

KENNEDY. This town is in Karnes County. BOND. DEBT Nov 2 1922 \$27,500 Water debt (add'l). 31,857 Floating debt (add'l). 13,419 Sinking fund. 344 Assessed value, real estate. 706,280 Assessed value, personal. 528,850 Tot. ass'd val. '21 (2 1/2 act.). 1,235,130 Total tax rate (per \$1,000) '21. \$6.50 Population 1910, 1,147; 1920, 2,015

KENDALL COUNTY. Boerne is the county seat. Road District No. 1 Bonds. 5 1/4s '19 M-N \$60,000. Serially to 1949 Road District No. 3. 5s '18 \$54,000. 1958 (Optional after 1938.) BOND. DEBT June 30 '21 \$140,000 Sinking fund and interest. 15,612 Assessed valuation in 1921 4,348,65 Co. tax rate (per \$1,000) '21. \$4.50 Population 1910, 4,517; 1920, 4,779

KENT COUNTY. Claremont is the county seat. BOND. DEBT J ne 30 '21 \$177,000 Sinking fund and interest. 36,0-3 Assessed value (total) 1921 2,972,330 Tax rate (per \$1,000) 1921. \$8.00

KERR CO. ROAD DIST. NO. 1. s \$103,000 BONDED DEBT (7)

KIMBLE COUNTY. Junction is the county seat. Road Warrants. 6s \$25,000 BOND. DEBT July 1 '21 \$165,000 Sinking fund and interest. 19,781 Ass'd val. '21 (40% act.) 4,777,7-5 County tax rate (per \$1,000) '21 \$5.50 Population 1910, 3,261; 1920, 3,581

KINGSVILLE. This city is in Kleburg County. Sewer Bonds. 6s \$52,000. Nov 1 1953 Street Bonds. 6s \$32,000. Nov 1 1953 Water Works Bonds. 5s 116,000 BOND. DEBT Oct 31 '22 \$200,000 Sinking fund and interest. 25,817 Assess. val., real estate. 2,955,755 Assess. val., personal. 892,568 Tot. ass'd val. '22 (2-3 act.) 3,825,323 Tax rate (per \$1,000) 1922. \$22.00 Population in 1920. 4,770

KINGSVILLE IND. SCH. DIST. This district is in Kleburg County. BOND. DEBT Oct 31 1922 \$55,000 Sinking fund and interest. 27,083 Assess. val. 1922. 3,828,320 School tax rate (per \$1,000) 22 \$10.00 Population in 1920. 4,770

KINNEY COUNTY. Brackettville is the county seat. Road-Improvement Bonds. 5s '14 Apr \$80,000. Jan 1 1954 (Subject to call after Jan. 1 1924) BOND. DEBT June 30 '21 \$92,000 Sinking fund and interest. 3,823 Assessed valuation 1921. 5,264,460 Co. tax rate (per \$1,000) 1921. \$8.00 Population 1910, 3,401; 1920, 3,748

KLEBERG COUNTY. Kingsville is the county seat. Court-House & Jail Bonds. 5s '13 \$125,000. 1953 (Subject to call beginning in 1923) Road Bonds. 5s '19 ann \$350,000. May 1 1949 (Optional May 1 1939.) Hospital Bonds. 5s '13 \$35,000. 1953 (Subject to call beginning in 1923) BOND. DEBT June 30 '20 \$510,000 Sinking fund and interest. 80,028 Total assessed val. 1920. 7,189,249 State & Co. tax (per \$1,000) '19 \$11.00 Population in 1920. 7,837

LADONIA. This town is in Fannin County. Municipal Impt. Bonds. 6s '21 M-S \$95,500. (Due \$1,500 yearly from 1923 to 1961 incl., excepting the year 1922 and each fourth year thereafter, when only \$500 is due.) TOT. BD. DT. Feb 1922. \$114,000 Water debt (incl.). 25,000 School debt (incl.). 50,000 Sinking fund. 3,300 Assessed value 1921. 1,002,438 Population 1910, 1,293; 1920, 1,713 INT. at Park Nat. Bank, N. Y.

LA FERIA WATER IMPROVEMENT DISTRICT NO. 3. This district is in Cameron Co. 6s \$275,000 BOND. DEBT Nov 1 1922 \$771,000 Tot. ass'd val. '22 (1/2 act.) 3,900,000 District tax rate (per \$1,000) '22 \$15.00 Population in 1922 (est.). 5,000

LAMAR COUNTY. Paris is the county seat. Road Bonds. 5s g '19 A-O \$629,000. Apr 1 '23-'29 760,000. Apr 1 '40-'59 760,000. Apr 1 '40-'59. Court-House (red. beg. in Aug. '07). 5s '07 A-O \$49,000. Aug 1937 Road District No. 1 Bonds. 5s g '14 J-D \$200,000. June 10 1953 (Subject to call beg. June 10 1923) 5s '14 J-D \$50,000. June 10 1954 (Subject to call after June 10 1924) BOND. DEBT Nov 1 '22 \$1,733,000 Sinking fund and interest. 202,941 Assessed value, real estate. 20,052,872 Assessed value, personal. 6,354,891 Other assessable property. 4,122,484 Tot. l assessed value 1922 30,530,247 (about 3/4 actual). 30,530,247 Co. tax rate (per \$1,000) 1922. \$8.80 Pop'n 1910, 46,544; 1920, 55,742 INT. payable in N. Y. City * in Chicago.

LAMPASAS. This city is in Lampasas County. 7s '85 \$40,000. 1935 BOND. DEBT Nov 1 '22. \$83,500 Water debt (incl.). 23,000 Floating debt (add'l). 22,500 Sinking fund. 2,400 Assess. val., real estate. 941,400 Assess. val., personal. 953,680 Tot. assessed val. '22 (2-3 act.) 1,925,150 Tax rate (per \$1,000) 1922. \$22.10 Population 1910, 2,119; 1920, 2,107 INT. payable at Lampasas.

LAMPASAS COUNTY. Lampasas is the county seat. BOND. DEBT Dec 1922. \$31,500 Sinking fund and interest. 2,277 Assessed valuation 1920. 7,311,265 Co. tax rate (per \$1,000) '20. \$6.00 Population 1910, 9,532; 1920, 8,800

LA PORTE IND. SCH. DIST. Building Bonds. 6s '15 M-N \$30,000. 1955 (Subject to call after 1925) BOND. DEBT Oct 31 '22. \$40,000 Tot. ass'd val. '22 (2-3 act.) 2,675,000 School tax rate (per \$1,000) '22 \$10.00 Population in 1922. 2,000

LAREDO. This city is in Webb County. Sewer Bonds. 6s '14 A-O \$24,000. Oct 1 1954 (Subject to call after Oct 1 1934) Paving Bonds. 6s J-J \$150,000. 1959 (Optional after 1939.) BOND. DEBT June 30 '21 \$281,000 Sinking fund and interest. 73,439 Total assessed val. 1922. 11,787,000 Tax rate (per \$1,000) 1920. \$10.20 Pop'n 1910, 14,855; 1920, 22,710 INT. on paving bonds at Laredo or at the National Park Bank, N. Y.

LA SALLE COUNTY. Cotulla is the county seat. BOND. DEBT June 30 '20 \$62,000 Sinking fund and interest. 16,180 Total assessed val'n 1920. 4,794,964 State & Co. tax (per \$1,000) '20. \$7.50 Population 1910, 4,747; 1920, 4,821

LAVACA COUNTY. Hallettsville is the county seat. Road & Bridge Funding Bonds. 6s '22 \$21,000 Tick Eradication Bonds. 5s '22 \$60,000 Road Dist. No. 1 Bonds. 5s '15 Apr \$45,000. May 14 1955 (Subject to call after May 14 1925) Road Dist. No. 2 bonds. \$196,000 CO. RD. DT. Nov 1 '22. \$81,000 Road dt t. debt (add'l). 241,000 Sinking fund and interest. 12,371 Assessed valuation 1922. 18,084,594

State & Co. tax (per \$1,000) '22. \$3.75 Pop'n 1910, 26,418; 1920, 28,964

LEE COUNTY. Giddings is the county seat. Road District No. 1 Bonds. s \$135,000 Road District No. 2 Bonds. s \$46,500 Road Dist. No. 6 Bonds. 5 1/4s '19 \$80,000. 1949 BOND. DEBT Oct 31 '22. \$33,500 Sinking fund and interest. 1,684 Assess. val., real estate. 4,700,430 Assess. val., personal. 1,510,360 Other assess. property. 606,677 Total assess. val. '22 (40% actual). 6,817,467 State & Co. tax rate (per \$1,000) 1922. \$13.30 Population 1910, 13,132; 1920, 14,014

LIBERTY COUNTY. Liberty is the county seat. Road Dist. No. 1 Bonds. 6s '12 \$109,000. 1952 (Subject to call beginning 1922) 5s '13 A-O \$88,000. 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-O \$100,000. Oct 10 1953 (Subject to call \$12,000 every 5 yrs.) 5 1/4s '18 \$75,000. Oct 31 '21 \$836,000 The given total is made up of the following bonds: Road Dist. No. 1. \$222,000 Road Dist. No. 3. 150,000 Road Dist. No. 4. 245,000 Road Dist. No. 5. 74,000 Drainage & Levee. 145,000 Sinking funds & interest. 65,531 Assessed value 1921. County. 15,482,390 Dist. No. 1 (est.). 9,299,870 Dist. No. 3. 1,441,150 Dist. No. 4 (est.). 3,132,200 Dist. No. 5 (est.). 395,485 Tax rate (per \$1,000) 1921. County. \$7.50 Road No. 1. 4.50 Road No. 3. 10.00 Road No. 4. 9.00 Road No. 5. 17.50 Population 1910, 10,686; 1920, 14,637 a INT. at Seaboard Nat. Bk., N. Y.

LIBERTY CO. COM. S. D. NO. 13. P. O. Cleveland. Building Bonds. 5s '15 May \$40,000. May 1 1955 (Subject to call after May 1 1925) BOND. DEBT Sept 1915. \$40,000 Assessed valuation 1914. \$52,000

LIBERTY CO. DR. DIST. NO. 2. 6s '19 A-O \$81,500. Oct 1 1946 BOND. DEBT Oct 31 '21. \$61,500 Sinking fund and interest. 4,323 Assessed valuation 1921. 644,300 Tax rate (per \$1,000) 1921. \$14.00 Population in 1910. 10,686

LIBERTY CO. DR. DIST. NO. 1. BOND. DEBT Oct 31 '21. \$70,000 Sinking fund and interest. 8,780 Assessed value 1921. 738,650 Tax rate (per \$1,000) 1921. \$12.00

LIMESTONE CO. ROAD DIST. DIST. Road District No. 12. 5 1/4s '19 A-O \$36,000. Apr 10 '23-'49 (\$1,000 in first 2 years and \$2,000 in 3d year, \$1,000 in 4th and 5th yrs., \$2,000 in 6th yr. and so on regularly.) Road District No. 4. 6s '12 A-O \$150,000. Aug 1 1952 (Subject to call 1922.) 5 1/4s '19 A-O \$109,000. Apr 10 '23-'49 (\$8,000 in 1920 and 1921, \$9,000 in 1922, and so on regularly.) Road District No. 10. 5 1/4s '19 A-O \$59,000. Apr 10 '23-'49 (\$3,000 in 1922, 1923, 1924, and \$3,000 in 1925, and so on regularly.) Road District No. 13. 5 1/4s '19 M-N \$827,000. May 10 '23-'49 Road District No. 14. 5 1/4s '19 s-a \$225,000. May 10 '23-'49 (Same maturity as 1919 issue of District No. 4 Bonds.) Road District No. 15. 5 1/4s '19 s-a \$270,000. May 10 '23-'49 Road District No. 18 Bonds. 5 1/4s '19 J-J \$89,911. July 15 '23-'49

BONDED DEBT. District No. 2 Dec 8 '22. \$36,000 District No. 4 Dec 8 '22. \$49,000 District No. 10 Dec 8 '22. 39,000 District No. 13 Dec 8 '22. 27,000 District No. 14 Dec 8 '22. 25,000 District No. 15 Dec 8 '22. 270,000 District No. 18 Dec 8 '22. 88,000 Assessed value 1922. District No. 2. \$500,000 District No. 4. 12,000,000 District No. 10. 785,000 District No. 13. 313,395 District No. 14. 2,421,000 District No. 15. 3,500,000 District No. 18. 750,000

LIPSCOMB COUNTY. Lipscomb is the county seat. Road Bonds. 5 1/4s '16 J-D \$75,000. June 1 1946 (Subject to call after June 1 1936) BOND. DEBT June 30 '21 \$75,000 Sinking fund and interest. 12,857 Assessed valuation 1921. 5,159,200 State & Co. tax (per \$1,000) '21. \$9.30 Population 1910, 2,634; 1920. 3,684

LIVE OAK COUNTY. Oakville is the county seat. Road Bonds. 5s '17 A-O \$70,000. Aug 16 1937 Tick Eradication Bonds. 6s '22 M-S \$15,000. Mar 5 '23-'25

TOT. DEBT July 1922. \$378,000 Assessed valuation 1921. 5,457,537 State & Co. tax rate (per \$1,000) '20 \$7.60 Population 1910, 3,442; 1920. 4,171 INT. on warrants payable at the Chase National Bank, New York.

LIVE OAK CO. RD. DIST. NO. 1. BOND. DEBT Mar 29 '16. \$40,000 Sinking fund. 4,289 Total assessed valuation. 1,029,360 Tax rate (per \$1,000). \$4.80

LIVE OAK CO. RD. DIST. NO. 4. Road Bonds. 5 1/4s '15 s-a \$40,000. 1935 (Subject to call \$20,000 in 1925 and \$2,000 yearly thereafter) BOND. DEBT Oct 17 '16. \$40,000 Sinking fund and interest. 800,000 Assess. val., real estate. 450,000 Assess. val., personal prop. 450,000 Total assessed val. 1916. 1,250,000 Tax rate (per \$1,000) 1916. \$4.50

LIVE OAK CO. RD. DIST. NO. 5. TOTAL DEBT June 1922. \$60,000 Assessed valuation 1921. 784,500

LIVINGSTON. This place is in Polk County. Street Impt. Bonds. 5s '15 P-A \$15,500. Aug 15 1955 (Subject to call after Aug 15 1925) Light Plant Bonds. 6s '22 \$25,000. Mar 1 '24-'44 TOT. BD. DT. Apr 1922. \$39,000 Sinking fund & int. June 30 1921. 10,445 Assessed valuation 1922. \$29,208 Population 1920. 928

LIVINGSTON IND. SCH. DIST. 5s \$18,000 BOND. DEBT Dec 17 '20. \$52,000 Sinking fund. 1,670 Assess. val., real estate. 1,152,000 Assess. val., personal. 768,000 Total assess. val. 1919. 1,920,000 School tax rate (per \$1,000) '22 \$10.00

LLANO COUNTY. Llano is the county seat. Bridge Bonds. 5s '15 Apr \$24,000. Oct 11 1955 (Subject to call after Oct 11 1920) TOTAL DEBT June 30 '21 \$59,000 Sinking fund and interest. 3,609 Total assessed val'n 1921. 7,184,096 State & Co. tax (per \$1,000) '21 \$7.10 Population 1910, 6,520; 1920, 5,360

LOCKHART. This city is in Caldwell County. Commission govt. adopted Apr. 3 '17. BOND. DEBT Dec 9 '23. \$76,000 Sinking fund. 10,000 Assess. val. real estate. 1,828,065 Assess. val. personal. 1,309,552 Tot. ass'd val. 1922 (1/2 act.) 3,137,617 Tax rate (per \$1,000) 1922. \$11.00 Population 1910, 3,445; 1920. 3,731

LONGVIEW. This city is in Gregg County. Sewer Bonds. 6s \$25,000. 1939 Street Bonds. 6s \$25,000. 1939 BOND. DEBT Mar 31 '22. \$526,334 Water debt (incl.). 235,908 Floating debt (add'l). 33,000 Sinking fund. 109,376 Assess. val. '21 (1/2 act.). 3,229,990 Total tax rate (per \$1,000) '22. \$17.50 Population 1910, 5,155; 1920, 5,713

LONGVIEW IND. SCH. DIST. Building Bonds. 5s M-N \$340,000. 1949 5s M-N 20,000. 1952 5s M-S 7,500. 1952 5s J-J 10,000. 1953 5s A-O 2,500. 1949 5s '29 6,000 BOND. DEBT Oct 31 '22. \$120,000 Sinking fund. 25,000 Assess. val. '22 (60% act.) 3,150,000 School tax rate (per \$1,000) '22 \$10.00 Population 1929 (est.). 7,500

LUBBOCK. This city is the county seat of Lubbock County. Sewer Bonds. 5s '11 P-A \$36,000. Feb 15 1940 Street Improvement Bonds. s \$100,000 Water Bonds. 6s '11 P-A \$35,000. Feb 15 1940 Light and Power Bonds. 6s '13 P-A \$35,000. Feb 15 1940 Water Works & Sewer Bonds. 5 1/4s '22 P-A \$150,000. Feb 1 '25-'61 TOT. BD. DT. Sept 1922. \$361,000 Sinking fund. 19,157 Assess. val., real estate. 3,566,150 Assess. val., personal. 1,466,035 Tot. assess. val. '21 (60% act.) 5,032,185 Assessed value 1922. 4,933,965 City tax proper (per \$1,000) '21 \$12.50 Population 1910, 1,548; 1920, 4,051 INT. on 5 1/4s of 1922 at the Hanover National Bank, New York.

LUBBOCK COUNTY. Lubbock is the county seat. Court-House and Jail Bonds. s \$130,000. 19,000 County Farm Bonds. s \$12,000 Road District No. 1 Bonds. 5s '22 M-S \$25,000. 1923-1952 BOND. DEBT Oct 1920. \$194,000 Sinking fund. 3,000 Assessed valuation 1920. \$,889,254 Total tax rate (per \$1,000) '20. \$6.50 Population 1910, 3,624; 1920, 11,096

* Issued prior to the law of 1893 which requires approval and registration by State officials.

LUBBOCK IND. SCH. DIST.
5 1/2 s M-N 150,000
NRT DEBT April 1922 \$219,000
Total assess. val. 1922 9,275,290
Tax rate (per \$1,000) 1922 \$5.00
Population in 1920 6,500

LUFKIN.
This city is the county seat of Angelina County.
Street Improvement Bonds.
5s '14 M-S \$40,000 Sept 18 1954
(Subject to call after Sept 18 1934)
5 1/2 s '20 100,000 Jan 1 1950
(Optional Jan 1 1940)

Water Works Bonds.
5s '14 M-S \$25,000 Sept 18 1954
(Subject to call after Sept 18 1934)
Fire Department Bonds.
5s '14 M-S \$10,000 Sept 18 1954
(Subject to call after Sept 18 1934)
Sewer Bonds.
5 1/2 s '20 \$50,000 Jan 1 1940
(Optional Jan 1 1930)
BOND, DEBT Oct 31 '22 \$340,888
Water debt (incl.) 70,890
Sinking fund and interest 27,578
Assess. val., real estate 2,327,830
Assess. val., personal 1,004,230
Tot. assess. val. '22 (60% act.) 3,332,070
Total tax rate (per \$1,000) '22 \$2.50
Population 1910, 2,749; 1920, 4,878

LUFKIN IND. SCH. DIST.
6s '22 M-N \$100,000 May 1 '23-'62
BOND, DEBT May 1922 \$217,000
Sinking fund 17,000
Total assessed valuation 5,500,000
Sch. tax rate (per \$1,000) '22 \$9.00
Population in 1920 (est.) 7,000

LYNN COUNTY.
Tahoka is the county seat.
Court House and Jail Bonds.
5s '16 A-O \$60,000 Apr 10 1956
(Subject to call after Apr 10 1936)
BOND, DEBT Nov 1 '22 \$118,000
Floating debt (add'l) 23,000
Sinking fund and interest 13,252
Assess. val., real estate 4,348,194
Assess. val., personal 593,330
Total assess. val. 1922 4,941,524
State & Co. tax (per \$1,000) '22 \$15.50
Population 1910, 1,713; 1920, 4,751

MC ALLEN INDEPENDENT S. D.
This district (P. O. McAllen) is in Hidalgo County.
BOND, DEBT Dec 1922 \$150,000
Sinking fund 15,000
Tot. assess. val. '22 7,500,000
Tax rate (per \$1,000) 1922 \$5.00

MCCULLOCH COUNTY.
Brady is the county seat.
BOND, DEBT Dec 15 '22 \$130,000
Floating debt (add'l) 13,000
Sinking fund and interest 43,300
Tot. ass'd val. '22 (60% act.) 8,882,243
Co. tax rate (per \$1,000) '22 \$14.30
Population 1910, 13,405; 1920, 10,569

MCGREGOR IND. SCH. DIST.
This district is in McLennan Co.
Building Bonds.
5s '14 J-J \$25,000 July 1 1955
(Subject to call after July 1 1925)
BOND, DEBT Oct 1921 \$25,000
Assessed valuation 1920 2,500,000
Tax rate (per \$1,000) 1921 \$5.00

Mc KINNEY.
This city is in Collin County.
Water Bonds.
5s J-D \$29,000 1958
(Subject to call 1918.)
5s J-J \$7,500 1942
(Subject to call 1917.)
5s M-N \$8,000 1948
(Subject to call 1923.)
Hospital Bonds.
5s \$97,500
Street Impt. Bonds.
5s '19 M-N \$48,000 1930
(Optional 1919.)

Market Square Impt. Bonds.
5s '21 M-S \$29,000 Mar 1 '23-'51
School Bonds.
5s M-N \$25,000 1950
(Subject to call 1930.)
5s F-A \$75,000 1954
(Subject to call 1934.)
5s J-J \$22,000 1936
(Subject to call 1926.)
5s '19 25,000 1957
(Subject to call 1937.)
Street Bonds.
5s M-N \$7,000 Serial
5s F-A 70,000 1954
(Subject to call 1934.)
City-Hall Bonds.
5s M-N \$1,000 Serial
Electric-Light Bonds.
5s F-A \$5,000 1944
(Subject to call 1919.)
BOND, DEBT Jan 1922 \$406,000
Water debt (incl.) 43,500
Sinking fund and interest 75,650
Assess. val., real estate 3,600,000
Assess. val., personal 2,162,640
Tot. assess. val. '21 (60% act.) 5,762,640
Tax rate (per \$1,000) 1921 \$19.50
Pop'n 1910, 4,144; 1920, 6,677

McLEAN.
This town is in Gray County.
Electric Lt. & Power Bonds.
6s '22 M-S \$30,000 Sept 15 1962
(Optional Sept 15 1932)
Water Works Bonds.
6s '22 M-S \$39,000 Sept 15 1962
(Optional Sept 15 1932)
Street Impt. Bonds.
6s '22 M-S \$5,000 Sept 15 1962
(Optional Sept 15 1932)
BOND, DEBT Dec 1 '22 \$74,000
Assessed value 1922 678,949
Population 1910, 633; 1920, 741

MC LENNAN COUNTY.
County seat is Waco.
Bridge Bonds (Red. beg. in 1905.)
3s g '00 Oct \$31,000 Oct 10 1940
Court-House and Jail.
3s '00 A-O \$173,000 June 10 1940
(\$50,000 subject to call after 1905 and \$100,000 subject to call after 1910.)

Road Bonds (Red. beg. in 1921.)
5s '11 A-O \$85,000 1951
Road District No. 2 Bonds.
5s '14 s-a \$1,075,000 1954
BOND, DEBT June 30 '21 \$1,127,000
Sinking fund and interest \$105,843
Assessed valuation 1921 64,441,685
Co. tax rate (per \$1,000) 1921 \$4.00
Popula'n 1910, 73,250; 1920, 82,928
INT. at State Treasurer's office.

McLENNAN CO. RD. DIST. NO. 3.
(\$80,000) Jan 2 '24-'28
5 1/2 s '22 J-J 150,000 Jan 2 '29-'33
144,000 Jan 2 '39-'50
11,000 Jan 2 1951
BOND, DEBT Jan 1922 \$365,000
Assessed value 2,732,695

McMULLEN COUNTY.
Tilden is the county seat.
Bridge Warrants.
6s '16 M-S \$86,316 Mar 15 '23-'40
Tick Eradication Bonds.
\$30,000
WARRANT DT. Oct 21 '21 \$70,000
Assess. val., real estate 2,000,000
Assess. val., personal 1,068,720
Tot. assess. val. '21 (60% act.) 3,068,720
Total tax rate (per \$1,000) '21 \$8.50
Population 1910, 1,091; 1920, 952

MADISON COUNTY.
Madisonville is the county seat.
Bridge Warrants.
5s '17 Apr \$24,939 Apr 23 '41
Apr 8,475.75c
Jail Warrants.
Apr \$6,000
Road Precinct No. 1.
5s '17 \$89,774 1923-1957
(Optional after 1927.)
Road Dist. No. 2.
5s '19 A-O \$49,000 Apr 10 '23-'39
(See V. 110, p. 1899, for maturity.)
GEN. BD. DT. J'ne 30 '21 \$150,000
Sinking fund 6,416
Assessed valuation 1921 4,911,067
State & Co. tax (per \$1,000) '21 \$7.00
Population 1910, 10,318; 1920, 11,956
Statement Dist. No. 2.
BOND, DEBT Apr 1920 \$50,000
Assess. val. 1919 890,580
INT. on bonds and bridge warrants payable in Madisonville; on jail warrants in Madisonville or Chicago; on Dist. No. 2 bonds at Seaboard Nat. Bank, N. Y.

WAGNOLIA 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 3,352
Assessed valuation 1915 3,190,551
Tax rate (per \$1,000) 1915 \$6.50
Population in 1920, 4,080
INT. payable in N. Y. City.

MARION COUNTY.
Jefferson is the county seat.
Refunding & Adjustment Bds.
4s '04 \$26,000 1944
4s '10 28,000 1949
(Subject to call after 1920.)
Road Bonds.
5 1/2 s '22 A-O \$500,000 Apr 10 '23-'52
(For amounts due each year see V. 115, p. 1892.)
BOND, DEBT Mar 1922 \$789,000
Sinking fund 9,552
Assessed valuation 1921 4,114,159
Total tax rate (per \$1,000) '21 \$12.50
Population in 1910 10,472; 1920, 10,886
INT. on 5 1/2 s of 1922 at the Cont. & Comm. National Bank, Chicago.

MARLIN.
This city is the county seat of Falls County.
Refunding (Red. after Nov. 1 '31.)
5s '01 \$6,000 Nov 1 1931
Street Impt. Bonds.
5s '11 10,000 Sept 1 1951
Subject to call after Sept. 1 1921)
Public-School Building Bonds.
5s '01 10,000 Nov 1 1941
(Subject to call after Nov. 1 1916)
5s '10 15,000 May 1 1950
(Subject to call after May 1 1920)
5s '16 A-O \$60,000 Apr 10 1956
(Subject to call after Apr. 10 1926.)
Sewers (Red. after Apr. 10 1926.)
4 1/2 s '16 A-O \$45,000 Apr 10 1956
Water-Works Bonds.
5s '01 9,000 Nov 1 1941
(Subject to call after Nov 1 1906)
5s '07 12,000 Feb 1 1947
(Subject to call after Feb 1 1912)
5s '13 25,000 Jan 1 1953
(Subject to call after Jan 1 1923)
4 1/2 s '16 A-O \$15,000 Apr 10 1956
(Subject to call after April 10 1926.)
5 1/2 s '21 J-D 25,000 Dec 1 1931
(Optional Dec. 1 1931.)
Fire Dept. Bonds.
5s '19 \$40,000 Oct 1 1959
(Optional Oct 1 1929)
TOT. BOND, DT. Apr '22 \$460,000
Water debt (incl.) 280,000
Sinking funds 38,939
Ass'd val. '21 (abt. 65% act.) 4,163,499
City tax rate (per \$1,000) '21 \$19.50
Population 1910, 3,878; 1920, 4,310
INT. at Mechanics & Metals Nat. Bank, N.Y. on others in Marlin.

MARSHALL.
This city is the county seat of Harrison County. Population 1910, 11,452; 1920, 14,271.
Water Bonds.
5s '89 J-J \$50,000 Jan 1 1934
4s '02 J-J 16,000 Nov 1 1942
5s '05 J-J 30,000 Apr 1 1945
(Subject to call after Apr 1 1915.)
5s J-J \$35,000 July 1 1949
(Subject to call after July 1 1919.)
Viaduct Bonds.
5s '16 J-J \$50,000 Jan 1 1956
(Subject to call after Jan 1 1926.)

Sewer Bonds.
5s '04 J-J \$39,000 May 1 1944
(Subject to call after May 1 1914.)
5s '04 J-J \$35,000 July 1 1944
(Subject to call after July 1 1914.)
5s '05 J-J \$4,000 July 1 1945
(Subject to call at any time.)
5s '07 \$4,000 Jan 1 1947
School Bonds.
4s '03 J-J \$21,000 July 1 1943
(Subject to call after July 1 1908.)
5s '10 J-J \$45,000 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 \$42,000 Jan 1 1947
Street (Red. aft. 10 yrs. from issue)
5s '07 J-J \$35,000 July 1 1947
5s '12 J-J 25,000 July 1 1952
Park Bonds.
5s '14 J-J \$7,000 Jan 1954
BOND, DEBT June 30 '20 \$550,500
Sinking fund and interest 69,047
Assess. val. '16 (60% act.) 5,477,604
Tax rate (per \$1,000) 1916 \$18.80
INT. on school bonds of 1910 payable at City Secretary's office or at Hanover Nat. Bank, New York.

MART.
This town is in McLennon Co.
Water-Works-Extension Bonds.
5s '15 Nov \$18,000 Nov 1 1955
(Subject to call after Nov. 1 1935.)
Water-Works Bonds.
5s '09 Apr \$50,000 Apr 1 1949
Funding Warrants.
Apr \$14,000
Street-Improvement Bonds.
5s '14 Jan \$30,000 Jan 1 1954
(Subject to call after Jan. 1 1934.)
BOND, DEBT Dec 1 '22 \$93,000
Water debt (incl.) 51,000
Floating debt (add'l) 8,892
Sinking fund and securities 13,191
Assessed value, real estate 1,405,922
Assessed value, personal 726,418
Total assessed value 1922 2,132,340
Tax rate (per \$1,000) 1922 \$6.50
Population 1910, 2,939; 1920, 3,105

MART IND. SCH. DIST.
BOND, DEBT Dec 12 '22 \$55,000
Sinking fund 4,500
Assess. val. '22 (60% act.) 3,306,158
School tax (per \$1,000) 1922 \$7.40
Population in 1919 4,000

MARTIN COUNTY.
Stanton is the county seat.
5 1/2 s '21 s-a \$57,000 Mar 1 '23-'41
BOND, DEBT June 30 '21 \$100,000
Sinking fund 14,427
Assessed valuation 1921 2,500,340
County tax (per \$1,000) 1921 \$6.30
Population 1910, 1,549; 1920, 1,146

MASON COUNTY.
Mason is the county seat.
BOND, DEBT Oct 10 1921 \$32,000
Sinking fund and interest 5,435
Assessed value, real estate 3,525,605
Assessed value, personal 2,298,520
Other assessable property 418,550
Tot. ass'd val. '21 (2-3 act.) 6,242,175
State & Co. tax (per \$1,000) '21 \$12.40
Population 1910, 5,683; 1920, 1,824

MATAGORDA COUNTY.
Bay City is the county seat.
4s '02 \$23,000 Apr 10 1942
4s '03 32,000 Oct 10 1943
4s '05 Apr 1,995 Apr 1 1925
(Subject to call after Oct. 1 1915.)
4s 46,000 Subject to call
Road bonds 1913 \$100,000
Road and Bridge Bonds.
6s '21 A-O \$30,000 Dec 22 1941
Levee District Bonds.
6s '19 \$135,000 July 10 '23-'49
5s 150,000
Road District No. 2 Bonds.
5 1/2 s '14 A-O \$100,000
5s '16 100,000
BOND, County J'ne 30 '18 \$140,500
Road Dist. No. 8 Bonds.
5 1/2 s '17 s-a \$30,548 1923-1943
5 1/2 s '18 s-a 24,000 Oct 10 41-'48
(County J'ne 30 '20 \$122,000)
DEBT Dist. No. 2 (7)
Dist. No. 8 60,000
Sinking fund and interest 17,575
Assess. County 1920 18,754,500
val. Dist. No. 2 1,286,765
Dist. No. 8 1,286,765
County tax (per \$1,000) '20 \$4.00
Population of county in 1910 13,594
Population in 1920 16,589

MATAGORDA CO. DE. DIST. S.
P. O. Bay City.
Drainage District No. 1 Bonds.
5s '08 16,000
5s '09 A-O 114,000
Drainage District No. 2 Bonds.
5s '12 234,990
Drainage District No. 3 Bonds.
5s '12 27,500
Drainage District No. 4 Bonds.
5s '12 \$103,669.43
TOT. BOND, DT. Oct 1913.
District No. 1 \$130,000
District No. 2 234,990
District No. 3 27,500
District No. 4 103,669
Assessed valuation 1912:
District No. 1 3,558,600
District No. 2 1,433,980
District No. 3 228,305
District No. 4 676,010
Tax rate (per \$1,000) 1912:
District No. 1 5.00
District No. 2 8.50
District No. 3 8.50
District No. 4 8.50
INT. at County Treasurer's office.

MAVERICK COUNTY.
Eagle Pass is the county seat.
Road and Bridge Bonds.
5s '14 Feb \$25,000 Feb 12 1954
(Subject to call after Feb. 12 1924.)

BOND, DEBT Nov 1 '22 \$55,500
Sinking fund and interest 21,500
Total assess. val. 1922 5,960,000
State & Co. tax (per \$1,000) '22 \$10.00
Population 1910, 5,151; 1920, 7,418

MEDINA COUNTY.
Hondo is the county seat.
Bridge Bonds.
5s \$30,500 1927
Road Bonds.
5 1/2 s '20 s-a \$102,000 Apr 10 '26-'48
Road Dist. No. 4 Bonds.
5s M \$35,000 1942
Road Dist. No. 2 Bonds.
5s \$40,000 1955
CO. BD, DT. Apr 1922 \$1,076,000
Assessed valuation 1921 12,528,221
County tax rate (per \$1,000) '21 \$5.50
Popula'n 1910, 13,415; 1920, 11,679
INT. on bonds marked (*) at the Hanover Nat. Bank, New York.

MEMPHIS.
This city is in Hall County.
Sewer Bonds.
6s \$20,000 1950
City Hall Bonds.
5s \$15,000 1957
Electric Light Plant Bonds.
6s '21 \$65,000 May 15 1951
BOND, DEBT Oct 30 1922 \$163,000
Sinking fund and interest 82,500
Tot. ass'd val. '22 (60% act.) 2,990,000
Total tax rate (per \$1,000) '22 \$7.50
Population 1922 (est.) 4,200
INT. in Memphis and New York.

MERCEDES.
This city is in Hidalgo County.
Street Impt. Bonds.
6s '22 \$36,000 1925-1936
64,000 1937-1952
BONDED DEBT (7)
Population 1910, 1,209; 1920, 3,414

MERCEDES IND. SCH. DIST.
This district (P. O. Mercedes) is in Hidalgo County.
5s '09 \$7,000 1949
(Optional 1919.)
5s '15 10,000 1935
(Optional 1925.)
5s '20 87,000 Feb 10 1960
(Optional Feb 10 1930)
5s '21 3,000 1961
(Optional 1931.)
BOND, DEBT Dec 11 '22 \$107,000
Total assess. val. 1922 4,396,115
Tax rate (per \$1,000) 1922 \$5.00

MIDLAND.
This city is the county seat of Midland County.
BOND, DEBT Nov 10 '22 \$50,000
Floating debt (add'l) 6,000
Tot. ass'd val. '22 (60% act.) 2,000,000
Total tax rate (per \$1,000) '22 \$6.50
Population 1910, 2,192; 1920, 1,795

MIDLAND COUNTY.
Midland is the county seat.
Road Bonds.
5 1/2 s '21 \$117,000 1923-1950
BOND, DEBT Nov 1 '22 \$170,000
Sinking fund and interest 5,000
Tot. ass'd val. '22 (50% act.) 5,750,000
State & Co. tax (per \$1,000) '22 \$12.00
Population 1910, 3,464; 1920, 2,449

MILAM COUNTY.
Cameron is the county seat.
Court-House (Subject to call).
5s '95 A-O \$40,000 May 15 1935
Bridge Bonds (Subject to call).
4s & 5s \$57,872c
Jail Bonds (Subject to call).
5s '95 A-O \$8,000 May 15 1935
a 45,000
Goure Road District Bonds.
s \$35,000
Road Dist. No. 2 Bonds.
5s '13 ann \$150,000 July 1 1953
(Subject to call after July 1 1933)
Road District No. 8 Bonds.
5 1/2 s '14 \$100,000
CO. BD, DT. June 30 '21 \$63,012
Sinking fund and interest 14,155
RD. Dis. No. 2 bds. 150,000
Ass'd val. of county 1921 18,874,080
County tax rate (per \$1,000) '21 \$5.70
Pop'n of co. 1910, 36,780; '20, 38,104

MILAN CO. RD. DIST. NO. 29.
5 1/2 s '20 J-J \$120,000 1927-1950
BOND, DEBT Feb 1922 \$120,000
Assessed value 1,000,000

MILLS COUNTY.
Goldthwaite is the county seat.
BOND, DEBT June 30 '21 \$55,069
Sinking fund and interest 9,842
Assessed valuation 1921 5,889,770
State & Co. tax (per \$1,000) '22 \$6.50
Population 1910, 9,694; 1920, 9,019

MINEOLA.
This city is in Wood County.
Water Bonds.
5s '14 J-J \$25,000 Jan 1 1954
(Subject to call after Jan. 1 1924.)
BOND, DEBT Oct 15 '20 \$45,500
Water debt (included) 24,500
Sinking fund and interest 16,000
Assessed val'n, real estate 900,000
Assessed val'n, personal 300,000
Tot. ass'd val. '19 (60% act.) 1,200,000
Tax rate (per \$1,000) 1919 \$6.50
Population 1910, 1,706; 1920, 2,299

MINEAL WELLS.
This city is in Palo Pinto County.
Incorporated Jan. 15 1894. Charter adopted Aug. 19 1913.
Funding Water-Works Bonds.
4s '00 \$9,500 July 1 1940
(Subject to call after July 1 1915.)
5s '17 \$69,000 1957
(Optional after 1927.)
Serial
6s '19 \$167,500

* Issued prior to the law of 1893 which requires approval and registration by State officials.

MINERAL WELLS (Concluded).
Water Bonds.
 4s '02 \$9,000 May 1 1942
 (Subject to call after May 1 1942)
 5s '05 \$1,996 Apr 10 1945
 (Subject to call after Apr 10 1945)
 5s '06 \$10,000 Sept 20 1946
 (Subject to call after Sept 20 1946)
 5s '07 \$10,000 Oct 1 1947
 (Subject to call after Oct 1 1947)
 6s '21 M-S 200,000
 (For maturity see V. 112, p. 1897.)
School Bonds.
 4s '00 \$9,000 Aug 1 1940
 (Subject to call after Aug 1 1940)
 5s '08 \$10,000 Sept 20 1946
 (Subject to call after Sept 20 1946)
 5s '14 \$46,000 Jan 1 1954
 (Subject to call after Jan 1 1954)
 5s '15 A-O \$3,000 Mar 1 1955
 (Subject to call after Mar 1 1955)
 5s '17 A-O \$89,000 Sept 1 1957
 (Subject to call Sept. 1 1957.)
 6s '20 \$45,000 Serially
Fire-Hall Bonds.
 4s '02 \$3,000 May 1 1942
 (Subject to call after May 1 1942)
Bridge Bonds.
 5s '05 \$1,996 Apr 10 1945
 (Subject to call after Apr 10 1945)
 5s '07 \$1,996 Oct 1 1947
 (Subject to call after Oct 1 1947)
Sewer Bonds.
 5s '05 \$1,996 Apr 10 1945
 (Subject to call after Apr 10 1945)
 5s '06 \$8,000 Sept 20 1946
 (Subject to call after Sept 20 1946)
 5s '08 \$1,996 Dec 1 1948
 (Subject to call after Dec 1 1948)
 5s '07 \$3,000 Oct 1 1947
 (Subject to call after Oct 1 1947)
 5s '08 \$1,996 Apr 1 1948
 (Subject to call after Apr 1 1948)
 5s '08 \$15,000 Apr 15 1948
 (Subject to call after Apr 15 1948)
 5s '10 \$3,000 Oct 1 1950
 (Subject to call after Oct 1 1950)
 5s '17 \$23,000
City-Hall Bonds.
 5s '06 \$1,996 Dec 1 1946
 (Subject to call after Dec 1 1946)
Street Bonds.
 5s '06 \$5,000 Sept 20 1946
 (Subject to call after Sept 20 1946)
 5s '08 \$3,000 Apr 15 1948
 (Subject to call after Apr 15 1948)
 5s '14 \$69,000 Jan 1 1954
 (Subject to call after Jan 1 1954)
 5s '15 A-O \$5,000 Mar 1 1955
 (Subject to call after Mar 1 1955)
Refunding Bonds.
 6s '20 \$20,000 Nov 1 1950
 (Optional Nov. 1 1950.)
 BOND, DEBT Nov 1922 \$830,472
 Sinking fund 128,192
 Assessed value 1922 7,668,310
 Total tax rate (per \$1,000) '22 \$14.70
 Pop'n 1910, 3,950; 1920, 7,890
 INT. payable at City Treasury,
 Mineral Wells, or at Hanover Nat.
 Bank, New York.

MISSION IND. SCHOOL DIST.
 This district (P. O. Mission) is in
 Hidalgo County.
 Bldg. Repair & Equip. Bds.
 (Tax-free. Opt. after 10 yrs.)
 5s Dec \$40,000 May 1 1960
 5s Jan 48,000 May 1 1960
 5s May 24,000 May 1 1955
 BOND, DEBT Nov '72 \$112,000
 Floating debt (add'l) (est.) 5,000
 Sinking fund 4,000
 Tot. ass'd val. '22 (3/4 act.) 3,323,188
 School tax rate (per \$1,000) '22 \$7.50
 Population 1922 (est.) 6,500
 INT. payable in Austin, Chicago
 and Mission.

MITCHELL COUNTY.
 Colorado is the county seat.
 5s '18 \$70,000 Mar '24-'28
 BOND, DEBT Oct 1921 \$111,500
 Tot. ass'd val. '21 (3/4 act.) 6,420,435
 State & Co. tax (per \$1,000) '21 \$8.50
 Population 1910, 8,956; 1920, 7,527

MONTAGUE COUNTY.
 Montague is the county seat.
 Road Dist. No. 3 Bonds.
 5s \$185,000 \$5,000 yrlly
 \$125,000
 Road Dist. No. 4 Bonds.
 5s \$125,000
 T. O. DEBT June 30 '21 \$521,000
 Sinking fund 12,326
 Assess. valuation in 1921 14,510,794
 Co. tax rate (per \$1,000) '21 \$6.50
 Pop'n 1910, 25,123; 1920, 22,200

MONTGOMERY COUNTY.
 Conroe is the county seat.
 5 1/2s '18 \$42,000
Road and Bridge Bonds.
 5 1/2s '20 s-a \$175,000
 Road District No. 2 Road Bds.
 5 1/2s '16 Feb \$100,000 Feb 14 1946
 (Redeemable beginning Feb 14 1936.)
 TOTAL DEBT June 30 '21 \$1,000,000
 Sinking fund 88,163
 Assessed valuation 1921 11,191,971
 Co. tax rate (per \$1,000) '21 \$6.60
 Populat'n 1910, 15,679; 1920, 17,334
 INT. on 5 1/2s of 1920 at the
 Hanover National Bank, N. Y.

**MONTGOMERY CO. RD. DIST
 NO. 1.**
 Road Bonds.
 5s '16 \$50,000 1956
 (Subject to call after 1936.)
 BONDED DEBT Dec 1920 \$100,000
 Assessed valuation 2,423,000

**MONTGOMERY CO. RD. DIST
 NO. 3.**
 5 1/2s '15 \$75,000 Aug 20 1945
 (Subject to call \$25,000 Aug. 20 1925
 1930 and 1935.)
 BONDED DEBT Dec 1920 \$75,000
 Assessed valuation 1913 1,525,000

MOTLEY COUNTY.
 Matador is the county seat.
 BOND, DEBT June 30 '19 \$45,125
 Sinking fund 2,811
 Total assessed value 1920 6,958,507

State & Co. tax (per \$1,000) '20 \$7.00
 Population 1910, 2,396; 1920, 4,107

MT. PLEASANT.
 This city is the county seat of
 Titus County.
 BOND, DEBT Dec 7 1922 \$35,000
 Water debt (incl.) 20,000
 Floating debt (add'l) 5,000
 Assessed val'n. real estate 1,174,455
 Assessed val'n. pers. prop. 634,735
 Tot. ass'd val. '22 (2-3 act.) 1,809,250
 Tax rate (per \$1,000) 1922 \$10.00
 Population 1910, 3,137; 1920, 4,099

MT. PLEASANT IND. SCH. DIS.
 BOND, DEBT Dec 7 1922 \$71,250
 Tot. ass'd val. '22 (2-3 act.) 2,127,815
 Total tax rate (per \$1,000) '22 \$10.00
 Population in 1920 (est.) 5,000

MUNDAY.
 This town is in Knox County.
 Water Works System Bonds.
 6s '22 \$60,000 Serially
 TOT. BD. DT. June 1922 \$75,000
 Assessed value 1,000,000

MUNDAY IND. SCHOOL DIST.
 This district (P. O. Munday) is in
 Knox County.
 6s '21 ann \$40,000 Apr 10 1961
 (Optional April 10 1941)
 BOND, DEBT May 30 '21 \$40,000
 Floating debt (add'l) 10,000
 Sinking fund 3,500
 School tax (per \$1,000) \$7.75
 Population (est.) 3,000

NACOGDOCHES.
 This city is the county seat of
 Nacogdoches County.
 BOND, DEBT Dec 1922 \$86,000
 Water debt, incl. 29,000
 Sinking fund and interest 29,948
 Assessed value, real estate 2,001,827
 Assessed value, personal 1,413,153
 Total assessed value 1922
 (about 60% actual) 3,414,980
 Tax rate (per \$1,000) 1922 \$10.00
 Population 1910, 3,389; 1920, 3,548

NACOGDOCHES COUNTY.
 Nacogdoches is the county seat.
 Road Bonds.
 5 1/2s '19 s-a \$723,215 1923-1949
 Court-House and Jail Bonds.
 5s '11 Apr \$90,000 July 10 1951
 (Subject to call after July 10 1951)
 BOND, DEBT June 30 '19 \$79,000
 Sinking fund and interest 13,822
 Assessed valuation 1920 12,655,300
 State & Co. tax (per \$1,000) '20 \$18.80
 Population in 1910 27,406; '20 28,457
 INT. payable at State Treas. office

NAVASOTA.
 This city is in Grimes County
 City-Hall Bonds.
 4s \$15,000 1942
 (Subject to call 1922.)
 Refunding Bonds.
 4s \$13,500 1936
 (Subject to call 1916.)
 School-House Bonds.
 5s \$20,000 1951
 (Subject to call 1921.)
 5s \$5,000 1954
 (Subject to call 1924.)
 Water-Works Bonds.
 5s \$12,500 1953
 (Subject to call 1923.)
 BOND, DEBT Nov 1 '17 \$66,000
 Floating debt 7,586
 Sinking fund 19,174
 Total assess. val. 1915 (abt.)
 70% actual 2,518,629
 Tax rate (per \$1,000) 1917 \$23.50
 Population 1910, 3,284; 1920, 5,060

NAVARO COUNTY.
 County seat is Corsicana.
 Court House (Red. beg. in 1910).
 4s '05 A-O \$105,000 Jan 2 1946
 Road Dist. No. 1 (Serial).
 5s '13 J-D \$350,000 June 1 1953
 5s '18 F-A 80,000
 Road District No. 3 Bonds.
 5s '13 M-S \$69,000 Sept 1 1953
 (Subj. to call \$2,000 yrlly after 1 yr.)
 Road District No. 4 Bonds.
 5s '16 Apr \$150,000 July 10 1956
 (Subject to call serially.)
 Road District No. 5 Bonds.
 5s '16 Apr \$100,000 July 10 1956
 (Subject to call serially.)
 Road Dist. No. 7 Bonds.
 5s '17 J-J \$16,000 Jan 1 1957
 (Subject to call \$2,000 Jan. 1 1922,
 1927, 1932, 1937, 1942, 1947,
 1952, 1957.)
 Road District No. 8 Bonds.
 5s '16 J-D \$100,000 Dec 1 1956
 (Subject to call serially.)
 Road District No. 9 Bonds.
 5s '17 s-a \$160,000 40-year serial
 \$30,000
 (Subject to call \$3,000 yearly.)
 TOT. BD. DT. June 30 '20 \$1,987,640
 Common Sch. Dist. dt. (add'l) 68,000
 Sinking fund and interest
 (county) 107,859
 County 1920 28,165,485
 Assess. Dist. No. 7 1916 246,745
 val. Dist. No. 9 1,988,920
 Dist. No. 12 1916 1,028,670
 Actual Dist. No. 7 6,000,000
 value Dist. No. 9 1,857,340
 (est.) Dist. No. 12 300,000
 County tax rate (per \$1,000) '20 \$4.50
 Pop'n 1910, 47,070; 1920, 50,824
 INT. on court-house bonds at
 Corsicana Nat. Bank, Corsicana;
 other bonds at County Treas. office.

NEW BRAUNFELS.
 This city is the county seat of
 Borden County.
 Fire House Bonds.
 5s '17 M-N \$9,100 Nov 1 1957
 (Subject to call beginning 1922.)

Water-Extension Bonds.
 4 1/2s '12 M-N \$46,500 Nov 1 1952
 (Subject to call 1917)
 6s '21 M-N 35,000 Sept 1 1961
 (Subject to call 1926)
Street & Bridge Bonds.
 6s '22 July \$75,000 July 1 1962
 (Optional after 5 years)
 BOND, DEBT Nov 4 '22 \$165,600
 Water debt (incl.) \$1,500
 Floating debt (add'l) 15,000
 Sinking funds 3,519
 Assessed value real estate 2,049,300
 Assessed value personal 979,842
 Total ass' value 1921-22
 (about 3/4 actual) 3,029,142
 Tax rate (per \$1,000) '21-'22 \$16.50
 Population 1910, 3,165; 1920, 3,590
 INT. is payable at Austin and
 First Nat. Bank, New Braunfels.

NEWTON COUNTY.
 Newton is the county seat.
 CO. DEBT (Warrants)
 Dec 21 1922 \$52,000
 A-s-o val. (1/2 act.) 1922 6,024,000
 County tax (per \$1,000) 1922 \$6.50
 Pop'n 1910, 10,850; 1920, 12,196

NEWTON CO. RD. DISTRICTS.
 BOND, DEBT Dec 15 '22
 District No. 1 \$96,000
 District No. 2 100,000
 District No. 3 99,000
 District No. 4 198,000
 Assessed value 1921
 District No. 1 797,677
 District No. 2 1,294,776
 District No. 3 793,443
 District No. 4 1,312,272
 Tax rates (per \$1,000) 1922—Dist.
 No. 1 \$15.00; Dist. No. 2, \$8.50;
 Dist. No. 3, \$11.50; Dist. No. 4,
 \$11.50.

NOLAN COUNTY.
 Sweetwater is the county seat.
 Road District No. 1 Bonds.
 5s '11 A-O \$100,000 Feb 13 1951
 Road Dist. No. 11.
 5s '17 s-a \$100,000 Apr '23-'47
 BOND, DEBT Oct 20 '21 \$300,000
 Assess. val. '21 (1-3 act.) 9,000,000
 Co. tax rate (per \$1,000) '21 \$7.50
 Popula'n, 1910, 11,999; 1920, 10,868
 INT. at Hanover Nat. Bank, N.Y.

NURCES COUNTY.
 Corpus Christi is the county seat.
 5 1/2s '19 A-O \$918,718 1923-1959
 Road Bonds.
 5 1/2s '22 A-O \$890,000 Apr 10 '23-'52
 (For amounts due each year see
 V. 114, p. 763)

Bishop Road District Bonds.
 5s '13 ann \$100,000 July 14 1953
 subject to call begin. July 14 1923.)
Causeway Bonds.
 5s '14 Apr \$165,000 Apr 10 1954
 subject to call after April 10 1924.)
 BOND, DEBT Feb 1922 \$2,414,595
 Sinking fund 115,164
 Assessed valuation 1921 19,433,590
 Co. tax rate (per \$1,000) '20 \$12.00
 Pop'n 1910, 21,955; 1920, 22,807
 INT. on bonds of 1922 at the
 National City Bank, N. Y.

OLDHAM COUNTY.
 Vega is the county seat.
 Road Bonds.
 5s '17 Mar \$60,000 Mar 27 1957
 BOND, DEBT Nov 15 '22 \$83,000
 Sinking fund 6,264
 Assessed val. real estate 2,668,541
 Other assess. property 801,477
 Tot. ass'd val. '21 (1-3 act.) 4,559,922
 Tax rate (per \$1,000) 1922 \$14.50
 Population 1910, 812; 1920, 709

OLNEY.
 This city is in Young County.
 TOTAL DEBT April 1922 \$151,000
 Water debt (incl.) 111,000
 Assessed value 1,230,000
 Population, 1910, 1,095; 1920, 1,161

ORANGE.
 This city is the county seat of
 Orange County, Incorporated 1894.
School Bonds.
 5s '05 A-O \$2,000 Dec 28 1936
 4s '03 Feb 21,000 Feb 1 1943
 5s '15 150,000 1955
 5s '18 100,000 1958
 5 1/2s '22 175,000 serially
Water Bonds.
 5s '07 A-O \$11,000 May 11 1937
Street and Bridge Bonds.
 4s '02 Feb \$15,000 June 1 1942
 Street Bonds (Red. Apr. 1 1933.)
 5s '15 Apr \$20,000 Apr 1 1953
 5s '18 25,000 1955
 5s '18 25,000 1948
Dock and Wharf Bonds.
 5s '15 \$150,000 1955
 5s '19 M-N \$150,000 May 1 1959
 6s '21 240,000 serially
City-Hall Bonds.
 5s '04 Nov \$5,000 Nov 1 1944
Street and Drainage Bonds.
 4s '08 \$15,000 Apr 1 1948
 5s '10 15,000 1950
 BOND, DEBT Nov 2 '22 \$1,117,000
 Water debt (incl.) 11,000
 Assess. debt (add'l) 65,000
 Sinking fund 152,029
 Assessed value real estate 8,005,214
 Assessed value personal 3,474,030
 Total assess. value 1922
 (80% actual) 11,479,244
 Tax rate (per \$1,000) 1922 \$24.00
 Population, 1910, 5,527; 1922, 9,212
 INT. at City Treasurer's office
 or at Farnson, Son & Co., N. Y.

ORANGE COUNTY.
 Orange is the county seat.
 Bridge-Rep. Bonds.
 4s \$1,995 June 10 1942
Bridge Bonds.
 4s \$10,000 Jan 10 1944

Jail Bonds.
 5s \$3,975 J-J 10 1943
 5s 1,980 Aug 10 1943

Court-House Bonds.
 3 1/2s \$33,500 Apr 10 1943
Court-House and Jail-Rep.
 5s \$1,980 Aug 10 1948

Road Bonds.
 4s \$15,000 Jan 10 1945
 4s 1,000,000
Special Road Bonds.
 5s \$200,000 Jan 1 1952
 5 1/2s '22 A-O 700,000 Apr 10 '23-'50
 BOND, DEBT July 1 '21 \$1,409,430
 Sinking fund 151,883
 Tot. ass'd val. '21 (5/4 act.) 13,503,148
 Tot. tax rate (per \$1,000) '20 \$15.50
 Population 1910, 9,528; 1920, 15,379

ORANGE CO. NAVIG. DIST.
 Water Bonds (Red. beg. in 1921.)
 5s '11 \$141,000 1951
 BOND, DEBT Dec 1 1921 \$1,402,430
 Water debt (incl.) 141,000
 Sinking funds 101,077
 Assessed value real estate 8,095,788
 Assessed value personal 3,740,797
 Total assessed value 1920 11,836,587
 Tax rate (per \$1,000) 1919 \$22.00

PADUCAH.
 This city is in Cattle County.
 BOND, DEBT June 30 '21 \$35,000
 Sinking fund and interest 11,482
 Assessed valuation 815,000
 Population, 1910, 1,350; 1920, 1,357

PALACIOS.
 This city is in Matagorda County.
 Sewer Bonds.
 6s '21 M-N \$40,000 1961
 (Optional 1926.)
 BOND, DEBT Jan 9 '22 \$67,500
 Sinking fund 3,500
 Tot. assess. val. '21 (60% act.) 791,614
 Tax rate (per \$1,000) 1921 \$10.70
 Population, 1910, 1,389; 1920, 1,338
 INT. at Hanover Nat. Bk., N. Y.

PALESTINE.
 Palestine is the county seat of
 Anderson County, Incorp. 1871.
School-House Bonds.
 5s '08 May \$5,000 May 1 1938
 (Subject to call after 1903.)
 5s '08 May \$7,500 May 1 1938
 (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.)
 6s 42,500
Water Works & Refunding.
 5s '19 F-A \$250,000 Aug 1 1959
 (Optional Aug. 1 1926.)
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 \$9,000 Oct 1 1950
Street-paving bonds \$69,500
Park Bonds (Red. beg. in 1920)
 5s '10 A-O \$17,000 Oct 1 1950
City-Hall and Prison Bonds.
 5s '08 Nov \$14,000 Nov 1 1938
 (Subject to call after 1903.)
Street Imp. Bonds.
 5 1/2s '20 A-O \$200,000
 (For maturity see V. 113, p. 2102)
 BOND, DEBT Nov 1921 \$711,063
 Water debt (incl.) 248,000
 Sinking fund 68,682
 Assessed value 1921 7,741,000
 Total tax (per \$1,000) 1918 \$16.70
 Pop'n 1910, 10,482; 1920, 11,039
 INTEREST on paving and city-
 hall and prison bonds payable at
 Austin Nat. Bank, Austin; other
 bonds at Nat. Park Bank, N.Y. City.

PALO PINTO COUNTY.
 Palo Pinto is the county seat.
 Road Bonds.
 5 1/2s \$1,387,500 1923-1950
 Road District No. 1 Bonds.
 5 1/2s '14 M-S \$100,000 Mar 11 1954
 (Subject to call beg. March 11 1934.)
Bridge Bonds.
 4s '01 \$32,000
 4s '04 40,000
 4s '08 7,750
Road & Bridge Warrants.
 6s '15 \$48,000 Feb 15 '23-'26
 BOND, DEBT Dec 9 '22
 County \$77,850
 Road Dist. No. 1 491,000
 Road Dist. No. 2 44,000
 Floating debt 104,800
 Sinking fund 67,145
 Assessed valuation—
 Road Dist. No. 1 10,000,000
 Road Dist. No. 2 4,000,000
 Total county 16,496,487
 Total tax rate (per \$1,000) '22 \$6.00
 Popula'n, 1910, 19,506; 1920, 23,431
 INT. at Hanover Nat. Bk., N. Y.

**PALO PINTO COUNTY SPECIAL
 ROAD DISTRICT MO. 1.**
 5 1/2s '21 \$245,000 Apr 10 '23-'57
 A-O 5,000 Apr 10 1958
 5 1/2s '22 140,000 Apr 1 '23-'43
 A-O 15 160,000 Apr 1 '43-'62
 TOT. BD. DT. July 1922 \$550,000
 Sinking fund 38,449
 Assessed valuation 1921 11,973,900
 INT. at Hanover Nat. Bk., N. Y.

PAMPA.
 This town is in Gray County.
 Water Works & Sewer Bonds.
 6s '22 \$80,000 July 1 1962
 BOND, DEBT July 1 1922 \$80,000
 Assess. val. '22 (1/2 act.) 985,000
 City tax rate (per \$1,000) 1922 \$1.30
 Population in 1920 987
 * Issued prior to the law of 1899
 which requires approval and registra-
 tion by State officials.

PAMPA IND. SCH. DIST.
This district (P. O. Pampa) is in Gray County.
5s s-a \$25,000-1959; optional 1939
5s '01 61,000 May 1 1961
5s '21 14,000 May 1 1961
(Optional May 1 1941.)
BOND, DEBT Dec 14 '22. \$184,500
Sinking fund 19,500
Total assessed value 1922 4,800,000
School tax (per \$1,000) 1922 \$7.00
Population in 1922 (est.) 3,000

PANHANDLE.
This town is in Carson County.
Water-Works Bonds.
6s '22 A-O \$54,000
(Due \$1,350 yearly in from 1 to 40 years.)
BOND, DEBT Nov 22 '22. \$54,000
Floating debt (additional) 5,000
Tot. ass'd val. '22 (60% act.) 701,000
Tax rate (per \$1,000) 1922 \$12.00
Population in 1910, 521; 1920, 638

PANOLA COUNTY.
Carthage is the county seat.
BOND, DEBT Oct 14 '21. \$32,000
Floating debt 150,000
Ass'd val. '21 (50% act.) 6,638,380
State & Co. tax (per \$1,000) '21 \$13.90
Popula'n 1910, 20,424; 1920, 21,755

PARRIS.
This is the county seat of Lamar Co. Inc. in 1870. This city suffered loss by fire on Mar. 21 1915 est. at \$10,000,000 to \$14,000,000. See "Chronicle" Apr. 22 1916, p. 1554
School Bonds.
4 1/2s '05 F-A \$35,000- Aug 10 1945
(Subject to call Aug. 10 1925.)
3s '00 Jan \$11,000- Sept 1 1940
(Subject to call after Sept. 1 1920.)
4 1/2s '09 10,000- May 10 1959
(Subject to call after May 10 1919.)
5s '11 \$15,000- Oct 5 1961
(Subject to call after Oct. 5 1921.)
5s '15 F-A 75,000- Mar 10 1965
(Subject to call after Mar. 10 1925.)
5s '16 F-A 25,000- Feb 10 1966
(Subject to call after Feb. 10 1926.)
-s '16 100,000
Refunding (Red. beg. in 1918.)
4s '08 \$7,000- May 10 1938
(Subject to call after May 10 1918.)
5s '13 \$43,000- Apr 10 1963
(Subject to call after Apr. 10 1923.)
Water-Works Bonds.
5s '03 \$32,000- Sept 10 1953
(Subject to call after Sept. 10 1923.)
5s '08 J-J \$65,000- Jan 10 1938
4 1/2s '09 10,000- May 10 1959
(Subject to call after May 10 1919.)
5s '10 \$20,000- May 10 1960
(Subject to call after May 10 1920.)
5s '11 A-O \$35,000- Nov 10 1961
(Subject to call after Nov. 10 1921.)
5s '13 40,000- Apr 10 1963
(Subject to call after April 10 1923.)
5s '19 100,000 (Optional 1929.)
5s '22 J-J 1,000,000- Jan 10 '23-72
Funding Bonds.
6s '07 J-J \$10,000- July 10 1937
Sewer (Red. aft. 10 yrs. from issue.)
4 1/2s '05 F-A \$5,000- 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.)
5s '16 10,000 1966
5s '19 50,000 1959
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.)
-s '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 1930
(Subject to call after Oct. 1 1909.)
4 1/2s '05 F-A \$5,000- Aug 10 1945
(Subject to call after Aug. 10 1915.)
5s '08 50,000- May 10 1968
(Subject to call after May 10 1918.)
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 92,000- Aug 10 1962
(Subl. to call begin. Aug. 10 1922.)
5s '15 F-A \$30,000- 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.)
5s '17 \$20,000- (Subject to call 1927.) 1947
5s '19 150,000 1959
(Optional 1929.)
Fire Dept. Bonds (Opt. 1929).
5s '19 \$100,000 1939
Public Utility (Red. beg. in 1919.)
5s '09 F-A \$8,000- May 10 1959
BOND, DEBT Feb 1922. \$2,783,500
Water debt (incl.) 1,319,000
Sinking fund 234,000
Total assessed val 1921 15,768,000
Real value (est.) 22,000,000
Pop'n 1910 11,269; 1920 15,040
INTEREST is payable on the 3%, 4 1/2%, 5% and 6% in N. Y. City.

PANOLA COUNTY.
Carthage is the county seat.
BOND, DEBT Oct 14 '21. \$32,000
Floating debt 150,000
Ass'd val. '21 (50% act.) 6,638,380
State & Co. tax (per \$1,000) '21 \$13.90
Popula'n 1910, 20,424; 1920, 21,755

PARKER COUNTY.
Road Bonds.
5s '19 A-O \$787,000
CO. BD. DT. July 1 '21. \$752,000
Assessed value 1921 15,133,890
Tax rate (per \$1,000) 1921 \$11.20
Pop'n 1910, 26,400; 1920, 23,382

PARKER COUNTY.
Farwell is the county seat.
BOND, DEBT Dec 9 '22. \$45,000
Warrant debt 40,000
Sinking fund and interest 15,000
Ass'd val. '22 (40% act.) 2,250,000
Co. tax rate (per \$1,000) 1922 \$7.50
Population 1910, 1,555; 1920, 1,699

PARKER COUNTY.
Farwell is the county seat.
BOND, DEBT Dec 9 '22. \$45,000
Warrant debt 40,000
Sinking fund and interest 15,000
Ass'd val. '22 (40% act.) 2,250,000
Co. tax rate (per \$1,000) 1922 \$7.50
Population 1910, 1,555; 1920, 1,699

PARKER COUNTY.
Farwell is the county seat.
BOND, DEBT Dec 9 '22. \$45,000
Warrant debt 40,000
Sinking fund and interest 15,000
Ass'd val. '22 (40% act.) 2,250,000
Co. tax rate (per \$1,000) 1922 \$7.50
Population 1910, 1,555; 1920, 1,699

PECOS.
This city is in Reeves County.
BOND, DEBT Dec 9 '22. \$45,000
Water debt (incl.) 10,000
Sinking fund and interest 12,361
Assess. val., real estate 1,047,825
Assess. val., personal 588,492
Total assessed value 1922 1,636,317
Tax rate (per \$1,000) 1922 \$11.00
Population, 1910, 1,856; 1920, 1,445

PECOS COUNTY.
Fort Stockton is the county seat.
Road and Bridge Bonds.
s '14 Apr \$85,000- Feb 2 1954
(Subject to call beginning in 1924.)
BOND, DEBT June 30 '21. \$85,000
Sinking fund 19,517
Total assess. val. 1921 9,651,856
State & Co. tax (per \$1,000) '21 \$6.50
Population 1910, 2,071; 1920, 3,557

PECOS CO. COM. S. D. NO. 1.
(P. O. Fort Stockton.)
High School Bonds.
5s '16 Apr \$50,000- 1956
(Subject to call after 1931.)
BOND, DEBT Nov 9 '20. \$130,000
Sinking fund 70,000
Ass'd val. 1920 (60% act.) 10,160,000
Total tax rate (per \$1,000) '20 \$13.20
Population in 1920 (est.) 4,200

PERRYTON IND. SCH. DIST.
This district (P. O. Perryton) is in Ochiltree County.
BOND, DEBT Dec 1921. \$175,000
Assessed value 8,254,000
School tax (per \$1,000) 1922 \$10.00

PHARR.
This city is in Hidalgo County.
City-Hall & Water-Works Warrants.
5s '17 \$15,938 1923-1952
Street Warrants.
5s '17 \$10,000
Water Works Bonds.
6s \$20,000- serially
TOTAL DEBT (7)
Population in 1920 1,565

PILOT POINT.
This town is in Denton County.
BOND, DEBT Nov 11 '22. \$26,000
Sinking fund and interest 9,693
Tot. ass'd val. '22 (70% act.) 1,200,000
Population 1910, 1,371; 1920, 1,499

PLAINVIEW IND. SCH. DIST.
This district is in Hale County.
6s '12 50,000- Serially
Building Bonds.
5s '14 May \$30,000- 1949
(Subject to call after 1924.)
5s '15 M-S 20,000- 1950
(Subject to call after 1930.)
5s '16 M-S 50,000- Mar 15 1956
(Subject to call after March 15 1936.)
BOND, DEBT Oct 31 '22. \$148,500
Sinking fund 22,000
Assessed value 1922 (about 70% actual) 6,630,000
Sch. tax rate (per \$1,000) '22 \$1.00
Population in 1921 (est.) 6,000

POLK COUNTY.
Livingston is the county seat.
Road Bonds.
5s '19 P-A \$200,000- Apr 15 1959
(Optional Apr. 15 1929.)
BOND, DEBT Dec 9 '22. \$800,000
Sinking fund and interest 112,000
Assessed value 1922 11,000,000
Tax rate (per \$1,000) 1922 \$12.50
Pop'n 1910, 17,459; 1920, 10,784

POLYTECHNIC.
This city has been annexed by Fort Worth. For details see Fort Worth on a preceding page.

PORT ARTHUR.
This city is in Jefferson County.
Incorporated May 30 1898.
Street Bonds.
5s '11 \$86,000- Oct 10 1951
(Subject to call on Oct. 10 as follows: \$25,000, 1921; \$25,000, 1926; and \$25,000, 1931.)
6s '03 \$20,000- Dec 1 1943
5s '16 M-N \$4,886- Sept 1 '23-56
5s '19 22,500- 1923-1949
6s '21 s-a 233,000- 1961
City-Hall Bonds.
5s '12 J-J \$17,000- July 20 1952
Water-Works Bonds.
5s '12 J-J \$304,000- July 20 1952
6s '21 s-a 126,000- 1961
Water-Works & Extension Bds.
5s '16 J-D \$68,000- Dec 1 '23-56
Incinerator Bonds.
5s '16 \$5,000- Mar 1 1956
Drainage Bonds.
5s '16 \$153,000- Mar 1 1956
Park Bonds.
5s '16 \$22,000- Mar 1 1956
5s '16 14,500- July 1 1956
6s '21 s-a 66,000- 1961
Abattoir Bonds.
5s '16 \$17,000- Mar 1 1956
Sewer Bonds.
5s '12 J-J \$138,000- July 20 1952
5s '16 J-D \$7,420- Dec 1 '23-56
6s '21 s-a 65,000- 1961
Fire-Department Bonds.
5s '12 J-J \$9,000- July 20 1952
(Subject to call beginning in 1932.)
5s '14 31,500- Sept 1 1954
5s '16 31,500- July 1 1956
Special Impt. Dist. No. 1 Bonds.
6s '12 \$14,000- Apr. 1 1952
GEN. BD. DT. Nov 1 '22. \$1,769,000
Sinking fund 154,283
Assess. val., real estate 6,849,350
Assess. val., personal 7,827,550
Other assess. property 5,590,750
Tot. ass'd val. '22 (act.) 20,237,650
Tax rate (per \$1,000) 1922 \$16.90
Population 1910, 7,693; 1920, 22,350
INT. on bonds of 1921 at National City Bank, New York.

PORT ARTHUR.
This city is in Jefferson County.
Incorporated May 30 1898.
Street Bonds.
5s '11 \$86,000- Oct 10 1951
(Subject to call on Oct. 10 as follows: \$25,000, 1921; \$25,000, 1926; and \$25,000, 1931.)
6s '03 \$20,000- Dec 1 1943
5s '16 M-N \$4,886- Sept 1 '23-56
5s '19 22,500- 1923-1949
6s '21 s-a 233,000- 1961
City-Hall Bonds.
5s '12 J-J \$17,000- July 20 1952
Water-Works Bonds.
5s '12 J-J \$304,000- July 20 1952
6s '21 s-a 126,000- 1961
Water-Works & Extension Bds.
5s '16 J-D \$68,000- Dec 1 '23-56
Incinerator Bonds.
5s '16 \$5,000- Mar 1 1956
Drainage Bonds.
5s '16 \$153,000- Mar 1 1956
Park Bonds.
5s '16 \$22,000- Mar 1 1956
5s '16 14,500- July 1 1956
6s '21 s-a 66,000- 1961
Abattoir Bonds.
5s '16 \$17,000- Mar 1 1956
Sewer Bonds.
5s '12 J-J \$138,000- July 20 1952
5s '16 J-D \$7,420- Dec 1 '23-56
6s '21 s-a 65,000- 1961
Fire-Department Bonds.
5s '12 J-J \$9,000- July 20 1952
(Subject to call beginning in 1932.)
5s '14 31,500- Sept 1 1954
5s '16 31,500- July 1 1956
Special Impt. Dist. No. 1 Bonds.
6s '12 \$14,000- Apr. 1 1952
GEN. BD. DT. Nov 1 '22. \$1,769,000
Sinking fund 154,283
Assess. val., real estate 6,849,350
Assess. val., personal 7,827,550
Other assess. property 5,590,750
Tot. ass'd val. '22 (act.) 20,237,650
Tax rate (per \$1,000) 1922 \$16.90
Population 1910, 7,693; 1920, 22,350
INT. on bonds of 1921 at National City Bank, New York.

PORT ARTHUR.
This city is in Jefferson County.
Incorporated May 30 1898.
Street Bonds.
5s '11 \$86,000- Oct 10 1951
(Subject to call on Oct. 10 as follows: \$25,000, 1921; \$25,000, 1926; and \$25,000, 1931.)
6s '03 \$20,000- Dec 1 1943
5s '16 M-N \$4,886- Sept 1 '23-56
5s '19 22,500- 1923-1949
6s '21 s-a 233,000- 1961
City-Hall Bonds.
5s '12 J-J \$17,000- July 20 1952
Water-Works Bonds.
5s '12 J-J \$304,000- July 20 1952
6s '21 s-a 126,000- 1961
Water-Works & Extension Bds.
5s '16 J-D \$68,000- Dec 1 '23-56
Incinerator Bonds.
5s '16 \$5,000- Mar 1 1956
Drainage Bonds.
5s '16 \$153,000- Mar 1 1956
Park Bonds.
5s '16 \$22,000- Mar 1 1956
5s '16 14,500- July 1 1956
6s '21 s-a 66,000- 1961
Abattoir Bonds.
5s '16 \$17,000- Mar 1 1956
Sewer Bonds.
5s '12 J-J \$138,000- July 20 1952
5s '16 J-D \$7,420- Dec 1 '23-56
6s '21 s-a 65,000- 1961
Fire-Department Bonds.
5s '12 J-J \$9,000- July 20 1952
(Subject to call beginning in 1932.)
5s '14 31,500- Sept 1 1954
5s '16 31,500- July 1 1956
Special Impt. Dist. No. 1 Bonds.
6s '12 \$14,000- Apr. 1 1952
GEN. BD. DT. Nov 1 '22. \$1,769,000
Sinking fund 154,283
Assess. val., real estate 6,849,350
Assess. val., personal 7,827,550
Other assess. property 5,590,750
Tot. ass'd val. '22 (act.) 20,237,650
Tax rate (per \$1,000) 1922 \$16.90
Population 1910, 7,693; 1920, 22,350
INT. on bonds of 1921 at National City Bank, New York.

PORT ARTHUR IND. SCH. DIST.
This district not only includes the city of Port Arthur, but also adjacent territory.
5s '04 \$49,000- Sept 1 1944
5s '11 J-J 25,000- July 1 1951
(Subject to call after July 1 1931.)
5s '12 A-O \$35,000- May 1 1952
(Subject to call beg. May 1 1932.)
5s '14 \$9,000- Feb 1924
5s '16 A-O 235,000- Apr 1 1956
(Subject to call beginning Apr 1 '36)
5s '19 F-A 158,000- 1923-1959
Building Bonds.
5s '17 M-N \$191,000- May 1 1957
(Subject to call May 1 1937.)
5s '22 F-A 675,000
(Due \$16,000 for 5 years and \$17,000 for 35 years.)
BOND, DEBT Oct 31 '22. \$376,000
Tot. ass'd val. '22 (abt. act.) 66,000,000
Tax rate (per \$1,000) 1922 \$5.00
Population in 1920 24,000
-INT. payable at State Treasurer's office, Austin, or at National City Bank, New York.

POTTER COUNTY.
Amarillo is the county seat.
Road Bonds.
5s '19 A-O \$750,000- Oct 10 1949
Court House Bonds.
5 1/2s '21 s-a \$243,750- Jan 1 '23-61
(Optional Jan. 1 1926.)
BOND, DEBT Dec 1921. \$943,820
Total assess. val. 1921 17,659,052
State & Co. tax (per \$1,000) 1920 \$11.50
Popula'n 1910, 12,424; 1920, 16,710

QUANAH.
This city is the county seat or Harman County.
Sewer Bonds.
5s '16 \$16,000- Sept 1 1956
(Subject to call after Sept 1 1926.)
Water-Works Bonds.
5s '14 \$20,000- 1954
(Subject to call after 1934.)
City Hall Bonds.
6s '21 \$40,000
(Due serially in from 1 to 40 years incl.)
BOND, DEBT Nov 10 '22. \$245,000
Water debt (incl.) 150,000
Sinking fund and interest 30,000
Tot. ass'd val. '22 (40% act.) 2,879,000
Total tax rate (per \$1,000) '22 \$15.00
Population, 1910, 3,127; 1920, 3,691

RAINS COUNTY.
Emroy is the county seat.
Road Bonds.
5 1/2s '19 J-D \$136,000- June 1 '23-39
90,000 June 1 '40-49
BOND, DEBT Dec 8 '22. \$226,000
Floating debt (add'l) 12,000
Sinking fund 11,000
Assessed value 1922 3,500,000
Tax rate (per \$1,000) 1922 \$20.50
Population 1910, 6,783; 1920, 8,099

RAINS COUNTY.
Emroy is the county seat.
Road Bonds.
5 1/2s '19 J-D \$136,000- June 1 '23-39
90,000 June 1 '40-49
BOND, DEBT Dec 8 '22. \$226,000
Floating debt (add'l) 12,000
Sinking fund 11,000
Assessed value 1922 3,500,000
Tax rate (per \$1,000) 1922 \$20.50
Population 1910, 6,783; 1920, 8,099

RAINS COUNTY.
Emroy is the county seat.
Road Bonds.
5 1/2s '19 J-D \$136,000- June 1 '23-39
90,000 June 1 '40-49
BOND, DEBT Dec 8 '22. \$226,000
Floating debt (add'l) 12,000
Sinking fund 11,000
Assessed value 1922 3,500,000
Tax rate (per \$1,000) 1922 \$20.50
Population 1910, 6,783; 1920, 8,099

RAINS COUNTY.
Emroy is the county seat.
Road Bonds.
5 1/2s '19 J-D \$136,000- June 1 '23-39
90,000 June 1 '40-49
BOND, DEBT Dec 8 '22. \$226,000
Floating debt (add'l) 12,000
Sinking fund 11,000
Assessed value 1922 3,500,000
Tax rate (per \$1,000) 1922 \$20.50
Population 1910, 6,783; 1920, 8,099

RANDALL COUNTY.
Canyon is the county seat.
Road & Bridge Bonds.
5 1/2s '17 A-O \$50,000- 1957
(Opt. after 1927.)
BOND, DEBT Nov 13 1922. \$116,000
Floating debt (add'l) 24,000
Sinking fund and interest 40,687
Tot. ass'd val. '21 6,000,000
State & Co. tax (per \$1,000) '22 \$10.00
Population 1910, 3,312; 1920, 3,675

RANGER.
This city is in Eastland County.
All of the following bonds are tax-free.
Funding Bonds.
5 1/2s F-A \$42,000- serially 1-20-yrs
Street Impt. Bonds.
5 1/2s F-A \$265,000- serially 1-20-yrs
Fire Station Bonds.
5 1/2s F-A \$50,000- serially 1-20-yrs
City-County Hospital Bonds.
-s \$35,000
BOND, DEBT Nov 1 '20. \$397,000
Sinking fund 90,315
Tot. ass'd val. '20 (3/4 act.) 13,463,080
Population 1920 16,205
INTEREST at New York.

RANGER SCHOOL DISTRICT.
This district (P. O. Ranger) is in Eastland County.
s \$200,000
BOND, DEBT Nov 1 '22. \$450,000
Sinking fund 10,000
Assess. val. '22 (75% act.) 10,000,000
School tax (per \$1,000) 1922 \$10.00
Population 1920 16,205

RED RIVER COUNTY.
Clarksville is the county seat.
BOND, DEBT J. D. 30 '21. \$1,108,500
Sinking fund and interest \$1.22
Total assessed value 1921 15,026,970
Tax rate (per \$1,000) 1921 \$6.00

RED RIVER CO. RD. DIS. NO. 1.
BOND, DEBT Oct 14 '16. \$300,000
Sinking fund and interest 30,000
Tot. assess. val. 1916 4,795,350

REEVES COUNTY.
Pecos is the county seat.
Road Dist. No. 1 Bonds.
6s '14 \$100,000- 1954
(Subject to call beg. in 1934.)
Reeves Co. Road Dist. No. 2.
-s \$50,000
-s 40,000
BOND, DT. June 30 '21. \$17,000
Sinking fund and interest 2,943
Assess. val. '21 5,997,378
Tax rate (per \$1,000) '21 \$7.30
Population 1910, 4,392; 1920, 4,457

REFUGIO COUNTY.
Refugio is the county seat.
Court-House Bonds.
5s '17 S-A \$75,000- 1957
(Subject to call 1922.)
BOND, DEBT July 1 '21. \$261,325
Sinking fund and interest 20,124
Tot. ass'd val. '21 (1/2 act.) 5,977,576
Co. tax rate (per \$1,000) '21 \$8.10
Population 1910, 2,814; 1920, 4,050

ROBERTS COUNTY.
Miami is the county seat.
BOND, DEBT Nov 1 '22. \$80,000
Sinking fund and interest 34,779
Assessed val. (add'l) 10,000
Assessed val. real estate 2,182,453
Assessed val. pers'l prop. 1,429,756
Other assessable property 405,572
Total assessed value 1922 4,010,781
State & Co. tax (per \$1,000) '22 \$14.50
Population 1910, 950; 1920, 1,469

ROBERTSON COUNTY.
Franklin is the county seat.
Road Bonds.
s \$75,000
Road and Bridge Bonds.
2 1/2 to 5% Apr \$62,829.93
(Subject to call aft. 10 yrs. from issue)
Road Dist. No. 1 Bonds.
5s '13 Apr \$150,000- 1953
(Subject to call aft. 10 yrs. from issue)
Road Dist. No. 2 (Red. aft. 10 yrs. from issue)
s \$150,000- 1953
Road Dist. No. 5 (Red. aft. 10 yrs. from issue)
s \$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. HD. DT. Oct 31 '22 \$31,829
Sinking fund and interest 120,000
Sinking district debt (add'l) 400,000
Assessed val. of Co. 1922 12,000,000
State & Co. tax (per \$1,000) '22 \$13.50
Pop'n 1910, 27,454; 1920,

SAN ANGELO.
This city is in Tom Green County.
Street-Improvement Bonds.
6s '22 \$150,000.....1952
(Optional after 15 years.)
TOT. BD. DT. Jan 1922.. \$487,000
Sinking fund..... 119,606
Assessed value 1921..... 8,486,580
Popul'n 1910, 10,321; 1920, 10,050

SAN ANTONIO.
County seat of Bexar Co. Incorp. in June 1837. Commission government approved Feb. 24 1914.
Market House Bonds.
5s '19 s-a \$185,000. Sept 1 '23-'59
River Work Bonds.
5s '19 s-a \$185,000. Sept 1 '23-'59
Auditorium Bonds.
5s '19 s-a \$463,000. Sept 1 '23-'59
Paving and Sewer Bonds.
5s '19 s-a \$833,000. Sept 1 '23-'59
Park Bonds.
5s '19 s-a \$185,000. Sept 1 '23-'59
Bridge Bonds.
5s g '13 M-S \$78,000.....'23-'59
(1-40 yearly for 40 years)
Storm Sewer Bonds.
5s '13 \$233,000.....1923-1959
Building Construction Bonds.
5s '19 \$185,000.....1923-1959
Refunding Bonds.
4 1/2s '06 F-A 300,000..... Aug 1 1946
(Subject to call after Aug 1 1926).
Hospital (1-40 yearly for 40 yrs.)
5s g '13 M-S \$97,000.....'23-'53
Sidewalk Bonds.
5s g '13 M-S \$19,500.....'23-'54
(1-40 yearly for 40 years)
5s '19 s-a \$47,000.....Sept 1 '23-'59
Sewer Bonds.
5s g '94 M-S \$600,000.....Sept 1 1934
5s g '13 M-S \$20,000.....'23-'54
(1-40 yearly for 40 years)
5s '19 s-a \$462,000. Sept 1 '23-'59
Street Opening & Widening Bds.
5s '13 \$291,000..... Sept 1 1954
Street Improvement Bonds.
5s g '13 M-S \$1,163,000.....'23-'54
(1-40 yearly for 40 years)
5s '19 s-a \$578,000. Sept 1 '23-'59
Police & Fire Station Bonds.
5s g '13 M-S \$139,000.....'23-'54
(1-40 yearly for 40 years)
5s '19 s-a \$139,000. Sept 1 '23-'59
Garbage Incinerator Bonds.
5s g '13 M-S \$39,000..... Sept 1 1954
(1-40 yearly for 40 years)
5s '19 s-a \$92,000. Sept 1 '23-'59
TOT. BD. DT. Sept 1 '22 \$7,180,500
Imp't. Dist. bonds (add'l) 715,000
Floating debt..... 1,049,012
Sinking fund..... 340,807
Assessed valuation 1922 179,452,030
Total tax (per \$1,000) 1922..... \$21.50
Popul'n 1910, 96,614; 1920, 161,379
INT. at Seaboard National Bank, New York City.
DEBT LIMIT.—Bonded debt is limited by city charter to 10% of assessed valuation.

SAN ANTONIO IND. SCH. DIST.
4s '03 M-N \$15,500.....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 300,000.....Feb 1 1956
(Subject to call Feb 1 1936)
5s '19 \$221,250.....1923-1959
5s g '22 J-J 50,000.....July 1 1923
5s g '19 1950,000.....July 1 '24-'61
BOND. DEBT Nov 1 '22 \$2,546,750
Sinking fund..... 325,811
Assess. val. '21 (75% act.) 179,237,030
School tax (per \$1,000) '21..... \$5.00
Population in 1920..... 161,379
INT. payable at Citizens National Bank, San Antonio, Austin, Chicago and in New York City.

SAN AUGUSTINE COUNTY.
County seat is San Augustine.
Road District No. 1 Bonds.
5 1/2s '21 J-J \$100,000.....
Road District No. 2 Bonds.
5 1/2s '19 F-A \$11,285.....Aug 1 '23-'26
5s '20,000.....Aug 1 '30-'49
5 1/2s '21 J-J 50,000.....
BOND. DEBT June 30 '21 \$492,000
Sinking fund and interest..... 62,340
Assessed valuation 1921..... 5,228,801
Tax rate (per \$1,000) 1920..... \$7.50
Population 1910, 11,264; 1920, 13,737

SAN AUGUSTINE CO. ROAD DIST. NO. 5.
TOT. BD. DT. Nov 1922.. \$60,000
Assessed value 1921..... 583,700

SAN BENITO.
This city is in Cameron County.
Street Paving Bonds.
1 \$10,000.....Feb 1 '23-'27
6s '22 F-A 20,000.....Feb 1 '28-'32
30,000.....Feb 1 '33-'37
40,000.....Feb 1 '38-'42
Sewer Bonds.
6s '21 F-A \$15,500.....Aug 1 '23-'61
BONDED DEBT..... (?)
Population in 1920..... 5,070

SAN JACINTO COUNTY.
Coldspring is the county seat.
BOND. DEBT June 30 '21 \$2,500
Sinking fund and interest..... 17,320
Total assessed value 1921..... 4,647,260
Tax rate (per \$1,000) 1921..... \$7.50

SAN MARCOS.
This town is in Hays County.
Street Imp't. Bonds.
-s '11 A-O 4,000..... 1951
(Subject to call after 1921)
5s '15 F-A \$3,500..... Aug 24 1955
(Subject to call after Aug. 24 1925)
-s '17 J-J 5,000..... 1957
(Subject to call after 1932)
-s '20 A-O 5,000..... 1960
(Subject to call after Apr 10 1935)
Incinerator Bonds.
5s '15 F-A \$3,500..... Aug 24 1955
(Subject to call after Aug. 24 1925)

School Bonds
-s '05 M-N \$4,000.....1944
(Subject to call after 1920)
-s '05 M-N 1,500.....1945
(Subject to call after 1920)
-s '09 M-S 23,000.....1949
(Subject to call after 1924)
City Building Bonds.
5s '14 M-S \$20,000.....Sept 23 1954
(Subject to call after Sept. 23 1924)
BOND. DEBT Nov 1 '22..... \$64,000
Assess. val. real estate..... 2,023,580
Assess. val. personal..... 1,100,350
Tot. ass'd val. '22 (3/4 act.) 3,033,930
Tax rate (per \$1,000) 1922..... \$15.00
Population 1910, 4,071; 1920, 4,527

SAN PATRICIO COUNTY.
Sinton is the county seat.
Road Bonds.
5 1/2s '18 \$75,000.....1958
Dist. No. 3 Road Bonds.
6s '15 A-O \$75,000..... July 9 1955
(Redeemable beginning July 9 1916.)
Road District No. 5 Bonds.
5 1/2s '19 ann. \$235,000..... Apr '49
BOND. DEBT June 30 '21 \$659,500
Sinking fund and interest..... 77,914
Assessed valuation 1921..... 8,045,620
Co. tax rate (per \$1,000) 1921..... \$6.70
Population 1910, 7,307; 1920, 11,358

SAN SABA COUNTY.
San Saba is the county seat.
Bridge Bonds.
4s Apr \$500.....Apr 10 1923
5s Apr 1,999.....Oct 10 1941
(Subject to call)
Ref. Court House (Red. beg. in '20)
5s '10 Apr \$75,000.....Aug 10 1950
BOND. DEBT July 1 '21..... \$80,997
Warrant debt..... 125,000
Sinking fund and interest..... 23,633
Assess. val. 1921..... 10,071,709
Total tax (per \$1,000) 1921..... \$5.70
Population 1910, 11,240; 1920, 10,045
INT. payable at County Treas. office in San Saba and at State Treas. office in Austin.

SCHLEICHER COUNTY.
Eldorado is the county seat.
Road Bonds.
5 1/2s \$116,679.....1923-1949
Court-House Bonds.
4s '17 A-O \$60,000.....1957
(Subject to call 1927)
BOND. DEBT Oct 17 1921..... \$185,000
Assess. val., real estate..... 2,185,459
Other assess., property..... 589,421
Assess. val. 1921 (1-3 act.) 3,849,880
Total tax rate (per \$1,000) '21..... \$13.33
Population 1910, 1,893; 1920, 1,851
INT. payable at Nat. Bank of Commerce, N. Y.

SCURRY COUNTY.
Snyder is the county seat.
Road Bonds
5s '18 J-D \$36,000.....Dec 10 '23-'28
140,000.....Dec 10 '29-'48
BOND. DEBT July 1 '21..... \$324,000
Sinking fund..... 10,011
Total valuation 1921..... 6,765,950
Co. tax rate (per \$1,000) '21..... \$10.00
Population 1910, 10,324; 1920, 9,003

SEGUN.
BOND. DEBT July 1 '21..... \$107,500
Sinking fund..... 27,907

SHACKLEFORD COUNTY.
Albany is the county seat.
5s '17 Apr \$50,000.....Apr 10 1957
(Subject to call Apr 10 1927)
BOND. DEBT June 30 '21 \$92,000
Sinking fund..... 103
Total assess. val. 1921..... 5,933,107
Tot. tax rate (per \$1,000) '21..... \$8.00
Population 1910, 4,201; 1920, 4,960
INT. payable at State Treas. office, Austin, or at Nat. Bank of Commerce, New York.

SHAMROCK.
This town is in Wheeler County.
Water-Works Bonds.
6s \$100,000..... (?)
BONDED DEBT..... (?)
Population in 1920..... 1,227

SHELBY COUNTY.
Center is the county seat.
Road Dist No 1 Bonds
-s \$80,000.....
Road Dist No 3 Bonds
-s \$100,000.....
Road Dist No 3 Bonds
-s \$350,000.....
Road Dist No 5 Bonds
-s \$70,000.....
Road Dist No 6 Bonds
-s \$100,000.....
Road-Improvement Warrants.
6s \$5,000.....1923-1926
25,000.....
(\$4,000 yrly. beg. 1926.)
6s \$30,000.....1932-1936
40,000.....1937-1941
\$1,105,000.....
5s '19 F-A 605,000..... Aug 1 1949
5 1/2s '19 F-A 100,000..... Aug 1 1949
6s '20 s-a 92,000.....
(For maturity see V. 112, p. 870.)
BOND. DEBT Feb 1921..... \$322,111
Road Dist. debt..... (?)
Assessed valuation 1921..... 7,914,410
Co. tax rate (per \$1,000) '21..... \$10.50
Popul'n 1910, 28,423; 1920, 27,464
INT. on 6s of 1920 at the Seaboard National Bank, N. Y.

SHERMAN.
Sherman is the county seat of Grayson Co. Incorp. Dec. 7 1858. Commission government adopted March 6 1915; V. 100 p. 1107.
Improvement Bonds.
6s '32 M-N \$50,000.....Nov 1 1932
(Subject to call after 1912.)
6s '34 J-J \$4,000.....Jan 16 1934
(Subject to call after 1914.)
6s '35 A-O \$5,500.....1923-1935
(\$500 payable yearly Oct 1.)
5s '39 F-A \$17,000.....1923-1940

Park Bonds.
5s '14 A-O \$7,112.....1923-1954
Park and Auditorium Bonds.
5s g '17 M-N \$25,000.....May 1 '23-'47
20,000.....May 1 '48-'57
Street Improvement Bonds.
4 1/2s '06 F-A \$11,745.....1923-1946
4 1/2s '10 J-J 2,000.....1923-1926
5s '12 M-S 74,420.....1923-1952
5s '14 A-O 19,020.....1923-1954
5s '16 J-D 24,000c June 26 '23-'46
20,000c June 26 '47-'56
5s '19 J-D 8,000.....1924-1938
(\$1,000 in even years.)
40,000.....1940-1959
5 1/2s 50,000.....

Public School Bonds.
4 1/2s '07 J-J \$12,000c July 1 '23-'34
3 J-J 1,500.....1923-1925
5s '12 M-S 51,743.....1923-1942
5s '16 J-J 85,890c July 15 '23-'56
5s '17 25,000.....1923-1947
\$22,500.....1923-1939
(\$2,500 in odd years.)
25,000.....1940-1949
50,000.....1950-1959
5 1/2s 100,000.....

Refunding Tax. & Pac. Ry. Bds.
5s '04 F-A \$17,000.....Aug 1 '23-'39
Sewer Bonds.
4 1/2s '01 J-J \$38,250.....July 1 '23-'42
4 1/2s '03 M-N 5,598.....May 1 '23-'36
5s '14 A-O 16,000.....1923-1954
11,000c June 26 '23-'36
20,000c June 26 '37-'46
10,000c June 26 '47-'56
5 1/2s '21 s-a 100,000.....
Refunding Water Bonds.
4 1/2s '07 J-J \$25,000.....1923-1947

Water-Works Bonds.
4 1/2s '03 M-N \$14,952.....1923-1933
5s '05 J-J 3,500.....1923-1929
4 1/2s '06 F-A 2,000.....1923-1926
4 1/2s '08 A-O 7,316.....Apr 1 '23-'35
5s '11 J-J 14,500.....1923-1951
5s '12 J-J 23,000.....July 1 '23-'46
5s '14 A-O 32,000.....1923-1954
5s '16 J-D 24,000c June 26 '23-'46
6s 40,000.....
5 1/2s '21 s-a 75,000.....
Fire Department Bonds.
5s '12 M-S \$3,000.....1923-1925
5s '16 J-D 7,000c June 26 '23-'35
(Due \$1,000 biennially.)
Funding Bonds.
6s '05 A-O \$11,651.....Apr 1 '22-'40
Electric-Light Bonds.
4 1/2s '08 A-O \$10,995.....1922-1940
5s '14 A-O 2,754.....1922-1954
5s '16 J-D 7,000c June 23 '22-'35
(Due \$1,000 biennially.)
BOND. DEBT Sept '21..... \$1,133,500
Water debt, included..... 24,500
Sinking fund and int..... 53,019
Assessed valuation 1921..... 21,300,000
Actual value (est.)..... 1,102,044
Value of city property..... 1,102,044
Tax rate (per \$1,000) 1919..... \$21.20
Popul'n 1910, 12,412; 1920, 15,031
INT. at Nat. Park Bk., N. Y. City.

SINTON INDEPEN. SCH. DIS.
BOND. DEBT Nov 6 1916..... \$46,000
Sinking fund and interest..... 2,143
Assessed valuation 1916..... 1,721,962
Sch. tax rate (per \$1,000) '22..... \$5.00

SLATON.
This town is in Lubbock County.
Sewer Bonds.
6s '21 J-J \$53,625c July 1 '23-'61
Water Works Bonds.
21 J-J \$34,125c July 1 '23-'61
BOND. DEBT Dec 1921..... \$90,000
Assessed value 1922..... 1,389,000
Total tax rate (per \$1,000) '21 \$28.50
Population in 1920..... 1,525
INTEREST at Chicago.

SLATON INDEP. SCHOOL DIST.
This district is in Lubbock County.
6s '22 \$30,000.....1923-1952
20,000.....1953-1960
TOT. BD. DT. June 1922.. \$75,000
Assessed value..... 2,578,839
School tax rate (per \$1,000) '22 \$7.50

SMITH COUNTY.
Tyler is the county seat.
Refunding Railroad Bonds.
3s Apr \$2,680c.....1927
Court-House (Red. beg. in 1918.)
4s '08 A-O \$129,000c.....1958
Road Bonds.
-s \$300,000.....
5 1/2s '20 240,000.....Apr 10 '23-'38
5 1/2s '21 A-O 200,000.....Apr 10 '23-'51
5 1/2s 360,000.....Serially
Road District No. 5 Bonds.
5s '15 A-O \$20,000.....1956
Road District No. 6 Bonds.
5s \$100,000.....
Road District Bonds.
5s '18 A-O \$72,000c.....1953
(Red. beg. aft. 10 yrs. from issue)
5s '13 A-O 280,000c.....Part yearly
5s '13 A-O 30,000c.....1953
(Red. beg. aft. 10 yrs. from issue)
5s '14 A-O 25,000.....Aug 10 1954
(Subject to call after Aug. 10 1924.)
G.E.N. BD. DT. Nov 1921.. \$1,152,262
Sk. fd. & Int. June 30 '21..... 8,660
Assessed value 1921..... 15,268,123
Tax rate (per \$1,000) 1921..... \$15.20
Popul'n 1910, 41,746; 1920, 46,769
INT. on 3s payable in Austin; on others in Tyler, Austin and at Hanover Nat. Bank, N. Y. City.

SMITHVILLE.
This city is in Bastrop County.
Building Site Warrants
-s '20 \$6,000.....Feb '23-'34
BOND. DEBT Apr 28 '22..... \$61,804
Ass'd val'n 1922 (3/4 act.)..... 2,253,825
City tax rate (per \$1,000) 1922 \$7.00
Population 1910, 3,167; 1920, 3,204

SMITHVILLE INDEP. SCH. DIST.
6s \$90,000..... (?)
BONDED DEBT..... (?)
School tax rate (per \$1,000) '22 \$5.00

SNYDER.
This city is in Scurry County.
BOND. DEBT June 30 '21 \$52,900
Sinking fund and interest..... 18,468
Assessed valuation 1917..... 9,740,210
Tax rate (per \$1,000)..... \$6.50
Population 1910, 2,514; 1920, 2,179

SOUTH FORT WORTH IND. SCHOOL DISTRICT.
This district is in Tarrant Count
Building Bonds
5s ann \$35,000.....1952
5s ann 35,000.....1960
6s ann 60,000.....Serially
BOND. DEBT Nov 2 '22..... \$130,000
Sinking fund..... 14,000
Tot. ass'd val. '21 (2-3 act.) 5,750,000
School tax rate (per \$1,000) '22 \$6.10
Population 1921 (est.)..... 4,000

SOUTH PARK IND. SCH. DIST.
This district (P. O. Beaumont) is in Jefferson County.
Building Bonds.
5s '07 Apr \$23,000c.....Feb 7 1947
(Subject to call after Feb 7 1927.)
5s '15 Apr \$50,000c.....May 10 1955
(Subject to call after May 10 1935.)
5s '16 A-O \$19,000c.....Aug 21 '23-'41
5s '18 A-O \$7,787.....1923-1955
BOND. DEBT Sept 15 '21 \$183,000
Sinking fund..... 19,450
Assess. val. real estate..... 2,949,382
Assess. val. personal..... 12,235,773
Tot. ass'd val. '21 (60% act.) 15,185,155
Total tax rate (per \$1,000) '21..... \$5.00
Population in 1922 (est.)..... 7,800
INT. is payable in N. Y., Chicago and Austin.

STAMFORD.
This city is in Jones County.
Street Improvement Bonds.
-s '02 \$2,000.....
-s '08 4,500.....
-s '09 20,000.....
-s '10 10,000.....
5s '17 12,500.....1957
5s '19 12,500.....1957
(Subject to call after 1927.)
City-Hall Bonds.
5s '17 \$12,500.....
5s '17 12,500.....1957
(Subject to call after 1927.)
Sewer Bonds.
5s '18 \$55,000.....
Water-Works Bonds.
5s '18 200,000.....
200,000.....
BOND. DEBT Oct 1 1921..... \$520,625
Sinking fund..... 6,025
Total assessed value 1921..... 3,347,380
Tax rate (per \$1,000) 1920..... \$22.10
Pop'n 1910, 3,902; 1920..... 3,704

STAMFORD IND. SCH. DIST.
This district is in Jones County.
5s \$10,000.....
6s M-S \$0,000.....
(Due \$2,000 for 40 years)
BOND. DEBT Nov 3 '22..... \$136,000
Sinking fund..... 13,375
Total assess. val. 1922..... 4,246,000
School tax rate (per \$1,000) '22 \$10.00
Population in 1919 (est.)..... 5,000

STARR COUNTY.
Hogrande is the county seat.
Special Road Bonds.
5 1/2s '22 F-A \$100,000.....1928-1947
50,000.....1948-1952
Funding Warrants.
8s '21 M-S \$327,000.....Sept 1 '23-'31
General Funding Warrants.
-s \$10,000.....
TOTAL DEBT Sept 1922.. \$270,000
Assessed value 1921..... 3,139,870
Popul'n 1910, 13,151; 1920, 13,059
*INT. at Hanover Nat. Bk., N. Y.

STEPHENS COUNTY.
County seat is Breckenridge.
Road Bonds (Tax-free).
5 1/2s '20 F-A \$654,000.....Feb 15 '23-'50
(See V. 110, p. 1066, for maturity)
5 1/2s '21 A-O 344,000.....Apr 15 '23-'46
BOND. DEBT Nov 1921.. \$2,100,000
Sinking fund and interest..... 3,916
Assessed value 1921..... 53,482,088
Tax rate (per \$1,000) 1920..... \$3.00
Population 1910, 7,380; 1920, 15,408

STEPHENVILLE.
This city is in Erath County.
City-Hall Bonds.
-s \$1,600.....
Sewer Bonds.
-s '21 \$5,500.....1922-1951
10,000.....
Street Improvement Bonds.
6s '21 \$2,500.....1922-1951
40,000.....1922-1951
Water-Works Bonds.
-s '21 \$18,000.....1922-1951
50,000.....1922-1951
BOND. DEBT Sept 15 '22..... \$31,500
Sinking fund and interest..... 12,882
Assessed value, real estate 1,849,000
Assessed value, personal..... 961,335
Total assessed value 1922..... 2,810,340
(about 3/4 actual)
Total tax rate (per \$1,000) '22..... \$9.00
Population 1910, 2,561; 1920, 3,891

STEPHENVILLE IND. SCH. DISTRICT.
This district (P. O. Stephenville) is in Erath County.
5s \$100,000.....
BOND. DEBT Nov 7 '22..... \$134,000
Sinking fund..... 15,305
Assess. val. '22 (3/4 actual) 3,103,320
School tax rate (per \$1,000) '22 \$5.60
Population 1922 (est.)..... 0,000
* Issued prior to the law of 1893 which requires approval and registration by State officials.

STERLING COUNTY.

Sterling City is the county seat.
BOND, DEBT Nov 2 '22... \$45,000
Sinking fund and interest... 18,722
Assessed value, real estate... 1,166,233

STONEWALL COUNTY.

Aspermont is the county seat.
Road Dist. No. 5 Bonds.
BOND, DEBT Nov 3 '22... \$122,240
Rd. Dist. No. 5 dt (add'l)... 77,000

STRAWN INDEPENDENT S. D.

This district (P. O. Strawn) is in Palo Pinto County.
BONDED DEBT... \$100,000
School tax rate (per \$1,000) '22\$1.00

SUGAR LAND IND. SCH. DIST.

This district (P. O. Sugar Land) is in Fort Bend County.
5s '16... \$17,000... 1923-1956
BOND, DEBT Nov 1922... \$53,000

SULPHUR SPRINGS.

No recent returns.

SWEETWATER.

This city is in Nolan County.
Water works bonds... \$5,000
City hall bonds... 10,000
Street bonds... 43,000

SWEETWATER IND. SCH. DIST.

Building Bonds.
5s '14 A-O \$10,000... 1949
5s '12 A-O \$20,000... 1952

SWISHER COUNTY.

Tulla is the county seat.
BOND, DEBT Oct 31 '22... \$60,000
Floating debt (add'l)... 36,972

TAHOA.

This city is in Lynn County.
BOND, DEBT Nov 1 '22... \$62,000
Assessment debt (add'l)... 10,000

TAHOA IND. SCH. DIST.

BONDED DEBT 1922... \$45,000
Sinking fund... 4,184

TARRANT COUNTY.

County seat is Fort Worth.
5s '12 Apr \$1,500,000 Apr 10 1952
Road Bonds (Red. beg. in 1922).
5s '19 A-O \$345,000... Oct 1 '24-'40

TARRANT CO. IMPT. DIS. NO. 1.

Levee & Dike (Red. beg. in 1930).
5s '10... \$227,000... 1950
5s '16... 85,000...
BOND, DEBT Oct 1 '19... \$275,000

TARRANT CO. SCH. DIST. NO. 5.

5s '18 A-O \$40,000... Dec 10 1958
BONDED DEBT 1919... \$40,000
Assessed valuation... 3,227,350

TAYLOR.

This city is in Williamson County.
Commission government approved Jan. 14 1913.
School Bonds.
5s '11 J-D \$10,000... \$500 yearly

TAYLOR COUNTY.

Ablene is the county seat.
Precinct No. 1 Road Bonds.
5s '10... \$126,000... 1950
Court-House Bonds.
5s '13 A-O \$134,000... Apr 3 1951

TEMPLE.

No recent returns.

TERRELL.

This city is in Kaufman County.
Water-Works Bonds.
7s '84... \$12,037... May 1 1934
5s '02... \$5,000... July 1 1942

TITUS COUNTY.

Mc. Pleasant is the county seat.
Road Bonds.
5s '19... \$588,600... 1923-1949
Precinct No. 1 Road Bonds.
5s '16 A-O \$200,000...
Road Dist. No. 3 Bonds.
5s '16 A-O \$25,000...
BOND, DEBT Nov 14 '22... \$905,000

TOM GREEN COUNTY.

San Angelo is the county seat.
Road Bonds.
5s '19 M-N \$468,000... May 1 '23-'48
Bridge Bonds.
5s '08 A-O \$12,000... Oct 10 1928

TRAVIS COUNTY.

County seat is Austin.
Road District No. 1 Bonds.
5s '18 ann \$75,000... 1933-1948
Bridge Bonds.
4s '08 A-O \$23,000... Feb 10 1936

TRINITY COUNTY.

Groveton is the county seat.
Court-House (Red. beg. in 1923).
5s '18... \$50,000... 1953
Road District No. 1 Bonds.
5s '13 Apr \$90,000... 1933

TRINITY COUNTY ROAD DIST.

NET DEBT Feb 1922... \$170,000
Assessed value... 1,400,000

TRINITY HEIGHTS IND. S. D.

This district is in Dallas County.
BOND, DEBT Mar 1922... \$103,700
Other indebtedness... 5,000

TRINITY RIVER IRRIG. DIST.

No recent returns.

TULIA IND. SCH. DIST.

This district (P. O. Tulla) is in Swisher County.
5s '22 s-an \$34,000... 1924-1940
BOND, DEBT Nov 1922... \$117,000

TYLER.

County seat of Smith Co. The validity of all bonded debt of city ever questioned has been finally sustained by State Supreme Court.

TEXLINE.

This town is in Dallam County.
Water Bonds.
5s '22 s-a \$45,000... 1952
Electric Light Bonds.
5s '22 s-a \$15,000... 1952

TEXLINE IND. SCH. DIST.

This district (P. O. Texline) is in Dallam County.
High School Bldg. Bonds.
5s '21 (Optional Sept. 1 1941).
BOND, DEBT Nov 30 '22... \$115,000

TIMPSON.

This city is in Shelby County.
Water-Works Bonds.
5s '14 A-O \$17,000... Apr 10 1954
Street-Improvement Bonds.
5s '14 A-O \$10,000... Apr 10 1954

TITUS COUNTY.

Mc. Pleasant is the county seat.
Road Bonds.
5s '19... \$588,600... 1923-1949
Precinct No. 1 Road Bonds.
5s '16 A-O \$200,000...
Road Dist. No. 3 Bonds.
5s '16 A-O \$25,000...
BOND, DEBT Nov 14 '22... \$905,000

TRAVIS COUNTY.

County seat is Austin.
Road District No. 1 Bonds.
5s '18 ann \$75,000... 1933-1948
Bridge Bonds.
4s '08 A-O \$23,000... Feb 10 1936

TRINITY COUNTY.

Groveton is the county seat.
Court-House (Red. beg. in 1923).
5s '18... \$50,000... 1953
Road District No. 1 Bonds.
5s '13 Apr \$90,000... 1933

TRINITY COUNTY ROAD DIST.

NET DEBT Feb 1922... \$170,000
Assessed value... 1,400,000

TRINITY HEIGHTS IND. S. D.

This district is in Dallas County.
BOND, DEBT Mar 1922... \$103,700
Other indebtedness... 5,000

TRINITY RIVER IRRIG. DIST.

No recent returns.

TULIA IND. SCH. DIST.

This district (P. O. Tulla) is in Swisher County.
5s '22 s-an \$34,000... 1924-1940
BOND, DEBT Nov 1922... \$117,000

TYLER.

County seat of Smith Co. The validity of all bonded debt of city ever questioned has been finally sustained by State Supreme Court.

TEXLINE.

This town is in Dallam County.
Water Bonds.
5s '22 s-a \$45,000... 1952
Electric Light Bonds.
5s '22 s-a \$15,000... 1952

TEXLINE IND. SCH. DIST.

This district (P. O. Texline) is in Dallam County.
High School Bldg. Bonds.
5s '21 (Optional Sept. 1 1941).
BOND, DEBT Nov 30 '22... \$115,000

TIMPSON.

This city is in Shelby County.
Water-Works Bonds.
5s '14 A-O \$17,000... Apr 10 1954
Street-Improvement Bonds.
5s '14 A-O \$10,000... Apr 10 1954

TITUS COUNTY.

Mc. Pleasant is the county seat.
Road Bonds.
5s '19... \$588,600... 1923-1949
Precinct No. 1 Road Bonds.
5s '16 A-O \$200,000...
Road Dist. No. 3 Bonds.
5s '16 A-O \$25,000...
BOND, DEBT Nov 14 '22... \$905,000

TRAVIS COUNTY.

County seat is Austin.
Road District No. 1 Bonds.
5s '18 ann \$75,000... 1933-1948
Bridge Bonds.
4s '08 A-O \$23,000... Feb 10 1936

TRINITY COUNTY.

Groveton is the county seat.
Court-House (Red. beg. in 1923).
5s '18... \$50,000... 1953
Road District No. 1 Bonds.
5s '13 Apr \$90,000... 1933

TRINITY COUNTY ROAD DIST.

NET DEBT Feb 1922... \$170,000
Assessed value... 1,400,000

TRINITY HEIGHTS IND. S. D.

This district is in Dallas County.
BOND, DEBT Mar 1922... \$103,700
Other indebtedness... 5,000

TRINITY RIVER IRRIG. DIST.

No recent returns.

* Issued prior to the law of 1893, which requires approval and registration by State officials.

VAN ZANDT COUNTY (Concl.)

Warrants
6s '20 J-D \$70,000...1923-1935
BOND, DEBT July 1 '21...\$111,668

VERNON

This city is in Wilbarger County.
Incorporated 1889.

School Bonds

5s '16 F-A \$25,000...Aug 1 1956
Water-Works Bonds
5s '16 F-A \$12,000...Aug 1 1956

VICTORIA

This city is the county seat of
Victoria County. Population in

1910, 3,673; in 1920, 5,957.
Sewage-Disposal Plant Bonds
5s '16 A-O \$25,000...July 1 1956

VICTORIA COUNTY

Victoria is the county seat.

Bridge Bonds

5s '00 Apr \$1,800...Nov 18 1939
4s '02 Apr \$3,800...Apr 10 1942
4s '05 \$1,900...Feb 13 1945

VICTORIA COUNTY DRAINAGE DISTRICT NO. 3

Drainage Bonds
5s '16 \$126,038...Jan 1 '23-'53

VICTORIA IND. SCH. DIST.

This district (P. O. Victoria) is
in Victoria County.

Building Bonds

4 1/2s '17 F-A \$85,000...Feb 1 1957
4s '18 \$41,500...Apr 1 1941

WACO

This city is in McLennan County.
Present charter adopted in 1913.

Bridge Bonds

5s '14 \$50,000...Jan 1 1944
5s '17 \$25,000...Jan 1 1947

Funding Bonds

5s '93 A-O \$14,000...Oct 1 1923
4s '00 J-J \$9,000...Jan 1 1930

Public-Works Bonds

5s '94 M-S \$20,000...Sept 1 1924
5s '08 J-J \$10,000...July 1 1939

Water Works

5s '04 M-S \$305,000...Nov 1 1934
4s '03 A-O \$105,000...Oct 1 1933

Street Bonds

5s '94 M-S \$20,000...Sept 1 1924
5s '94 A-O \$3,000...Apr 1 1924

Sewer Bonds

5s '93 J-J \$24,000...July 1 1923
5s '07 J-J \$9,000...Jan 1 1937

School Bonds

5s '03 A-O \$15,000...Oct 1 1923
5s '04 M-S \$8,000...Nov 1 1934

Fire-Station & Equip. Bonds

5s '17 A-O \$35,000...Jan 1 1940
5s '14 J-J \$35,000...Jan 1 1941

Park Bonds

5s '14 J-J \$35,000...Jan 1 1940
5s '14 J-J \$35,000...Jan 1 1941

TOTAL DT. Nov 16 '22 \$3,548,000

Water debt (incl.) \$11,000
Total assessed value 1922 50,074,710
Total tax (per \$1,000) 1922 \$20.50

WALKER CO. ROAD D. NO. 1

Huntsville is the county seat.

5s '14 \$150,000...1934
5s '16 \$35,000...1923-1941

WALLER COUNTY

Hempstead is the county seat.

Road District No. 1 Bonds

5s '16 F-A \$25,000...Aug 19 1956

Road District No. 5 Bonds

5s '13 Apr \$15,000...Nov 12 1953

WARD CO. IRR. DIST. NO. 1

5s '14 \$152,000...1922

WAXAHACHIE

County seat of Ellis Co., Inc. 1871.

Street Bonds

5s '12 \$25,000...Aug 1 1953

Water Bonds

5s '04 \$30,000...Red. beg. '14

WHEELER COUNTY

Wheeler is the county seat.

Bridge Bonds

5 1/2s '21 ann \$57,000...Jan 1 1961

WICHITA COUNTY

Wichita Falls is the county seat.

County-House-Erection Bonds

5s '16 A-O \$225,000...Feb 10 1958

Bridge Bonds

5s '16 A-O \$80,000...Dec 10 1956

WICHITA COUNTY WATER IMPROVEMENT DIST. NO. 1

6s '20 A-O \$3,750,000...Apr 1 '24-'50

WICHITA FALLS

This city is in Wichita County.

Water Bonds

5s '20 F-A \$800,000...Feb 10 1960

Various Municipal Bonds

6s '20 M-S \$925,000...Nov 1 1950

Street Bds. (Red. after Mar. 1 '25)

5s '15 M-S \$45,000...Mar 15 1966

WELLINGTON

This town is in Collingsworth Co.

Light Plant Bonds

6s '22 J-J \$50,000...1922

WESLACO INDEP. SCH. DIST.

This district is in Hidalgo County.

BOND, DEBT June 25 '21 \$151,600

WEST

This city is in McLennan County.

BOND, DEBT Dec 1922 \$87,500

WHARTON

This city is the county seat of

Wharton County.

BOND, DEBT Aug 31 '22 \$58,000

Water debt (included) 20,455

Sinking fund 16,810

Assess. val., real estate 1,278,260

Assess. val., personal 1,858,520

City tax (per \$1,000) 1922 \$8.50

Population 1910, 1,505; 1920, 2,346

WHARTON COUNTY

Wharton is the county seat.

Road Bonds

5s '20 s-a \$2,000,000...1938

5s '20 A-O \$333,500...1938

BOND, DEBT Dec 8 '22 \$1,050,800

Floating debt (add'l) 90,000

Sinking fund 64,847

Total assess. val. 1922 15,807,661

Tax rate (per \$1,000) 1921 \$11.00

Population 1910, 21,123; 1920, 24,288

INT. on 5s of 1920 at the Hanover National Bank, New York.

WHEELER COUNTY

Wheeler is the county seat.

Bridge Bonds

5 1/2s '21 ann \$57,000...Jan 1 1961

Road Dist. No. 1 Bonds (tax-free)

5s '17 M-S \$50,000...Jan 1 1957

Road Dist. No. 3 Bonds

5s '17 A-O \$35,000...July 1 1957

5s '18 \$35,000...1928

Road Dist. No. 3 Bonds

5s '17 A-O \$15,000...July 1 1937

COUNTY DEBT Dec 12 '22 \$79,000

BONDED DEBT

Road Districts

Dist. No. 1 Dec '22 50,000

Dist. No. 2 Dec '22 35,000

Dist. No. 3 Dec '22 15,000

County 1922 5,880,526

Assessed Dist. No. 1 1916 1,737,069

value Dist. No. 2 1916 1,047,650

Dist. No. 3 (?)

State & Co. tax (per \$1,000) '22 \$15.00

Population 1910, 5,258; 1920, 7,397

INT. payable in N. Y. or Austin.

WHITEWRIGHT

This city is in Grayson County.

BOND, DEBT Jan 20 '22 \$48,500

Sinking fund and interest 6,000

Assess. val. real estate 860,000

Assess. val. personal prop. 800,000

Total assess. val. '21 (60%

to 70% actual) 1,660,000

Tax rate (per \$1,000) 1921 \$8.50

Population 1910, 1,563; 1920, 1,668

WICHITA COUNTY

Wichita Falls is the county seat.

County-House-Erection Bonds

5s '16 A-O \$225,000...Feb 10 1958

Bridge Bonds

5s '16 A-O \$80,000...Dec 10 1956

WICHITA COUNTY WATER IMPROVEMENT DIST. NO. 1

6s '20 A-O \$3,750,000...Apr 1 '24-'50

WICHITA FALLS

This city is in Wichita County.

Incorporated Dec. 4 1913.

Water Bonds

5s '20 F-A \$800,000...Feb 10 1960

Various Municipal Bonds

6s '20 M-S \$925,000...Nov 1 1950

Street Bds. (Red. after Mar. 1 '25)

5s '15 M-S \$45,000...Mar 15 1966

5s '16 \$40,000...June 1 1956

Sanitary Sewer Bonds

6s '20 M-S \$700,000...Nov 1 1950

Cemetery Bonds

5s '16 J-J \$15,000...Dec 1 1956

BOND, DEBT Dec 7 '22 \$2,786,000

Water debt (included) 1,000,000

Sinking fund 215,000

Asses. val. '22 (equalized) \$31,000,880

Actual value (est.) 76,000,000

Total tax (per \$1,000) '22 \$25.50

Population 1910, 8,200; 1920, 40,079

INT. payable at City Treasurer's

office or at Hanover Nat. Bank, N. Y.

WICHITA FALLS IND. SCH. D.

5s '22 J-J \$30,000...July 1 '23-'52

Building and Equip. Bonds

5s '16 ann \$65,000...June 1 1956

5s '19 A-O \$37,000...Apr 1954

(Optional Apr. 1920.)

5s '09 44,000

5s '10 40,000

5s '13 50,000

5s '20 265,000

BOND, DEBT Nov 1 '22 \$1,411,000

Sinking fund and interest 20,000

Assessed val'n, real estate 25,400,520

Assessed val'n, personal 10,000,990

Tot. ass'd val. '22 (60% act.) 36,010,420

Sch. tax rate (per \$1,000) '22 \$10.00

Population in 1920 (est.) 40,079

INT. at First Nat. Bank, Wichita

Falls, or at State Treasurer's office

on bonds of 1922 at Wichita or at the

Hanover Nat. Bank, N. Y.

WILBARGER COUNTY

Vernon is the county seat.

Road Bonds

5s '21 s-a \$91,800...1923-1949

5 1/2s '21 s-a \$505,500...June 15 '23-'53

NET BD. DT. Jan '22 \$845,400

Total assess. val. 1921 16,348,454

State & Co. tax (per \$1,000) '21 \$5.50

Pop'n 1910, 12,000; 1920, 15,112

WILLACY COUNTY

Raymondville is the county seat.

Court House & Jail Bonds

6s '21 \$75,000...serially

BONDED DEBT (?)

Population in 1920 1,033

WILLIAMSON COUNTY

Georgetown is the county seat.

Court House (red. beg. in 1920.)

4 1/2s '10 A-O \$100,000...Apr 10 1950

Road Bonds

5s '19 F-A \$500,000...1923-'45

5s '19 F-A \$36,000...Aug 10 '23-'45

Road Dist. No. 2 (red. beg. in '21)

5s '11 A-O \$187,000...June 1 1921

Road Dist. No. 4 (red. beg. in '20)

4 1/2s '10 J-J \$187,000...July 10 1950

Hute District Road Bonds

RD, DEBT Nov 11 '22 \$1,500,000

Floating debt (add'l) 40,000

Sinking fund and interest 175,000

Ass'd val. of co. '22 (1/2 act.) 33,000,000

State & Co. tax (per \$1,000) '22 \$16.20

Population 1910, 42,228; 1920, 42,034

INT. at Harris Trust & Sav. Bk.,

Chicago; State Treas. office, and at

National Bank of Commerce, N. Y.

WILLS POINT

This city is in Van Zandt County.

Paving Bonds

6s '22 \$30,000...1932-1941

TOT. BD. DT. Apr '22 \$110,450

Water debt (incl.) 43,000

Sinking fund 12,000

Assessed value 1921 1,238,000

Population, 1910, 1,398; 1920, 1,811

WINNSBORO

No recent returns.

WISE COUNTY

Decatur is the county seat.

Road District No. 1 Bonds

5 1/2s '18 s-a \$89,025...

ISLAND TERRITORIES AND POSSESSIONS

ARECIBO

This place is in Porto Rico.
5 1/2% '21 J-J \$152,000 July 1 '26-'29
440,000 July 1 '30-'40
BOND. DEBT Nov 10 '22 \$592,000
Assessed value 1922 11,328,225
Total tax rate (per \$1,000) '22-\$12.00
Pop'n 1920 (U. S. Census) 46,578
INT. at Chase Nat. Bank, N. Y.

AGUADILLA

This municipality is in Porto Rico.
Improvement Bonds.
5% '22 s-a \$185,000 July 1 '27-'51
BONDED DEBT (7)

BAYAMON

This municipality is in Porto Rico.
Improvement Bonds.
5% '22 J-J \$500,000 July 1 1922
BOND. DEBT July 1922 \$500,000
Assessed val. 1922 6,434,246
Population 1920 30,739

CAGUAS

This municipality is in Porto Rico.
5% '22 J-J \$80,000 July 1 1927
\$20,000 July 1 '28-'47
Bonds maturing on or after July 1 1939 may be redeemed, totally or partially, with their corresponding interest, at the option of the Municipality of Caguas, Porto Rico, at par value, on any of the days set for the payment of interest, and previous due notification.
BONDED DEBT (7)

CAYEY

This municipality is in Porto Rico.
Improvement Bonds.
5% '22 \$280,000 July 1 '27-'50
BONDED DEBT (7)

HAWAII (TERRITORY OF)

W. R. Farrington, Governor;
Henry C. Hapal, Treasurer; E. S. Smith, Registrar of Public Accounts.
Organized as Territory by Act of Congress Apr. 30 1900. Total area of Territory (square miles) is 6,406. Honolulu is the capital.

Public Improvement Bonds.

3 1/2% '09 A-O \$200,000 Oct 1 1924
(Subject to call after Oct 1 1914)
4% '11 F-A \$1,500,000 Aug 1 1941
(Subject to call after Aug 1 1931)
4% '12 M-S \$1,500,000 Sept 3 1942
(Subject to call after Sept 3 1932)
4% '14 M-S \$1,430,000 Sept 15 '44
(Subject to call after Sept 15 1934)
4% '17 F-A \$1,500,000 Aug 1 1947
(Subject to call after Aug 1 1937)
4 1/2% '19 M-S \$1,500,000 Sept 15 1949
(Subject to call after Sept 15 1939)
4 1/2% J-D 200,000 Dec 15 1950
(Subject to call begin, Dec 15 1940)
4 1/2% J-D 600,000 Dec 31 1950
(Subject to call begin, Dec 31 1940)
4 1/2% '20 M-S \$2,400,000 Sept 15 1950
(Optional Sept. 15 1940)
4 1/2% '22 J-D 1,350,000 June 1 1952
(Optional on or after June 1 1942)
Memorial Park Bonds.
5% '19 J-J \$80,000 \$40,000 y'ly
Refunding Bds.
4% '16 M-N \$1,750,000 May 15 1946
(Subject to call begin, May 15 1936)
5% A-O \$305,000 Apr 15 1930
(Subject to call after Apr 15 1925)
BOND. DT. Nov 16 '22 \$14,315,000
Sinking fund 140,997
Assess. valuation (real) 158,695,755
Assess. val. (personal) 112,966,729
Total assessed val. 1922 271,662,484
Tax rate (per \$1,000) 1922 \$30.70
Population in 1910 191,909
Population in 1920 (Census) 255,912
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, and Bankers Trust Co., New York City.
LIMIT OF DEBT.—By Act of Congress (Chap. 339, Laws of 1900) the limit of indebtedness is fixed at 10% of assessed val. of taxable prop.

HONOLULU (CITY & COUNTY)

Water Works Bonds.
5% '22 A-O \$350,000 Apr 15 1952
(Optional on or after April 15 1942)
Improvement Bonds.
5% '22 s-a \$500,000 July 1 1932
(Optional July 1 1927)
TOT. BD. DT. May '22 \$350,000
Water debt (incl.) 250,000
Assessed value 153,495,473
Tax rate (per \$1,000) 1921 \$25.70
Population 1920 (Census) 123,496
INT. payable New York or Honolulu, at option of holder.

HUMACAO

This place is in Porto Rico.
5 1/2% '21 \$180,000 July 1 '25-'44
BOND. DEBT June 1921 \$180,000
Assessed value 5,687,436
INT. at the State Bank, N. Y.

LAGUNA

A province in the Philippines.
BOND. DEBT Dec 20 '21 \$65,000
Sinking fund 12,591
Tot. ass'd val. '21 (actual) 25,814,360
Total tax rate (per \$1,000) '21 \$8.75
Population 1918 (Census) 195,371

PHILIPPINE ISLANDS

Leonard Wood, Governor.
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 passed by the House and Senate providing for a system of self-government. V. 103, D. 863.

In the following statement we give the various details in terms of the American dollar, which is twice the value of the Filipino peso.

5% '22 F-A 5,000,000 Feb 1 1952
4 1/2% '22 J-D 10,000,000 July 15 '52
Land Purchase Bonds.
4% '04 Q-F \$7,000,000 Feb 1 1934
(Subject to call after Feb 1 1914)
Railroad Purchase Bonds.
4% '16 Q-M \$4,000,000 Dec 1 1946
(Subject to call after Dec 1 1926)
Port Work & Impt. Bonds.
5 1/2% '20 \$6,000,000 Sept 1 1950
(Optional Sept. 1 1930)
Sewer and Water-Works Bonds.
4% '22 F-A 5,000,000 June 1 1935
4% '22 J-D 2,000,000 Jan 2 1937
4% '22 J-D 1,000,000 Jan 2 1938

Public Improvement Bonds.

4% '05 Q-M \$2,500,000 Mar 1 1935
(Subject to call after Mar 1 1915)
4% '06 Q-F \$1,000,000 Feb 1 1936
(Subject to call after Feb 1 1916)
4% '09 Q-N 1,500,000 Aug 1 1939
(Subject to call after Aug 1 1919)
5 1/2% '21 F-A 10,000,000 Aug 1 1941
4 1/2% '22 J-D 13,000,000 July 15 '52
Irrigation & Public Impt. Bds.
4 1/2% '22 J-D \$5,000,000 July 1 1952
Collateral Bonds.
4 1/2% '22 J-D \$2,750,000 Dec 1 1950
BOND. DT. Dec 31 '21 \$32,000,000
Sewer and water debt 4,000,000
Unfunded debt (add'l) 42,500
Warrant debt (add'l) 11,062,282
Sinking fund 5,773,336
Total assessed val. 1920 780,083,333
Population 1918 (Census) 10,350,730
INT. 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.
TAX EXEMPT.—Under the various Acts of Congress authorizing the above bonds, all issues of the Government of the Philippine Islands or those made by its authority are exempt from all taxation in the Philippine Islands or in the United States.

CEBU

A city in the Philippine Islands.
Bonds are tax-exempt. Inc. Jan. 31 1901. Pop'n 1914 (est.) 46,000.
Sewer, Drain, Water & School.
4% '1 quar \$125,000 Jan 1 1941
(Subject to call after Jan 1 1921)
BOND. DEBT Dec 31 '21 \$125,000
Sinking fund 7,000
Assessed val. real est. '20-'29 \$29,770
Tax rate (per \$1,000) 1919 \$8.75
Population 1918 (Census) 357,410
INT. is payable at U. S. Treasury.

GUAYANILLA

This municipality is in Porto Rico.
Improvement Bonds.
5 1/2% '22 \$111,000 July 1 '25-'47
(Such of said bonds as mature after July 1 1943 will be subject to redemption at the option of the Municipality of Guayanilla at their par value on said date or any interest payment date thereafter.
BONDED DEBT (7)

MANILA

The capital of the Philippine Islands, a city in the Island of Luzon. Date of charter Aug. 7 1901. New charter took effect Aug. 16 1916. The Insular Government on account of exemption of its property from taxation and on account of certain services rendered by the city, etc., donates to the city 1,000,000 Pesos annually.

Sewer and Water Works Bonds.

4% \$1,000,000 June 1 1935
(Optional June 1 1915)
4% 2,000,000 Jan 2 1937
(Optional Jan. 2 1917)
4% 1,000,000 Jan 2 1938
(Optional Jan. 2 1918)
BOND. DEBT Dec 31 '22 \$4,000,000
Sinking fund 1,299
Assessed valuation 1921 105,961,177
Taxable property 50,578,525
(No assessment made of pers'l prop.)
Total tax rate (per \$1,000) \$15.00
Population in 1918 (Census) 283,613
INT. payable at Treasury of U. S.

PONCE

This municipality is in Porto Rico.
Bonds are tax-free.
Public Improvement.
5% '22 J-J \$1,375,000 July 1 '24-'39
(For amount due each year see V. 115, p. 1558)
BOND. DEBT Nov 28 '22 \$1,375,000
Assess. debt (add'l) 390,000
Floating debt (add'l) 70,000
Water sinking fund 300,000
Total assess. val. '22 (80% actual) 28,000,000
Total tax rate (per \$1,000) '22 \$17.50

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 now governed by the new municipal law, approved July 31 1919 (Act 85, Laws of 1919) and amended by Act No. 9, approved May 12 1920 (Laws of 1920), and Act No. 60 of Laws of 1921, approved July 12 1921. The bonded debt of the municipalities of Porto Rico on June 30 1922 aggregated \$2,343,000.

Road Bonds.
4% '07 J-J \$250,000 Jan 1 '23-'27
4% '10 J-J 425,000 Jan 1 1927
(Subject to call after Jan. 1 1920)

San Juan Harbor Impt. Bonds.
4% '12 J-J \$100,000 Jan 1 1937
(Subject to call begin, Jan. 1 1922)
4% '14 J-J 200,000 Jan 1 1939
(Subject to call after Jan. 1 1924)
4% '15 J-J 200,000 Jan 1 1940
(Subject to call after Jan. 1 1925)
Jan. 1 1925)
4% '17 J-J 100,000 Jan 1 1942
(Subject to call after Jan. 1 1927)

Irrigation Bonds.
4% '09 J-J \$1,650,000 Jan 1 '23-'33
4% '13 J-J 1,000,000 Jan 1 '33-'43
4% '13 J-J 700,000 Jan 1 '44-'50
4% '14 J-J 400,000 Jan 1 '51-'54
4% '15 J-J 400,000 Jan 1 '55-'58
4% '16 J-J 200,000 Jan 1 '59-'60
4% '19 J-J 200,000 Jan 1 '58-'59
4% '22 J-J 250,000 Jan 1 '61-'62

Workmen's House Construction Bonds.
4 1/2% '20 J-J \$500,000 Jan 1 '41-'42
(Optional on or after Jan. 1 1940)
Public Improvement Bonds.
4% '14 J-J \$1,000,000 Jan 1 1939
(Subj. to call after Jan. 1 1925)
4% '16 J-J 500,000 Jan 1 '27-'31
4% '16 J-J 500,000 Jan 1 '27-'31
4 1/2% '19 J-J \$1,000,000 Jan 1 '31-'35
4 1/2% '20 J-J 1,000,000 Jan 1 '37-'40
(Redeemable on or after Jan. 1 1936)
5% '22 J-J 1,000,000 Jan 1 '41-'44
(Optional Jan. 1 1930.)

Refunding Bonds.
4% '14 J-J \$655,000 Jan 1 '23-'53
4% '16 J-J 150,000 July 1 '23-'27
(See V. 104, p. 1073 for maturity.)
4% '15 J-J \$215,000 July 1 '23-'25
TOT. BD. DT. Oct 31 '22 \$13,145,000
Sinking funds 2,175,793
Assessed value 1922 \$303,200,578
Tax rate (per \$1,000) 1922 \$12.00
Population in 1910 1,118,012
Population in 1920 1,299,809

INT. on 1910, 1912, 1913, 1914 1915 and 1922 bonds is payable at the U. S. Treasury; on 1916 bonds, \$200,000 refunding is payable at U. S. Treasury and \$500,000 at U. S. Treasury and office of Treasurer of Porto Rico; on 1919 bonds and 4 1/2% of 1920 at U. S. Treas. and office of Treas. of Porto Rico, and on bonds marked (*) at U. S. Treas. or at Fed. Reserve Bk., N. Y., on all other bonds at office of J. & W. Seligman & Co., in New York City.

TAX FREE.—By Section 3 of new organic Act, bonds are exempt from all taxation by the Government

of the United States, Porto Rico or any State or sub-division of the United States.

* The assessed valuation at Sept. 30 1922 (\$303,200,578) shows an increase of \$39,343,549 from the previous valuation of \$263,857,029.

* Of this tax of \$12.00 \$1 is for the payment of principal and interest of loans of 1907, 1910 and public improvement bonds. The balance of \$11 is distributed as follows: In municipalities of Class I (San Juan, Ponce, Mayaguez and Arecibo), \$6 turned over to the municipalities for their support; \$3 also turned over to them for school expenses; and \$2 kept by the Insular Government for general purposes. In all other municipalities, \$6.75 for the support of the municipalities; \$3.25 for school expenses and \$1 kept by the Insular Government for general purposes. Prin. and int. on the irrigation loans have been provided for by assessments levied upon property benefited by irrigation projects at the rate of \$12 per acre for the year 1921-'22.

RIO PIEDRAS

This municipality is in Porto Rico.
Municipal Improvement Bonds.
5 1/2% '22 J-J \$231,000 July 1 '25-'35
44,000 July 1 '36-'37
BONDED DEBT (7)
INT. at the Chemical National Bank, New York.

SAN LORENZO

This municipality is in Porto Rico.
Improvement Bonds.
5 1/2% \$127,000 1927-1951
BONDED DEBT (7)
INT. payable at Washington, New York or in Porto Rico.

SAN SEBASTIAN

This municipality is in Porto Rico.
\$20,000 July 1 '24-'27
\$30,000 July 1 '28-'32
70,000 July 1 '33-'42
BONDED DEBT (7)

SAN JUAN

This city is the capital of Porto Rico.
Camp Improvements.
s \$239,000
Current Expenses.
s \$54,000
Refund. and Imp. Bonds.
5% '16 J-J \$568,000 Jan 1 '23-'36
(For maturity see V. 104, p. 178.)
Public Improvement Bonds.
\$1,600,000 July 1 '32-'39
5% '22 J-J 250,000 July 1 1940
600,000 July 1 '41-'42
350,000 July 1 1943

(The bonds maturing on or after Jan. 1 1938 are subject to call on any interest-paying date upon 60 days' notice.)

School Bonds.
5% '22 J-J \$550,000 July 1 '23-'47
BOND. DEBT Oct 26 '20 \$1,418,000
Floating debt 20,000
Sinking fund 267,563
Assess. val., real estate 26,836,518
Assess. val., personal 20,269,363
Total assessed val. 1920 47,105,881
Total tax (per \$1,000) '20 \$17.40
Pop'n 1900, \$2,048; 1920, 70,707.

INT. on bonds of 1922 at Washington, D. C., Porto Rico or New York, at purchaser's option at Wm. Scholl & Co., N. Y., and Treasurer of Porto Rico.

SANTA CRUZ

A city in the Province of Laguna, Philippines.
Sewer & Water Bonds.
5% '19 J-J \$45,000 Jan 1 1949
BOND. DEBT Jan 1 1922 \$45,000
Sinking fund 1,743

VEGA BAJA

This municipality is in Porto Rico.
Improvement Bonds.
6% '22 s-a \$200,000
BONDED DEBT (7)

YAUCO

This municipality is in Porto Rico.
Improvement Bonds.
6% '22 s-a \$30,000

Bonds will be redeemed in 2 annual installments, the first installment to be paid on July 1 1924. Such of said bonds as mature after July 1 1940 will be subject to redemption at option of the Municipality of Yauco at their par value on that date or any interest payment date thereafter.

BONDED DEBT (7)

United States Debt and the Congressional Acts Authorizing It.

Concluded from page 6.

Year	11 War Savings & Thrift Stamps 4%	12 "Funded Loan of 1891," 4 1/4 % contin. at 2%.	13 "Funded Loan of 1907," 4s.	14 "Refunding Certificates," 4s.	15 "Loan of 1904," 5s.	16 "Loan of 1925," 4s.	17 "Navy Pen- sion Fund," 3s.	18 "L'n of 1908" (War Bonds) 3s.	19 Old 6s and 7s Converted into 4s and 4 1/2s.	20 "Consols o 1930," 2%.
1878 July 1		\$240,000,000	\$98,850,000	\$40,012,750			\$14,000,000		\$1,441,885,650	
1879		250,000,000	728,673,790	12,848,210			14,000,000		792,121,700	
1880		250,000,000	737,980,800	1,367,000			14,000,000		720,645,300	
1881		250,000,000	738,659,000	688,800			14,000,000		636,219,950	
1882		250,000,000	738,884,300	465,050			14,000,000		460,461,050	
1883		250,000,000	737,586,300	355,900			14,000,000		432,082,600	
1884		250,000,000	737,661,700	290,000			14,000,000		430,420,550	
1885		250,000,000	737,719,850	240,600			14,000,000		424,612,150	
1886		250,000,000	737,759,700	207,800			14,000,000		419,190,500	
1887		250,000,000	737,800,580	175,270			14,000,000		414,046,600	
1888		232,207,050	714,177,400	138,050			14,000,000		408,282,600	
1889		139,639,000	676,095,350	119,640			14,000,000		396,219,950	
1890		109,015,750	602,193,500	103,800			14,000,000		384,282,600	
1891		50,889,200	559,566,000	93,920					372,121,700	
1892		25,364,500	559,581,250	83,580					360,461,050	
1893		25,364,500	559,604,150	68,450					348,282,600	
1894		25,364,500	559,619,400	58,990	\$50,000,000				336,219,950	
1895		25,364,500	559,625,750	54,110	100,000,000	\$31,157,700			324,046,600	
1896		25,364,500	559,636,850	47,140	100,000,000	162,315,400			312,082,600	
1897		25,364,500	559,640,100	45,130	100,000,000	162,315,400			300,121,700	
1898		25,364,500	559,646,050	41,520	100,000,000	162,315,400			288,160,500	
1899		25,364,500	559,652,300	37,830	100,000,000	162,315,400		\$198,678,720	276,199,950	
1900		21,979,850	355,528,350	35,470	47,651,200	162,315,400		128,843,240	264,219,950	\$307,125,350
1901			257,376,050	33,320	21,854,100	162,315,400		99,621,420	252,121,700	445,940,750
1902			233,177,400	31,980	19,410,350	134,994,200		97,515,660	240,461,050	445,940,750
1903			173,385,650	30,600	19,385,050	118,489,900		83,107,060	228,121,700	433,121,700
1904			156,593,150	29,080		118,489,900		77,135,360	216,121,700	420,361,050
1905			156,595,600	27,530		118,489,900		77,135,360	204,121,700	407,601,050
1906			116,755,150	26,280		118,489,900		63,945,460	192,121,700	394,841,050
1907			30,126,150	25,150		118,489,900		63,945,460	180,121,700	382,081,050
1908						118,489,900		63,945,460	168,121,700	369,321,050
1909						118,489,900		63,945,460	156,121,700	356,561,050
1910						118,489,900		63,945,460	144,121,700	343,801,050
1911						118,489,900		63,945,460	132,121,700	331,041,050
1912						118,489,900		63,945,460	120,121,700	318,281,050
1913						118,489,900		63,945,460	108,121,700	305,521,050
1914						118,489,900		63,945,460	96,121,700	292,761,050
1915						118,489,900		63,945,460	84,121,700	280,001,050
1916		\$4,390,000				118,489,900		63,945,460	72,121,700	267,241,050
1917		27,362,000	Treas'y Notes Series A & B 1924	Treas'y Notes Series A & B 1925	Treas'y Notes Series A & B 1926	118,489,900		63,945,460	60,121,700	254,481,050
1918	\$349,797,297	19,150,000				118,489,900		63,945,460	48,121,700	241,721,050
1919	953,997,435					118,489,900		63,945,460	36,121,700	229,061,050
1920	827,419,021					118,489,900		63,945,460	24,121,700	216,301,050
1921	694,105,410		\$311,191,600			118,489,900		63,945,460	12,121,700	203,541,050
1922	679,015,317		701,897,700	\$926,928,950	\$617,769,700	118,489,900		63,945,460	0,121,700	190,781,050
'22 Sep 30	713,142,195		701,897,700	936,727,700	1,104,693,800	118,489,900		63,945,460	0,121,700	178,021,050

Year.	21 Total Interest- Bearing Debt.	22 Debt on Which Int. Has Ceased	23 Debt Bearing No Interest.	24 Outstanding Principal.	25 Cash in the Treas- ury July 1.	26 Total Debt, Less Cash in Treasury.	27 Annual Interest Charge.
1878, July 1.	\$1,794,735,660.00	\$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	1,797,643,700.00	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	1,723,993,100.00	7,621,455.26	353,826,946.37	2,085,441,500.63	166,114,752.88	1,919,326,747.75	79,633,981.00
1881	1,639,567,750.00	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	1,463,810,400.00	16,260,805.26	353,787,958.77	1,833,859,164.03	158,835,689.78	1,675,023,474.25	67,360,110.75
1883	1,338,229,150.00	7,831,415.26	353,740,691.81	1,699,801,257.07	161,019,431.92	1,538,781,825.15	51,436,709.50
1884	1,226,563,850.00	10,656,205.26	353,719,517.31	1,599,939,572.57	171,396,572.57	1,428,542,999.30	47,926,432.50
1885	1,196,150,950.00	4,100,995.26	353,693,141.88	1,553,955,087.14	178,602,643.23	1,375,352,443.91	47,014,133.00
1886	1,146,014,100.00	9,704,445.26	357,092,548.52	1,509,411,093.78	227,265,253.34	1,282,145,840.44	45,510,098.00
1887	1,021,692,350.00	6,115,165.26	353,685,110.37	1,381,492,625.63	296,333,950.21	1,085,158,675.42	41,786,529.50
1888	950,522,500.00	2,496,095.26	353,660,467.32	1,306,679,062.58	243,674,167.85	1,063,004,894.73	38,991,935.25
1889	829,853,900.00	1,911,485.26	353,654,148.97	1,185,419,624.23	209,479,874.01	975,939,750.22	35,752,354.00
1890	725,313,110.00	1,815,805.26	353,648,559.47	1,080,777,474.73	189,993,104.20	890,784,370.53	32,641,603.50
1891	610,529,120.00	1,614,705.26	353,662,735.35	1,005,806,560.61	153,893,808.83	851,912,751.78	23,615,735.80
1892	585,029,330.00	2,785,875.26	380,403,635.37	968,218,849.63	126,692,377.03	841,526,463.60	22,893,883.20
1893	585,037,100.00	2,094,060.26	374,300,605.87	961,431,766.13	122,462,290.38	838,969,475.75	22,894,194.00
1894	635,041,890.00	1,851,240.26	380,004,686.42	1,016,897,816.68	117,584,436.13	899,313,380.55	25,394,385.60
1895	716,202,060.00	1,721,590.26	378,989,469.99	1,096,913,120.25	195,240,153.51	901,672,966.74	29,140,782.40
1896	847,363,890.00	1,636,890.26	373,728,570.14	1,222,729,350.40	267,432,096.70	955,297,253.70	34,387,265.60
1897	847,365,130.00	1,346,880.26	378,081,702.64	1,226,793,712.90	240,137,626.76	986,656,086.14	34,387,315.20
1898	847,367,470.00	1,262,680.26	384,112,912.64	1,232,743,062.90	205,657,570.76	1,027,085,492.14	34,387,408.80
1899	1,046,048,750.00	1,218,300.26	389,433,653.66	1,436,700,703.92	281,380,468.73	1,155,320,235.19	40,847,872.80
1900	1,023,478,860.00	1,176,320.26	388,791,732.41	1,413,418,913.67	*305,705,654.78	1,107,713,258.89	33,645,130.00
1901	927,141,040.00	1,415,620.26	383,015,584.53	1,371,672,344.89	*326,833,124.92	1,044,839,219.97	29,789,153.40
1902	931,070,340.00	1,280,860.26	395,680,156.63	1,328,031,358.89	*358,574,115.85	969,457,243.04	27,642,945.50
1903	914,541,410.00	1,205,090.26	393,659,412.63	1,309,405,912.89	*384,394,275.58	925,011,637.31	25,641,603.50
1904	895,157,440.00	1,970,920.26	389,130,655.88	1,286,259,016.14	*319,027,242.39	967,231,773.75	24,178,745.00
1905	895,158,340.00	1,370,245.26	395,828,509.58	1,282,357,094.84	*292,490,322.87	989,866,771.97	24,177,850.20
1906	895,159,140.00	1,128,135.26	396,235,694.78	1,292,522,970.04	*328,087,283.25	964,435,686.79	23,238,064.00
1907	894,834,280.00	1,086,815.26	401,267,097.28	1,297,178,192.64	*418,581,437.51	878,596,755.03	21,648,913.60
1908	897,503,990.00	4,130,015.26	426,056,397.28	1,327,690,402.54	*389,557,993.16	938,132,409.38	21,101,197.40
1909	913,317,490.00	2,883,855.26	392,114,026.78	1,298,315,372.04	*274,453,841.25	1,023,861,530.79	21,295,602.40
1910	913,317,490.00	2,124,895.26	381,497,583.78	1,296,939,969.04	*250,490,783.79	1,046,449,185.25	21,295,602.40
1911	915,353,190.00	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	963,776,770.00	1,760,450.26	378,301,284.90	1,343,838,505.16	*316,263,807.88	1,027,574,697.28	22,787,079.49
1913	965,706,610.00	1,659,550.26	375,681,584.40	1,343,047,744.66	*314,439,641.47	1,028,608,103.19	22,835,325.40
1914	967,953,310.00	1,552,560.26	3				

Availability of Municipal Bonds as Security for Deposits of Postal Savings Funds.

In recent years municipal bonds have gained important advantages through their exemption from the Federal income tax and through the further fact that they are eligible within certain limits and under certain regulations and restrictions as security for deposits of Postal Savings Funds. The Postal Savings system was established by Act approved June 25 1910, but the growth of the system has been greatly stimulated by amendments made by an Act of Congress approved May 18 1916, and by another amendment made by Act of July 2 1918. Under these amendments certain limitations in the original law upon the aggregate of the deposits of individuals have been greatly curtailed and the law liberalized. By the first amendment, the provision in the original law that the balance to the credit of any one person should not be allowed to exceed five hundred dollars, exclusive of accumulated interest, and the further provision that "no one shall be permitted to deposit more than \$100 in any one calendar month" were both eliminated, the only limitation imposed being that "the balance to the credit of any person, upon which interest is payable, shall not exceed \$1,000 exclusive of accumulated interest"; a succeeding section provided "that the Board of Trustees may, in their discretion, and under such regulations as such Board may promulgate, accept additional deposits not to exceed in the aggregate \$1,000 for each depositor, but upon which no interest shall be paid." The amendment of 1918 which is contained in the Postal Service Appropriation Act for 1919, approved July 2 1918, went considerably farther in extending the aggregate of money an individual may keep on deposit. It provides that the amount to the credit of any one person in a postal savings depository, exclusive of accumulated interest, shall not exceed \$2,500, and that non-interest-paying deposits shall not be accepted. And this is the law as it now stands.

Under the Postal Savings Law the funds received at Postal Savings depository offices in each city, town, village or other locality, must be deposited in solvent banks located therein, provided these banks qualify to receive the deposits. One of the qualifications is the pledging by the banks against the deposits of "such security in public bonds or other securities authorized by Act of Congress or supported by the taxing power as the Board may prescribe, approve and deem sufficient and necessary to insure the safety and prompt payment of such deposits on demand." In accordance with this requirement the Board of Trustees, consisting of the Postmaster-General, the Secretary of the Treasury and the Attorney-General, has prescribed the terms and conditions and the figures at which different classes of municipal obligations, meeting the requirements of the law, will be accepted. These regulations are general in character and were promulgated Aug. 16 1916, the rules being subdivided in 28 sections, of which Sections 8 to 12, inclusive, appertain to the securities to be pledged for the deposits. Section 8 of these regulations was amended in 1917 by the Board of Trustees so as to include Federal Farm Loan bonds and again in 1919 so as to include War Finance Corporation bonds. Some other but minor amendments were also approved by the Board of Trustees during 1917. These are all incorporated in the transcript of the rules given below.

As far as prices are concerned, State bonds and also bonds of the Territory of Hawaii are accepted at their market value, but not above par; bonds of any city or county having a population of over 30,000 are accepted at 90% of their market value, but if such market value is above par they will be accepted at only 90% of the par value; bonds of any city, town, borough or village in the United States having a population running between 20,000 and 30,000 are accepted at 80% of their market value, provided said market value is not in excess of par; while bonds of any other city, town, county or other legally constituted municipality or district in the United States, otherwise eligible, are accepted at 75% of their market value, but not to exceed 75% of the par value. The eligibility of the securities is fixed by Sections 9 to 12 of the regulations. We now give Sections 8 to 12 of the Board's regulations in full with all amendments included:

SECURITY FOR DEPOSITS.

Sec. 8. The Board of Trustees hereby prescribes and approves such security in public bonds or other securities, authorized by Act of Congress or supported by the taxing power, as it deems sufficient and necessary to insure the safety and prompt payment on demand of postal savings deposits, and fixes the value at which the securities so prescribed and approved shall be accepted for the purposes named. Such securities, in the amount so specified, shall be deposited with the Treasurer of the Board of Trustees.

2. The Board of Trustees will accept as security for postal savings deposits, at the respective values herein fixed, negotiable interest-bearing bonds or securities, issued under express constitutional or statutory provisions, of the following classes, viz.:

(a) Bonds and interest-bearing certificates of indebtedness of the United States, bonds of the Philippine Islands, of the District of Columbia, of Porto Rico, Farm Loan bonds authorized by Act of Congress approved July 17 1916 (39 Stat. 360), and War Finance Corporation Bonds authorized by Act of Congress approved April 5, 1918, as amended by the Act approved March 3, 1919, will be accepted at their par value.

(b) Bonds of any State of the United States and of the Territory of Hawaii will be accepted at their market value, but if such market value is above par, they will be accepted at their par value.

(c) Bonds of any city or county in the United States having a population of over 30,000, as shown by the latest reports of the Bureau of the Census, and bonds of any school district in the United States in which the whole or the major portion of any such city is included, which city, county, or school district has been in existence for a period of ten years, which for a period of ten years previously has not defaulted in the payment of any part of either principal or interest of any funded debt authorized to be contracted by it, and whose *net funded indebtedness* does not exceed 10% of the valuation of its taxable property, to be ascertained by the last preceding valuation for the assessment of taxes, will be accepted at 90% of their market value, but if such market value is above par, they will be accepted at 90% of their par value.

(d) Bonds of any city, town, borough, or village in the United States, having a population of over 20,000 and not exceeding 30,000, as shown by the latest reports of the Bureau of the Census, and bonds of any school district in the United States in which the whole or the major portion of any such municipality is included, which city, town, borough, village, or school district has been in existence for a period of ten years, which for a period of ten years previously has not defaulted in the payment of any part of either principal or interest of any funded debt authorized to be contracted by it, and whose *net funded indebtedness* does not exceed 10% of the valuation of its taxable property, to be ascertained by the last preceding valuation for the assessment of taxes, will be accepted at 80% of their market value, but if such market value is above par, they will be accepted at 80% of their par value.

(e) Bonds of any other city, town, county, or other legally constituted municipality or district in the United States, which has been in existence for a period of ten years, which for a period of ten years previously has not defaulted in the payment of any part of either principal or interest of any funded debt authorized to be contracted by it, and whose *net funded indebtedness* does not exceed 10% of the valuation of its taxable property, to be ascertained by the last preceding valuation for the assessment of taxes, will be accepted at 75% of their market value, but if such market value is above par, they will be accepted at 75% of their par value.

3. The term "*net funded indebtedness*," for the purposes of paragraph (c), (d), and (e), is hereby defined to be the difference between the legal gross indebtedness of a city, town, county, or other legally constituted municipality or district (including the amount of the bonds of any civil division whose territorial limits are approximately coterminous therewith) and the aggregate of the following items, when included in such legal gross indebtedness:

(a) The total of all sinking funds accumulated for the redemption of such gross indebtedness, except sinking funds applicable to bonds hereafter described in this section.

(b) The amount of outstanding bonds or other debt obligations made payable from current revenues.

(c) The amount of outstanding bonds issued for the purpose of providing the inhabitants of a municipality with public utilities: *Provided*, That evidence is submitted showing that the income from such utilities has proved to be sufficient for maintenance, for payment of interest on such bonds, and for the accumulation of a sinking fund for their redemption.

(d) The amount of outstanding improvement bonds, issued under laws which provide for the levying of special assessments against abutting property: *Provided*, That evidence is submitted showing that assessments are levied in sufficient amounts to insure the payment of interest on the bonds and the redemption thereof.

(e) The amount of outstanding bonds issued by a political subdivision, funds for the payment of which are donated by the State: *Provided*, That evidence is submitted showing that such funds are sufficient in amount to insure the payment of interest on the bonds and the principal thereof at maturity.

4. The Board of Trustees reserves the right to re-classify the securities acceptable for deposits and to change the valuation at which they will be accepted. Under no circumstances will securities of other classes than those above named be accepted.

Sec. 9. Bonds of the several classes described in Section 8, Paragraph 2, (b), (c), (d), and (e), to be acceptable as security, shall be the general obligations of the States, Territories, counties, cities, towns, or other political divisions by or in behalf of which they are issued, and payable, either directly or ultimately, without limitation to a special fund, from the proceeds of taxes authorized to be levied upon all the taxable real and personal property within the territorial limits of such political divisions; *Provided*, That in any case where the rate of tax may be subject to a constitutional or statutory limit, the Solicitor for the Post Office Department may require satisfactory evidence that, notwithstanding such limit, the interest and principal of the bonds can be paid after making due provision for current expenses, interest and principal of outstanding debts, and other necessary charges.

Sec. 10. Obligations of the general class embracing what are commonly known as "revenue bonds," "temporary bonds," "temporary notes," "certificates of indebtedness," "warrants" and the like obligations, whether issued in anticipation of the collection of taxes, assessments, or other revenues, or of the sale of bonds or other obligations, or for similar purposes, will not be accepted as security for postal savings deposits: *Provided*,

That, in applying this regulation, consideration will be given to the legal status of the obligations submitted rather than to the nomenclature employed in designating such obligations. *And provided further*, That this regulation shall not apply to obligations of the United States Government.

Sec. 11. Bonds which in all other respects are found to be legally acceptable as security under the Postal Savings Act and these regulations will be construed, as a matter of law, to conform to those provisions of Section 8, Paragraph 2, (c), (d), and (e), respectively, which relate to term of existence and non-default, under the following conditions:

(a) Bonds issued by or in behalf of any city, town, county, or other legally constituted municipality or district in the United States which was, subsequently to the issuance of such bonds, consolidated with, or merged into, an existing political division which meets the requirements of these regulations, will be deemed to be the bonds of such political division: *Provided*, That such bonds were assumed by such political division under statutes and appropriate proceedings, the effect of which is to make such bonds general obligations of such assuming political division, and payable, either directly or ultimately, without limitation to a special fund, from the proceeds of taxes levied upon all the taxable real and personal property within its territorial limits.

(b) Bonds issued by or in behalf of any city, town, county, or other legally constituted municipality or district in the United States which was, subsequently to the issuance of such bonds, wholly succeeded by a newly organized political division, whose term of existence, added to that of such original political division, or of any other political division so succeeded, is equal to a period of 10 years, will be deemed to be bonds of such succeeding political division: *Provided*, That during such period none of such political divisions shall have defaulted in the payment of any part of either principal or interest of any funded debt authorized to be contracted by it: *And provided further*, That such bonds were assumed by such new political division under statutes and appropriate proceedings the effect of which is to make such bonds general obligations of such assuming political

division, and payable, either directly or ultimately, without limitation to a special fund, from the proceeds of taxes levied upon all the taxable real and personal property within its territorial limits.

(c) Bonds issued by or in behalf of any city, town, county, or other legally constituted municipality or district in the United States which, prior to such issuance, became the successor of one or more, or was formed by the consolidation or merger of two or more, pre-existing political divisions, the term of existence of one or more of which, added to that of such succeeding or consolidated political division, is equal to a period of 10 years, will be deemed to be bonds of a political division which has been in existence for a period of 10 years: *Provided*, That during such period none of such original, succeeding, or consolidated political divisions shall have defaulted in the payment of any part of either principal or interest of any funded debt authorized to be contracted by it.

Sec. 12. The Treasurer of the Board of Trustees shall make examinations semi-annually, or oftener if he deems it necessary, of the securities which have been accepted from qualified banks, and whenever, in his judgment, any of such securities have so far depreciated in value as to make desirable the deposit of additional or new securities, he shall inform the Director, Postal Savings, of the name of the bank, the kind and amount of the securities, and the amount of the depreciation. The Director, Postal Savings will notify the Treasurer and the bank of the amount of additional or new securities which the bank shall deposit, and upon their receipt by the Treasurer, the procedure provided in Section 6 as to their acceptance or rejection, and in Section 22, as to the return of the original securities, if new securities are required, shall be followed: *Provided*, That the re-valuation of securities required by this section may be deferred when in the judgment of the Board of Trustees such action is advisable.

Note.—On Oct. 19 1917 the Board of Trustees of the Postal Savings, by resolution, deferred the re-valuation of securities required by Section 12 until further action by the Board, except in special instances, when re-valuation is deemed expedient.