

TABULATED STATEMENTS  
OF THE  
Transactions of the Treasury

**ERRATA**

Page 1. Last line beginning July 1, 1887, should read *July 1, 1897.*

Page 79. Grand total of receipts from corporations given as \$204,064.89 should read \$375,596.57.

Pages 123-128. Under Monroe, Osceola, Poweshiek and Taylor counties the statement "no estates reported from the collateral inheritance tax" should read "no estates reported as liable for the collateral inheritance tax."

TABULATED STATEMENTS  
OF THE  
**Transactions of the Treasury**  
OF THE  
**State of Iowa**

showing receipts of revenue from all sources, and the disbursements of the same in payment of legislative appropriations; the collection of the collateral inheritance tax; receipts and disbursements of moneys on account of institutions under Board of Control; and receipts and disbursements of the endowment and interest funds of the Iowa State college at Ames, etc.,

For the biennial fiscal period

Beginning JULY 1, 1887, and ending JUNE 30, 1899.



Division

---

General Revenue

TABLE No. 1—SHOWING QUARTERLY RECEIPTS AND DIS-  
BURSEMENTS OF GENERAL FUND, BETWEEN  
JULY 1, 1897, AND JUNE 30, 1899.

*Receipts.*

July 1, 1897.	Cash on hand .....	\$ 36,672.96
Sept. 30, 1897.	Revenue received from July 1st to date.....	202,671.15
Dec. 31, 1897.	Revenue received from Oct. 1st to date.....	743,608.48
Mar. 31, 1898.	Revenue received from Jan. 1st to date.....	492,741.18
June 30, 1898.	Revenue received from April 1st to date.....	910,477.11
Sept. 30, 1898.	Revenue received from July 1st to date.....	255,195.33
Dec. 31, 1898.	Revenue received from Oct. 1st to date.....	806,475.53
Mar. 31, 1899.	Revenue received from Jan. 1st to date.....	581,860.24
June 30, 1899.	Revenue received from April 1st to date.....	1,086,374.29
Total.....		\$ 5,116,076.25

*Disbursements.*

Sept. 30, 1897.	State warrants redeemed.....	\$175,950.67
	Interest paid on same.....	95.11
Dec. 31, 1897.	State warrants redeemed.....	683,235.27
	Interest paid on same.....	15,026.05
Mar. 31, 1898.	State warrants redeemed.....	504,256.08
	Interest paid on same.....	4,859.53
June 30, 1898.	State warrants redeemed.....	935,809.39
	Interest paid on same.....	19,116.86
Sept. 30, 1898.	State warrants redeemed.....	212,071.93
	Interest paid on same.....	2,436.29
Dec. 31, 1898.	State warrants redeemed.....	704,713.83
	Interest paid on same.....	8,422.23
Mar. 31, 1899.	State warrants redeemed.....	
June 30, 1899.	State warrants redeemed.....	840,815.17
	Interest paid on same.....	7,780.50
June 30, 1899.	Cash on hand .....	445,002.37
Total.....		\$ 5,116,076.25

# I. RECEIPTS OF TAXES FROM COUNTIES.

Collected in accordance with the following sections of the code of 1897:  
 State revenue, section 1380; Insane, section 2308; Blind, section 2716;  
 Deaf, section 2726; Feeble-minded, section 2697; Orphans' home, section  
 2687; Special University, section 2644.

TABLE No. 2-ADAIR COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 17, 1897	\$ 222.30	.....	.....	.....	.....	.....	\$ 8.28	\$ 230.58
Aug. 18, 1897	171.70	.....	.....	.....	.....	.....	6.37	178.07
Sept. 16, 1897	718.03	.....	.....	.....	.....	.....	26.75	744.78
Oct. 18, 1897	3,372.53	\$ 942.50	.....	.....	.....	.....	128.70	4,443.23
Nov. 17, 1897	945.25	.....	.....	.....	.....	.....	35.16	980.41
Dec. 17, 1897	450.31	2,000.00	.....	.....	.....	.....	13.15	2,463.46
Jan. 17, 1898	180.06	886.07	.....	.....	\$ 15.00	\$ 33.32	5.01	1,133.56
Feb. 17, 1898	184.50	1,000.00	.....	.....	27.61	.....	6.83	1,222.14
March 23, 1898	642.14	.....	.....	.....	.....	8.33	26.34	676.76
April 18, 1898	3,708.57	837.27	.....	.....	.....	16.69	134.55	4,777.09
May 17, 1898	180.38	.....	.....	.....	50.71	58.31	6.73	339.01
June 17, 1898	289.95	.....	.....	.....	.....	.....	6.93	296.88
July 17, 1898	235.67	.....	.....	.....	.....	.....	8.39	244.06
Aug. 17, 1898	175.80	869.27	.....	.....	36.18	13.05	6.18	1,097.48
Sept. 19, 1898	843.35	.....	.....	.....	.....	.....	30.11	873.46
Oct. 17, 1898	3,585.44	.....	.....	.....	.....	.....	131.05	3,716.50
Nov. 17, 1898	653.61	938.53	.....	.....	15.75	.....	24.40	1,632.33
Dec. 17, 18-8	836.02	2,925.15	.....	.....	.....	8.33	11.95	3,801.43
Jan. 9, 1899	196.14	.....	.....	.....	.....	.....	5.49	201.63
Feb. 10, 1899	397.67	.....	.....	.....	.....	.....	12.45	410.10
March 17, 1899	679.55	974.56	.....	.....	36.98	.....	21.25	1,711.43
April 17, 1899	4,211.97	.....	.....	.....	28.86	.....	135.87	4,385.08
May 17, 1899	261.78	1,039.13	.....	.....	.....	.....	8.17	1,309.08
June 17, 1899	240.75	.....	.....	.....	.....	.....	5.37	246.12
Total	\$23,000.67	\$12,453.08	.....	.....	\$ 214.21	\$ 138.00	\$ 804.44	\$36,610.40



## REPORT OF THE STATE TREASURER.

TABLE No. 3—ADAMS COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVER-SITY.	TOTAL.
July 15, 1897	\$ 41.80	7.74					\$ 1.54	\$ 51.08
Aug. 11, 1897	192.96	35.73					7.15	235.84
Sept. 17, 1897	325.39	60.25					12.06	397.70
Oct. 18, 1897	2,996.64	547.49					109.48	3,653.61
Nov. 13, 1897	726.89	134.61					26.92	888.42
Dec. 14, 1897	219.39	40.64					8.12	268.15
Jan. 10, 1898	151.17	71.68					4.31	227.16
Feb. 4, 1898	261.25	32.81					6.56	300.62
March 4, 1898	515.09	53.59					18.08	586.71
April 16, 1898	3,467.45	607.42					121.50	4,196.37
May 7, 1898	124.97	22.20					4.45	151.62
June 18, 1898	144.90	26.16					5.16	176.28
July 14, 1898	89.92	16.05					3.22	109.19
Aug. 6, 1898	105.04	17.86					3.57	126.47
Sept. 7, 1898	276.82	48.68					9.73	335.31
Oct. 20, 1898	3,673.90	626.43					125.32	4,325.65
Nov. 18, 1898	502.30	89.79					17.95	610.04
Dec. 12, 1898	113.08	15.37					3.07	131.52
Jan. 13, 1899	169.02	20.21					4.94	194.17
Feb. 9, 1899	211.46	42.05					6.45	259.96
March 8, 1899	493.45	78.10					15.42	586.97
April 22, 1899	3,996.99	624.53					124.91	4,746.43
May 8, 1899	216.58	19.87					3.98	240.43
June 6, 1899	154.45	25.13					4.70	184.28
June 24, 1899								460.29
Total.....	\$ 19,071.07	\$ 3,204.37		\$ 12.72	\$ 447.57		\$ 648.54	\$ 23,444.27

TABLE No. 4—ALLAMAKEE COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVER-SITY.	TOTAL.
July 27, 1897	\$ 177.12						\$ 4.35	\$ 182.07
Sept. 7, 1897	442.42	348.24					14.71	805.47
Oct. 18, 1897	2,679.80	200.00					78.74	2,758.54
Nov. 16, 1897	388.95						12.88	601.83
Dec. 17, 1897	453.24						10.83	464.07
Jan. 24, 1898	298.35						7.73	306.08
Feb. 14, 1898	716.48						25.40	741.88
March 16, 1898	1,410.14						48.03	1,458.17
April 1, 1898	1,000.00							1,000.00
April 4, 1898	609.44							609.44
April 14, 1898	2,400.77	610.61					123.34	3,134.72
May 18, 1898	418.41						14.22	432.63
June 11, 1898	125.30						4.33	129.72
July 15, 1898	188.54						6.34	194.88
Aug. 13, 1898	111.55						4.60	116.15
Sept. 8, 1898	248.96	400.00					8.56	657.52
Oct. 17, 1898	2,759.91						79.22	2,839.53
Nov. 10, 1898	535.75							535.75
Dec. 10, 1898	483.38	493.74					31.29	1,013.41
Jan. 10, 1899	458.06						14.70	472.76
Feb. 10, 1899	1,044.41						21.22	1,065.63
March 20, 1899	1,958.33						41.67	2,000.00
March 30, 1899	3,550.05						200.00	3,750.05
May 15, 1899	1,115.37							1,115.37
May 22, 1899		1,500.00						1,500.00
June 26, 1899	500.00							500.00
Total.....	\$ 24,080.42	\$ 3,552.69		\$ .40			\$ 752.16	\$ 28,385.67

## REPORT OF THE STATE TREASURER.

TABLE No. 5—APPANOOSE COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVER-SITY.	TOTAL.
July 15, 1897	\$ 128.52						\$ 4.16	\$ 133.28
Aug. 14, 1897	172.36						6.38	178.74
Sept. 15, 1897	630.90						23.11	654.01
Oct. 22, 1897	2,981.00						124.34	3,105.34
Nov. 23, 1897	1,393.59						40.89	1,434.48
Dec. 16, 1897	518.12						16.28	534.40
Jan. 17, 1898	225.30						6.76	232.06
Feb. 17, 1898	527.72						17.76	545.48
March 16, 1898	998.26						42.73	1,040.99
April 29, 1898	4,485.96						172.81	4,658.77
May 20, 1898	468.78						13.72	482.50
June 20, 1898	146.65						5.07	151.72
July 18, 1898	100.58						3.50	104.08
Aug. 16, 1898	147.81						5.03	152.84
Sept. 17, 1898	486.39	1,622.12		\$ 10.40	\$ 66.75		18.91	2,202.57
Nov. 3, 1898	3,974.03						152.37	4,126.40
Nov. 23, 1898	765.28						25.74	791.02
Dec. 10, 1898	473.04						15.81	488.85
Jan. 10, 1899	412.35						5.04	417.39
Feb. 7, 1899	569.66	3,960.67					17.39	4,547.12
March 11, 1899	977.56						29.11	1,006.67
April 27, 1899	4,915.03	1,007.04					163.58	6,115.65
May 20, 1899	515.39						16.56	531.95
June 16, 1899	386.77						11.84	398.61
Total.....	\$ 25,430.85	\$ 6,589.23		\$ 10.40	\$ 66.75		\$ 946.49	\$ 34,043.12

TABLE No. 6—AUDUBON COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVER-SITY.	TOTAL.
July 10, 1897	\$ 195.64						\$ 16.67	\$ 219.52
Aug. 12, 1897	101.07	491.00					3.69	595.76
Sept. 14, 1897	1,425.55						42.12	1,467.67
Oct. 13, 1897	3,436.22						127.34	3,563.56
Nov. 16, 1897	460.90	362.00					17.06	822.96
Dec. 4, 1897	169.91						6.31	176.22
Jan. 10, 1898	225.75	409.80					16.67	632.22
Feb. 4, 1898	173.91						7.84	181.75
March 7, 1898	390.77						16.67	407.44
April 13, 1898	3,020.06	448.47					13.92	3,482.45
May 14, 1898	165.68						16.67	182.35
June 14, 1898	207.57						16.67	224.24
July 12, 1898	142.90						5.95	148.85
Aug. 15, 1898	130.92	448.07					5.13	584.12
Sept. 8, 1898	342.57						4.70	347.27
Oct. 17, 1898	3,981.73						12.28	4,000.00
Nov. 15, 1898	517.80	292.50					131.23	841.53
Dec. 12, 1898	283.63						10.57	294.20
Jan. 10, 1899	39.53						10.13	49.66
Feb. 15, 1899	167.02	293.83					4.27	465.12
March 4, 1899	391.07						12.09	403.16
April 15, 1899	3,986.66						111.49	4,098.15
May 10, 1899	213.38	363.60					7.47	584.45
June 12, 1899	91.04						20.00	111.04
Total.....	\$ 20,318.28	\$ 3,021.27		\$ 16.01	\$ 24.35		\$ 238.82	\$ 24,303.64



## REPORT OF THE STATE TREASURER.

TABLE No. 7—BENTON COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 7, 1897	\$ 227.15						\$ 7.83	\$ 234.98
Aug. 12, 1897	204.57						7.18	211.75
Sept. 8, 1897	623.68						22.64	646.32
Oct. 14, 1897	6,000.00							6,000.00
Oct. 19, 1897	545.41						261.97	807.38
Nov. 13, 1897	846.15						30.36	876.51
Nov. 20, 1897		\$ 3,163.05						3,163.05
Dec. 6, 1897	572.82						15.60	588.42
Jan. 5, 1898	235.89						7.85	243.74
Feb. 4, 1898				\$ 11.45	\$ 65.23			76.67
Feb. 9, 1898	555.42						19.60	575.22
Feb. 28, 1898		1,405.13						1,405.13
March 7, 1898	1,850.46						61.80	1,912.26
March 31, 1898		1,329.07						1,329.07
April 20, 1898	9,853.39						871.63	10,725.02
May 5, 1898		1,239.07			56.73			1,315.80
May 11, 1898	300.07						10.46	310.53
June 9, 1898	265.61						9.23	274.84
July 8, 1898	184.27						6.32	190.59
Aug. 5, 1898	118.82						4.00	122.82
Sept. 7, 1898	588.62						20.34	608.96
Oct. 18, 1898	6,968.01						267.70	7,235.71
Nov. 14, 1898	1,054.36						36.61	1,090.97
Nov. 28, 1898	1,301.53							1,301.53
Dec. 10, 1898	331.61						10.15	341.76
Jan. 7, 1899	142.34						4.66	147.00
Feb. 9, 1899	800.27						24.96	825.23
Feb. 16, 1899		1,348.67						1,348.67
March 8, 1899			\$ 17.35	9.02	70.63			97.00
March 14, 1899	1,947.71						60.87	2,008.58
March 15, 1899	12.17						.46	12.63
March 16, 1899		1,170.80	6.26		58.32			1,235.38
April 22, 1899	11,131.48						364.76	11,496.24
May 3, 1899		1,179.20						1,179.20
May 6, 1899	379.87						11.79	391.66
June 10, 1899	287.23						8.86	296.09
June 17, 1899				.65	53.10			53.75
Total...	\$ 47,328.91	\$ 10,854.99	\$ 23.61	\$ 21.12	\$ 304.00		\$ 1,647.83	\$ 60,180.46

TABLE No. 8—BLACK HAWK COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 17, 1897	\$ 232.69	\$ 960.87			\$ 3.82	\$ 31.12	\$ 8.06	\$ 1,236.56
Aug. 16, 1897	256.03						9.21	265.24
Oct. 5, 1897	5,000.00							5,000.00
Oct. 21, 1897	1,851.12		\$ 3.60		1.85	25.00	293.43	2,175.00
Nov. 16, 1897	861.54	1,070.07					25.17	1,956.78
Dec. 15, 1897	288.00						9.22	295.22
Jan. 17, 1898	115.12				7.95	76.67	3.43	203.17
Feb. 16, 1898	580.69	1,204.93					18.77	1,804.39
March 16, 1898	1,490.96						56.14	1,547.10
April 12, 1898	7,000.00							7,000.00
April 23, 1898	1,584.84	1,191.67					340.92	3,120.43
May 12, 1898	323.75		9.20		38.18	25.00	11.34	401.47
June 17, 1898	242.37				10.39	25.00	7.48	285.24
July 23, 1898	220.81	1,183.46					7.79	1,412.06
Aug. 12, 1898	247.39						8.67	256.06
Sept. 19, 1898	808.78			\$ 7.55			28.67	845.00
Oct. 7, 1898	6,000.00							6,000.00
Nov. 11, 1898	1,213.81	1,096.40					294.79	2,605.00
Dec. 13, 1898	467.85		4.65	9.29	15.35	25.00	12.11	531.25
Jan. 28, 1899	134.44	1,191.20					8.14	1,333.78
Feb. 14, 1899	776.00						24.00	800.00
March 13, 1899	1,703.92						53.34	1,757.26
April 7, 1899	8,000.00							8,000.00
April 26, 1899	2,826.91	1,235.20		2.30	63.48	70.00	370.99	4,568.88
May 9, 1899	300.83						9.24	309.57
June 17, 1899	290.58						7.81	298.39
Total...	\$ 42,775.93	\$ 9,136.80	\$ 11.45	\$ 19.14	\$ 141.02	\$ 277.79	\$ 1,608.72	\$ 53,970.85

## REPORT OF THE STATE TREASURER.

TABLE No. 9—BOONE COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 21, 1897	\$ 243.77	\$ 636.73		\$ 35.41		\$ 16.67	\$ 8.97	\$ 931.55
Aug. 13, 1897	235.71	25.67				8.33	8.33	278.54
Sept. 15, 1897	612.69					8.33	22.64	643.66
Oct. 21, 1897	5,879.18	1,378.37				8.33	188.90	7,454.78
Nov. 17, 1897	604.86					8.33	22.42	635.61
Dec. 15, 1897	472.51				\$ 16.32	148.33	11.66	638.82
Jan. 8, 1898	349.88						12.86	362.74
Feb. 10, 1898	520.23	939.40	\$ 18.06		26.49	145.11	18.50	1,667.79
March 10, 1898	1,189.57		15.99				42.42	1,247.98
April 21, 1898	5,652.02						202.78	5,854.80
May 10, 1898	1,240.04	967.43	5.01		21.41		14.55	2,268.44
June 11, 1898	186.20					453.35	6.51	646.06
July 19, 1898	209.14		5.11				7.42	221.67
Aug. 5, 1898	205.89	910.43			25.62		7.27	1,149.41
Sept. 9, 1898	611.65			17.51			21.72	650.88
Oct. 21, 1898	5,125.28						182.87	5,308.15
Nov. 11, 1898	1,482.92	1,015.74	6.73		16.58		23.34	2,545.31
Dec. 10, 1898	316.26						8.00	324.26
Jan. 4, 1899	226.23						10.63	306.86
Feb. 6, 1899	627.81	1,046.93			28.61	151.01	19.56	1,873.92
March 11, 1899	1,343.27						41.98	1,385.25
April 15, 1899	7,568.05					30.00	236.46	7,834.51
May 9, 1899	1,129.35	1,137.50		2.50	27.52	60.00	8.78	2,365.60
June 13, 1899	263.07						8.36	271.43
Total....	\$ 36,385.58	\$ 8,068.20	\$ 50.90	\$ 55.42	\$ 162.75	\$ 1,037.79	\$ 1,137.38	\$ 46,898.02

TABLE No. 10—BREMER COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 16, 1897	\$ 71.05	\$ 438.20		\$ 5.33			\$ 2.49	\$ 517.07
Aug. 17, 1897	92.27				\$ 3.45		3.40	99.12
Sept. 15, 1897	446.16						16.31	462.47
Oct. 12, 1897	3,742.67						120.84	3,863.51
Nov. 15, 1897	341.04	434.47					12.55	788.06
Dec. 15, 1897	263.07				12.40	\$ 50.00	6.03	331.50
Jan. 7, 1898	79.14						2.36	81.50
Feb. 14, 1898	340.67	385.93			4.66	50.00	14.72	792.98
March 15, 1898	1,009.92						35.82	1,045.74
April 18, 1898	5,008.06	338.34				150.00	161.17	5,657.57
May 14, 1898	160.13				2.88		6.35	169.36
June 14, 1898	118.40			23.58		50.00	4.21	196.10
July 13, 1898	60.02			10.20			2.75	92.97
Aug. 9, 1898	110.00	356.86		10.52	1.89		2.95	512.12
Sept. 15, 1898	402.60			16.91			14.94	433.85
Oct. 15, 1898	3,885.15				9.19		121.22	4,006.37
Nov. 12, 1898	362.80	347.20					12.63	732.12
Dec. 13, 1898	77.70						2.61	80.34
Jan. 7, 1899	46.62						1.24	47.86
Feb. 6, 1899	304.44	212.00			4.33		9.07	529.84
March 8, 1899	1,031.43			14.83			32.06	1,078.32
April 18, 1899	6,101.11				13.89		175.56	6,290.56
May 15, 1899	193.78	288.00					5.98	467.76
June 14, 1899	97.68						3.05	100.73
Total...	\$ 24,385.91	\$ 2,831.00		\$ 81.37	\$ 52.69	\$ 300.00	\$ 766.94	\$ 28,417.91



## REPORT OF THE STATE TREASURER.

TABLE No. 11—BUCHANAN COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 13, 1897	\$ 182.00	\$ 852.61		\$ 14.17		\$ 16.67	\$ 6.34	\$ 1,072.78
Aug. 11, 1897	185.20					16.67	7.04	208.91
Sept. 15, 1897	390.62				\$ 24.45	16.67	14.48	448.22
Oct. 16, 1897	5,873.34					16.67	248.83	6,138.84
Nov. 11, 1897	490.62	799.86						799.86
Dec. 14, 1897	181.17					16.67	15.45	512.74
Jan. 12, 1898	133.34	851.67			5.95	36.67	6.83	230.62
Feb. 10, 1898	499.65					16.67	5.28	1,006.96
March 12, 1898	907.99				3.70	10.00	17.81	531.16
April 16, 1898	6,014.84	648.20		3.05		26.67	32.30	970.01
May 13, 1898	237.00				3.07	26.67	243.24	6,932.95
June 10, 1898	108.36						9.46	279.53
July 8, 1898	144.32			10.21		26.67	3.88	138.93
Aug. 21, 1898		604.33				33.33	5.12	192.98
Sept. 10, 1898	170.33			3.45	39.77	16.67		621.00
Oct. 20, 1898	384.78						6.07	219.62
Nov. 29, 1898	6,137.07				3.91	33.33	13.80	431.91
Dec. 8, 1898	424.66	644.40				20.00	247.24	6,408.82
Jan. 9, 1899	340.30						15.19	1,084.25
Feb. 20, 1899	136.23						7.12	347.42
March 4, 1899	455.09	712.00			12.29	60.00	4.82	201.05
April 15, 1899	703.29						14.26	1,193.64
May 28, 1899	7,114.16				7.49	40.00	21.93	765.22
June 12, 1899	365.18	812.40				20.00	247.65	7,389.50
July 8, 1899	131.09					20.00	11.22	812.40
Total	\$31,732.22	\$ 5,925.47		\$ 30.88	100.63	\$ 490.05	\$ 1,209.31	\$39,488.56

TABLE No. 12—BUENA VISTA COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 3, 1897	\$ 139.01							
Aug. 6, 1897	133.53	\$ 840.00					\$ 5.11	\$ 144.12
Sept. 9, 1897	295.84						4.72	980.25
Oct. 30, 1897	4,657.61	840.00					10.63	306.17
Nov. 15, 1897	369.38						144.84	5,642.48
Dec. 8, 1897	312.93						12.84	382.22
Jan. 7, 1898	233.10						11.62	324.45
Feb. 4, 1898	197.76	837.47					6.26	229.36
March 9, 1898	504.27						5.30	1,090.56
May 7, 1898	4,867.63	961.80					17.97	522.24
June 13, 1898	148.20					\$ 270.00	148.72	6,228.15
July 9, 1898	138.44						5.25	153.52
Aug. 6, 1898	150.47						3.31	141.75
Sept. 7, 1898	76.24	928.20					5.26	155.73
Oct. 27, 1898	265.30					50.00	2.65	1,057.09
Nov. 11, 1898	4,835.89						7.18	212.48
Dec. 8, 1898	406.04	792.00					147.63	4,993.52
Jan. 5, 1899	230.08						14.50	1,213.14
Feb. 6, 1899	68.81						7.73	237.81
March 10, 1899	231.25	826.80					2.29	71.10
April 17, 1899	3,692.03						7.07	1,065.12
May 1, 1899	2,359.00	780.80					19.57	645.60
June 5, 1899	160.04							3,692.52
July 12, 1899	115.58			\$ 4.88	\$ 139.94		167.45	3,287.25
Total	\$35,147.37	\$ 6,837.07		\$ 4.88	\$ 139.94	\$ 300.00	\$ 766.10	\$33,195.36

## REPORT OF THE STATE TREASURER.

TABLE No. 13—BUTLER COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 15, 1897	\$ 106.57							
Aug. 25, 1897	122.73	\$ 39.86			\$ 1.30	\$ 134.16		\$ 281.89
Sept. 13, 1897	122.73							122.73
Oct. 25, 1897	343.84							343.84
Nov. 17, 1897	4,473.81							4,473.81
Dec. 17, 1897	607.64							607.64
Jan. 13, 1898	208.81							208.81
Feb. 17, 1898	239.25							239.25
March 17, 1898	506.53							506.53
April 25, 1898	1,280.04						\$ 10.36	1,290.40
May 16, 1898	5,101.43						193.47	5,298.90
June 15, 1898	290.95						9.13	270.08
July 17, 1898	86.56						3.08	89.64
Aug. 18, 1898		\$ 2,000.00						2,000.00
Sept. 15, 1898	89.34		21.96	\$ 51.91	24.99	339.96	3.19	531.35
Oct. 17, 1898	91.57						3.27	94.84
Nov. 20, 1898	372.90						13.09	385.99
Dec. 2, 1898	3,631.84						140.66	3,772.50
Jan. 17, 1899	860.14						31.54	890.68
Feb. 2, 1899		1,422.66						1,422.66
March 12, 1899	280.17						9.84	290.01
April 12, 1899		107.87						107.87
May 19, 1899	185.57						4.71	190.28
June 13, 1899	523.08						15.62	538.70
July 20, 1899		324.13						324.13
Aug. 11, 1899	993.05						31.03	1,024.08
Sept. 19, 1899	3,377.98							3,377.98
Oct. 24, 1899	3,217.58						215.40	3,432.98
Nov. 8, 1899	251.21						7.86	259.07
Dec. 17, 1899	137.25						4.23	141.53
Total	\$27,353.24	\$ 3,851.66	\$ 61.92	\$ 51.91	\$ 26.29	\$ 474.12	\$ 695.53	\$32,517.57

TABLE No. 14—CALHOUN COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 14, 1897	\$ 184.90						\$ 6.76	\$ 191.66
Aug. 20, 1897	170.11	\$ 818.23					6.24	1,021.68
Sept. 13, 1897	397.19						14.23	411.47
Oct. 15, 1897	3,913.68						141.89	4,055.57
Nov. 15, 1897	1,488.44	901.13					32.43	2,422.00
Dec. 13, 1897	852.39	45.00					12.99	410.38
Jan. 14, 1898	471.61						9.66	481.47
Feb. 3, 1898	138.80	1,051.87					5.00	1,195.67
March 5, 1898	649.40						23.18	672.58
April 14, 1898	4,610.18						143.23	4,753.41
May 13, 1898	275.89	1,122.80		\$ 55.14	\$ 85.84		9.65	1,549.32
June 10, 1898	260.74						6.15	266.89
July 11, 1898	117.72						4.20	121.92
Aug. 4, 1898	98.82	1,122.13					3.53	1,224.73
Sept. 9, 1898	605.03						21.83	626.86
Oct. 12, 1898	3,528.25						126.01	3,654.26
Nov. 14, 1898	994.45	935.03					35.73	1,978.53
Dec. 10, 1898	385.43						13.81	399.24
Jan. 14, 1899	973.65	117.00					7.80	1,098.45
Feb. 8, 1899	265.84	953.60					8.29	1,227.75
March 7, 1899	830.58						25.96	856.54
April 12, 1899	5,748.03						159.62	5,907.65
May 11, 1899	270.36	1,044.70					8.51	1,323.57
June 8, 1899	139.73						4.16	143.89
Total	\$26,871.24	\$ 8,141.59		\$ 55.14	\$ 109.41		\$ 834.11	\$36,011.49



## REPORT OF THE STATE TREASURER.

TABLE No. 15—CARROLL COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVER-SITY.	TOTAL.
July 15, 1897	\$ 206.63	\$ 668.50		\$ 21.14		\$ 25.00	\$ 7.36	\$ 928.63
Aug. 17, 1897	131.55				\$ 4.66	25.00	4.87	166.08
Sept. 15, 1897	436.02				.03	25.00	16.10	477.15
Oct. 16, 1897	5,203.77	678.00				25.00	192.73	6,099.50
Nov. 16, 1897	642.53					25.00	23.76	691.29
Dec. 13, 1897	188.84				7.43		6.98	203.30
Jan. 13, 1898	159.42					25.00	5.90	190.32
Feb. 14, 1898	183.77					25.00	6.81	215.58
March 14, 1898	718.40	256.97		.40	2.39	25.00	26.61	1,029.77
April 16, 1898	3,947.28	679.00				18.06	167.61	4,811.95
May 6, 1898	106.73				2.75		3.95	113.43
June 11, 1898	145.23					33.34	5.19	183.76
July 12, 1898			\$ 17.70			16.67		34.37
Aug. 10, 1898		640.04		20.09				660.13
Sept. 13, 1898						33.34	19.43	52.77
Oct. 14, 1898	4,194.35		17.73			20.00	153.40	4,385.48
Nov. 11, 1898	670.84	624.00			2.47	20.00	23.96	1,341.27
Dec. 14, 1898	155.83					20.00	5.56	181.39
Jan. 13, 1899	177.11	624.00				20.00	4.29	825.40
Feb. 14, 1899	216.85				9.85		6.74	233.94
March 14, 1899	1,339.27			7.80		20.00	41.90	1,408.94
April 14, 1899	5,855.17				4.64		167.55	5,827.36
May 13, 1899		643.50	9.80			40.00	7.64	700.94
June 14, 1899						20.00	4.25	24.25
Total.....	\$24,179.08	\$ 4,814.01	\$ 45.23	\$ 49.43	\$ 34.27	\$ 461.41	\$ 912.59	\$30,496.00

TABLE No. 16—CASS COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVER-SITY.	TOTAL.
July 3, 1897	\$ 246.25					\$ 8.33	\$ 7.17	\$ 261.75
Aug. 19, 1897	214.30				\$ 84.00		7.54	255.84
Sept. 23, 1897	596.83						18.46	613.29
Oct. 15, 1897	6,075.75	\$ 733.00					214.03	7,022.63
Nov. 16, 1897	1,549.50					8.33	63.54	1,621.37
Dec. 23, 1897	292.65				84.02	8.33	11.84	393.81
Jan. 10, 1898	3 6.08				5.42		321.50	321.50
Feb. 10, 1898	875.41				101.85	8.33	13.40	496.99
March 10, 1898	732.15					8.33	15.25	755.73
March 28, 1898	6,338.24							6,338.24
April 15, 1898	840.73	665.47				8.33	234.63	1,749.16
May 13, 1898				\$ 13.63	37.94		9.14	60.71
June 14, 1898				2.40			4.20	6.60
July 9, 1898							6.85	6.85
Aug. 19, 1898		751.84		1.15	104.33		2.85	860.17
Sept. 12, 1898	336.47						200.00	359.47
Oct. 17, 1898	6,500.00						23.31	6,700.00
Nov. 15, 1898	654.00	801.67			47.78		1,526.76	2,989.13
Dec. 10, 1898	424.06						28.78	432.84
Jan. 9, 1899	245.56	1,000.00					5.77	1,251.33
Feb. 20, 1899	265.91			.80	99.95		8.52	375.18
March 18, 1899	732.85	801.23					10.92	1,545.10
April 1, 1899	3,529.91	2,463.87						5,993.78
April 17, 1899	4,204.86				48.49		217.34	4,500.79
May 16, 1899	277.30	790.84					8.51	1,076.65
June 16, 1899	102.73						2.89	105.62
Total.....	\$34,881.74	\$ 8,007.92		\$ 17.98	\$ 558.36	\$ 49.98	\$ 1,172.26	\$44,688.24

## REPORT OF THE STATE TREASURER.

TABLE No 17—CEDAR COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVER-SITY.	TOTAL.
July 9, 1897	\$ 171.24						\$ 6.34	\$ 177.58
July 22, 1897		\$ 811.26						811.26
Aug. 14, 1897	122.68						4.54	127.22
Aug. 30, 1897					\$ 12.66			12.66
Sept. 13, 1897	334.05						12.37	346.42
Oct. 16, 1897	5,943.05						220.11	6,163.16
Oct. 21, 1897		733.14						733.14
Oct. 26, 1897		42.00						42.00
Nov. 15, 1897	636.58						33.07	669.65
Nov. 24, 1897					22.13			22.13
Dec. 16, 1897	622.33						18.42	640.78
Jan. 11, 1898	71.56						5.80	77.36
Jan. 20, 1898		715.87						715.87
Feb. 10, 1898	485.40							485.40
March 12, 1898	1,926.52							1,926.52
April 4, 1898			\$ 18.17		35.96			54.13
April 21, 1898	8,195.93						292.71	8,488.64
May 11, 1898		714.00			5.52			719.52
May 14, 1898	321.40						13.14	334.54
June 14, 1898	146.77						5.24	152.01
July 11, 1898	240.00						8.58	248.58
July 21, 1898		618.34			38.40			656.74
Aug. 8, 1898	58.72						2.10	60.82
Sept. 12, 1898			16.84	\$ 8.60				25.44
Sept. 13, 1898	422.33						15.08	437.41
Oct. 10, 1898						\$ 320.00		320.00
Oct. 15, 1898	6,101.31						219.39	6,320.70
Oct. 22, 1898		464.00						464.00
Oct. 28, 1898					7.21			7.21
Nov. 15, 1898	572.22						20.50	592.72
Dec. 14, 1898	485.96						11.42	497.38
Jan. 11, 1899	306.09						13.33	319.42
Jan. 30, 1899		447.20			13.39			460.59
Feb. 10, 1899							19.51	651.17
March 15, 1899	2,533.24						79.16	2,612.40
April 11, 1899					42.74			42.74
April 15, 1899	8,828.45						277.85	9,106.30
April 23, 1899		517.60						517.60
May 15, 1899	363.00						11.92	374.92
June 13, 1899	128.00						4.00	132.00
Total.....	\$39,648.50	\$ 5,063.41	\$ 35.01	\$ 3.60	\$ 176.01	\$ 320.00	\$ 1,294.80	\$46,541.13

TABLE No. 18—CERRO GORDO COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVER-SITY.	TOTAL.
July 12, 1897	\$ 140.99					\$ 16.67	\$ 5.21	\$ 162.87
Aug. 27, 1897	86.27	\$ 213.74				33.34	3.19	336.54
Oct. 19, 1897	2,118.22				\$ 13.60	33.34	78.45	2,243.61
Nov. 29, 1897	2,861.15	227.27				16.67	105.97	3,211.06
Dec. 18, 1897	554.25					16.67	20.52	591.44
Jan. 20, 1898	239.11					16.67	8.85	264.63
Feb. 17, 1898	197.62	245.47				16.67	6.96	466.63
April 23, 1898	3,410.27				29.91	33.34	141.86	3,616.62
May 21, 1898	2,200.58	298.20			31.15		78.50	2,599.95
June 17, 1898	372.04					33.34	13.17	418.55
July 20, 1898	94.84					16.67	3.25	114.76
Aug. 23, 1898	157.62	359.81				16.67	5.23	539.33
Oct. 24, 1898	2,725.40				33.47	33.34	116.97	2,909.28
Dec. 9, 1898	2,772.02	274.80			11.61	20.00	97.59	3,176.02
Dec. 23, 1898	442.40					20.00	13.60	476.00
Jan. 20, 1899	113.37					20.00	3.94	137.31
Feb. 21, 1899	200.69	206.40			48.30	20.00	8.05	543.44
March 29, 1899	735.05					20.00	22.87	777.93
May 3, 1899	5,511.07					20.00	190.63	5,721.70
May 24, 1899	1,195.72	232.50			11.71	20.00	37.29	1,497.52
June 21, 1899	221.43					20.00	6.85	248.28
Total.....	\$26,410.22	\$ 2,058.49			\$ 196.42	\$ 443.29	\$ 968.95	\$30,077.47



## REPORT OF THE STATE TREASURER.

TABLE No. 19—CHEROKEE COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVER-SITY.	TOTAL.
July 14, 1897	\$ 157.69	\$ 497.47					\$ 5.84	\$ 661.00
Aug. 10, 1897	217.31		\$ 4.25				8.05	229.61
Sept. 9, 1897	319.30						11.83	331.13
Oct. 22, 1897	4,084.65				\$ 8.02		151.29	4,243.96
Nov. 17, 1897	864.76	589.40					32.03	1,486.19
Dec. 17, 1897	321.49						9.69	331.18
Jan. 12, 1898	1,009.70						6.22	1,016.52
Feb. 14, 1898	163.35	577.73			24.37		5.83	771.28
March 21, 1898	786.14						28.08	814.22
April 23, 1898	4,802.58	655.21					171.52	5,629.31
May 14, 1898	198.99				24.46	\$ 180.00	7.10	410.55
June 7, 1898	937.89						5.25	943.14
July 15, 1898	147.57						5.27	152.84
Aug. 15, 1898	81.02	651.47	\$ 2.50		17.14		2.89	755.02
Sept. 12, 1898	306.96						10.96	317.92
Oct. 27, 1898	5,031.39						152.37	5,186.76
Nov. 16, 1898	758.35	634.60			8.24		27.09	1,428.28
Dec. 17, 1898	447.47						11.62	459.09
Jan. 16, 1899	165.71						5.11	170.82
Feb. 15, 1899	299.49	720.20			15.44		9.36	1,044.49
March 13, 1899	862.58						26.96	889.54
April 17, 1899	6,542.31						181.37	6,723.68
May 12, 1899	132.06	785.40			23.37		4.14	944.97
June 14, 1899	188.29						5.81	194.10
Total	\$28,830.65	\$ 5,111.48	\$ 6.75		\$ 121.04	\$ 180.00	\$ 886.28	\$35,135.60

TABLE No. 20—CHICKASAW COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVER-SITY.	TOTAL.
July 9, 1897	\$ 88.74						\$ 2.42	\$ 91.16
Aug. 12, 1897	123.10	\$ 569.99					3.58	692.67
Sept. 15, 1897	232.85				\$ 19.60		7.40	259.85
Oct. 16, 1897	2,579.18						98.57	2,677.75
Nov. 17, 1897	465.10	627.20					14.06	1,106.56
Dec. 15, 1897	218.37				2.05		6.19	226.61
Jan. 14, 1898	229.21						5.23	234.47
Feb. 17, 1898	482.06	811.08					16.84	1,309.96
March 14, 1898	831.04				14.63		29.50	875.17
April 16, 1898	3,388.71						128.09	3,514.80
May 17, 1898	261.22	896.48			5.54		7.04	1,170.28
June 14, 1898	185.60						6.31	191.91
July 18, 1898	103.70						3.47	107.17
Aug. 17, 1898	30.83	826.01			20.86		3.08	880.78
Sept. 16, 1898	264.19						9.17	273.36
Oct. 17, 1898	2,675.96						100.35	2,776.31
Nov. 15, 1898	424.22	672.40					14.26	1,110.88
Dec. 15, 1898	266.85						8.59	275.44
Jan. 16, 1899	216.63						4.82	271.45
Feb. 16, 1899	507.35	677.60			3.70		15.91	1,204.56
March 16, 1899	833.46						26.28	859.74
April 18, 1899	4,648.85						148.38	4,797.23
May 13, 1899	171.73	762.40			14.79		5.31	954.23
June 16, 1899	92.52						2.86	95.38
Total	\$19,376.70	\$ 5,840.14			\$ 81.17		\$ 665.71	\$25,963.72

## REPORT OF THE STATE TREASURER.

TABLE No. 21—CLARKE COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVER-SITY.	TOTAL.
July 14, 1897		\$ 693.50						\$ 693.50
July 14, 1897	\$ 96.72						\$ 8.59	100.31
Aug. 17, 1897	87.63				\$ 8.76		3.25	99.64
Sept. 17, 1897	576.18						21.23	597.41
Oct. 20, 1897	2,707.61	713.00					100.65	3,521.26
Nov. 17, 1897	518.61				11.40		18.79	548.80
Dec. 15, 1897	686.50						6.58	693.08
Jan. 17, 1898	313.03						10.35	323.38
Feb. 10, 1898	477.19						16.71	493.90
March 16, 1898	656.12						23.05	679.17
April 15, 1898	3,408.61	630.00					121.79	4,160.40
May 31, 1898	760.06	663.14		\$ 9.01	47.91	\$ 128.67	19.55	1,628.34
June 18, 1898	106.69							106.69
July 11, 1898	73.10							73.10
Aug. 15, 1898	104.75							104.75
Sept. 14, 1898	235.88						9.34	245.22
Oct. 17, 1898	3,451.80						106.42	3,558.22
Oct. 20, 1898		609.70						609.70
Nov. 21, 1898	679.63						23.85	703.48
Dec. 14, 1898	278.98						9.13	288.11
Jan. 16, 1899	230.31						7.81	238.12
Feb. 10, 1899	358.09						10.91	369.00
March 17, 1899	988.06				21.72		28.85	988.63
April 17, 1899	4,227.03	1,238.05					116.57	5,581.65
May 11, 1899	334.44						9.90	344.34
June 12, 1899	202.65						6.28	208.93
Total	\$21,559.67	\$ 4,547.39		\$ 9.01	\$ 89.79	\$ 128.67	\$ 674.60	\$27,009.13

TABLE No. 22—CLAY COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVER-SITY.	TOTAL.
July 16, 1897	\$ 73.92						\$ 2.70	\$ 75.62
Aug. 17, 1897	71.12						2.63	73.75
Sept. 17, 1897	1,047.78						5.24	1,053.02
Oct. 22, 1897	2,678.31						98.09	2,746.40
Nov. 17, 1897	446.37						16.54	462.01
Dec. 17, 1897	210.09						5.54	215.63
Jan. 13, 1898	188.65	\$ 424.20					7.00	619.85
Feb. 11, 1898	127.33						4.54	131.87
March 16, 1898	1,243.33						12.29	1,255.62
April 29, 1898	2,754.21						98.37	2,852.58
May 11, 1898	60.48	1,457.15					2.16	1,519.79
June 17, 1898	220.38						7.87	228.25
July 12, 1898	61.65						2.20	63.85
Aug. 9, 1898	44.50						1.53	46.03
Aug. 23, 1898					\$ 5.88			5.88
Sept. 14, 1898	1,059.68						6.08	1,065.76
Oct. 24, 1898	2,676.36						95.58	2,771.94
Nov. 7, 1898		1,425.63						1,425.63
Nov. 28, 1898	498.50						16.11	514.61
Dec. 23, 1898	176.48						6.30	182.78
Dec. 27, 1898						.60		.60
Jan. 10, 1899	177.62						6.31	183.96
Feb. 13, 1899	204.63	39.00					6.39	250.02
March 13, 1899	1,158.47						9.06	1,167.53
May 5, 1899	3,693.45						115.41	3,808.86
May 19, 1899	87.42						2.73	90.15
May 31, 1899		871.80						871.80
June 15, 1899					5.90			5.90
June 19, 1899	149.02						4.65	153.67
Total	\$19,068.75	\$ 4,217.78			\$ 12.38		\$ 535.35	\$23,834.26



TABLE No. 23—CLAYTON COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 5, 1897	\$ 113.40					\$ 25.00	\$ 4.20	\$ 142.60
Aug. 6, 1897	210.18	\$ 500.74				25.00	7.78	743.70
Sept. 9, 1897	675.89					25.00	25.03	725.83
Oct. 15, 1897	3,515.12			\$ 48.95	\$ 12.87	25.00	145.27	3,747.21
Nov. 16, 1897	659.06	331.80				25.00	24.42	1,040.28
Dec. 11, 1897	88.33					25.00	3.27	116.60
Jan. 6, 1898	363.55					45.00	8.78	417.33
Feb. 5, 1898	1,061.63	491.40			8.54	25.00	37.92	1,624.49
March 10, 1898	2,981.98					25.00	106.50	3,113.48
April 16, 1898	5,140.59					25.00	191.27	5,356.86
May 5, 1898	198.24	556.73		20.68	23.14	25.00	7.08	830.87
June 8, 1898	221.19					55.00	12.10	288.29
July 6, 1898	126.96			14.11	8.25	35.00	4.54	188.86
Aug. 5, 1898	191.65	628.59				25.00	6.85	852.09
Sept. 12, 1898	704.25					25.00	25.13	754.38
Oct. 15, 1898	3,632.71			24.15	24.83	16.67	142.40	3,840.76
Nov. 11, 1898	688.42	605.60				20.00	24.58	1,338.60
Dec. 17, 1898	121.07				16.05	20.00	4.43	164.55
Jan. 5, 1899	445.38					20.00	8.54	473.92
Feb. 7, 1899	933.14	623.20				20.00	29.16	1,605.50
March 7, 1899	3,271.31					12.26	102.23	3,385.80
April 11, 1899	6,502.57						214.15	6,715.72
May 4, 1899	268.12	629.60		20.31	83.31		8.38	1,009.72
June 8, 1899	298.75						8.84	307.59
Total.....	\$ 32,416.40	\$ 4,897.66		\$ 128.20	\$ 176.89	\$ 543.93	\$ 1,151.85	\$ 38,785.03

TABLE No. 24—CLINTON COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 16, 1897	\$ 185.16			\$ 44.75		\$ 50.00	\$ 5.44	\$ 285.35
Aug. 19, 1897	131.79	\$ 2,632.47	\$ 11.71		\$ 38.77	50.00	4.87	2,867.61
Sept. 21, 1897	419.40					50.00	15.31	484.71
Nov. 2, 1897	5,576.42					50.00	295.44	5,921.86
Nov. 24, 1897	878.83	2,771.55			44.16	50.00	25.14	3,569.68
Dec. 22, 1897	900.71					286.11	30.35	1,197.17
Dec. 25, 1898	468.96						13.68	482.64
Feb. 23, 1898	320.90	2,653.00				148.33	11.46	3,133.69
March 22, 1898	2,101.40					139.66	75.05	2,408.13
April 25, 1898	8,000.00							8,000.00
April 29, 1898	2,410.45					138.33	458.46	3,007.24
May 12, 1898	514.39	2,739.35	.91	31.06	31.68	138.33	18.32	3,474.04
June 21, 1898	231.61			16.53		103.88	7.47	359.49
July 14, 1898	245.39					41.67	8.73	295.82
Aug. 16, 1898	180.44	2,818.67					6.43	3,005.54
Sept. 22, 1898	459.50						16.42	475.92
Oct. 27, 1898	5,395.66					106.66	279.37	5,781.69
Nov. 23, 1898	995.53	2,359.60					35.55	3,390.68
Dec. 17, 1898	812.09					79.67	21.22	712.98
Jan. 25, 1899	866.80						20.74	887.54
Feb. 15, 1899	474.64	2,341.20			78.53	60.00	14.84	2,969.21
March 21, 1899	2,022.23			15.52		80.00	63.20	2,130.95
April 18, 1899	10,000.00							10,000.00
May 2, 1899	3,608.18						499.44	4,107.62
May 16, 1899	534.12	2,435.60			28.97	60.00	16.70	3,075.39
June 16, 1899	403.77					30.00	11.75	445.52
Total.....	\$ 47,738.87	\$ 20,751.44	\$ 12.62	\$ 107.86	\$ 112.18	\$ 1,592.64	\$ 1,955.41	\$ 72,470.47

TABLE No. 25—CRAWFORD COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 10, 1897	\$ 122.58						\$ 4.54	\$ 127.12
Aug. 9, 1897	321.22	\$ 1,047.50					11.93	1,380.65
Sept. 14, 1897	1,004.04						6.00	1,010.04
Oct. 13, 1897	5,523.29						204.53	5,727.82
Nov. 11, 1897	1,179.30	954.00					43.74	2,177.04
Dec. 8, 1897	386.04				\$ 26.91		10.02	372.97
Jan. 10, 1898	355.03						10.32	365.35
Feb. 9, 1898	255.74				49.58		10.32	315.64
March 10, 1898	1,391.30			\$ 5.25			17.06	1,413.61
April 14, 1898	6,018.94	1,092.47					214.83	7,326.24
May 9, 1898	342.56	1,353.10		11.00	38.64		12.34	1,757.64
June 4, 1898	225.37						6.90	232.27
July 6, 1898	137.53						4.99	142.52
Aug. 8, 1898	179.77	1,084.60		21.79	40.07		6.44	1,332.67
Sept. 13, 1898	442.19						15.78	457.97
Sept. 19, 1898	879.86							879.86
Oct. 13, 1898	5,640.48						201.56	5,842.04
Nov. 12, 1898	897.08	1,023.57		5.90	28.53		31.98	1,987.06
Dec. 3, 1898	199.86						7.11	206.97
Dec. 5, 1898	1.80							1.80
Jan. 5, 1899	157.18						5.00	162.18
Jan. 6, 1899	63.80						2.27	66.07
Feb. 8, 1899	334.57	1,000.00			37.37		10.45	1,382.39
March 4, 1899	624.44						19.52	643.96
March 13, 1899	710.12							710.12
April 19, 1899	7,446.82			3.00	39.75		232.62	7,722.19
May 10, 1899	376.12	1,080.93					11.89	1,448.94
June 12, 1899	221.95						7.10	229.08
June 12, 1899	17.12						.65	17.77
Total.....	\$35,406.13	\$ 8,616.17		\$ 46.94	\$ 260.85		\$ 1,109.89	\$45,439.98



## REPORT OF THE STATE TREASURER.

TABLE No. 26-DALLAS COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVER-SITY.	TOTAL.
July 5, 1897	\$ 249.42						\$ 5.92	\$ 255.34
July 14, 1897		\$ 1,075.00						1,075.00
Aug. 5, 1897	202.01						7.52	209.53
Aug. 13, 1897					\$ 35.66			35.66
Sept. 3, 1897	613.95						22.74	636.69
Oct. 13, 1897		1,069.00						1,069.00
Oct. 20, 1897	5,816.07						217.41	6,033.48
Nov. 8, 1897	1,497.91						54.93	1,552.84
Nov. 18, 1897					32.97			32.97
Dec. 2, 1897						\$ 10.00		10.00
Dec. 6, 1897	464.87						17.25	482.12
Dec. 11, 1897						10.00		10.00
Jan. 8, 1898		1,085.46						1,085.46
Jan. 11, 1898	643.70						17.67	661.37
Jan. 14, 1898						10.00		10.00
Feb. 3, 1898	403.90						14.91	418.81
Feb. 8, 1898					47.08			47.08
Feb. 23, 1898						10.00		10.00
March 4, 1898	848.10						31.41	879.51
March 23, 1898						10.00		10.00
April 11, 1898		1,106.47						1,106.47
April 18, 1898	6,866.68					10.00	255.83	7,132.51
April 30, 1898					21.40			21.40
May 5, 1898	350.50						13.38	363.88
June 6, 1898	276.32						9.02	285.34
June 2, 1898	129.04						4.94	133.98
July 14, 1898					59.85			59.85
Aug. 3, 1898	170.81						6.32	177.13
Aug. 4, 1898		988.43						988.43
Sept. 3, 1898	743.62						27.54	771.16
Oct. 12, 1898	5,660.35						211.49	5,871.84
Oct. 19, 1898		885.74						885.74
Oct. 22, 1898		28.00						28.00
Oct. 29, 1898					20.40			20.40
Nov. 5, 1898	820.06						30.37	850.43
Dec. 6, 1898	390.68						14.12	404.80
Jan. 7, 1899	391.84						13.64	405.48
Jan. 13, 1899		877.07						877.07
Jan. 30, 1899					46.67			46.67
Feb. 3, 1899	415.94						12.98	428.92
Feb. 21, 1899				\$ 9.00				9.00
March 4, 1899	1,209.45						37.79	1,247.24
April 6, 1899					58.84			58.84
April 18, 1899	7,908.87						248.71	8,157.58
April 18, 1899		800.00						800.00
May 3, 1899	422.22						13.18	435.40
May 6, 1899		36.00						36.00
June 14, 1899	233.19						7.80	240.99
June 15, 1899			\$ 44.21	99.21	96.42			239.84
Total	\$36,729.52	\$ 7,960.17	\$ 44.21	\$ 108.21	\$ 419.29	\$ 60.00	\$ 1,298.87	\$46,618.27

## REPORT OF THE STATE TREASURER.

TABLE No. 27-DAVIS COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVER-SITY.	TOTAL.
July 3, 1897	\$ 166.43						\$ 6.16	\$ 172.59
July 19, 1897		\$ 762.06						762.06
Aug. 4, 1897	214.00						7.87	221.87
Sept. 13, 1897	648.94				\$ 5.30		30.62	674.86
Oct. 6, 1897	3,053.66						112.96	3,166.62
Oct. 18, 1897		908.73						908.73
Nov. 6, 1897	675.99						24.90	700.89
Dec. 3, 1897	370.59						10.10	380.69
Jan. 12, 1898	159.05						5.82	164.87
Feb. 4, 1898	627.10	859.60			1.90		22.41	1,511.01
March 4, 1898	1,150.12				5.24		40.96	1,196.32
April 6, 1898	3,839.63						141.38	3,981.01
May 3, 1898	382.40	820.40			.60	\$ 16.67	13.63	1,233.70
June 13, 1898	107.42				6.27		3.82	117.51
July 5, 1898	190.52					97.24	6.83	294.59
Aug. 2, 1898	106.41	764.87					3.79	875.07
Sept. 3, 1898	616.34						22.01	638.35
Oct. 8, 1898	3,254.91				3.35	50.01	120.43	3,428.70
Nov. 3, 1898	821.71	635.60		\$ 1.45			29.32	1,488.08
Dec. 6, 1898	259.66				15.22	20.00	7.20	302.08
Jan. 9, 1899	131.13					20.00	4.65	155.78
Feb. 3, 1899	614.45	782.00			7.04		19.18	1,422.67
March 4, 1899	1,119.89					20.00	34.92	1,174.81
April 5, 1899	4,102.30					40.00	131.12	4,273.42
May 2, 1899	289.76	718.40				20.00	9.03	1,037.19
June 8, 1899	196.82					40.00	6.13	242.95
Total	\$23,089.23	\$ 6,249.66		\$ 1.45	\$ 44.92	\$ 323.92	\$ 815.24	\$30,524.42

TABLE No. 28-DECATUR COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVER-SITY.	TOTAL.
July 14, 1897	\$ 132.62	\$ 919.00					\$ 4.90	\$ 1,056.52
Aug. 6, 1897	128.05		\$ 4.15				4.63	136.83
Sept. 9, 1897	1,850.89				\$ 5.13		18.12	1,874.05
Oct. 18, 1897	2,992.33	811.50					110.69	3,914.52
Nov. 16, 1897	575.09						21.20	596.29
Dec. 10, 1897	422.09				11.88		13.44	447.41
Jan. 13, 1898	298.81	649.60				\$ 60.00	10.31	1,018.72
Jan. 22, 1898						30.00		30.00
Feb. 10, 1898	341.62		5.10		22.32		12.07	381.11
March 11, 1898	1,337.22							1,337.22
March 16, 1898	657.54					30.00	23.89	710.93
April 26, 1898	3,843.64	717.74				30.00	137.80	4,729.68
May 23, 1898	305.73				13.34		10.87	329.94
June 15, 1898	209.69						4.10	213.79
July 11, 1898	145.68		14.01				5.12	164.81
Aug. 9, 1898	128.19	650.00		\$ 9.07	22.56		4.56	814.38
Sept. 13, 1898	1,784.69						16.88	1,801.57
Oct. 24, 1898	2,995.20	608.84	7.22				105.27	3,698.53
Nov. 23, 1898	631.92				17.81		22.52	672.25
Dec. 16, 1898	401.93						14.19	416.12
Jan. 12, 1899	209.51						7.33	216.84
Feb. 15, 1899	431.28	594.97			55.92		13.52	1,095.69
March 9, 1899	834.45				.50		26.05	861.00
April 20, 1899	5,703.78	516.10			24.36		135.77	6,380.01
May 5, 1899	283.24						8.71	291.95
June 7, 1899	397.46		2.90			30.00	11.57	441.93
June 16, 1899			8.64					8.64
Total	\$27,022.56	\$ 5,467.75	\$ 42.02	\$ 9.57	\$ 173.32	\$ 180.00	\$ 742.51	\$33,637.73



## REPORT OF THE STATE TREASURER.

TABLE No. 29—DELAWARE COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 2, 1897	\$ 200.86	\$ 52.41					\$ 7.47	\$ 260.74
Aug. 2, 1897	151.81	38.29					5.43	195.53
Sept. 7, 1897	363.73	94.29					13.47	471.49
Sept. 15, 1897	4,052.03	1,050.50	\$ 10.58	\$ 14.82	\$ 8.56			5,136.49
Oct. 9, 1897	98.20	204.18					149.82	5,232.35
Nov. 14, 1897	142.05	14.36					29.16	331.54
Jan. 8, 1898	91.18	23.31					2.05	156.46
Jan. 14, 1898	544.30	123.58				17.52	3.34	117.83
Feb. 7, 1898	482.69	288.82					17.65	865.53
March 10, 1898	6,456.41	2,216.97					41.26	8,903.43
April 11, 1898	231.43	57.86	12.30	15.34	27.96		8.26	297.55
May 6, 1898	171.24	330.95					6.11	558.30
June 15, 1898	85.91	36.69			18.02		5.24	127.84
Aug. 4, 1898	128.49	30.87					4.41	163.77
Aug. 7, 1898	60.83							60.83
Sept. 6, 1898	337.38	83.35					12.06	432.79
Sept. 16, 1898	3,458.39	1,031.87	17.35	4.80	10.87		147.41	4,637.87
Oct. 10, 1898	745.65	188.42					26.63	958.70
Nov. 8, 1898	139.50	33.12			14.12		4.73	177.35
Dec. 25, 1898	67.53	211.78					2.38	281.69
Jan. 11, 1899	534.19	383.20					16.41	923.80
Feb. 6, 1899	953.09	266.39					29.66	1,250.04
March 10, 1899	7,296.53	1,738.70					248.38	9,283.61
April 12, 1899	414.20	89.92			6.85	15.13	12.85	531.48
May 3, 1899	130.09	159.13					4.07	293.29
June 14, 1899					40.02			40.02
Total	\$ 27,328.61	\$ 8,796.94	\$ 40.23	\$ 41.11	\$ 150.20		\$ 1,093.33	\$ 37,345.42

TABLE No. 30—DES MOINES COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 13, 1897	\$ 163.75						\$ 6.01	\$ 169.76
Aug. 9, 1897	221.87	\$ 3,046.86					8.21	3,469.99
Sept. 13, 1897	1,024.39			\$ 79.43	\$ 53.63		57.89	1,062.25
Oct. 20, 1897	6,429.50						296.76	6,726.26
Nov. 11, 1897	934.93						34.51	969.44
Dec. 13, 1897	286.39						10.59	296.98
Jan. 10, 1898	255.59						3.99	259.58
Feb. 8, 1898	580.72						20.73	601.45
March 8, 1898	1,460.43						51.64	1,512.07
April 16, 1898	8,416.30	\$ 3,531.27		2.50	293.36	\$ 200.00	359.56	12,803.61
May 13, 1898	288.77						10.31	299.08
June 13, 1898	140.60						5.01	145.61
July 8, 1898	184.16						6.58	190.72
Aug. 8, 1898	165.88						5.75	171.63
Sept. 12, 1898	950.88						33.49	984.37
Oct. 17, 1898	6,771.21	\$ 3,753.46		20.39	171.82		300.81	11,061.69
Nov. 13, 1898	463.31						30.64	493.95
Dec. 13, 1898	93.22						10.46	103.68
Jan. 13, 1899	704.14						3.29	707.43
Feb. 14, 1899	1,457.78	\$ 3,861.20					23.07	5,342.05
March 5, 1899	9,936.01			\$ 9.95	221.85		45.55	10,203.12
April 17, 1899	274.80						362.11	636.91
May 6, 1899	330.72						8.58	339.30
June 17, 1899							8.33	299.05
Total	\$ 62,324.80	\$ 13,591.79		\$ 106.36	\$ 741.28	\$ 200.00	\$ 1,685.79	\$ 78,649.92

## REPORT OF THE STATE TREASURER.

TABLE No. 31—DICKINSON COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 19, 1897	\$ 76.74	\$ 336.00					\$ 2.82	\$ 415.56
Aug. 12, 1897	80.84						2.75	83.59
Sept. 23, 1897	105.42						3.29	113.38
Oct. 15, 1897	1,482.31				\$ 4.07		34.87	1,531.18
Nov. 15, 1897	343.58	309.87					11.31	664.76
Dec. 13, 1897	173.88						6.31	180.19
Jan. 14, 1898	1,605.04	289.33					7.99	1,905.31
Feb. 16, 1898	358.32						9.99	1,034.76
March 17, 1898	1,614.77						13.17	384.03
April 18, 1898	1,736.10	274.40					9.99	2,027.47
May 19, 1898	176.55						6.01	187.66
June 16, 1898	69.71						2.86	72.07
July 16, 1898	100.85						3.09	106.65
Aug. 17, 1898	62.08	289.80					1.07	353.85
Sept. 16, 1898	1,663.86						11.99	1,675.85
Oct. 19, 1898	1,333.63						45.86	1,379.49
Nov. 12, 1898	259.63						10.48	5-0-02
Dec. 17, 1898	285.74						8.60	274.34
Jan. 18, 1899	20.12						6.86	306.98
Feb. 9, 1899	339.19	252.00					14.97	606.32
March 16, 1899	1,617.21						9.85	1,626.56
April 2, 1899	2,356.49						70.53	2,427.02
May 15, 1899	168.55	286.80					4.84	460.19
June 13, 1899	102.41						3.12	105.53
Total	\$16,243.12	\$ 2,286.20			\$ 57.48		\$ 371.66	\$ 18,958.46

TABLE No. 32—DUBUQUE COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 19, 1897	\$ 4,324.89						\$ 159.98	\$ 4,484.87
Aug. 23, 1897	2,660.50						98.90	2,759.40
Oct. 15, 1897	2,183.32	\$ 3,870.51					190.50	6,353.33
Nov. 22, 1897	4,357.17						153.78	4,510.95
Dec. 22, 1897	1,209.39	1,184.89					38.59	2,422.87
Jan. 27, 1898	833.44						28.63	862.07
Feb. 23, 1898	1,507.63						51.18	1,558.76
March 18, 1898	604.22						137.42	741.64
April 25, 1898	8,845.90						312.75	9,158.65
May 24, 1898	3,470.16						123.94	3,594.10
June 18, 1898	599.69						21.42	621.11
July 23, 1898	4,467.15						161.76	4,628.91
Aug. 20, 1898	2,598.93						199.96	2,798.89
Oct. 24, 1898	2,384.04	3,325.98					152.40	4,487.62
Nov. 23, 1898	4,234.66						65.08	4,300.27
Dec. 23, 1898	1,913.57	1,190.90					29.88	3,134.35
Jan. 21, 1899	841.09						60.30	1,903.06
Feb. 23, 1899	1,923.66						137.61	2,061.27
March 20, 1899	1,301.64						318.49	1,620.13
April 20, 1899	10,190.52						118.61	10,309.13
May 20, 1899	4,769.41						41.02	4,810.43
June 26, 1899	1,612.51							1,612.51
Total	\$6,950.39	\$ 9,572.13			\$ 120.13		\$ 2,733.15	\$ 19,355.60



TABLE No. 33—EMMET COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 7, 1897	\$ 97.86						\$ 3.62	\$ 101.48
Aug. 9, 1897	71.84	\$ 391.53					2.67	466.04
Sept. 13, 1897	112.98						2.53	115.51
Oct. 14, 1897	2,683.73						58.89	2,742.62
Nov. 11, 1897	319.71	349.53					11.83	681.07
Dec. 14, 1897	339.00						10.34	349.34
Jan. 13, 1898	394.51						9.00	403.51
Feb. 11, 1898	72.22	378.00					2.30	452.52
March 9, 1898	297.25						10.61	307.86
April 14, 1898	3,084.57						70.68	3,155.25
May 12, 1898	72.61						2.59	75.20
June 11, 1898	123.14						4.39	127.53
July 7, 1898	59.58			\$ 8.42			2.12	70.12
Aug. 4, 1898	26.73	590.59		2.80			.95	421.07
Sept. 7, 1898	65.11						2.33	67.44
Oct. 14, 1898	2,614.54						61.04	2,675.58
Nov. 12, 1898	384.98	713.20					13.84	1,112.02
Dec. 12, 1898	309.04						10.95	320.00
Jan. 10, 1899	204.52						9.72	274.24
Feb. 10, 1899	49.84	360.00					1.79	411.63
March 11, 1899	406.64			3.40			12.71	422.75
April 13, 1899	3,443.67						73.04	3,516.71
May 6, 1899	88.34	569.60					2.76	650.70
June 14, 1899	125.33						4.14	129.47
Total.....	\$15,707.72	\$ 2,952.45		\$ 14.62			\$ 384.85	\$19,059.64

TABLE No. 34—FAYETTE COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 16, 1897	\$ 212.02						\$ 7.99	\$ 220.01
Aug. 19, 1897	214.33	\$ 1,585.73					8.00	1,808.06
Sept. 17, 1897	401.42						14.96	416.38
Oct. 18, 1897	4,741.81						163.49	4,905.30
Nov. 17, 1897	890.59	1,601.60					25.50	2,317.69
Dec. 17, 1897	534.28						17.08	551.36
Jan. 15, 1898	346.30						7.23	353.53
Feb. 17, 1898	643.47	1,580.60		\$ 127.88	\$ 28.03	\$ 400.00	23.01	2,802.99
March 16, 1898	1,639.57						58.57	1,698.14
April 19, 1898	6,846.01						244.51	7,090.52
May 18, 1898	681.92	1,506.87					11.51	2,189.30
June 21, 1898	363.61						12.15	375.76
July 23, 1898	186.38			17.96	27.24	375.00	6.82	613.40
Aug. 23, 1898	121.74	1,579.20					4.49	1,705.43
Sept. 19, 1898	419.12						15.02	434.14
Oct. 21, 1898	5,062.03						168.38	5,230.41
Nov. 17, 1898	942.77	1,351.20					33.48	2,327.45
Dec. 22, 1898	377.89						5.30	383.19
Jan. 19, 1899	56.61			24.14	20.14	310.00	5.96	4 6 85
Feb. 17, 1899	737.62	1,463.47					23.06	2,224.15
March 16, 1899	1,670.26						52.19	1,722.45
April 19, 1899	8,831.23						266.49	9,097.72
May 20, 1899	314.34	1,387.20					10.04	1,711.58
June 23, 1899	318.41						10.33	328.74
Total.....	\$36,333.73	\$12,055.87		\$ 169.98	\$ 75.41	\$ 1,085.00	\$ 1,195.66	\$50,915.65

TABLE No. 35—FLOYD COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 5, 1897	\$ 104.52						\$ 3.86	\$ 108.38
July 12, 1897		\$ 1,167.60						1,218.94
Aug. 9, 1897	99.87						3.70	103.57
Sept. 7, 1897	240.04						8.89	248.93
Oct. 18, 1897	2,282.62						98.64	2,381.26
Oct. 21, 1897		1,227.33						1,227.33
Nov. 17, 1897	2,061.15						76.35	2,137.50
Dec. 13, 1897	356.42						6.91	363.33
Dec. 22, 1897		1,139.60						1,139.60
Jan. 7, 1898	343.82						6.55	349.37
Jan. 19, 1898		1,114.87						1,114.87
Feb. 11, 1898	338.06					\$ 60.00	12.08	350.14
March 15, 1898	1,724.47						73.67	1,798.14
April 16, 1898	3,078.03	1,105.07				90.00	230.85	4,521.43
May 13, 1898	609.50						21.76	631.26
June 14, 1898	179.20						6.39	185.59
July 1, 1898		1,274.95				30.00		1,304.95
July 8, 1898	114.25						4.08	118.33
Aug. 4, 1898	8.12						3.14	91.26
Sept. 20, 1898	199.10						7.11	206.21
Oct. 17, 1898	2,850.25	1,413.53					113.87	4,377.65
Nov. 12, 1898	1,246.68						46.30	1,342.98
Dec. 15, 1898	525.57						15.10	540.67
Jan. 16, 1899	225.54						8.05	233.59
Jan. 28, 1899		1,189.20						1,189.20
Feb. 14, 1899	128.05						4.00	132.05
March 13, 1899	655.72						20.49	676.21
April 17, 1899	3,723.51						128.34	3,851.85
May 2, 1899		1,025.60						1,025.60
May 15, 1899	2,226.31						69.57	2,347.81
June 13, 1899	115.25						3.60	118.85
Total.....	\$23,565.05	\$10,607.75			\$ 166.67	\$ 180.00	\$ 972.30	\$35,491.77

TABLE No. 36—FRANKLIN COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 19, 1897	\$ 68.09						\$ 2.51	\$ 70.60
Aug. 20, 1897	115.68	\$ 811.53					4.28	931.49
Sept. 23, 1897	274.93						10.18	295.11
Oct. 19, 1897	4,058.96						151.93	4,210.89
Nov. 27, 1897	429.00	752.27					15.88	1,197.15
Dec. 23, 1897	159.00						7.66	166.66
Jan. 27, 1898	146.96							146.96
Feb. 21, 1898	279.34	746.67					9.97	1,035.98
March 23, 1898	589.05						21.03	610.08
April 19, 1898	5,011.72						174.71	5,186.43
May 21, 1898	141.46	791.00					5.05	948.88
June 21, 1898	140.03						4.44	144.47
July 25, 1898	54.10						1.93	56.03
Aug. 24, 1898		806.40					1.93	808.33
Sept. 23, 1898	339.06						12.10	351.16
Oct. 24, 1898	4,313.36						149.60	4,462.96
Nov. 26, 1898	392.84	680.40		\$ 2.22			14.01	1,093.18
Dec. 22, 1898	209.12						4.46	213.58
Jan. 26, 1899	241.24						6.91	248.15
Feb. 21, 1899	227.58	614.40					7.11	867.02
March 25, 1899	965.08						30.15	1,000.23
April 20, 1899	5,806.74						178.25	6,000.04
June 10, 1899	314.25	641.20					9.43	964.88
Total.....	\$24,331.19	\$ 5,843.87		\$ 2.62	\$ 114.91		\$ 823.52	\$31,116.11



TABLE No. 37—FREMONT COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVER-SITY.	TOTAL.
July 12, 1897	\$ 148.67						\$ 4.73	\$ 153.40
Aug. 9, 1897	144.49						5.35	149.84
Sept. 13, 1897	403.49	\$ 1,049.00			\$ 23.17		14.94	1,490.60
Sept. 23, 1897	421.00							421.00
Oct. 20, 1897	4,882.55						180.37	5,062.92
Nov. 15, 1897	614.98						22.93	641.91
Dec. 11, 1897	439.62	1,102.50			21.41		13.53	1,577.06
Jan. 12, 1898	280.16						9.50	289.66
Feb. 19, 1898	334.05	1,027.13				\$ 20.00	11.50	1,394.68
March 16, 1898	774.86						25.71	804.60
April 22, 1898	6,023.22	1,044.86		\$ 6.10	20.15	80.00	199.95	7,379.28
May 16, 1898	313.12				14.11	20.00	11.16	358.39
June 13, 1898	156.16				16.96		5.57	178.69
July 18, 1898	95.87						3.32	99.19
Aug. 19, 1898	140.71	850.20		18.97			4.93	1,012.81
Sept. 16, 1898	281.22			5.46	13.22		10.13	310.03
Oct. 23, 1898	4,453.02						141.82	4,594.84
Dec. 1, 1898	688.23	806.66			11.73		24.55	1,501.17
Dec. 24, 1898	350.16						12.31	362.47
Jan. 16, 1899	204.11						8.55	212.66
Feb. 15, 1899	331.38	908.97			13.17		9.95	1,261.47
March 16, 1899	841.25						25.94	867.19
April 28, 1899	7,253.01				31.30		212.63	7,496.94
May 16, 1899	222.53			12.50			6.97	1,124.71
June 30, 1899	198.49	882.71					5.20	173.69
Total	\$30,043.35	\$ 7,730.03		\$ 57.99	\$ 148.28	\$ 120.00	\$ 973.57	\$39,073.20

TABLE No. 38—GREENE COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVER-SITY.	TOTAL.
July 2, 1897				\$ 5.26				\$ 5.26
July 15, 1897	\$ 333.31						\$ 12.24	\$ 345.55
Aug. 12, 1897	136.63	\$ 630.00					5.01	771.64
Sept. 14, 1897	684.72				\$ 14.29		20.42	719.43
Oct. 16, 1897	4,856.29	675.00					179.77	5,710.06
Nov. 16, 1897	811.60						29.25	840.85
Dec. 15, 1897	359.11						10.86	369.97
Jan. 15, 1898	188.84					\$ 20.00	6.61	195.45
Feb. 15, 1898	356.68	623.00				10.00	11.76	1,001.34
March 8, 1898	728.80					10.00	23.02	762.72
April 16, 1898	5,528.29	611.33					191.42	6,331.04
May 12, 1898	250.49						5.90	256.39
June 15, 1898	195.52						6.98	202.50
July 20, 1898	168.62						6.03	174.65
Aug. 16, 1898	285.51	565.07		31.94	29.53		10.16	922.21
Sept. 14, 1898	918.51						25.80	945.31
Oct. 17, 1898	4,797.44						171.33	4,968.77
Nov. 14, 1898	831.01	547.57					29.66	1,411.24
Dec. 13, 1898	350.60						10.98	360.58
Jan. 10, 1899	168.18						5.59	173.77
Feb. 15, 1899	475.81	623.33			12.18		14.13	1,127.25
March 15, 1899	811.24						25.38	836.62
April 14, 1899	6,773.11						205.71	6,978.82
May 9, 1899	218.29	585.00			8.10		6.81	818.20
June 13, 1899	169.60						4.98	164.58
Total	\$30,394.90	\$ 4,882.30		\$ 37.20	\$ 64.10	\$ 40.00	\$ 1,026.50	\$36,425.00

TABLE No. 39—GRUNDY COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVER-SITY.	TOTAL.
July 12, 1897	\$ 57.59						\$ 2.07	\$ 59.66
Aug. 13, 1897	93.18						8.35	96.53
Sept. 14, 1897	297.85	\$ 640.27		\$ 20.45	\$ 39.61		10.73	988.91
Oct. 16, 1897	3,545.46						140.30	3,685.76
Nov. 15, 1897	341.13						12.39	356.52
Dec. 24, 1897	152.80	646.80					4.58	804.18
Jan. 12, 1898	153.47						5.07	158.54
Feb. 15, 1898	411.74						14.38	426.12
March 12, 1898	1,061.26	656.59			17.02		37.58	1,772.43
April 18, 1898	4,563.47						170.86	4,734.33
May 9, 1898	120.05			11.21	42.45		4.05	177.76
June 11, 1898	73.93						2.55	76.48
July 9, 1898	57.59	546.93		2.68	16.15		1.83	625.18
Aug. 8, 1898	55.55			18			1.92	57.65
Sept. 12, 1898	283.93	586.14		9.38	38.39		9.86	927.70
Oct. 17, 1898	3,701.44						140.41	3,841.85
Nov. 11, 1898	280.81						9.94	290.75
Dec. 7, 1898	127.39						4.07	131.46
Jan. 7, 1899	85.68	458.40			13.94		2.87	560.89
Feb. 9, 1899	335.22						11.06	346.28
March 7, 1899	1,134.28						35.43	1,169.71
April 24, 1899	5,746.02						187.67	5,933.69
May 12, 1899	109.49						3.50	112.99
June 10, 1899	118.26	446.00		2.00	29.05		3.57	598.88
Total	\$22,920.59	\$ 3,981.13		\$ 45.90	\$ 196.61		\$ 820.02	\$27,964.25

TABLE No. 40—GUTHRIE COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVER-SITY.	TOTAL.
July 9, 1897	\$ 263.75			\$ 16.88			\$ 9.15	\$ 289.78
Aug. 12, 1897	172.64	\$ 735.50	\$ 24.11				6.26	938.50
Sept. 11, 1897	533.46				\$ 33.91		19.41	686.81
Oct. 27, 1897	5,182.12	766.50					204.79	6,163.41
Nov. 16, 1897	557.96						20.25	578.21
Dec. 17, 1897	394.43						11.09	405.52
Jan. 18, 1898	438.65	1,248.10					16.06	1,702.81
Feb. 11, 1898	214.85						7.59	222.43
March 15, 1898	527.33						18.75	546.08
April 23, 1898	4,832.42	512.40	2.51		41.44		182.85	5,571.62
May 6, 1898	312.94				24.23		10.82	347.99
June 28, 1898	307.94						10.21	318.15
July 16, 1898	112.36						3.88	116.24
Aug. 22, 1898	111.62	476.23			21.86		3.82	613.03
Sept. 20, 1898	541.20						19.18	559.38
Oct. 19, 1898	4,636.17						175.45	4,811.62
Nov. 16, 1898	718.31	534.29	11.40		20.60		23.27	1,309.87
Dec. 20, 1898	465.01						17.64	482.65
Jan. 18, 1899	429.01	502.23					12.26	943.50
Feb. 16, 1899	238.14						8.90	247.04
March 15, 1899	780.51						24.22	804.73
April 19, 1899	5,616.56				35.57		184.45	5,836.58
May 15, 1899	275.27						8.28	283.55
June 19, 1899	167.38	436.37	5.07				4.71	613.51
Total	\$27,880.01	\$ 5,211.62	\$ 43.09	\$ 16.88	\$ 219.44		\$ 1,003.80	\$34,374.84



## REPORT OF THE STATE TREASURER.

TABLE No. 41—HAMILTON COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED	ORPHANS' HOME.	SPECIAL UNIVER-SITY.	TOTAL.
July 14, 1897	\$ 175.03	\$ 810.14					\$ 8.35	\$ 991.52
Aug. 16, 1897	104.94						3.72	151.17
Sept. 16, 1897	469.27				\$ 9.93		17.30	496.50
Oct. 14, 1897	3,000.00							3,000.00
Oct. 25, 1897	1,819.98	876.87					178.40	2,875.25
Nov. 19, 1897	1,021.50						29.50	1,050.00
Dec. 6, 1897	338.28				4.60		9.36	352.24
Jan. 8, 1898	350.90						12.77	363.67
Feb. 3, 1898	110.93	948.74	\$ 10.97				3.76	1,074.40
March 8, 1898	589.86				9.30		21.06	620.22
April 15, 1898	5,811.21						198.81	6,010.02
May 9, 1898	252.55	864.74			2.93		8.95	1,129.17
June 9, 1898	69.91						2.85	72.76
July 8, 1898	131.21		11.13				4.68	147.02
Aug. 5, 1898	157.10	787.73			12.69		5.53	983.10
Sept. 8, 1898	468.14			26.90			16.44	511.48
Oct. 17, 1898	5,163.35						184.09	5,347.44
Nov. 14, 1898	934.09	635.20	6.00		16.29		24.72	1,616.30
Dec. 12, 1898	316.90						8.89	325.79
Jan. 6, 1899	238.85		11.15				8.13	258.13
Feb. 8, 1899	215.25	6.12			17.12		6.74	251.11
March 7, 1899	587.13						18.48	605.61
April 17, 1899	6,984.68			47.36			210.22	7,208.89
May 5, 1899	198.68	650.40			13.99		6.25	855.33
June 8, 1899	70.15						2.19	72.34
Total.....	\$ 29,577.89	\$ 6,185.82	\$ 39.25	\$ 117.77	\$ 86.85		\$ 989.24	\$ 36,996.83

TABLE No. 42—HANCOCK COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED	ORPHANS' HOME.	SPECIAL UNIVER-SITY.	TOTAL.
July 14, 1897	\$ 115.62	\$ 515.66					\$ 4.13	\$ 635.41
Aug. 18, 1897	90.00						3.30	93.30
Sept. 14, 1897	1.60						5.60	165.60
Oct. 20, 1897	2,260.00						82.00	2,342.00
Nov. 16, 1897	580.00	586.60			\$ 17.62		21.00	1,205.22
Dec. 11, 1897	308.04						10.74	318.78
Jan. 14, 1898	300.00	474.59					10.00	784.59
Feb. 18, 1898	646.71						13.67	660.38
March 15, 1898	537.39						18.60	555.99
April 15, 1898	3,000.00						100.00	3,100.00
May 11, 1898	150.00	370.00					5.00	525.00
June 10, 1898	125.00						5.00	130.00
July 9, 1898	17.00						1.85	18.85
Aug. 15, 1898	130.00						4.50	134.50
Sept. 15, 1898	270.00	365.00					10.00	645.00
Oct. 19, 1898	2,759.36						90.00	2,849.36
Dec. 9, 1898	450.00						20.00	470.00
Dec. 16, 1898	324.20	329.03					9.04	671.27
Jan. 11, 1899	260.00						20.00	280.00
Feb. 9, 1899	559.00	288.00			6.25		20.00	869.25
March 13, 1899	716.00						20.00	736.00
April 17, 1899	4,085.31						20.00	4,105.31
April 21, 1899	4.20							4.20
May 8, 1899	145.00						20.00	165.00
June 14, 1899	130.00						6.00	136.00
Total.....	\$ 18,072.83	\$ 2,928.88			\$ 23.87	\$ 109.04	\$ 588.39	\$ 21,723.01

## REPORT OF THE STATE TREASURER.

TABLE No. 43—HARDIN COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED	ORPHANS' HOME.	SPECIAL UNIVER-SITY.	TOTAL.
July 3, 1897	\$ 161.29	\$ 1,386.46					\$ 5.88	\$ 1,553.63
Aug. 6, 1897	156.72						5.76	162.48
Sept. 13, 1897	473.42	1,483.53					17.40	1,974.35
Oct. 19, 1897	4,742.19						184.09	4,926.28
Nov. 12, 1897	835.92						30.91	866.83
Dec. 6, 1897	301.09						10.90	311.99
Dec. 16, 1897		1,555.40						1,555.40
Jan. 6, 1898	321.46						7.19	328.65
Feb. 12, 1898	313.78				\$ 12.76		11.00	337.54
March 16, 1898	472.18						25.29	497.47
April 25, 1898	5,818.38						207.67	6,026.05
May 31, 1898	157.47						5.36	162.83
June 8, 1898	216.65	2,976.39					7.36	3,200.40
July 7, 1898	125.25		\$ .60	\$ 6.65	\$ 53.05	\$ 886.26	4.12	1,075.93
Aug. 7, 1898	169.66						5.60	175.26
Sept. 12, 1898	377.51						12.84	390.35
Oct. 21, 1898	4,698.40	1,699.14		\$ 6.50			173.65	6,547.69
Nov. 12, 1898	558.70						19.04	577.74
Dec. 16, 1898	342.17						11.28	353.45
Jan. 11, 1899	287.21	1,508.40					6.62	1,802.23
Feb. 15, 1899	376.48	1,153.59		\$ 8.75	\$ 51.98	\$ 163.35	11.62	1,705.77
March 21, 1899	785.78						24.36	810.14
April 28, 1899	6,988.01	1,549.20					223.25	8,760.46
May 8, 1899	233.97						7.18	241.15
June 6, 1899	140.84						4.15	144.99
Total.....	\$ 29,027.53	\$ 13,312.11	\$ 60	\$ 21.90	\$ 117.79	\$ 1,049.61	\$ 1,022.50	\$ 44,552.04

TABLE No. 44—HARRISON COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED	ORPHANS' HOME.	SPECIAL UNIVER-SITY.	TOTAL.
July 16, 1897	\$ 327.40						\$ 12.01	\$ 339.41
Aug. 7, 1897	270.11						9.84	279.95
Sept. 8, 1897	429.77						21.34	451.11
Oct. 20, 1897	4,987.37						184.50	5,171.87
Nov. 16, 1897	1,349.92						47.98	1,397.90
Dec. 4, 1897	473.77	\$ 2,636.50	\$ 2.25		\$ 70.23		16.20	3,218.95
Jan. 10, 1898	651.52						21.81	673.33
Feb. 15, 1898	400.39						10.74	411.13
March 18, 1898	626.73						27.67	654.40
April 25, 1898	5,994.40						214.25	6,212.65
May 18, 1898	632.69						22.50	655.19
June 17, 1898	522.35						14.58	536.93
July 14, 1898	525.00						8.28	533.28
Aug. 16, 1898	205.20	\$ 3,362.06	2.00	\$ 48.70	173.64		7.44	3,799.04
Sept. 17, 1898	439.41						16.71	456.12
Oct. 24, 1898	4,933.73						169.70	5,103.43
Nov. 26, 1898	885.75						31.51	917.26
Dec. 17, 1898	537.10						22.99	560.09
Jan. 19, 1899	616.35						16.31	632.66
March 4, 1899	313.99						9.81	323.80
March 31, 1899	732.30						27.01	759.31
April 20, 1899		2,139.27						2,139.27
April 16, 1899	5,000.00							5,000.00
April 26, 1899					121.57			121.57
April 27, 1899					.50			.50
May 5, 1899	2,254.80						226.68	2,481.48
May 17, 1899	483.20						15.05	498.25
June 13, 1899	514.27						14.85	529.12
Total.....	\$ 33,818.22	\$ 8,157.83	\$ 4.25	\$ 49.20	\$ 365.44		\$ 1,168.75	\$ 43,563.70



## REPORT OF THE STATE TREASURER.

TABLE No. 45—HENRY COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVER-SITY.	TOTAL.
July 6, 1897	\$ 147.20				\$ 4.95	\$ 16.66	\$ 5.46	\$ 174.27
July 19, 1897		\$ 1,378.54					6.55	1,378.54
Aug. 6, 1897	174.73						18.00	512.83
Sept. 9, 1897	494.23				3.00	24.99	180.00	4,487.54
Oct. 14, 1897	4,279.55				3.95		24.04	2,186.16
Nov. 12, 1897	643.11	1,519.01						443.91
Dec. 6, 1897	439.99						39.70	1,576.86
Jan. 7, 1898	72.95							31.07
Jan. 10, 1898		1,576.86						60.08
Feb. 14, 1898	800.98						221.71	5,811.88
March 10, 1898	1,556.70							1,638.87
April 15, 1898	5,590.17							11.75
April 22, 1898		1,610.46						16.66
May 4, 1898	276.01							9.13
June 4, 1898	129.19							16.66
July 7, 1898	103.85							7.98
July 21, 1898		1,583.86						3.30
Aug. 4, 1898	155.01							1,583.86
Sept. 6, 1898	616.40							5.20
Oct. 15, 1898	4,536.13							21.93
Nov. 12, 1898	773.40	1,339.60						185.16
Dec. 7, 1898	261.80							27.60
Jan. 9, 1899	123.74							8.42
Feb. 1, 1899		1,443.60						34.72
Feb. 6, 1899	1,090.96							38.66
March 6, 1899	1,668.92							16.74
April 14, 1899	5,572.51							8.33
April 29, 1899		1,406.00						3.79
May 6, 1899	287.13							152.60
June 5, 1899	145.38							33.17
Total	\$ 29,940.04	\$ 11,857.93			\$ 142.71	\$ 211.61	\$ 1,144.22	\$ 43,206.51

TABLE No. 46—HOWARD COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVER-SITY.	TOTAL.
July 15, 1897	\$ 196.01					\$ 25.00	\$ 6.63	\$ 229.64
Aug. 14, 1897	137.47					25.00	4.95	167.42
Sept. 14, 1897	273.71	\$ 1,004.73				25.00	9.67	1,313.11
Oct. 15, 1897	2,583.14					25.00	85.74	2,693.88
Nov. 13, 1897	1,275.69	967.40				25.00	47.28	2,315.22
Dec. 13, 1897	594.95					25.00	18.91	579.86
Jan. 12, 1898	594.22					25.00	7.81	557.03
Feb. 12, 1898	256.02	944.53					9.14	1,209.69
March 14, 1898	573.05					25.00	20.48	618.53
April 15, 1898	3,351.07					25.00	110.65	3,486.72
May 16, 1898	423.61	1,010.73				25.00	15.17	1,474.51
June 14, 1898	149.16					34.45	4.64	188.25
July 13, 1898	137.67					16.67	4.90	159.24
Aug. 16, 1898	151.62	954.80				16.67	4.53	1,067.82
Sept. 15, 1898	487.26					11.30		28.25
Oct. 17, 1898	3,090.60					16.67	17.63	521.46
Nov. 14, 1898	800.19	760.80				20.00	102.96	3,213.56
Dec. 13, 1898	561.43					20.00	28.64	1,069.63
Jan. 13, 1899	216.62					20.00	17.13	598.56
Feb. 13, 1899	228.07	826.00				20.00	7.89	244.51
March 9, 1899				\$ 2.80	1.44	20.00	7.12	1,061.19
March 15, 1899	750.79					20.00	28.47	794.26
April 15, 1899	4,344.49					20.00	12.80	4,357.29
May 12, 1899	345.00	863.00				20.00	10.79	1,237.79
June 13, 1899	215.30					20.00	6.72	242.02
Total	\$ 21,478.94	\$ 7,390.96		\$ 2.80	\$ 40.99	\$ 514.46	\$ 661.83	\$ 30,059.51

## REPORT OF THE STATE TREASURER.

TABLE No. 47—HUMBOLDT COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVER-SITY.	TOTAL.
July 19, 1897	\$ 111.90							\$ 4.15
Aug. 16, 1897	73.41	\$ 689.74			\$ 10.24			2.83
Sept. 20, 1897	174.45							2.83
Oct. 19, 1897	3,625.02							6.46
Nov. 20, 1897	531.23	732.67						132.54
Dec. 17, 1897	217.10							19.78
Jan. 21, 1898	77.46	636.07			16.55			6.48
Feb. 17, 1898	132.76				23.06			2.86
March 21, 1898	461.90			\$ 3.00				4.33
April 20, 1898	3,553.13	1,270.73						16.40
May 16, 1898	183.14				3.03			125.56
June 16, 1898	42.23							6.41
July 15, 1898	95.85				25.28			1.47
Aug. 16, 1898	59.99	683.20		17.64				3.34
Sept. 20, 1898	215.13							2.09
Oct. 24, 1898	8,674.11							6.28
Nov. 21, 1898	456.99	609.60			12.82			130.25
Dec. 20, 1898	316.27							15.78
Jan. 17, 1899	69.79							7.77
Feb. 21, 1899	133.08	625.60			52.33			2.10
March 17, 1899	439.94			3.50				4.14
April 21, 1899	5,762.71							18.33
May 17, 1899	99.90	631.20			17.59			137.17
June 19, 1899	94.00							2.42
Total	\$ 19,215.48	\$ 5,878.81		\$ 21.14	\$ 160.60		\$ 656.81	\$ 25,934.84

TABLE No. 48—IDA COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVER-SITY.	TOTAL.
July 9, 1897	\$ 98.36							\$ 3.64
Aug. 7, 1897	65.76							2.43
Sept. 7, 1897	293.93							7.52
Oct. 12, 1897	3,578.12							152.52
Nov. 12, 1897	394.73	\$ 1,521.00						14.61
Dec. 10, 1897	262.19							8.41
Jan. 11, 1898	119.75							4.43
Feb. 5, 1898	73.88	772.60						2.63
March 12, 1898	267.66							9.61
April 12, 1898	4,069.30							143.14
May 10, 1898	184.21	756.00			51.88	40.96		4.79
June 4, 1898	63.50							2.20
July 7, 1898	63.91							2.24
Aug. 5, 1898	25.54	750.53						.91
Sept. 8, 1898	174.88							6.12
Oct. 13, 1898	3,748.28							133.51
Nov. 5, 1898	395.66				45			3.86
Dec. 12, 1898	297.03				50	38.59	61.65	9.61
Jan. 10, 1899	134.33							4.71
Feb. 8, 1899	87.67							2.67
March 7, 1899	382.19	778.70			18.71	30.00		11.88
April 13, 1899	4,768.52							140.23
May 6, 1899	193.26	764.41						5.98
June 12, 1899	51.95							1.55
Total	\$ 19,608.66	\$ 6,114.77		\$ .95	\$ 126.71	\$ 183.23	\$ 666.40	\$ 26,700.80



## REPORT OF THE STATE TREASURER.

TABLE No. 49—IOWA COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVER-SITY.	TOTAL.
July 13, 1897	\$ 293.67				\$ 63.66		\$ 10.80	\$ 409.80
Aug. 19, 1897	227.12						9.33	1,222.05
Sept. 21, 1897	672.22						41.67	735.19
Oct. 21, 1897	5,623.74	843.26					41.67	6,509.17
Nov. 15, 1897	677.36						68.93	746.29
Dec. 14, 1897	316.01						11.62	404.30
Jan. 11, 1898	367.18						7.70	374.88
Feb. 10, 1898	336.72	908.06					68.33	1,313.25
March 21, 1898	1,215.02			16.70			43.22	1,394.94
April 21, 1898	6,124.72	909.19					12.12	7,056.13
May 6, 1898	941.70						9.08	950.78
June 17, 1898	364.94			4.36			123.66	503.96
July 13, 1898	226.58						58.33	284.91
Aug. 8, 1898	135.41	1,043.47			2.23	21.55	110.66	1,211.27
Sept. 10, 1898	560.44						174.50	734.94
Oct. 22, 1898	5,887.76					7.05	70.00	5,964.81
Nov. 21, 1898	320.78	224.00					70.00	564.78
Dec. 14, 1898	219.63						7.77	227.40
Jan. 5, 1899	279.86					13.28	140.00	433.14
Feb. 15, 1899	439.76	909.60					70.00	1,379.36
March 11, 1899	891.00			23.00			70.00	984.00
April 26, 1899	7,550.65						70.00	7,620.65
May 10, 1899	463.76	990.80					70.00	1,454.56
June 9, 1899	228.49						7.14	235.63
Total ....	\$ 34,246.61	\$ 7,582.05		\$ 116.95	\$ 144.96	\$ 1,509.15	\$ 1,043.04	\$ 44,645.76

TABLE No. 50—JACKSON COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVER-SITY.	TOTAL.
July 15, 1897	\$ 97.54					\$ 58.33	\$ 3.57	\$ 159.44
Aug. 17, 1897	62.82					58.33	1.90	123.05
Sept. 30, 1897	106.31	\$ 431.20				58.33	3.84	599.68
Oct. 15, 1897	3,285.96					58.33	148.76	3,493.05
Nov. 16, 1897	976.33	332.73				58.33	35.89	1,405.25
Dec. 17, 1897	211.48					138.33	10.53	360.34
Jan. 14, 1898	211.48					8.64	2.10	216.22
Feb. 14, 1898	858.58	438.20	\$ 21.68			96.33	59.99	1,405.25
March 12, 1898	1,063.71				\$ 226.18	94.33	241.61	1,586.23
April 13, 1898	6,074.61	510.97				196.55	241.61	6,923.75
May 13, 1898	363.06					13.34	116.65	493.05
June 13, 1898	94.81				20.52		58.33	173.66
July 15, 1898	92.54						3.22	95.76
Aug. 15, 1898	112.73	363.54			52.60	67.05	107.52	643.44
Sept. 14, 1898	283.29						50.00	333.29
Oct. 14, 1898	3,284.55					12.08	142.02	3,438.65
Nov. 17, 1898	648.46	248.50					10.00	896.96
Dec. 14, 1898	324.10						22.06	346.16
Jan. 6, 1899	249.88						8.40	258.28
Feb. 15, 1899	708.67	306.00					50.00	1,064.67
March 11, 1899	1,416.64				\$ 55	7.05	50.00	1,528.69
April 27, 1899	7,335.03						80.00	7,415.03
May 9, 1899	380.10	341.20					50.00	771.30
June 9, 1899	77.08						2.23	79.31
Total ....	\$29,111.85	\$ 2,971.74	\$ 21.68	\$ 310.74	\$ 294.54	\$ 1,005.81	\$ 1,090.44	\$35,806.90

## REPORT OF THE STATE TREASURER.

TABLE No. 51—JASPER COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVER-SITY.	TOTAL.
July 14, 1897	\$ 164.89							\$ 6.84
Aug. 24, 1897	198.67							7.11
Sept. 23, 1897	321.19							19.07
Oct. 15, 1897	8,783.65							319.22
Nov. 16, 1897	541.44	\$ 5,081.54						19.48
Dec. 16, 1897	331.65							12.31
Jan. 18, 1898	198.29							7.51
Feb. 17, 1898	528.97							15.67
March 17, 1898	1,253.24							44.44
April 16, 1898	9,577.84							841.31
May 17, 1898	964.68							14.17
June 17, 1898	230.54	2,310.47	\$ 28.64		\$ 176.05	855.35		7.63
July 23, 1898	163.30							5.78
Aug. 14, 1898	706.96							26.11
Sept. 14, 1898	8,283.20							295.54
Oct. 12, 1898	1,039.48							30.06
Nov. 17, 1898	262.78							7.67
Dec. 17, 1898	466.93	1,183.20			40.46			14.61
Jan. 16, 1899	1,341.91	2,321.18	13.35	\$ 2.50	107.90	183.35		36.03
Feb. 18, 1899	11,151.55							947.78
March 16, 1899	330.88	1,163.20			45.07	68.67		5.99
April 16, 1899	209.31							8.40
Total ....	\$47,145.26	\$10,659.54	\$ 41.99	\$ 2.50	\$ 372.07	\$ 957.40	\$ 1,607.71	\$60,780.47

TABLE No. 52—JEFFERSON COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVER-SITY.	TOTAL.
July 6, 1897	\$ 145.98						\$ 5.23	\$ 151.00
Aug. 7, 1897	162.96						4.63	167.59
Sept. 9, 1897	531.83	693.47					11.85	1,237.15
Oct. 14, 1897	4,294.96							158.58
Nov. 10, 1897	924.12	509.19						33.63
Dec. 7, 1897	291.90				25.54			16.21
Jan. 23, 1898								1.42
Feb. 11, 1898	762.65							27.78
March 12, 1898	1,358.60							34.77
April 13, 1898	5,197.97	675.72						185.51
May 7, 1898	236.44	713.61						8.10
June 13, 1898	41.98							6.80
July 23, 1898	138.62	686.47				17.10		4.66
Aug. 14, 1898	480.16							22.38
Sept. 14, 1898	115.75				\$ 14.97			2.84
Oct. 17, 1898	4,735.60							179.70
Nov. 14, 1898	731.31	532.40				7.35		25.45
Dec. 10, 1898	190.23							3.46
Jan. 26, 1899	59.24							2.04
March 7, 1899	604.47	604.00			4.00	32.27		25.30
April 23, 1899	1,469.73							32.16
May 27, 1899	5,713.32							178.55
June 6, 1899	172.89	686.40						10.19
Total ....	\$29,005.88	\$ 5,083.99		\$ 18.97	\$ 116.00		\$ 1,017.50	\$35,842.94



TABLE No. 53—JOHNSON COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 12, 1897	\$ 564.51						\$ 17.78	\$ 582.29
Aug. 9, 1897	193.74	\$ 1,191.87				\$ 495.80	7.18	1,888.59
Sept. 9, 1897	821.93						30.41	852.34
Oct. 14, 1897	7,628.59						282.68	7,911.27
Nov. 11, 1897	355.07	1,240.41			\$ 105.63	133.32	37.35	1,871.78
Dec. 15, 1897	1,254.46						26.29	1,280.75
Jan. 8, 1898	211.55						7.72	219.27
Feb. 25, 1898	585.08						20.84	605.92
March 11, 1898	2,069.36						75.01	2,144.37
April 19, 1898	8,725.42	1,990.80				181.68	336.59	11,234.49
May 13, 1898	905.97						32.45	938.42
June 21, 1898	291.88						8.97	270.85
July 8, 1898	398.77						15.54	414.31
July 19, 1898		838.12		\$ 64.45	486.64	135.01		1,524.22
Aug. 8, 1898	159.49						5.41	164.90
Sept. 6, 1898	1,889.31						61.02	1,751.23
Oct. 15, 1898	6,901.34						246.67	7,148.01
Nov. 17, 1898	381.77						38.85	420.62
Dec. 5, 1898	1,054.97						25.14	1,080.11
Jan. 11, 1899	218.55	806.80		212.17			6.47	1,243.99
Feb. 11, 1899	1,136.35						37.06	1,173.41
March 10, 1899	1,887.16	837.67					58.40	2,783.23
April 15, 1899	10,533.04	837.60					329.07	11,699.71
May 5, 1899	128.81						19.44	148.25
June 10, 1899	429.15						12.67	441.82
Total.....	\$ 48,496.27	\$ 7,743.27		\$ 276.62	\$ 592.27	\$ 945.81	\$ 1,739.91	\$ 59,794.15

TABLE No. 54—JONES COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 13, 1897	\$ 285.21	\$ 953.87					\$ 97.47	\$ 1,347.07
Aug. 11, 1897	159.35		\$ 4.51				25.00	194.61
Sept. 16, 1897	194.70						25.00	243.35
Oct. 14, 1897	5,140.58				\$ 5.27		18.38	5,355.94
Nov. 15, 1897	953.61	870.33					25.00	1,884.08
Dec. 15, 1897	241.36						25.00	266.36
Jan. 12, 1898	329.74	577.80			8.98		65.00	942.72
Feb. 11, 1898	401.62		10.95		21.86		4.25	448.78
March 12, 1898	1,502.76			\$ 25.07			14.05	1,587.41
April 14, 1898	8,148.06					95.00	64.58	8,438.71
May 14, 1898	280.68	1,032.26	15.46		13.49		290.65	1,741.48
June 13, 1898	139.17			74.90		379.20	10.59	219.06
July 14, 1898	124.16		2.90		49.59		4.99	206.09
Aug. 17, 1898	106.42	1,099.93			13.86	25.00	4.44	1,224.11
Sept. 10, 1898	57.80						3.80	70.77
Oct. 15, 1898	5,496.62		9.92			80.00	196.17	5,782.71
Nov. 16, 1898	910.81						32.89	943.70
Dec. 14, 1898	154.50	1,082.00				30.00	3.76	1,287.27
Jan. 17, 1899	93.91						5.28	97.19
Feb. 25, 1899	558.49	1,090.00		26.70	19.67	22.80	17.37	1,705.13
March 17, 1899	1,535.59						58.07	1,593.66
April 19, 1899	9,523.80						297.37	9,824.17
May 15, 1899	186.26	1,045.20					5.82	1,378.11
June 15, 1899	191.71					110.00	5.92	197.63
Total....	\$ 36,522.61	\$ 8,021.39	\$ 43.74	\$ 126.67	\$ 180.64	\$ 1,004.57	\$ 1,298.63	\$ 47,198.30

TABLE No. 55—KEOKUK COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 6, 1897	\$ 199.57						\$ 8.33	\$ 215.11
Aug. 10, 1897	149.27	\$ 385.04	\$ 5.91				5.10	546.15
Sept. 11, 1897	683.08				\$ 15.24		25.33	723.65
Oct. 20, 1897	4,989.89	247.80					211.89	5,449.58
Nov. 17, 1897	1,024.89						37.81	1,062.70
Dec. 14, 1897	347.30				16.22	30.00	12.74	406.26
Jan. 15, 1898	245.73					10.00	8.96	264.69
Feb. 9, 1898	638.52	271.60	34.95				14.49	964.56
March 18, 1898	1,015.69						60.36	1,076.05
April 25, 1898	8,711.93	351.39			10.00	10.00	810.99	9,394.31
May 14, 1898	505.13				10.73		18.14	534.00
June 7, 1898	197.47							204.48
July 9, 1898	200.89			7.45			7.36	215.70
Aug. 12, 1898	146.21	464.34			32.53		5.07	638.15
Sept. 12, 1898	705.66						25.72	731.88
Oct. 20, 1898	5,890.54						231.85	6,122.39
Nov. 18, 1898	891.53	410.80	24.25		14.84		31.58	1,372.80
Dec. 14, 1898	369.74						13.37	383.11
Jan. 9, 1899	283.41						14.34	297.05
Feb. 13, 1899	592.72	372.80			36.48		18.28	1,020.28
March 15, 1899	1,098.10			\$ .50			56.10	1,154.70
April 24, 1899	9,181.42				26.32		287.07	9,494.81
May 18, 1899	583.12	360.40	4.50				18.79	966.81
June 15, 1899	207.19		.25				6.70	214.14
Total.....	\$38,848.90	\$ 2,864.17	\$ 77.31	\$ .50	\$ 162.11	\$ 59.16	\$ 1,441.26	\$43,463.41

TABLE No. 56—KOSSUTH COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 6, 1897	\$ 137.68						\$ 5.09	\$ 142.77
Aug. 14, 1897	171.27						6.34	177.61
Sept. 9, 1897	170.47						5.21	175.68
Oct. 21, 1897	6,663.73						192.50	6,856.23
Nov. 20, 1897	675.78							675.78
Dec. 11, 1897	418.03						40.46	458.49
Jan. 10, 1898	725.90						24.45	750.35
Jan. 17, 1898		\$ 641.20		\$ 50.63	\$ 25.61	\$ 20.00		737.44
March 5, 1898	185.25						5.89	171.14
March 15, 1898	721.22						25.76	746.98
April 15, 1898						30.00		30.00
April 29, 1898	8,129.62						236.31	8,365.93
May 13, 1898	100.00	672.85					3.57	776.42
June 15, 1898	194.64						6.95	201.59
July 7, 1898	150.00						5.35	155.35
Aug. 15, 1898	168.40						6.02	174.42
Sept. 9, 1898	217.47						7.76	225.24
Oct. 6, 1898		1,764.94			37.32	30.00		1,832.26
Oct. 27, 1898	7,246.87						204.78	7,451.65
Nov. 15, 1898	478.27						17.09	495.46
Dec. 16, 1898	515.01						18.89	533.40
Jan. 19, 1899	708.64						20.35	728.99
Feb. 10, 1899	320.86						10.02	330.88
March 20, 1899	1,094.84						34.21	1,129.05
April 29, 1899	8,988.52						234.37	9,222.89
May 3, 1899		636.40			47.26			683.66
May 19, 1899	100.00						8.12	108.12
June 16, 1899	254.90						7.87	262.77
June 29, 1899		1,288.80						1,288.80
Total....	\$38,517.47	\$ 5,004.19		\$ 50.63	\$ 110.19	\$ 80.00	\$ 1,121.86	\$44,844.34



TABLE No. 57—LEE COUNTY.

DATE OF PAYMENT.	STATE	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 10, 1897	\$ 339.40						\$ 12.08	\$ 342.48
Aug. 16, 1897	372.00						13.74	385.74
Sept. 15, 1897	891.75	2,383.74		\$ 69.34	\$ 59.89	24.99	33.02	3,462.73
Oct. 14, 1897	6,869.50						320.51	7,190.01
Nov. 15, 1897	1,190.83						44.10	1,234.93
Dec. 15, 1897	477.77						11.78	489.55
Jan. 15, 1898	231.54	2,498.99			58.34	102.77	9.35	2,900.99
Feb. 14, 1898	794.65						24.27	8 8.93
April 15, 1898	11,811.81	2,412.20		13.41	124.80	215.01	465.51	15,062.74
May 16, 1898	488.79						16.71	505.50
June 15, 1898	155.79	2,536.79		7.30	44.00	223.89	5.80	2,973.57
July 13, 1898	2 3.57						7.62	221.14
Sept. 14, 1898	994.52	2,723.00			25.66	89.65	35.59	4,183.54
Oct. 14, 1898	7,519.87						332.22	7,852.09
Nov. 14, 1898	1,170.60						41.80	1,212.40
Dec. 15, 1898	782.02						22.64	804.66
Jan. 12, 1899	350.46	2,312.40			72.37	702.00	12.50	3,449.73
Feb. 10, 1899	673.34						21.04	694.38
April 12, 1899	13,311.66	2,161.20			16.86	180.92	47.41	16,507.05
May 5, 1899	711.73						22.80	734.53
June 13, 1899	273.62	2,193.60				525.00	8.77	3,000.99
Total.....	\$49,622.15	\$19,221.92		\$ 132.57	\$ 629.97	\$ 2,469.78	\$ 1,954.26	\$74,030.69

TABLE No. 58—LINN COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL
July 7, 1897	\$ 603.67						\$ 22.36	\$ 626.03
Aug. 4, 1897	488.42						18.09	5 8.71
Sept. 14, 1897	971.38						35.95	1,007.33
Oct. 15, 1897	4,000.00							4,000.00
Nov. 22, 1897	2,648.23						337.37	2,985.60
Dec. 15, 1897	1,799.46						66.33	1,865.79
Jan. 9, 1898	769.83						21.46	791.29
Feb. 11, 1898	943.14	84.22					23.13	839.18
March 14, 1898	460.77	202.61					31.69	1,061.05
April 25, 1898	10,000.00						105.05	828.43
May 3, 1898	4,932.34	1,335.97					534.37	10,000.00
May 9, 1898	840.99	75.09					30.03	946.11
June 15, 1898	583.52	51.94					20.76	656.22
July 9, 1898	505.58	45.17					18.06	568.81
Aug. 11, 1898	846.15	63.34					21.21	730.70
Sept. 13, 1898	1,373.36	131.94					45.93	1,551.23
Oct. 18, 1898	4,000.00							4,000.00
Oct. 21, 1898	3,323.82	883.40					347.12	4,554.34
Nov. 16, 1898	1,674.26	5,154.16					57.87	6,876.29
Dec. 15, 1898	944.00	52.66					21.11	1,017.77
Jan. 16, 1899	539.13	47.56					19.04	605.73
Feb. 6, 1899	1,161.97	5,162.38					38.16	6,390.51
March 13, 1899	3,130.39	214.46					97.77	3,472.62
April 19, 1899	8,000.00							8,000.00
May 1, 1899	7,166.96	1,435.78					559.91	9,162.65
May 9, 1899	899.42	224.46					27.39	1,151.27
June 6, 1899	724.40	58.59					22.60	803.59
Total.....	\$63,797.44	\$15,311.69					\$ 2,592.78	\$81,601.89

TABLE No. 59—LOUISA COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 19, 1897	\$ 84.02							\$ 84.02
July 24, 1897		\$ 2,000.00						\$ 2,000.00
Aug. 23, 1897	123.73							123.73
Sept. 20, 1897	151.67							151.67
Oct. 27, 1897	3,670.89							3,670.89
Nov. 24, 1897	588.28							588.28
Dec. 24, 1897	161.70							161.70
Jan. 15, 1898	190.63							190.63
Feb. 17, 1898	254.71							254.71
March 22, 1898	504.48							504.48
April 30, 1898	4,651.28							4,651.28
May 28, 1898	221.05							221.05
June 21, 1898	73.30							73.30
July 18, 1898	149.63							149.63
July 21, 1898		3,000.00						3,000.00
Sept. 26, 1898	411.22							411.22
Oct. 28, 1898	3,571.70							3,571.70
Dec. 16, 1898	578.41							578.41
Dec. 16, 1898	510.77							510.77
Feb. 1, 1899	115.02	1,400.00						1,515.02
Feb. 17, 1899	261.44							261.44
March 11, 1899	504.52							504.52
May 1, 1899	4,811.87	1,580.00						6,391.87
May 8, 1899	185.63							185.63
June 22, 1899	79.76	250.00						329.76
Total.....	\$21,735.71	\$ 8,230.00		\$ 28.73	\$ 186.30	\$ 551.61	\$ 783.64	\$31,445.99

TABLE No. 60—LUCAS COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 16, 1897	\$ 111.90						\$ 4.05	\$ 115.95
Aug. 17, 1897	137.60						4.93	142.53
Sept. 16, 1897	493.75						22.11	515.86
Oct. 18, 1897	3,129.63						115.00	3,244.63
Nov. 26, 1897	769.85	2,159.50					28.28	3,046.83
Dec. 27, 1897	371.87						11.55	383.42
Jan. 13, 1898	243.64	1,034.60					7.65	1,306.40
Feb. 14, 1898	324.09						11.32	335.41
March 14, 1898	781.81						25.41	807.22
April 20, 1898	3,639.25	1,062.00					129.85	4,907.74
May 18, 1898	260.20						11.37	271.57
June 18, 1898	128.84	84.20					4.09	225.85
July 15, 1898	119.78						4.26	124.04
Aug. 16, 1898	110.02						3.82	113.84
Sept. 7, 1898	484.45						17.04	501.49
Oct. 22, 1898	3,286.97						120.83	3,407.80
Nov. 23, 1898	684.60	2,108.00					24.35	2,849.53
Dec. 14, 1898	438.91						15.88	454.82
Jan. 11, 1899	264.51						9.02	273.53
March 2, 1899	374.53						11.46	385.99
March 21, 1899	518.36						19.04	537.40
April 22, 1899	3,676.33	1,006.23					121.07	5,068.28
May 18, 1899	613.99						18.42	632.41
June 14, 1899	163.11	892.27					4.06	1,060.34
Total.....	\$21,330.02	\$ 8,366.80		\$ 66.46	\$ 165.34		\$ 745.76	\$30,674.38



TABLE No. 61—LYON COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 13, 1897	\$ 60.04	\$ 409.73					\$ 2.29	\$ 472.06
Aug. 14, 1897	48.44						1.77	65.53
Sept. 15, 1897	2,416.37				\$ 15.32		8.43	2,424.80
Oct. 14, 1897	2,812.84						104.57	2,917.41
Nov. 12, 1897	1,166.43	442.88					43.12	1,652.43
Dec. 13, 1897	189.24						6.83	190.07
Jan. 13, 1898	85.00	380.33						565.33
Jan. 26, 1898	867.44						27.58	895.02
Feb. 14, 1898	146.99				41.31		5.28	193.58
March 14, 1898	2,314.92						4.90	2,319.82
April 21, 1898	3,616.81	407.40					130.11	4,184.32
May 13, 1898	323.93						11.51	335.44
June 17, 1898	85.34						3.05	88.39
July 15, 1898	59.13						2.11	61.24
July 26, 1898		408.81						408.81
Aug. 15, 1898	95.57						3.40	98.97
Sept. 16, 1898	158.08						5.05	163.73
Oct. 17, 1898	5,444.81						116.68	5,561.49
Nov. 12, 1898	1,009.53	572.00					36.52	1,618.05
Dec. 14, 1898	231.78						8.27	240.05
Jan. 11, 1899	329.12						11.62	340.74
Jan. 13, 1899		485.40						485.40
Feb. 9, 1899	46.11				2.14		1.65	49.90
Feb. 9, 1899	176.48						5.51	181.97
March 7, 1899	510.90			\$ 3.10			15.90	529.30
March 22, 1899	2,166.68							2,166.68
April 15, 1899	4,464.21				7.65		139.50	4,611.36
May 6, 1899	189.98	5.43					5.94	738.92
May 22, 1899	88.35						2.56	90.91
June 14, 1899	128.23			42.62	20.01		4.00	194.86
Total...	\$29,256.11	\$ 3,629.55		\$ 45.72	\$ 86.43		\$ 708.75	\$33,726.56

TABLE No. 62—MADISON COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 16, 1897	\$ 218.45						\$ 7.54	\$ 225.99
Aug. 18, 1897	223.23						8.27	231.50
Sept. 16, 1897	591.63						21.91	613.54
Oct. 18, 1897	4,577.39						143.20	4,720.59
Nov. 16, 1897	714.78						26.46	741.24
Dec. 16, 1897	509.57						13.15	522.72
Jan. 13, 1898	405.72						12.24	417.96
Feb. 5, 1898	299.62	\$ 2,347.80	\$ 117.65	\$ 7.20	\$ 114.34	\$ 1,188.38	10.70	4,063.69
March 9, 1898	885.80						29.91	885.71
April 15, 1898	4,384.34						154.54	4,538.88
May 5, 1898	1,011.44						10.38	1,021.82
June 13, 1898	331.62						11.48	333.10
July 13, 1898	135.59						3.14	138.75
Aug. 9, 1898	279.22						8.29	287.51
Sept. 6, 1898	529.20						18.89	548.09
Oct. 14, 1898	4,585.95						138.04	4,723.99
Nov. 11, 1898	916.88						31.52	948.40
Dec. 10, 1898	371.50	1,990.54		16.36	109.97	1,947.67	11.31	4,447.35
Jan. 10, 1899	229.59						7.37	236.96
Feb. 4, 1899	570.53						17.76	588.29
March 6, 1899	902.14						28.19	930.33
April 10, 1899	5,733.23						156.55	5,889.78
May 5, 1899	877.26						23.31	900.57
June 8, 1899	242.04						7.24	249.28
June 15, 1899		1,482.50		4.20	115.57	1,289.03		2,891.30
Total...	\$29,466.72	\$ 5,820.84	\$ 117.65	\$ 27.76	\$ 339.88	\$ 4,403.08	\$ 901.41	\$41,077.34

TABLE No. 63—MAHASKA COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 9, 1897	\$ 198.41							\$ 198.41
Aug. 9, 1897	154.00							154.00
Sept. 11, 1897	754.88							754.88
Oct. 15, 1897	4,560.00							4,560.00
Oct. 20, 1897	965.85	\$ 2,372.00						3,337.85
Nov. 18, 1897	1,093.32				28.30	322.52	241.11	1,685.25
Dec. 15, 1897	590.47						33.47	623.94
Jan. 19, 1898	419.15	1,366.42			14.54	520.12	9.60	2,329.83
Feb. 17, 1898	662.32						18.47	680.79
March 22, 1898	1,453.00						51.64	1,504.64
April 28, 1898	5,000.00							5,000.00
May 27, 1898	2,783.43	1,529.27		5.85	18.88	679.66	314.54	5,331.77
July 8, 1898	123.47						4.08	127.55
July 8, 1898	173.06						5.85	178.91
Aug. 11, 1898	190.24						6.05	196.29
Sept. 10, 1898	687.09						23.75	710.84
Oct. 27, 1898	6,142.08	1,460.98		7.78	60.29	1,148.42	254.98	9,074.53
Nov. 26, 1898	758.88						25.16	784.04
Dec. 19, 1898	510.11						15.09	525.20
Jan. 23, 1899	410.72						11.27	421.99
Feb. 15, 1899	760.37	4,283.01			16.60	487.33	23.29	5,560.00
March 17, 1899	1,732.05			3.15			53.77	1,788.97
April 28, 1899	9,891.62			6.37	68.20	1,626.94	342.10	11,935.23
Total...	\$39,854.56	\$10,011.68		\$ 132.13	\$ 237.56	\$ 5,680.83	\$ 1,490.92	\$57,407.68

TABLE No. 64—MARION COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 19, 1897	\$ 225.80	\$ 1,411.68	\$ 3.60			\$ 25.00	\$ 8.35	\$ 1,674.43
Aug. 13, 1897	193.89					25.00	7.11	226.00
Sept. 8, 1897	7 0 04				\$ 16.82		26.30	753.18
Oct. 22, 1897	5,107.82	1,543.74				50.00	188.82	6,890.38
Nov. 15, 1897	795.51					25.00	27.94	848.45
Dec. 15, 1897	301.15					25.00	11.17	350.72
Jan. 17, 1898	270.20					25.00	7.45	302.65
Feb. 12, 1898	390.03	1,336.53	47.26			15.21	12.37	1,801.40
March 11, 1898	2,135.94					25.00	75.92	2,236.86
April 18, 1898	7,191.21					25.00	258.58	7,474.79
May 16, 1898	524.55	1,301.99			8.20	25.00	10.25	1,630.05
June 4, 1898	200.55					25.00	7.17	232.72
July 7, 1898	209.40					25.00	7.50	241.90
Aug. 3, 1898	165.40	1,372.00	7.78			25.00	5.88	1,620.24
Sept. 7, 1898	438.36						29.84	860.02
Oct. 17, 1898	5,441.12		30.62			75.00	192.87	5,739.61
Nov. 12, 1898	827.45	1,297.20				20.00	29.47	2,192.32
Dec. 19, 1898	181.55					20.00	6.40	207.95
Jan. 4, 1899	117.00						11.70	128.70
Feb. 9, 1899	408.55	1,023.60			83.65	20.00	13.02	1,498.82
March 9, 1899	2,532.54					40.00	79.12	2,651.66
April 21, 1899	7,824.73				33.92	20.00	243.41	8,122.06
May 15, 1899	258.30					20.00	8.05	1,037.15
June 8, 1899	168.75					20.00	5.28	194.00
Total...	\$36,781.93	\$10,037.54	\$ 89.20	\$ .40	\$ 183.65	\$ 563.00	\$ 1,262.67	\$48,918.45



TABLE No. 65--MARSHALL COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 10, 1897	\$ 225.06	\$ 929.13	\$ 32.55		\$ 110.91		\$ 8.11	\$ 1,305.06
Aug. 18, 1897	183.18				3.44			186.62
Sept. 7, 1897	501.97				19.40			521.37
Oct. 20, 1897	7,643.86				282.54			7,926.40
Nov. 20, 1897	935.02				25.27			960.29
Dec. 18, 1897	377.89				12.65			390.54
Jan. 24, 1898		1,189.07			94.49	634.17		1,917.73
Feb. 21, 1898		519.77			11.10			530.87
March 11, 1898		40.85			40.85			81.70
April 19, 1898	8,473.77				302.66	8,774.43		9,076.09
May 14, 1898	250.30				8.51	258.81		519.62
June 18, 1898	299.43				7.14	306.57		605.97
July 20, 1898	56.50				.95	57.45		113.95
Aug. 5, 1898		1,369.78			138.00	628.89		2,136.67
Sept. 14, 1898	139.02				5.10	144.13		283.15
Oct. 12, 1898	167.79				5.79	173.58		341.37
Nov. 12, 1898	617.11				22.41	639.52		661.93
Dec. 19, 1898	7,355.15				278.14	7,633.29		7,911.43
Jan. 19, 1899	776.64				27.68	804.32		834.00
Feb. 14, 1899	214.49				6.41	220.90		227.31
Mar. 15, 1899	324.88				5.16	330.04		335.20
Apr. 30, 1899		1,371.53	41.20	\$ 152.00	108.94	446.75		2,020.41
May 11, 1899	391.85				12.25	404.10		416.35
June 18, 1899	829.41				7.29	836.70		844.00
July 18, 1899	9,371.23				631.42	10,002.65		10,634.07
Aug. 18, 1899	479.52				10.72	490.24		480.96
Sept. 21, 1899	144.28				4.63	148.91		153.51
Total	\$ 39,046.09	\$ 4,750.51	\$ 73.75	\$ 152.00	\$ 451.64	\$ 1,709.81	\$ 1,787.61	\$ 48,580.50

TABLE No. 66--MILLS COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 7, 1897	\$ 132.00						\$ 4.88	\$ 136.88
Aug. 12, 1897	107.66						3.98	111.64
Sept. 15, 1897	310.69						11.29	321.98
Oct. 29, 1897	4,659.96				166.10		2,984.84	4,826.06
Nov. 5, 1897		5,881.50						5,881.50
Dec. 1, 1897	380.30				11.15	391.45		391.45
Jan. 11, 1898	382.18				10.47	392.65		392.65
Feb. 13, 1898	283.49				9.79	293.28		293.28
Mar. 15, 1898		1,821.10			8.23	1,829.33		1,829.33
Apr. 15, 1898		230.49			11.29	241.78		241.78
May 22, 1898	5,754.48				305.82	5,960.30		5,960.30
June 11, 1898	146.81				4.97	151.78		156.75
July 11, 1898		762.53			35.89	798.42		798.42
Aug. 18, 1898		127.80			4.45	132.25		136.70
Sept. 13, 1898	77.01				2.73	79.74		82.47
Oct. 15, 1898	94.66				3.43	98.09		101.52
Nov. 17, 1898	377.30				13.24	390.54		390.54
Dec. 17, 1898	4,569.33				156.62	4,725.95		4,725.95
Jan. 18, 1899	684.53				25.94	710.47		710.47
Feb. 8, 1899		1,377.57			18.38	1,395.95		1,395.95
Mar. 13, 1899	98.28				3.50	101.78		105.28
Apr. 17, 1899	276.19				4.46	280.65		285.11
May 16, 1899	293.02				9.13	302.15		311.28
June 16, 1899	1,017.39				25.74	1,043.13		1,043.13
July 19, 1899	6,477.88				208.41	6,686.29		6,686.29
Aug. 17, 1899	341.59				7.55	349.14		356.69
Sept. 16, 1899		1,481.13			23.96	1,505.09		1,505.09
Oct. 20, 1899	121.88				3.74	125.62		129.36
Total	\$27,538.82	\$ 8,336.83			\$ 216.28	\$ 410.20	\$ 916.70	\$37,438.98

TABLE No. 67--MITCHELL COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 20, 1897	\$ 92.10						\$ 3.49	\$ 95.59
Aug. 19, 1897	46.45						1.72	48.15
Oct. 5, 1897	425.39						14.32	439.71
Nov. 1, 1897	2,925.31						124.20	3,049.51
Dec. 24, 1897	385.02				1,969.27		8.88	1,936.81
Jan. 19, 1898	98.03						14.02	112.05
Feb. 28, 1898	340.55						6.20	346.75
Mar. 23, 1898	551.38				883.86		9.23	1,444.47
Apr. 23, 1898	3,675.00						120.15	3,795.15
May 18, 1898	100.31						3.62	103.93
June 6, 1898	127.98						2.67	130.65
July 9, 1898	52.78						2.34	55.12
Aug. 8, 1898	56.60						1.68	58.28
Sept. 9, 1898	732.66						21.50	754.16
Oct. 18, 1898	2,786.26						113.97	2,900.23
Nov. 17, 1898	435.88				840.00		15.33	1,291.21
Dec. 7, 1898	307.63						5.28	312.91
Jan. 12, 1899	91.18				1.76	24.11	3.07	120.11
Feb. 9, 1899	639.50						19.85	1,415.05
Mar. 10, 1899	1,414.12						44.94	1,459.06
Apr. 31, 1899	3,773.88						129.08	3,902.96
May 28, 1899	6.26						24	24
June 10, 1899	145.33				80		4.38	154.43
July 8, 1899	55.78						2.55	58.33
Total	\$19,482.69	\$ 6,538.73			\$ 4.23	\$ 660.00	\$ 720.83	\$27,463.42

TABLE No. 68--MONONA COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 14, 1897	\$ 161.08						\$ 5.50	\$ 166.58
Aug. 10, 1897	129.62						4.61	134.23
Sept. 18, 1897	328.33						8.10	336.43
Oct. 26, 1897	3,059.11				\$ 13.20	68.21	122.20	3,562.84
Nov. 15, 1897	412.89						13.91	426.80
Dec. 18, 1897	596.25						14.45	610.70
Jan. 14, 1898	478.44						12.65	1,008.72
Feb. 17, 1898	178.78						15.94	194.72
Mar. 18, 1898	316.91						4.40	321.31
Apr. 26, 1898	3,780.59				77.45	123.34	18.41	3,900.38
May 13, 1898	516.63						146.45	663.08
June 11, 1898	305.94						10.50	316.44
July 13, 1898	176.32						6.98	183.30
Aug. 10, 1898	111.21						5.83	117.04
Sept. 10, 1898	400.00				706.37		80.01	1,186.38
Oct. 24, 1898	3,463.25				2.90	61.77	13.15	3,540.17
Nov. 16, 1898	673.12						12.94	686.06
Dec. 17, 1898	293.05						10.00	303.05
Jan. 17, 1899	157.78						15.78	173.56
Feb. 25, 1899	341.84				1,635.83		22.12	2,000.79
Mar. 6, 1899	549.67						16.92	566.59
Apr. 20, 1899	4,961.16				2.35		163.56	5,127.07
May 5, 1899	276.49						2.78	279.27
June 10, 1899	184.60				813.81		1.93	1,000.34
Total	\$21,437.96	\$ 5,783.67			\$ 18.51	\$ 275.94	\$ 382.82	\$28,608.92



TABLE No. 69—MONROE COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVER-SITY.	TOTAL.
July 10, 1897	\$ 112.34						\$ 4.82	\$ 117.16
Aug. 9, 1897	105.46						2.81	108.27
Sept. 8, 1897	397.09						14.72	411.81
Oct. 10, 1897	3,014.09						111.40	3,125.46
Nov. 12, 1897	1,079.11						1,066.44	
Dec. 5, 1897	228.56						6.78	235.34
Jan. 7, 1898	220.72						6.55	227.27
Feb. 9, 1898	453.01						10.34	463.35
March 14, 1898	1,607.63						34.36	1,641.99
April 16, 1898	3,725.44						132.48	3,857.92
May 7, 1898	2,000.00						10.84	2,010.84
June 9, 1898	89.42						3.24	92.66
July 7, 1898	89.02						3.19	92.21
Aug. 6, 1898	102.05						3.64	105.69
Sept. 6, 1898	334.34						11.91	346.25
Oct. 13, 1898	615.36						105.17	720.53
Nov. 19, 1898	2,944.89						22.34	2,967.23
Dec. 16, 1898	625.14						10.78	635.92
Jan. 12, 1899	304.59	1,068.63					6.00	1,373.22
Feb. 14, 1899	476.96						14.91	491.87
March 14, 1899	1,575.59						30.58	1,606.17
April 14, 1899	9,929.03						132.96	10,061.99
May 12, 1899	424.79						13.21	438.00
June 7, 1899	135.94						2.41	138.35
Total.....	\$ 23,167.90	\$ 3,068.63		\$ 7.71			\$ 709.49	\$ 26,953.43

TABLE No. 70—MONTGOMERY COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVER-SITY.	TOTAL.
July 9, 1897	\$ 83.07						\$ 3.21	\$ 86.28
Aug. 7, 1897	36.83	909.00					3.14	945.97
Sept. 13, 1897	581.98						21.58	603.56
Oct. 15, 1897	5,585.52						201.69	5,787.21
Nov. 17, 1897	773.77	924.50					28.72	1,726.99
Dec. 10, 1897	313.15						11.56	324.71
Jan. 13, 1898	426.99						10.75	437.74
Feb. 4, 1898	190.50	896.47	11.58				8.96	1,097.51
March 16, 1898	459.96						16.40	476.36
April 14, 1898	5,162.67						109.21	5,271.88
May 9, 1898	336.83	945.00					12.66	1,294.49
June 13, 1898	232.89						6.86	239.75
July 7, 1898	67.67						2.90	70.57
Aug. 11, 1898	142.32	892.67	5.50				4.85	1,045.24
Sept. 9, 1898	409.27						14.18	423.45
Oct. 14, 1898	5,733.24						198.82	5,932.06
Nov. 25, 1898	693.60	736.06	4.98				23.82	1,438.46
Dec. 14, 1898	301.01						9.45	310.46
Jan. 13, 1899	294.14						9.85	304.00
Feb. 6, 1899	385.50	736.86					8.92	1,121.28
March 11, 1899	729.56						21.78	751.34
April 14, 1899	6,513.66						197.94	6,711.60
May 6, 1899	256.16	754.87					7.99	1,019.02
June 13, 1899	208.06						6.09	214.15
Total.....	\$ 30,582.01	\$ 6,905.40	\$ 45.35	\$ 6.12	\$ 257.15		\$ 1,028.87	\$ 38,824.43

TABLE No. 71—MUSCOGEE COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVER-SITY.	TOTAL.
July 15, 1897	\$ 148.88						\$ 27.76	\$ 176.64
Aug. 14, 1897	113.79	781.09					31.07	905.95
Sept. 15, 1897	502.09						83.33	585.42
Oct. 21, 1897	7,899.36	763.13					83.33	8,745.82
Nov. 17, 1897	354.11	32.30					83.33	468.74
Dec. 14, 1897	241.51						83.33	324.84
Jan. 15, 1898	192.25	10.73					83.33	396.31
Feb. 15, 1898	887.21	694.40					83.33	1,664.94
March 23, 1898	3,025.31						83.33	3,108.64
April 22, 1898	6,607.19	197.86					83.33	6,888.38
May 14, 1898	122.22						83.33	205.55
June 15, 1898	133.52						83.33	216.85
July 15, 1898	168.13						83.33	251.46
Aug. 15, 1898	83.83	756.00					83.33	923.16
Sept. 15, 1898	349.40						83.33	432.73
Oct. 24, 1898	7,090.31						83.33	7,173.64
Nov. 16, 1898	290.34	667.60					83.33	951.27
Dec. 21, 1898	293.85						83.33	377.18
Jan. 14, 1899	163.25						83.33	246.58
Feb. 13, 1899	880.16	713.60					83.33	1,677.09
March 16, 1899	2,918.91	8.45					83.33	2,927.71
April 24, 1899	1,858.88	40.09					83.33	1,939.30
May 15, 1899	112.94	696.80					83.33	892.07
June 15, 1899	140.27						83.33	223.60
Total.....	\$ 41,168.28	\$ 5,878.88		\$ 62.05	\$ 341.09	\$ 2,347.71	\$ 1,561.36	\$ 48,339.37

TABLE No. 72—O'BRIEN COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVER-SITY.	TOTAL.
July 6, 1897	\$ 167.89						\$ 3.10	\$ 170.99
Aug. 14, 1897	63.25						2.25	65.50
Sept. 18, 1897	144.05	335.07					5.18	484.30
Oct. 23, 1897	5,797.38						144.03	5,941.41
Nov. 12, 1897	481.03	389.67					16.67	867.37
Dec. 22, 1897	293.34						20.45	313.79
Jan. 13, 1898	231.63						9.60	241.23
Feb. 18, 1898	36.11	443.50					3.20	482.81
March 14, 1898	3,032.67						41.84	3,074.51
April 15, 1898	3,817.46						136.83	4,054.29
May 16, 1898	143.21	481.60					3.20	628.01
June 15, 1898	68.79						1.74	70.53
July 14, 1898	48.72						1.70	50.42
Aug. 16, 1898	163.38						5.85	169.23
Sept. 17, 1898	164.00						5.85	169.85
Oct. 20, 1898	6,035.83	419.07					148.05	6,612.95
Nov. 16, 1898	274.80						13.38	288.18
Dec. 17, 1898	267.02						5.23	272.25
Jan. 13, 1899	198.24						6.02	204.26
Feb. 15, 1899	399.76						9.59	409.35
March 29, 1899	1,430.05						44.69	1,474.74
April 15, 1899	4,845.49						143.17	4,988.66
May 15, 1899	1,959.73						4.94	1,964.67
June 15, 1899	63.51	446.34					2.25	512.10
Total.....	\$ 29,441.73	\$ 2,515.08		\$ 37.25	\$ 36.63	\$ 313.88	\$ 768.72	\$ 32,507.79



## REPORT OF THE STATE TREASURER.

TABLE No. 73—OSCEOLA COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVER-SITY.	TOTAL.
July 13, 1897	\$ 77.00							
Aug. 11, 1897	84.26						\$ 2.60	\$ 79.60
Sept. 13, 1897	138.79						1.22	35.48
Oct. 18, 1897	3,690.61						5.04	143.83
Nov. 17, 1897	424.39						63.42	3,754.03
Dec. 17, 1897	233.95			\$ 1.30			15.55	441.24
Jan. 13, 1898	293.50						8.60	242.55
Feb. 14, 1898	138.81						7.21	275.74
March 11, 1898	241.37						4.29	143.10
April 16, 1898	3,911.19						4.93	246.30
May 11, 1898	136.35						63.82	3,930.01
June 13, 1898	130.32	\$ 420.93					4.66	141.01
July 11, 1898	72.14						7.59	553.84
Aug. 10, 1898	28.75						2.27	74.43
Sept. 10, 1898	112.27						.96	29.71
Oct. 17, 1898	3,921.95			.75	\$ 1.80		3.77	118.59
Nov. 18, 1898	482.23						67.90	3,989.85
Dec. 13, 1898	221.69						17.26	490.49
Jan. 13, 1899	161.17						7.74	229.43
Feb. 11, 1899	143.11	336.00					5.33	166.50
March 11, 1899	420.43						4.29	483.40
April 11, 1899	4,348.28						13.11	433.54
May 10, 1899	142.21						74.47	4,422.75
June 12, 1899	62.85						4.33	146.51
Total	\$19,512.64	\$ 756.93		\$ 2.05	\$ 1.80		1.88	\$20,700.69

TABLE No. 74—PAGE COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVER-SITY.	TOTAL.
July 15, 1897	\$ 238.13							
Aug. 16, 1897	228.25	\$ 1,762.03					\$ 8.75	\$ 246.88
Sept. 17, 1897	1,609.40						8.45	1,998.70
Oct. 18, 1897	6,217.88		\$ 5.95	\$ 52.57	\$ 44.40		31.83	1,747.15
Nov. 17, 1897	1,135.69	1,668.50					230.00	6,447.88
Dec. 17, 1897	724.49						41.74	2,845.93
Jan. 17, 1898	69.65						23.51	771.49
Feb. 17, 1898	440.13	1,661.60	19.25				2.52	72.17
March 17, 1898	1,766.36				72.79		15.49	2,212.26
April 18, 1898	6,839.27						38.08	1,804.44
May 18, 1898	402.10	1,646.40		1.90	16.07		243.80	7,083.07
June 17, 1898	406.95						14.58	2,081.05
July 18, 1898	199.68						8.72	415.67
Aug. 17, 1898	233.41	1,588.59	17.04	2.63	64.68		4.45	204.13
Sept. 17, 1898	1,444.32						8.62	1,914.97
Oct. 17, 1898	5,943.96						26.84	1,471.16
Nov. 17, 1898	1,275.80	1,583.40	6.89				211.95	6,145.91
Dec. 17, 1898	817.88						45.46	2,951.84
Jan. 16, 1899	63.81						18.10	535.98
Feb. 17, 1899	601.37	1,582.96					2.41	65.24
March 17, 1899	1,912.31						18.78	2,305.14
April 17, 1899	7,838.10						37.25	1,949.46
May 17, 1899	384.85	1,665.31		2.20	84.89		246.47	8,134.57
June 14, 1899	285.20						11.93	2,149.18
Total	\$ 40,817.89	\$ 13,161.76	\$ 49.13	\$ 59.30	\$ 448.64		8.33	\$ 55,847.80

## REPORT OF THE STATE TREASURER.

TABLE No. 75—PALO ALTO COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVER-SITY.	TOTAL.
July 16, 1897	\$ 92.96							
Aug. 14, 1897	91.35						\$ 3.45	\$ 96.41
Sept. 15, 1897	213.38						3.39	94.74
Oct. 16, 1897	3,133.97						7.90	221.28
Nov. 18, 1897	923.77						99.47	3,233.44
Dec. 15, 1897	283.23	\$ 995.41			\$ 21.85	30.00	30.78	951.55
Jan. 15, 1898	378.71					30.00	8.98	1,342.47
Feb. 14, 1898	96.45	504.00			19.74	30.00	3.45	653.64
March 15, 1898	436.19					30.00	15.58	481.77
April 15, 1898	3,386.59					30.00	104.73	3,521.32
May 20, 1898	125.01	516.13			5.76		4.49	651.39
June 14, 1898	126.30						4.37	130.67
July 14, 1898	44.31						1.54	45.85
Aug. 13, 1898	67.82				9.45		2.42	79.69
Sept. 15, 1898	177.38						6.33	183.71
Oct. 17, 1898	3,332.83	634.67					102.77	4,070.29
Nov. 16, 1898	698.40	501.20			7.99		24.96	1,232.55
Dec. 15, 1898	343.02						10.70	353.72
Jan. 16, 1899	164.56						5.31	169.87
Feb. 15, 1899	187.55	505.20			18.50		5.86	717.11
March 16, 1899	483.58						14.49	478.07
April 17, 1899	4,314.55						120.89	4,435.44
May 14, 1899	185.14	518.40			5.00		5.15	693.69
June 13, 1899	198.72						6.37	203.09
Total	\$19,443.79	\$ 4,175.01			\$ 91.29	150.00	\$ 605.18	\$24,465.27

TABLE No. 76—PLYMOUTH COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVER-SITY.	TOTAL.
July 13, 1897	\$ 321.02						\$ 11.62	\$ 332.64
Aug. 14, 1897	231.63	\$ 1,344.00					8.45	1,574.08
Sept. 16, 1897	889.34						32.82	921.16
Nov. 1, 1897	7,721.15			\$ 194.48			220.07	8,135.70
Nov. 17, 1897	708.98	1,389.26					26.10	2,124.34
Dec. 16, 1897	427.94						15.21	443.15
Jan. 13, 1898	537.98	1,386.00			\$ 16.44		17.79	1,958.21
Feb. 10, 1898	314.18	42.00			32.45		11.06	349.69
March 12, 1898	3,047.01			40.48			45.25	3,132.74
April 26, 1898	7,185.03	1,457.03					258.44	8,898.50
May 9, 1898	339.44	11.93					10.00	361.37
June 9, 1898	180.87			12.95	13.02		8.29	214.63
July 11, 1898	139.90						4.66	141.56
Aug. 10, 1898	159.88	1,293.04		16.73	31.53		5.63	1,506.81
Sept. 8, 1898	408.09						14.52	422.61
Oct. 24, 1898	7,567.57	1,334.27					206.10	9,117.94
Nov. 16, 1898	1,001.48				10.22		35.26	1,046.96
Dec. 16, 1898	482.57						16.76	499.33
Jan. 11, 1899	660.42						16.85	677.27
Feb. 13, 1899	475.42	1,414.87			38.42		14.30	1,943.01
March 10, 1899	1,283.90			23.45			40.05	1,342.40
April 12, 1899	5,000.00							5,000.00
April 28, 1899	4,061.09	1,358.50			16.09		283.08	5,718.76
May 9, 1899	2,289.35	36.00			12.66		16.51	2,334.52
June 9, 1899	222.88						6.67	229.55
Total	\$45,635.93	\$11,066.90		\$ 293.09	\$ 170.83		\$ 1,323.49	\$58,489.93



TABLE No. 77—POCAHONTAS COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 22, 1897		\$ 667.33						\$ 667.33
July 22, 1897	\$ 95.42						\$ 3.53	98.95
Aug. 20, 1897	92.61						3.26	95.87
Sept. 7, 1897	280.53						10.40	290.93
Oct. 5, 1897	1,486.68							1,486.68
Oct. 16, 1897	3,000.00							3,000.00
Oct. 19, 1897		\$ 23.12			\$ 25.61	\$ 99.96		149.69
Oct. 22, 1897	380.03						119.97	500.00
Nov. 17, 1897		709.80			10.10	33.32		753.22
Nov. 20, 1897	366.36						14.33	380.69
Dec. 16, 1897	411.83						15.25	427.08
Dec. 22, 1897					11.36	88.33		99.69
Jan. 18, 1898	1,067.40						23.74	1,091.14
Jan. 18, 1898		764.40				48.33		812.73
Feb. 23, 1898	168.39						6.01	174.40
March 17, 1898	412.63						14.73	427.36
April 16, 1898		674.33				144.99		819.32
April 22, 1898	4,993.92						124.71	5,118.63
May 17, 1898	131.94						4.70	136.64
June 17, 1898	466.28						12.48	478.76
June 17, 1898					29.63	16.66		46.29
June 20, 1898						24.99		24.99
July 26, 1898	113.31						4.05	117.36
Aug. 30, 1898	68.24						2.08	70.32
Sept. 14, 1898	144.56						5.16	149.72
Nov. 15, 1898	4,772.24						116.78	4,889.02
Dec. 13, 1898	391.44						13.97	405.41
Dec. 20, 1898	217.92						7.78	225.70
Jan. 23, 1899		1,545.45			24.06	64.99		1,634.50
Jan. 24, 1899	657.64						22.28	679.92
March 7, 1899	190.78						5.96	196.74
March 21, 1899	639.68						19.99	659.67
April 25, 1899	5,846.78						135.69	5,982.47
May 24, 1899	152.06						4.51	156.57
June 22, 1899	468.49						15.47	483.96
Total ....	\$27,008.16	\$ 4,360.31	\$ 23.12		\$ 101.76	\$ 521.57	\$ 707.18	\$32,722.05

TABLE No. 78—POLK COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 26, 1897	\$ 740.32		\$ 20.97			\$ 172.78	\$ 27.36	\$ 961.43
Aug. 14, 1897	1,030.78						57.13	1,087.91
Sept. 23, 1897	1,294.16						47.26	1,341.42
Nov. 1, 1897	18,851.67	\$ 4,283.06				166.67	798.98	24,100.38
Nov. 30, 1897	2,970.01				\$ 132.54	327.78	109.36	3,539.69
Dec. 30, 1897	2,351.01	4,448.74	11.66		104.63	354.16	70.75	7,342.95
Jan. 29, 1898	2,684.09			\$ 174.73	80.07	738.33	98.23	3,775.50
Feb. 16, 1898	898.73	4,712.86				468.89	31.54	6,112.02
March 21, 1898	2,544.59		13.18		183.05		89.60	2,829.42
April 21, 1898	15,000.00							15,000.00
May 4, 1898	6,947.90				435.83		877.52	8,261.25
May 24, 1898	2,370.05	4,950.87			851.39		82.65	8,254.96
June 14, 1898	787.51			77.79	71.49	29.89	27.65	994.33
July 20, 1898	478.41			36.79		335.84	17.16	868.20
Aug. 20, 1898	621.53		22.95				21.94	666.42
Sept. 14, 1898	1,357.75	2,956.12		48.84	166.72	166.66	49.41	4,744.10
Oct. 31, 1898	20,423.63				333.33	323.23	77.81	21,580.22
Nov. 28, 1898	2,188.38					375.16	22.81	2,641.35
Dec. 28, 1898	2,031.98	2,739.20	10.53		107.21		72.06	4,960.98
Jan. 23, 1899	3,013.18					157.00	80.88	3,251.06
Feb. 25, 1899	1,172.14	75.00				140.00	36.80	1,423.94
March 15, 1899	2,762.51	2,579.60		35.37	220.58	140.00	87.03	5,825.09
April 20, 1899	20,000.00							20,000.00
May 14, 1899	8,185.83					140.00	969.27	9,275.10
May 25, 1899	1,100.54	62.80				140.00	34.28	1,513.99
June 15, 1899	1,012.65	2,635.80	6.30			150.00	31.69	3,836.44
Total ....	122,800.35	\$29,444.05	\$ 85.59	\$ 373.52	\$ 1,242.66	\$ 5,623.71	\$ 4,598.27	\$164,168.15

TABLE No. 79—POTTAWATTAMIE COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 19, 1897	\$ 935.37						\$ 34.33	\$ 969.70
Aug. 11, 1897	380.79						13.80	394.59
Sept. 10, 1897	885.09						32.78	917.87
Oct. 19, 1897	12,762.37						500.00	13,262.37
Nov. 24, 1897	655.83						21.30	680.13
Dec. 10, 1897	1,776.65						56.71	1,833.36
Jan. 12, 1898	1,586.39						58.75	1,645.14
March 7, 1898	501.85	\$ 2,561.48		\$ 169.58	\$ 189.99	\$ 495.03	17.91	3,935.84
March 11, 1898	1,151.45						41.09	1,192.54
April 27, 1898	14,620.65						547.35	15,168.00
May 14, 1898	1,043.32						37.27	1,080.59
June 16, 1898	240.24						8.60	248.84
July 11, 1898	816.31						29.15	845.46
Aug. 10, 1898	460.87						16.46	477.33
Sept. 14, 1898	1,256.43						44.97	1,301.40
Oct. 27, 1898	12,181.96						469.25	12,651.21
Nov. 16, 1898	1,261.07						45.05	1,306.12
Dec. 14, 1898	762.44						27.23	789.67
Jan. 9, 1899	1,371.61						48.98	1,420.59
Jan. 13, 1899		3,320.09	\$ 16.33	120.71	289.19	593.35		4,339.67
Feb. 24, 1899	734.52						23.00	757.52
March 22, 1899	1,492.72						46.65	1,539.37
April 21, 1899	15,000.00							15,000.00
May 8, 1899	4,193.39						599.80	4,793.19
May 16, 1899	679.54						21.24	700.78
Total ....	\$76,750.86	\$ 5,881.57	\$ 16.33	\$ 290.29	\$ 479.18	\$ 1,088.28	\$ 2,785.67	\$87,242.28

TABLE No. 80—POWESHIEK COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 16, 1897	\$ 163.16						\$ 5.84	\$ 169.00
Aug. 17, 1897	76.44						2.76	79.20
Sept. 17, 1897	417.28						15.45	432.73
Oct. 18, 1897	6,331.46						220.99	6,552.45
Oct. 21, 1897		\$ 2,000.13			\$ 16.45			2,016.58
Nov. 17, 1897	632.42						23.29	655.71
Dec. 20, 1897	267.41						7.48	274.89
Jan. 17, 1898	188.81						0.92	195.73
Feb. 16, 1898	204.79						5.13	209.92
March 17, 1898	599.45						21.18	620.63
April 19, 1898	8,031.98						272.67	8,304.65
May 17, 1898	292.53	1,558.21					9.91	1,860.65
June 17, 1898	120.51						4.31	124.82
July 14, 1898	108.70						4.45	113.15
Aug. 17, 1898	154.31						5.43	159.74
Sept. 17, 1898	405.32						13.59	418.91
Oct. 19, 1898	6,406.38						215.13	6,621.51
Nov. 18, 1898	540.24						18.53	558.77
Dec. 15, 1898	375.54						9.46	385.00
Jan. 18, 1899	136.53	1,344.60	\$ 23.02				4.06	1,508.21
Feb. 17, 1899	254.63						8.23	262.86
March 17, 1899	577.25						18.07	595.32
April 19, 1899	9,358.00						280.64	9,638.64
May 16, 1899	263.92						8.23	272.15
June 16, 1899	82.67						2.59	85.26
Total ....	\$35,990.63	\$ 4,902.94	\$ 23.02		\$ 16.45		\$ 1,184.92	\$42,117.96



TABLE No. 81—RINGGOLD COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 15, 1897	\$ 212.32						\$ 7.42	\$ 219.74
Aug. 16, 1897	153.99	\$ 428.50			\$ 7.63		5.23	595.35
Sept. 15, 1897	1,017.63						16.09	1,033.72
Oct. 15, 1897	3,065.74	477.50					113.22	3,656.46
Nov. 17, 1897	946.91						35.20	982.11
Dec. 15, 1897	570.42				7.45	\$ 40.00	19.07	636.94
Jan. 15, 1898	244.45	479.73					11.78	835.96
Feb. 15, 1898	262.37						9.03	292.62
March 15, 1898	402.54				21.22		14.48	437.02
April 20, 1898	4,311.45	468.54				20.00	182.73	4,952.72
May 16, 1898	214.89				9.07	40.00	7.53	231.49
June 15, 1898	128.38						4.31	152.69
July 13, 1898	196.97					20.00	6.51	213.48
Aug. 16, 1898	112.74	427.70			7.55		3.75	551.74
Sept. 16, 1898	823.95						29.01	855.96
Oct. 18, 1898	3,827.07						116.39	3,943.46
Nov. 15, 1898	722.32	390.00			5.95		23.52	1,141.79
Dec. 16, 1898	530.83						18.50	549.33
Jan. 16, 1899	226.18	390.00					7.54	623.72
Feb. 15, 1899	243.20				22.76		7.29	273.25
March 15, 1899	1,203.92						20.29	1,224.21
April 21, 1899	4,210.13	412.97			20.00		131.49	4,774.59
May 15, 1899	229.41						7.06	236.47
June 15, 1899	123.34						3.68	127.02
Total.....	\$ 24,084.15	\$ 3,474.94			\$ 101.63	\$ 120.00	\$ 751.12	\$ 28,531.84

TABLE No. 82—SAC COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 26, 1897	\$ 120.26						\$ 4.11	\$ 124.37
Aug. 26, 1897								15.06
Sept. 31, 1897	114.05						4.60	118.65
Oct. 30, 1897	270.85	\$ 630.00					9.98	910.33
Nov. 16, 1897	4,307.69	587.50					179.20	5,074.39
Dec. 8, 1897	309.80						11.35	321.15
Jan. 4, 1898	251.91						9.98	261.89
March 1, 1898	569.00	546.00				\$ 120.00	9.87	1,244.87
March 12, 1898					5.10			5.10
March 29, 1898	301.88						13.98	405.84
May 13, 1898	4,628.91						182.15	4,811.06
May 27, 1898	219.42	546.00				40.00	7.78	813.20
June 16, 1898					12.49			12.49
June 29, 1898	71.23						1.48	72.72
Aug. 26, 1898	166.21	559.87					5.85	731.93
Nov. 28, 1898	4,818.38	561.60					188.85	5,568.83
Dec. 24, 1898	678.10						24.09	702.19
Feb. 1, 1899	274.77						9.47	284.24
April 1, 1899	615.93						19.22	635.15
May 29, 1899	6,187.20	1,229.79					206.10	7,623.09
Total.....	\$ 23,994.53	\$ 4,660.76			\$ 32.85	\$ 160.00	\$ 888.04	\$ 29,735.98

TABLE No. 83—SCOTT COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 12, 1897	\$ 286.81	\$ 230.00					\$ 10.62	\$ 527.43
Aug. 11, 1897	264.38					\$ 258.34	9.0	532.52
Sept. 17, 1897	566.11	2,439.73					20.96	3,026.80
Oct. 18, 1897	5,980.13				\$ 53.49	1,259.45	320.86	7,613.93
Nov. 15, 1897	796.73						29.50	826.23
Dec. 15, 1897	1,012.48	2,522.79					27.40	3,562.67
Jan. 18, 1898	428.12				82.30	86.67	15.46	612.55
Feb. 15, 1898	465.38						18.62	482.00
March 18, 1898		2,503.21			151.43	266.67	79.59	3,000.90
April 21, 1898	14,474.74						531.40	15,006.14
May 17, 1898	828.94					509.16	29.61	1,367.71
June 20, 1898	589.17	2,643.67			51.34	250.00	20.80	3,554.98
July 19, 1898	367.88						13.16	381.04
Aug. 18, 1898	202.15				3.05	461.66	7.21	674.07
Sept. 19, 1898	500.18	2,797.68		\$ 4.46	126.11	238.33	17.87	3,694.61
Oct. 20, 1898	6,011.96					490.28	968.76	6,811.00
Nov. 21, 1898	951.62						34.34	985.96
Dec. 20, 1898	1,161.94	2,687.20			71.40	294.00	25.82	4,240.36
Jan. 20, 1899	256.51					310.00	9.14	575.65
Feb. 18, 1899	684.95	214.05				613.56	21.40	1,533.96
March 18, 1899	3,026.76	2,591.55			146.43	300.00	94.59	6,159.33
April 19, 1899	18,127.89			5.25		300.00	648.61	19,081.75
May 17, 1899	1,041.45						32.54	1,073.99
June 17, 1899	624.30	2,935.20			83.33	305.16	19.53	3,967.52
Total.....	\$ 58,660.58	\$ 21,565.06		\$ 9.71	\$ 768.88	\$ 5,943.28	\$ 2,345.59	\$ 89,293.10

TABLE No. 84—SHELBY COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 15, 1897	\$ 233.85						\$ 8.66	\$ 242.51
Aug. 6, 1897	215.22	\$ 1,109.50			\$ 10.87	\$ 191.67	7.97	1,535.23
Sept. 7, 1897	535.16						19.83	554.99
Oct. 18, 1897	4,002.49						148.24	4,150.73
Nov. 29, 1897	1,459.87						53.10	1,512.97
Dec. 22, 1897	306.18						11.33	317.51
Jan. 26, 1898							10.03	10.03
Feb. 11, 1898	101.40						8.83	110.23
March 16, 1898	189.06	2,873.73				404.43	23.18	3,489.40
April 22, 1898	4,723.10						165.91	4,889.01
May 14, 1898	499.83	889.47				86.66	15.47	1,491.43
June 13, 1898	306.10						10.99	317.09
July 11, 1898	176.45					129.99	6.31	312.75
Aug. 5, 1898	104.35						3.73	108.08
Sept. 7, 1898	450.00			\$ 8.23	.95		16.07	475.25
Oct. 18, 1898	3,080.21	808.60			113.64	99.99	126.93	4,329.37
Nov. 18, 1898	2,092.59						74.74	2,167.33
Dec. 13, 1898	258.75						6.47	265.22
Jan. 13, 1899	130.65						3.64	134.29
Feb. 7, 1899	253.67					160.00	7.93	421.60
March 9, 1899	812.85						25.40	838.25
April 14, 1899	5,621.20	1,638.87				80.00	188.78	7,528.85
May 9, 1899	273.18						8.54	281.70
June 10, 1899	184.55			.50	27.71		6.57	219.33
Total.....	\$ 26,009.60	\$ 7,320.17		\$ 8.73	\$ 153.17	\$ 1,152.74	\$ 958.65	\$ 35,603.15



TABLE No. 85-SIOUX COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 12, 1897	\$ 270.86						\$ 10.00	\$ 280.85
Aug. 14, 1897	113.14						4.20	117.34
Sept. 13, 1897	542.27						20.00	562.27
Oct. 21, 1897		\$ 1,259.07			\$ 12.03			1,271.10
Nov. 25, 1897	7,093.27						174.93	7,268.20
Dec. 20, 1897	1,189.55						41.06	1,230.61
Jan. 18, 1898	624.46						21.47	645.93
Feb. 15, 1898	576.64						21.55	598.19
March 10, 1898	329.37						12.20	341.57
April 24, 1898	1,322.09	1,474.21			15.42		49.23	2,861.95
May 15, 1898	8,483.03						227.00	8,710.03
June 15, 1898	447.81						19.55	467.36
Aug. 17, 1898	317.83						12.25	330.08
Sept. 9, 1898	447.17						17.00	464.17
Oct. 26, 1898	7,584.89						194.75	7,779.64
Nov. 30, 1898	1,931.13			12.73	32.68	\$ 181.07		2,157.61
Dec. 20, 1898	1,644.63						61.00	1,705.63
Jan. 11, 1899	494.64						12.10	506.74
Feb. 5, 1899	1,571.00						49.07	1,620.07
March 19, 1899	10,211.94						247.55	10,459.49
April 8, 1899		36.00						36.00
May 7, 1899	868.06						27.13	895.19
Total.....	\$44,179.64	\$ 4,700.41		\$ 55.08	\$ 60.13	\$ 181.07	\$ 1,226.83	\$50,403.76

TABLE No. 86-STORY COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 15, 1897	\$ 135.63					\$ 16.67		\$ 152.30
Aug. 5, 1897	182.79					16.67	11.55	211.01
Sept. 19, 1897	573.03					16.67	21.60	611.30
Oct. 20, 1897	4,000.00							4,000.00
Nov. 17, 1897	822.04					16.67	21.00	869.71
Dec. 17, 1897	425.51				\$ 26.05	16.67	13.47	481.30
Jan. 14, 1898	205.00					16.67	7.30	228.97
Feb. 7, 1898	285.57					16.67	10.92	312.25
March 14, 1898	794.31					16.67	23.16	834.14
April 23, 1898	8,823.50	1,316.46				16.67	242.52	10,414.55
May 13, 1898	300.22					16.67	5.41	322.30
June 16, 1898	250.28					16.67	7.88	274.81
July 11, 1898	148.20					16.67	4.45	169.32
Aug. 8, 1898	125.17	1,108.33				16.67	4.27	1,254.44
Sept. 22, 1898	5,848.35			14.15	23.41	16.67	21.30	5,923.91
Oct. 16, 1898	657.45					30.00	207.60	995.05
Nov. 16, 1898	509.30				9.35	30.00	18.32	567.07
Dec. 14, 1898	509.30					30.00	13.71	553.01
Jan. 9, 1899	177.70					30.00	6.09	213.79
Feb. 20, 1899	353.77					30.00	11.11	394.88
March 20, 1899	917.20	931.60			28.21	30.00	28.61	1,915.02
April 25, 1899	5,000.00					30.00		5,030.00
May 13, 1899	1,124.01	940.80			9.20	30.00	250.35	2,064.36
June 13, 1899	195.61					30.00	6.04	231.65
July 13, 1899	205.28					30.00	6.11	241.39
Total.....	\$34,943.21	\$ 8,266.20	\$ .00	\$ 35.68	\$ 134.40	\$ 503.38	\$ 1,158.80	\$44,442.75

TABLE No. 87-TAMA COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 15, 1897	\$ 230.88							\$ 230.88
Aug. 16, 1897	158.56							158.56
Sept. 13, 1897	871.01							871.01
Oct. 18, 1897	5,000.00							5,000.00
Nov. 29, 1897	1,968.57	\$ 109.20						2,077.77
Dec. 13, 1897	587.95				\$ 37.35	\$ 133.00		758.30
Jan. 12, 1898	325.98						21.68	347.66
Feb. 12, 1898	271.68						7.80	279.48
March 16, 1898	1,445.97	182.93			18.33	97.68	21.68	1,766.59
April 5, 1898	8,383.41						56.45	8,439.86
May 16, 1898	335.04						302.47	637.51
June 14, 1898	189.50	228.80	\$ 1.80		20.60	33.34	8.52	454.06
July 13, 1898	4.02	214.07			20.20	60.01	7.40	295.70
Aug. 6, 1898	188.02						6.77	194.79
Sept. 20, 1898	731.62						26.15	757.77
Oct. 28, 1898	6,861.41	378.46			5.58	70.01	270.51	7,315.96
Nov. 14, 1898	709.34						23.23	732.57
Dec. 20, 1898	380.14	260.40	10.14		16.16	40.00	9.59	696.93
Jan. 12, 1899	190.67						6.67	197.34
Feb. 15, 1899	744.04				20.07		23.39	787.50
March 11, 1899	1,475.54						46.17	1,521.71
April 1, 1899	10,201.53						318.16	10,519.69
May 12, 1899	138.32	204.63			12.35	40.00	8.05	393.35
June 16, 1899	235.56						7.15	242.71
Total.....	\$42,051.46	\$ 1,627.46	\$ 11.94	\$ 36.92	\$ 167.01	\$ 475.03	\$ 1,497.73	\$45,867.55

TABLE No. 88-TAYLOR COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 12, 1897	\$ 290.86							\$ 290.86
Aug. 6, 1897	179.34						\$ 9.66	189.00
Sept. 11, 1897	567.08						6.64	573.72
Oct. 20, 1897	2,879.08						21.02	2,900.10
Nov. 19, 1897	2,189.63						94.67	2,284.30
Dec. 14, 1897	585.41						81.10	666.51
Jan. 20, 1898	319.09						30.57	349.66
Feb. 11, 1898	338.17	\$ 1,315.50					12.52	1,666.19
March 16, 1898	606.41				\$ 2.80		22.43	631.64
April 20, 1898	3,735.71						135.91	3,871.62
May 13, 1898	1,487.60						52.13	1,539.73
June 13, 1898	255.00						9.00	264.00
July 13, 1898	185.68	573.07				18.79	6.63	783.54
Aug. 5, 1898	179.21						6.40	185.61
Sept. 10, 1898	526.86	542.97			\$ 3.85	5.05	18.81	1,089.74
Oct. 15, 1898	2,915.74						104.13	3,019.87
Nov. 14, 1898	2,158.79	553.47					76.89	2,789.15
Dec. 12, 1898	568.93	543.17			4.68		20.32	1,137.10
Jan. 13, 1899	181.42						0.47	181.89
Feb. 11, 1899	384.21						13.72	397.93
March 14, 1899	840.50						80.00	920.50
April 17, 1899	4,518.16	589.70			14.81	1.65	148.91	5,252.23
May 16, 1899	1,499.69						58.55	1,558.24
June 14, 1899	170.84	635.27					6.10	812.21
Total.....	\$27,512.20	\$ 4,782.15		\$ 18.66	\$ 33.54		\$ 938.91	\$33,305.46



TABLE No. 89—UNION COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE MINDED.	ORPHANS' HOME.	SPECIAL UNIVER-SITY.	TOTAL.
July 6, 1897	\$ 128.31						\$ 4.89	\$ 133.20
Aug. 12, 1897	193.04	\$ 536.50					7.28	1,036.82
Sept. 9, 1897	500.68						18.45	519.13
Oct. 18, 1897	4,213.52	905.00					154.81	5,273.33
Nov. 12, 1897	635.14						23.47	658.61
Dec. 8, 1897	494.22				\$ 27.81		18.28	540.31
Jan. 17, 1898	231.55						8.83	240.38
Feb. 11, 1898	280.79	880.94			46.46	\$ 26.00	6.80	1,240.99
March 14, 1898	425.22						13.18	438.40
April 20, 1898	4,376.81	697.32					156.46	5,230.59
May 9, 1898	274.95						9.67	284.62
June 10, 1898	146.51				14.26		5.04	165.81
July 6, 1898	118.03						4.16	122.19
Aug. 5, 1898	115.01	802.90					4.03	921.94
Sept. 12, 1898	534.79						17.01	551.80
Oct. 22, 1898	4,294.40	750.61					153.13	5,198.14
Nov. 16, 1898	679.16						24.08	703.24
Dec. 12, 1898	341.50						11.90	353.40
Jan. 7, 1899	296.52						7.88	304.40
Feb. 9, 1899	284.59	743.66			31.61		8.84	1,068.70
March 8, 1899	669.01						20.64	689.65
April 20, 1899	5,049.12	738.66		\$ 4.05	14.00		155.22	5,956.05
May 8, 1899	189.79	72.00					5.83	267.62
June 10, 1899	125.52					10.00	3.84	139.36
Total.....	\$24,598.18	\$ 6,422.59		\$ 4.05	\$ 134.14	\$ 36.00	\$ 843.72	\$ 32,038.68

TABLE No. 90—VAN BUREN COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE MINDED.	ORPHANS' HOME.	SPECIAL UNIVER-SITY.	TOTAL.
July 16, 1897	\$ 111.72						\$ 4.11	\$ 115.83
Aug. 11, 1897	121.05						4.31	125.36
Sept. 3, 1897	3,939.26						145.74	4,085.00
Nov. 20, 1897	228.23						8.35	236.58
Feb. 11, 1898	979.28						31.63	1,010.91
March 11, 1898	1,525.56						63.19	1,588.75
April 18, 1898	5,172.31				\$ 3.56		184.27	5,340.14
May 9, 1898	173.71	\$ 84.00					6.17	263.88
June 17, 1898	117.10	8,475.35						8,592.45
Oct. 31, 1898	4,705.56	2,013.54					177.20	6,896.30
Nov. 11, 1898				\$ 77.97	178.53	\$ 180.00		436.50
Dec. 12, 1898	708.00						25.23	733.23
Jan. 12, 1899	82.18						2.92	85.10
Feb. 6, 1899	665.26	249.60					20.53	935.39
March 16, 1899	1,472.96						46.02	1,518.98
April 29, 1899	5,343.19			8.05	37.38		174.78	5,558.40
May 15, 1899	249.94	299.60					7.64	557.18
June 13, 1899	138.00							138.00
Total.....	\$25,901.63	\$ 6,122.09		\$ 81.02	\$ 219.47	\$ 180.00	\$ 918.89	\$ 33,423.10

TABLE No. 91—WAPELLO COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE MINDED.	ORPHANS' HOME.	SPECIAL UNIVER-SITY.	TOTAL.
July 10, 1897	\$ 230.08						\$ 8.17	\$ 238.25
Aug. 6, 1897	166.44	\$ 2,208.86		\$ 52.07			5.95	2,380.00
Sept. 7, 1897	449.64				\$ 13.62		16.02	479.28
Oct. 15, 1897	7,473.78						286.46	7,760.24
Nov. 15, 1897	1,069.83	2,081.81					36.45	3,128.09
Dec. 6, 1897	754.44						23.31	777.75
Jan. 12, 1898	874.80				25.37		21.71	921.88
Feb. 11, 1898	703.72	2,082.75				\$ 120.00	23.74	2,930.21
March 12, 1898	1,138.92						49.19	1,178.11
April 12, 1898	8,990.30						320.67	9,310.97
May 7, 1898	465.47	2,095.33		1.30	58.59	120.00	16.60	2,751.09
June 7, 1898	274.85							274.85
July 6, 1898	160.75						15.15	175.90
Aug. 5, 1898	138.68	2,102.80					4.97	2,325.28
Sept. 30, 1898	233.89						8.82	242.71
Oct. 15, 1898	8,071.41			26.91			209.16	8,397.48
Nov. 12, 1898	922.25						32.63	955.18
Dec. 10, 1898	454.28	1,724.00					15.73	2,194.00
Jan. 12, 1899	673.28				16.80		19.67	709.65
Feb. 11, 1899	754.55	1,276.00			31.58		23.99	2,084.12
March 8, 1899	1,630.16						52.43	1,682.59
April 17, 1899	9,949.77						318.70	10,268.47
May 8, 1899	472.06			13.93	24.41		14.88	525.31
June 10, 1899	218.68	641.60					6.91	867.19
Total....	\$46,201.02	\$14,211.15	\$ .75	\$ 94.21	\$ 243.03	\$ 240.00	\$ 1,621.00	\$62,611.17

TABLE No. 92—WARREN COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE MINDED.	ORPHANS' HOME.	SPECIAL UNIVER-SITY.	TOTAL.
July 9, 1897	\$ 268.36						\$ 9.98	\$ 278.34
July 9, 1897		\$ 900.00		\$ 1.25	\$ 44.79			946.04
Aug. 5, 1897	220.06						8.28	228.34
Sept. 13, 1897	731.44			3.80			27.10	762.34
Oct. 25, 1897	2,887.80						112.44	3,000.24
Oct. 25, 1897		1,500.00						1,500.00
Nov. 26, 1897	2,161.91						80.01	2,241.92
Dec. 23, 1897	546.96						20.25	567.21
Jan. 20, 1898	522.65						14.74	547.02
Jan. 20, 1898		500.00						500.00
Feb. 9, 1898	530.51						19.29	559.43
March 10, 1898	939.71						38.04	977.75
April 27, 1898	5,338.94						190.68	5,529.62
May 13, 1898	481.19	3,603.67						4,084.86
June 16, 1898	299.30						26.92	326.22
July 11, 1898	187.78						6.70	194.48
Aug. 10, 1898	208.14						7.43	215.57
Sept. 13, 1898	584.05						25.33	609.38
Oct. 19, 1898	4,604.01	2,181.84					164.42	6,950.27
Nov. 16, 1898	809.30						28.90	838.20
Dec. 17, 1898	435.67						15.21	440.88
Jan. 23, 1899	662.28	1,080.36					12.19	1,734.76
Feb. 16, 1899	791.21						24.42	815.63
March 11, 1899	1,321.05						41.28	1,362.33
April 21, 1899	6,147.93	1,105.87					192.12	7,445.92
May 12, 1899	264.40						13.73	277.13
June 21, 1899	817.43						19.43	836.86
Total....	\$31,752.08	\$10,851.74		\$ 24.31	\$ 113.20		\$ 1,097.77	\$43,839.10



TABLE No. 93—WASHINGTON COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVER-SITY.	TOTAL.
July 14, 1897	\$ 205.35						\$ 7 60	\$ 212.95
Aug. 11, 1897	155.17						5 75	160.92
Sept. 14, 1897	516.40	\$ 1,065.41			\$ 4 95		19 12	1,605.88
Oct. 14, 1897	6,247.47						231.94	6,479.43
Nov. 13, 1897	623.06	968.33					22 71	1,614.10
Dec. 10, 1897	376.57						13 12	379.69
Jan. 14, 1898	250.14				3.73		7 17	261.04
Feb. 15, 1898	628.75		\$ 10.64				22.36	661.75
March 17, 1898	1,480.65						52.88	1,533.53
April 25, 1898	8,986.23	902.53	8.67		16.69		320.93	10,235.05
May 16, 1898	239.26	918.40			5.80		8 51	1,173.00
June 16, 1898	120.40		6 50				4.30	131.20
July 16, 1898	170.88		7.22		26.94		6 10	211.14
Aug. 18, 1898	155.63						5.56	161.24
Sept. 21, 1898	624.11	938.93					22 29	1,585.33
Oct. 19, 1898	6,573.82						234.78	6,808.60
Nov. 21, 1898	771.03	759.60	8.63		5.30		27.43	1,569.99
Dec. 8, 1898	204.61						7.31	211.92
Jan. 16, 1899	197.30						1 62	198.92
Feb. 10, 1899	993.61						28.24	931.85
March 8, 1899	1,717.98	778.70			3.45		53.69	2,551.82
April 21, 1899	9,227.25			\$ .60			288.35	9,516.20
May 17, 1899	339.46	783.83	18.17		7.48		10.61	1,159.55
June 5, 1899	195.34						6 10	201.44
Total	\$40,900.52	\$ 7,113.73	\$ 57.83	\$ .60	\$ 74.34		\$ 1,408.52	\$49,555.54

TABLE No. 94—WAYNE COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVER-SITY.	TOTAL.
July 10, 1897	\$ 191.80					\$ 33.34	\$ 5 91	\$ 201.11
Aug. 13, 1897	139.75	\$ 797.50				16 67	5 08	959.00
Sept. 9, 1897	1,628.53						25 12	1,553.65
Oct. 13, 1897	4,073.89	702.00			\$ 26 89	32 34	151.87	4,986.99
Nov. 16, 1897	513.54					16.67	19.00	549.21
Dec. 13, 1897	318.72				17.04		10 67	346.43
Jan. 6, 1898	105.42					16.67	3.83	125.98
Feb. 10, 1898	378.08	681.33			43.45	16 67	13.50	1,133.03
March 14, 1898	1,615.07					16 67	28.98	1,653.72
April 16, 1898	4,557.14	661.80				16 67	162.75	5,413.36
May 9, 1898	349.23				10.03	16 67	12 46	383.39
June 7, 1898	184.19					16 67	6 56	207.42
July 11, 1898	133.16					16 67	3 84	153.67
Aug. 10, 1898	119.22	693.43			25 14	16 67	4 13	828.59
Sept. 14, 1898	1,309.44					33.34	15.72	1,358.50
Oct. 18, 1898	3,957.94					20 00	140.99	4,118.93
Nov. 14, 1898	805.15	639.60			24 46	20.00	28 36	1,517.57
Dec. 9, 1898	436.17						11 02	448.09
Jan. 9, 1899	94.80					20.00	3 29	118.09
Feb. 13, 1899	432.41	770.03			17.08	40.00	13 21	1,273.73
March 11, 1899	1,830.76						30 57	1,861.33
April 17, 1899	5,383.70						167.95	5,551.65
May 9, 1899	343.57	959.83			27.61	177 12	10 61	1,518.74
June 7, 1899	344.10						10 50	354.60
Total	\$29,115.84	\$ 5,895.52			\$ 191.70	\$ 543.84	\$ 833.88	\$36,630.78

TABLE No. 95—WEBSTER COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVER-SITY.	TOTAL.
July 16, 1897	\$ 257.68	\$ 1,627.26						\$ 1,884.94
Aug. 18, 1897	110.27						\$ 9.54	\$ 1,895.08
Sept. 17, 1897	274.57						4 68	114.35
Oct. 18, 1897	5,334.00	1,710.80	\$ .75				10 18	284.75
Nov. 16, 1897	1,974.64				3.18		197.56	7,246.24
Dec. 16, 1897	258.78						50 91	2,025.55
Jan. 17, 1898	723.54						9 58	268.36
Feb. 17, 1898	236.91	3,611.06					48 05	777.59
March 18, 1898	615.01				6.54		8 46	3,863.00
April 16, 1898	8,576.32						21.96	636.97
May 18, 1898	676.35				10.94		247.72	6,824.04
June 16, 1898	643.17						11.23	698.52
July 16, 1898	248.12	1,892.73			3.80		24.82	667.99
Aug. 16, 1898	85.18						9 40	2,064.05
Sept. 16, 1898	330.33						3 04	88.22
Oct. 17, 1898	6,576.70	1,915.20		\$ 12.15	48.36		11 79	342.12
Nov. 16, 1898	539.84						234.98	8,787.59
Dec. 17, 1898	527.41						22 53	553.37
Jan. 18, 1899	1,101.43						16.83	546.24
Feb. 17, 1899	297.24	1,558.00			10.77		33.34	1,134.77
March 16, 1899	796.28						6 47	1,782.48
April 17, 1899	7,756.09						24.88	821.16
May 16, 1899	1,152.46	1,603.60			33.16		244.00	8,000.00
June 16, 1899	705.16						34.38	2,823.60
Total	\$37,704.42	\$13,828.65	\$ .75	\$ 12.15	\$ 117.30		\$ 1,313.53	\$52,976.80

TABLE No. 96—WINNEBAGO COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVER-SITY.	TOTAL.
July 16, 1897	\$ 93.85							\$ 97.25
Aug. 20, 1897	54.89	\$ 494.33		\$ 1.42	\$ 4.95		\$ 3 40	\$ 527.53
Sept. 23, 1897	104.39						1 94	108.24
Oct. 29, 1897	3,547.00						3 85	3,611.27
Nov. 22, 1897	534.23	553.83					64.27	1,129.08
Dec. 15, 1897	386.98						20 92	1,229.08
Jan. 14, 1898	187.10	548.00					12.84	399.82
Feb. 4, 1898	231.75				5.09		6 16	744.35
March 11, 1898	328.83						8 33	240.08
April 30, 1898	3,867.45	603.40			3.65		11.09	4,443.60
May 18, 1898	41.62						72.43	4,543.28
June 14, 1898	107.90				.60		1 47	42.69
July 14, 1898	68.36						3 79	111.69
Aug. 4, 1898	50.05						2 44	70.80
Sept. 15, 1898	90.55	684.60					1 79	51.84
Nov. 3, 1898	2,224.96				8.52		3 26	7-6.93
Nov. 21, 1898	2,073.83	576.00					79 40	2,303.36
Dec. 12, 1898	290.21				23.92		8 00	2,681.75
Jan. 10, 1899	221.50						10 36	300.57
Feb. 15, 1899	304.23						5 69	227.19
March 9, 1899	295.03	554.00			17.66		9 82	314.05
May 3, 1899	2,635.38						9 24	875.93
May 20, 1899	1,943.97	604.80			18.67		82.05	2,707.43
June 21, 1899	64.72				8 38		1 84	2,677.66
Total	\$19,757.78	\$ 4,567.06		\$ 37.75	\$ 55.14		\$ 426.31	\$24,864.04



TABLE No. 97—WINNESHIEK COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 1, 1897				\$ 34.09				\$ 34.09
July 3, 1897	\$ 143.96						\$ 5.20	149.16
July 17, 1897		\$ 357.92	\$ 5.40					363.32
Aug. 6, 1897	123.12						4.66	127.78
Aug. 17, 1897					\$ 13.27			13.27
Sept. 8, 1897	577.65						21.50	599.15
Oct. 14, 1897	3,195.36						139.20	3,334.56
Nov. 15, 1897	985.30						36.78	1,022.08
Nov. 24, 1897		538.80			19.60			558.40
Dec. 7, 1897	235.31						6.54	241.85
Jan. 6, 1898	274.90						5.20	280.10
Jan. 19, 1898		398.53	11.78				410.31	410.31
Feb. 8, 1898	995.08						35.73	1,030.81
Feb. 9, 1898					35.28			35.28
March 9, 1898	2,540.91						90.75	2,631.66
March 16, 1898				4.15				4.15
April 15, 1898	5,532.20						216.05	5,748.25
April 22, 1898	448.48							448.48
May 5, 1898					15.28			15.28
May 7, 1898	226.87						8.08	234.95
June 30, 1898	256.88						6.72	263.60
July 5, 1898	154.78						5.60	160.38
July 22, 1898		420.00	4.00		23.34			447.34
Aug. 5, 1898	130.55						4.70	135.25
Sept. 8, 1898	649.21						10.60	659.81
Oct. 14, 1898	3,669.83						149.38	3,819.21
Nov. 7, 1898	819.57						29.26	848.83
Dec. 8, 1898	183.41						6.60	190.01
Dec. 14, 1898		401.20		.45	18.74			420.39
Jan. 7, 1899	149.30						4.85	154.15
Feb. 4, 1899	867.00						27.10	894.10
Feb. 23, 1899		376.80			24.37			401.17
March 8, 1899	2,413.18						75.35	2,488.53
April 10, 1899	7,296.06						245.00	7,541.06
May 4, 1899	349.97						10.90	360.87
May 22, 1899		378.00	10.94		30.06			419.00
June 10, 1899	318.47						8.13	326.60
Total...	\$32,466.85	\$ 2,671.25	\$ 32.12	\$ 88.69	\$ 179.94		\$ 1,162.88	\$36,551.73

TABLE No. 98—WOODBURY COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 16, 1897	\$ 618.18						\$ 22.88	\$ 641.06
Aug. 18, 1897	651.32						24.14	675.46
Sept. 21, 1897	1,030.00						40.89	1,070.89
Oct. 20, 1897	12,300.49						413.80	12,714.29
Oct. 25, 1897		\$ 4,168.00			\$ 69.33			4,237.33
Nov. 18, 1897	3,203.55						118.65	3,322.20
Dec. 15, 1897	2,096.14						68.85	2,164.99
Jan. 17, 1898	3,071.65						113.78	3,185.43
Feb. 17, 1898	509.21						17.57	526.78
March 12, 1898	994.23						34.61	1,028.84
April 25, 1898	10,366.88						378.70	10,745.58
May 16, 1898	1,178.20						41.36	1,219.56
June 16, 1898	674.75						23.95	698.70
July 16, 1898	447.30						15.98	463.28
Aug. 12, 1898	417.30						14.92	432.22
Sept. 17, 1898	755.44						26.98	782.42
Oct. 17, 1898		4,692.82	\$ 9.95	18.60	150.63	\$ 3,351.25		8,223.25
Oct. 21, 1898	8,578.33						328.05	8,906.38
Nov. 16, 1898	1,711.59						61.14	1,772.73
Dec. 17, 1898	1,743.22	1,413.97		48.85	114.13		45.41	3,365.58
Jan. 16, 1899	1,767.18						63.12	1,830.30
March 3, 1899	628.65				39.40		19.64	687.69
March 10, 1899	1,365.66	1,381.47			72.70		42.68	2,862.71
April 17, 1899	12,500.00							12,500.00
April 27, 1899	238.95						416.15	655.10
May 12, 1899	1,078.48	1,468.58		11.27	56.27		33.70	2,648.30
June 17, 1899	880.64						27.52	908.16
Total...	\$68,875.39	\$13,124.84	\$ 9.95	\$ 173.03	\$ 568.87	\$ 3,351.25	\$ 2,292.26	\$86,495.59

TABLE No. 99—WORTH COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 19, 1897	\$ 179.38	\$ 546.00					\$ 8.33	\$ 740.14
Aug. 16, 1897	34.01						8.33	42.34
Sept. 9, 1897	123.98						8.33	132.31
Oct. 15, 1897	2,158.89						8.33	2,167.22
Nov. 16, 1897	429.82	614.60					8.33	1,052.75
Dec. 13, 1897	189.52						8.33	197.85
Jan. 10, 1898	64.81	601.53					8.33	674.67
Feb. 12, 1898	208.67						8.33	217.00
March 14, 1898	470.50						8.33	478.83
April 12, 1898	2,775.36						8.33	2,783.69
May 12, 1898	99.02						8.33	107.35
May 16, 1898		556.74						556.74
June 15, 1898	78.09			\$ 26.96			16.66	122.71
July 12, 1898	82.90				\$ 12.49		8.33	103.72
Aug. 16, 1898	106.88	604.33			39.12			750.33
Sept. 15, 1898	220.23						16.66	236.89
Oct. 17, 1898	1,906.82						10.00	1,916.82
Nov. 17, 1898	646.08	591.60					13.97	1,251.65
Dec. 15, 1898	166.21						10.00	176.21
Jan. 9, 1899	41.05						10.00	51.05
Feb. 15, 1899	230.70	576.00			8.60		10.00	825.30
March 16, 1899	487.47			2.50			10.00	499.97
April 17, 1899	3,457.50				3.20		1.29	3,461.99
May 15, 1899	86.87	584.80						671.67
June 8, 1899	62.50						1.95	64.45
Total...	\$14,307.29	\$ 4,675.60		\$ 29.46	\$ 76.38	\$ 186.24	\$ 449.70	\$19,724.67

TABLE No. 100—WRIGHT COUNTY.

DATE OF PAYMENT.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
July 21, 1897	\$ 151.90						\$ 5.46	\$ 157.36
Aug. 10, 1897	73.56						2.72	76.28
Sept. 18, 1897	235.83						8.73	244.56
Oct. 15, 1897	2,247.92						118.08	2,366.00
Nov. 16, 1897	513.96	\$ 1,447.60					19.10	1,980.66
Dec. 3, 1897	175.28						6.49	181.77
Jan. 15, 1898	555.73						20.57	576.30
Feb. 16, 1898	93.98						1.25	95.23
March 16, 1898	1,078.72						38.52	1,117.24
April 15, 1898	4,012.81						188.04	4,200.85
April 28, 1898				\$ 16.10	\$ 111.45			127.55
May 12, 1898	216.95						6.55	223.50
June 16, 1898	344.79	1,365.00					12.31	1,722.10
July 15, 1898	66.32						2.36	68.68
Aug. 16, 1898	67.46						2.41	69.87
Sept. 15, 1898	319.70						11.42	331.12
Oct. 15, 1898	3,495.61						119.57	3,615.18
Nov. 11, 1898	691.23						24.68	715.91
Dec. 15, 1898	184.80	1,582.47					6.08	1,773.33
Jan. 14, 1899	357.87						12.59	370.46
Feb. 17, 1899	338.59						10.58	349.17
March 16, 1899	1,552.70						45.29	1,597.99
April 15, 1899	4,478.30						189.94	4,668.24
May 12, 1899	113.31	1,703.07					4.03	1,820.41
June 17, 1899	351.77						10.98	362.75
Total...	\$22,731.07	\$ 6,098.74		\$ 16.10	\$ 111.45		\$ 765.73	\$29,723.09



TABLE No. 101—CONSOLIDATED STATEMENT OF RECEIPTS FROM COUNTIES—JULY 1, 1897-JUNE 30, 1899.

COUNTIES.	STATE.	INSANE.	BLIND.	DEAF.	FEEBLE-MINDED.	ORPHANS' HOME.	SPECIAL UNIVERSITY.	TOTAL.
Adair.....	\$ 23,000.67	\$ 12,453.08			\$ 214.21	\$ 138.00	\$ 804.44	\$ 38,610.40
Adams.....	19,071.07	3,264.37		12.72	447.57		648.54	23,444.27
Allamakee.....	21,080.42	3,552.69		.40			752.16	28,385.67
Appanoose.....	26,430.85	6,589.23		10.40	66.75		946.49	31,043.72
Audubon.....	20,318.24	3,021.27	16.01	24.35	22.92	238.82	661.89	24,303.54
Benton.....	47,328.91	10,854.99	23.61	21.12	304.00		1,647.83	60,180.48
Black Hawk.....	42,775.93	9,136.80	11.45	19.14	141.02	277.79	1,608.72	53,970.85
Boone.....	36,385.58	8,068.20	50.90	55.42	162.75	1,037.79	1,137.38	46,898.02
Bremer.....	24,385.91	2,831.00		81.37	52.69	300.00	766.94	28,417.91
Buchanan.....	31,732.22	5,925.47		30.88	100.64	490.05	1,209.31	39,488.56
Buena Vista.....	25,147.37	6,837.07		4.88	139.94	300.00	766.10	33,195.36
Butler.....	27,333.24	3,854.66	91.82	51.91	26.29	474.13	695.53	32,517.67
Calhoun.....	26,871.24	8,141.59		65.14	109.41		834.11	36,011.49
Carroll.....	24,179.06	4,814.01	45.23	49.43	34.27	431.41	812.59	30,496.00
Cass.....	34,831.74	8,007.92		17.98	558.30	49.98	1,172.26	44,688.24
Cedar.....	59,648.50	5,063.41	35.01	3.60	176.01	320.00	1,294.60	66,541.18
Cerro Gordo.....	26,410.23	2,058.49			196.42	443.39	968.93	30,077.47
Cherokee.....	28,830.05	5,111.48	6.75		121.04	180.00	886.28	35,135.60
Chickasaw.....	19,376.70	6,840.14			81.17		60.71	25,963.72
Clarke.....	21,559.67	4,547.39		9.01	89.79	128.67	674.60	27,109.13
Clay.....	19,068.75	4,217.78			12.38		535.35	23,894.26
Clayton.....	32,416.40	4,367.66		128.20	176.99	543.93	1,151.85	38,785.03
Clinton.....	47,738.37	20,751.44	12.62	107.86	812.13	1,592.64	1,955.41	72,470.47
Crawford.....	35,406.13	8,616.17		46.84	260.85		1,109.89	45,469.98
Dallas.....	36,729.52	7,960.17	44.21	108.21	419.29	60.00	1,396.87	49,618.27
Davis.....	23,089.23	6,249.63		1.45	44.92	323.92	815.24	30,524.42
Decatur.....	27,022.56	5,467.75	42.02	9.57	173.32	180.00	742.51	33,637.73
Delaware.....	27,328.61	8,796.94	40.23	41.11	160.20		1,028.33	37,365.42
Des Moines.....	42,324.80	13,59.79		106.26	741.23	200.00	1,655.79	58,649.92
Dickinson.....	16,243.12	2,266.20			57.48		371.66	18,858.46
Dubuque.....	66,950.89	9,572.13			130.18		2,733.15	79,385.80
Emmet.....	15,707.72	2,952.45		14.62			344.81	19,039.64
Fayette.....	36,393.73	12,053.87		169.98	75.41	1,085.00	1,195.66	50,915.65
Floyd.....	23,565.05	10,607.75			169.67	180.00	972.30	35,491.77
Franklin.....	24,311.19	5,843.87		2.62	114.91		823.52	31,116.11
Fremont.....	30,043.33	7,730.03		57.99	148.25	120.00	973.57	39,073.20
Greene.....	30,394.90	4,862.30		37.20	64.10	40.00	1,026.50	36,425.00
Grundy.....	22,621.59	3,931.13		45.90	196.61		820.02	27,664.25
Guthrie.....	27,880.01	5,211.62	43.09	16.88	219.44		1,003.80	34,374.84
Hamilton.....	29,577.89	6,185.82	39.25	117.77	86.85		989.24	36,996.82
Hancock.....	18,072.83	2,928.88			23.87	109.01	588.39	21,723.01
Hardin.....	29,027.53	18,312.11	.60	21.90	117.79	1,049.61	1,022.60	44,552.04

REPORT OF THE STATE TREASURER.

Harrison.....	33,818.22	8,157.83	4.25	49.20	365.44		1,168.76	43,503.70
Henry.....	29,940.04	11,837.93			142.71	311.61	1,114.22	43,296.51
Howard.....	21,478.94	7,330.99		2.80	40.99	514.46	631.33	30,059.51
Humboldt.....	19,215.48	5,878.81		23.14	160.60		655.81	25,934.84
Ida.....	19,608.69	6,114.77		.95	126.71	183.28	695.40	26,700.80
Iowa.....	34,246.61	7,532.05		116.95	144.96	1,509.15	1,010.34	44,642.76
Jackson.....	29,111.85	2,971.74	21.68	310.74	294.54	1,505.81	1,090.44	35,306.80
Jasper.....	47,145.25	10,659.51	41.99	2.50	372.07	957.49	1,601.71	60,760.47
Jefferson.....	29,005.88	5,683.99		18.97	116.00		1,017.50	35,812.31
Johnson.....	48,406.27	7,743.27		276.62	592.27	945.81	1,739.94	59,794.15
Jones.....	36,522.61	8,021.30	43.74	129.67	150.64	1,004.57	1,249.08	47,198.39
Keokuk.....	38,848.90	2,864.17	77.31	.50	163.11	69.16	1,441.28	43,453.41
Kossuth.....	38,517.47	5,004.19		50.63	110.19	80.00	1,121.88	44,884.34
Lee.....	49,632.18	19,321.92		132.57	629.97	2,489.78	1,954.28	74,030.68
Linn.....	63,767.44	15,311.69					2,522.76	81,601.89
Louisa.....	21,735.71	8,230.00		23.73	136.30	551.61	763.64	31,445.99
Lucas.....	21,830.02	8,366.80		63.48	165.34		745.76	30,674.33
Lyon.....	29,256.11	3,629.55		45.72	85.43		708.75	33,726.56
Madison.....	29,436.72	5,820.84	117.65	21.76	339.83	4,403.03	901.41	41,077.34
Mahaska.....	39,854.56	10,011.64		132.13	237.56	5,630.83	1,490.92	57,407.68
Marion.....	34,781.93	10,037.54	89.23	.40	183.65	563.00	1,261.67	48,918.45
Marshall.....	39,616.03	4,754.51	73.75	152.09	451.64	1,709.81	1,787.61	48,580.50
Mills.....	27,533.82	8,329.83		216.23	440.25		916.79	37,438.98
Mitchell.....	19,432.69	6,538.73		4.33	56.84	660.00	720.83	27,461.42
Monona.....	21,437.96	5,783.87		18.51	275.94	382.82	760.42	28,659.52
Monroe.....	23,167.60	3,063.63		7.71			709.49	28,951.43
Montgomery.....	30,582.01	6,905.43	45.35	6.12	257.15		1,036.37	38,821.43
Muscatine.....	41,168.28	5,878.94		62.05	311.66	2,347.71	1,561.36	51,960.04
O'Brien.....	29,841.73	2,515.03		37.25	86.63	313.38	763.72	33,567.79
Osceola.....	19,512.64	756.93		2.05	1.80		397.27	20,769.69
Page.....	40,877.89	13,161.76	49.13	59.30	448.64		1,311.08	55,847.80
Palo Alto.....	19,443.79	4,175.01			91.21	150.00	805.18	24,445.27
Plymouth.....	45,633.62	11,668.90		293.09	170.83		1,323.49	58,499.93
Pocahontas.....	27,008.16	4.3-0.31	23.12		101.76	521.57	707.13	31,722.05
Polk.....	122,401.35	29,441.05	85.59	373.52	1,242.68	5,623.71	4,598.27	161,168.15
Pottawattamie.....	76,750.86	5,831.57	16.33	290.29	479.18	1,088.33	2,735.67	87,242.28
Poweshiek.....	65,999.63	4,902.94	21.02		16.45		1,184.92	72,117.96
Ringgold.....	24,044.15	3,474.94			101.63	120.00	751.12	28,531.84
Sac.....	23,994.53	4,669.76			32.65	160.00	888.04	29,735.98
Scott.....	58,660.58	21,535.06			9.71	5,943.23	2,345.59	89,293.10
Shelby.....	26.0-9.69	7.3-9.17			8.73	1,547.74	958.65	35,693.15
Sioux.....	44,179.64	4,760.41		55.03	60.13	181.67	1,226.83	50,404.76
Story.....	34,344.21	8,263.20	.90	35.68	134.49	503.38	1,154.89	44,442.75
Stout.....	42,051.46	1,627.43	11.94	36.92	167.01	475.01	1,497.73	45,867.55
Tama.....	27,512.20	4,792.15		18.66	33.54		954.91	33,305.46
Taylor.....	24,598.18	6,422.59		4.05	134.14	36.00	813.72	32,038.64
Union.....	25,901.63	6,122.03		81.02	219.47	190.00	918.89	33,423.10
Van Buren.....	46,201.03	14,211.15	.75	94.21	243.03	240.00	1,641.00	62,611.17
Wapello.....	31,752.03	10,851.74		24.31	113.20		1,097.77	43,839.10
Warren.....	40,900.52	7,113.73	57.83	.60	74.34		1,408.52	49,555.54
Washington.....								

REPORT OF THE STATE TREASURER.



TABLE NO. 101—CONTINUED.

COUNTIES.	STATE.	INSANE.	BLIND.	DEAF.	PERMANENTLY MINDED.	ORPHANS' HOME.	SPECIAL INTER-SITY.	TOTAL.
Wayne.	20,115.84	5,805.52	70	12.18	191.70	548.51	885.88	36,630.78
Webster.	27,704.42	18,829.05	18	117.30	117.30	.....	1,813.83	52,916.90
Winnebago.	32,668.95	2,571.35	82.12	58.60	175.94	.....	1,169.83	38,531.73
Woodbury.	63,675.89	13,124.84	9.55	177.03	508.87	.....	2,392.86	85,405.00
Wright.	22,731.07	6,068.74	.....	18.10	111.45	.....	765.73	29,725.00
Total.	\$3,343,719.85	\$ 777,550.11	\$ 1,309.21	\$ 5,004.89	\$ 10,578.77	\$ 66,354.02	\$ 111,404.47	\$ 4,107,203.22

## II.—RECEIPTS OF TAXES FROM CORPORATIONS.

Table No. 102 — Showing Receipts of Taxes from Iowa Insurance Companies for 1898.

Collected in accordance with section 1333 of the code.

Date of payment—1898.	NAME OF COMPANY.	HEAD-QUARTERS.	Premiums, less paid and amounts returned.	Rate.	Tax.
Jan. 28	Farmers	Cedar Rapids.	\$ 137,485.43		\$ 1,374.85
Feb. 1	Anchor Mutual	Des Moines.	65,339.11		653.39
Feb. 2	Dubique Fire and Marine.	Dubique.	23,735.05		237.35
Feb. 3	Hawkeye	Des Moines.	154,449.78		1,544.50
Feb. 3	Capital	Des Moines.	55,939.06		559.39
Feb. 3	State.	Des Moines.	72,518.72		725.19
Feb. 3	Des Moines.	Des Moines.	150,382.53		1,503.83
Feb. 7	Security Fire.	Davenport.	32,558.31		325.58
Feb. 7	Fidelity	Des Moines.	43,190.16		431.90
Feb. 8	Register Life and Annuity.	Davenport.	21,247.66		212.48
Feb. 10	Atlas Mutual	Des Moines.	21,840.60		218.40
Feb. 15	Bankers Mutual Casualty.	Des Moines.	11,551.85		115.51
Feb. 17	United States Life association.	Davenport.	5,173.05		51.74
Feb. 21	Merchants and Bankers Mutual.	Des Moines.	27,110.56		271.10
Feb. 21	Merchants Brick Mutual.	Des Moines.	5,698.04		56.98
Feb. 21	Commercial Mutual.	Des Moines.	18,020.00		180.21
Feb. 23	Royal Union Mutual Life.	Des Moines.	27,419.33		274.19
Feb. 23	Equitable Life.	Des Moines.	71,861.33		718.61
Feb. 28	Northern Life association.	Marshalltown.	28,682.83		286.83
Feb. 28	Northwestern Life and Savings.	Des Moines.	19,524.75		195.25
March 1	Bankers Accident.	Des Moines.	18,845.51		188.45
March 1	American Mutual.	Des Moines.	19,548.10		195.48
March 1	Iowa State.	Keokuk.	185,293.00		1,852.93
March 4	Iowa Merchants Mutual.	Burlington.	20,579.45		205.80
March 4	Marshalltown Accident association.	Marshalltown.	208.00		2.08
March 11	Chicago Life.	Des Moines.	9,087.71		90.88
March 23	Acme Life.	Marshalltown.	4,317.00		43.17
March 23	Peoples Accident association.	Des Moines.	3,239.63		32.40
March 23	Merchants Life association.	Burlington.	21,923.75		219.23
March 23	Mutual Life Association of Iowa.	Red Oak.	8,678.94		86.79
March 23	Farmers Life association.	Des Moines.	6,718.00		67.18
March 24	Federal Life association.	Davenport.	5,057.11		50.57
March 25	Masons and Odd Fellows Life Assn.	Manchester.	8,692.80		86.93
March 25	Central Life Assurance association.	Des Moines.	9,957.11		99.57
March 25	Globe Accident association.	Marshalltown.	4,005.43		40.05
March 28	Western Mutual Aid association.	Marshalltown.	653.09		6.56
March 29	Southwestern Mutual Life association.	Marshalltown.	45,429.47		454.30
April 1	Odd Fellows Annuity association.	Des Moines.	23,166.75		231.67
April 1	Economic Life association.	Clinton.	34,177.83		341.78
April 2	Laboring Men's Co-Operative Life A.	Webster City.	1,702.81		17.02
April 2	Des Moines Life association.	Des Moines.	43,555.38		435.55
April 2	Bankers Life association.	Des Moines.	17,182.49		171.83
April 7	Imperial Accident association.	Des Moines.	3,267.35		32.67
April 7	National Masonic Accident Assn.	Des Moines.	6,450.15		64.50
April 8	German-American Mut. Life Assn.	Burlington.	1,042.30		10.43
April 8	Midland Life association.	Pt. Dodge.	4,908.04		49.08
April 9	Iowa National Life association.	Des Moines.	2,431.22		24.33
April 9	U. S. Mercantile Indemnity Assn.	Des Moines.	2,277.40		22.77
April 28	Equitable Mutual Life association.	Waterloo.	13,938.90		139.37
May 18	U. S. Implement Dealers Acc. Assn.	Council Bluffs.	151.00		1.51
Total.			\$1,563,220.96		\$ 15,630.18



Table No. 103—Showing Receipts of Taxes from Iowa Insurance Companies for 1899.

Collected in accordance with section 1333 of the Code.

Date of payment—1899.	NAME OF COMPANY.	HEAD-QUARTERS.	Premiums less losses paid and premiums returned.	Rate.	Tax.
Jan. 9	Capital .....	Des Moines.....	\$ 82,469 54	1	\$ 824 69
Jan. 10	Farmers .....	Oedar Rapids.....	139,519 36	1	1,395 19
Jan. 11	Hawkeye .....	173,227 74	1,732 23		
Jan. 14	Merchants and Bankers Mutual.....	Des Moines.....	41,907 59	1	4 07
Jan. 14	Bankers Life association.....	Des Moines.....	34,058 04	1	340 58
Jan. 14	State .....	Des Moines.....	85,771 45	1	857 71
Jan. 17	Anchor Mutual Fire.....	Des Moines.....	46,418 87	1	464 19
Jan. 19	Des Moines Fire.....	Des Moines.....	109,940 81	1	1,099 41
Jan. 20	Security Fire.....	Des Moines.....	23,553 72	1	235 53
Jan. 22	Commercial Mutual.....	Davenport.....	9,639 78	1	96 37
Jan. 26	Dubuque Fire and Marine.....	Dubuque.....	42,074 02	1	420 74
Jan. 28	Mill Owners Mutual Fire.....	Des Moines.....	8,778 28	1	87 78
Jan. 31	Register Life and Annuity.....	Davenport.....	31,340 58	1	313 40
Feb. 4	Odd Fellows Annuity association.....	Des Moines.....	28,571 58	1	285 71
Feb. 11	Equitable Mutual Life.....	Waterloo.....	6,669 12	1	65 07
Feb. 11	Atlas Mutual.....	Des Moines.....	22,304 52	1	223 05
Feb. 16	Merchants Life association.....	Burlington.....	18,855 34	1	188 59
Feb. 16	United States Life association.....	Davenport.....	457 46	1	4 57
Feb. 23	Dairy Mutual.....	Lisbon.....	13,543 78	1	135 44
Feb. 23	Farmers Life association.....	Des Moines.....	12,556 25	1	125 56
Feb. 25	Fidelity Fire.....	Des Moines.....	44,567 33	1	445 27
Feb. 25	Iowa State.....	Keokuk.....	184,918 66	1	1,849 19
Feb. 25	National Church Mutual.....	Lisbon.....	6,335 90	1	63 36
Feb. 25	Southwestern Mutual Life association.....	Marshalltown.....	37,255 17	1	372 56
Feb. 27	Imperial Accident association.....	Des Moines.....	3,418 64	1	34 19
Feb. 27	Mutual Life Association of Iowa.....	Red Oak.....	8,873 34	1	88 73
Feb. 28	Cent Life Assur. Society of the U. S.....	Des Moines.....	16,687 56	1	166 87
Feb. 28	Acme Life.....	Marshalltown.....	6,469 08	1	64 99
Feb. 28	Northwestern Life and Savings.....	Des Moines.....	145,693 55	1	1,456 94
Feb. 28	Chicago Life association.....	Des Moines.....	10,217 08	1	102 77
March 1	American Mutual Fire.....	Des Moines.....	31,769 56	1	317 66
March 1	Bankers Accident.....	Des Moines.....	18,769 97	1	187 69
March 1	Des Moines Life association.....	Des Moines.....	44,283 81	1	442 83
March 1	Iowa Merchants Mutual.....	Sioux City.....	7,909 01	1	79 06
March 2	Globe Accident.....	Marshalltown.....	21,772 74	1	217 73
March 2	Northern Life association.....	Marshalltown.....	25,702 25	1	257 02
March 4	Equitable Life.....	Des Moines.....	86,042 93	1	869 43
March 4	Royal Union Mutual Life.....	Des Moines.....	42,904 74	1	429 05
March 6	Peoples Accident association.....	Des Moines.....	2,515 36	1	25 13
March 7	Iowa Life.....	Sioux City.....	42,081 26	1	426 84
March 10	Federal Life association.....	Davenport.....	19,891 28	1	198 01
March 10	National Masonic Accident Ass'n.....	Des Moines.....	7,443 55	1	73 44
March 11	Marshalltown Accident association.....	Marshalltown.....	2,870 48	1	28 70
March 11	Union Life association.....	Des Moines.....	1,680 11	1	16 89
March 16	Laboring Men's Co-op. Life association.....	Webster City.....	6,655 40	1	66 55
March 20	Bankers Mutual Casualty.....	Des Moines.....	11,899 27	1	118 90
March 27	Midland Life association.....	Ft. Dodge.....	5,669 88	1	56 10
March 28	Mut. Aid So. of the Ger. Luth Syn of Ia.....	Iowa City.....	1,360 10	1	13 90
March 30	German-American Mutual Life Ass'n.....	Burlington.....	3,935 68	1	39 54
April 1	Economic Life association.....	Clinton.....	23,710 79	1	237 11
April 1	Mutual Benefit association.....	Ft. Dodge.....	4,746 19	1	47 43
May 15	U. S. Mercantile Indemnity Ass'n.....	Des Moines.....	2,061 73	1	20 63
Total.....			\$1,704,614 71		\$ 17,892 43

Table No. 104—Showing Receipts of Taxes from Stipulated Premium and Assessment Associations for 1898.

Collected in accordance with section 1333 of the Code.

Date of payment—1898.	NAME OF ASSOCIATION.	HEAD-QUARTERS.	Premiums less losses paid and premiums returned.	Rate.	Tax.
Feb. 9	Mutual Reserve Fund Life.....	New York, N. Y.....	\$ 15,210 94	1	\$ 152 10
March 10	Western Mutual Life.....	Chicago, Ill.....	20,282 56	1	202 03
March 23	Masons Fraternal.....	Westfield, Mass.....	1,633 72	1	16 33
March 23	Fidelity Mutual Life.....	Philadelphia, Penn.....	14,192 18	1	141 02
March 23	North American Accident.....	Chicago, Ill.....	1,091 79	1	10 92
March 23	Masonic Aid Association of Dakota.....	Yankton, S. D.....	30 31	1	31
March 23	Scandinavian Relief.....	Red Wing, Minn.....	2,259 15	1	22 59
March 23	Covenant Mutual Life.....	Galesburg, Ill.....	23,109 65	1	231 10
March 23	Railway Officials and Employees' Accident.....	Indianapolis, Ind.....	4,783 96	1	47 84
March 28	Security Mutual Life.....	Binghamton, N. Y.....	1,946 93	1	19 47
March 28	Northwestern Life Assurance.....	Chicago, Ill.....	4,086 62	1	40 87
March 28	Knights of the Globe Mut. Benefit.....	Freeport, Ill.....	354 15	1	3 54
March 30	Scandinavian Mutual Aid.....	Galesburg, Ill.....	7,692 89	1	76 93
March 31	Metropolitan Accident.....	Chicago, Ill.....	399 67	1	3 90
April 2	American Temperance.....	New York, N. Y.....	288 95	1	2 89
April 2	Bankers and Merchants Life.....	Chicago, Ill.....	3,523 63	1	35 29
April 9	Iowa Life.....	Chicago, Ill.....	24,928 86	1	249 29
April 11	Northwestern Life.....	Minneapolis, Minn.....	3,352 52	1	33 53
April 12	American Mutual Accident.....	Oshkosh, Wis.....	3,903 72	1	39 06
April 19	Connecticut Indemnity.....	Waterbury, Conn.....	33 60	1	34
April 19	Piqua Mutual Aid and Accident.....	Piqua, Ohio.....	3,656 44	1	36 69
April 27	Brotherhood Accident.....	Boston, Mass.....	1,877 68	1	18 77
May 24	Woodmens Accident.....	Lincoln, Neb.....	2,286 83	1	22 80
Total.....			\$141,990 12		\$1,419 91



Table No. 105—Showing Receipts of Taxes from Stipulated Premium and Assessment Associations for 1899.

Collected in accordance with section 1333 of the Code.

Date of payment—1899.	NAME OF ASSOCIATION.	HEADQUARTERS.	Premiums less losses paid and premiums returned.	Rate.	Tax.
Jan. 23	Fidelity Mutual Life.....	Philadelphia, Pa.	\$ 15,147.41	1	151.47
Jan. 28	Woodmen A. Accident.....	Lincoln, Neb.	2,427.94	1	24.28
Feb. 11	Illinois Life.....	Chicago, Ill.	2,427.34	1	24.27
Feb. 11	Preferred Banks Life Assurance Co.	Detroit, Mich.	1,220.38	1	12.20
Feb. 11	Scandinavian Mutual Aid.....	Galesburg, Ill.	6,877.37	1	68.77
Feb. 18	Knights Templars and Masons Life Indemnity Co.....	Chicago, Ill.	735.03	1	7.35
Feb. 21	Piqua Mutual Aid and Accident.....	Piqua, Ohio	208.60	1	2.09
Feb. 24	North American Accident.....	Chicago, Ill.	80.88	1	.81
Feb. 25	Northwestern Life Assurance Co.	Chicago, Ill.	48,654.74	1	486.55
Feb. 27	Hartford Life.....	Hartford, Conn.	11,036.82	1	110.37
Feb. 27	Knights of the Globe Mut. Benefit.	Freeport, Ill.	808.70	1	8.07
Feb. 27	Minnesota Scandinavian Relief.	Red Wing, Minn.	3,277.55	1	32.77
Feb. 27	Railway Officials and Employees Accident.	Indianapolis, Ind.	12,710.66	1	127.10
March 1	Western Mutual Life.....	Chicago, Ill.	37,578.11	1	375.79
March 15	Metropolitan A. Accident.....	Chicago, Ill.	11,280.79	1	112.61
March 18	Chicago Guarantee Fund and Life society.....	Chicago, Ill.	98.19	1	.98
March 21	Western Masons Mutual Life.....	Yankton, S. D.	8,646.96	1	86.47
March 23	Knights Templars and Masons Mutual Aid.....	Cincinnati, Ohio.	586.18	1	5.86
March 25	Brotherhood Accident Co.....	Boston, Mass.	1,194.13	1	11.94
March 28	Northwestern Life.....	Minneapolis, Minn.	9,698.01	1	96.98
April 6	Masonic Fraternal Accident.....	Westfield, Mass.	977.19	1	9.77
April 7	Ministerial Life Insurance Co.....	Los Angeles, Cal.	5,190.30	1	51.20
May 5	Wildy Casualty.....	Boston, Mass.	1,615.14	1	16.15
	Total.....		\$176,906.36		\$1,769.05

Table No. 106—Showing Receipts of Taxes from United States Insurance Companies for 1898.

Collected in accordance with section 1333 of the Code.

PAY- 1898.	NAME OF COMPANY.	HEADQUARTERS.	BRANCH REMITTING.	PREMIUMS.	Rate.	TAX.
15	Alliance Hall and Cyclone Mutual.....	Austin, Minn.		\$ 10,013.35	2.5	\$ 250.33
19	American.....	Newark, N. J.		11,776.61	2.5	294.42
19	Milwaukee Mechanics.....	Milwaukee, Wis.		36,899.25	2.5	922.48
20	Hartford Fire.....	Hartford, Conn.		116,311.84	2.5	2,907.79
20	Phoenix.....	Hartford, Conn.		53,612.66	2.5	1,340.32
22	Rockford.....	Rockford, Ill.		40,659.76	2.5	1,016.00
24	Farmers Fire.....	York, Penn.		14,059.42	2.5	351.49
24	New Hampshire Fire.....	Manchester, N. H.		22,582.53	2.5	564.56
24	Fidelity and Deposit Company of Maryland.....	Baltimore, Md.		12,418.20	2.5	310.46
24	The Franklin Fire.....	Philadelphia, Penn.		8,124.41	2.5	203.11
25	Security Fire.....	New Haven, Conn.		11,968.26	2.5	299.21
25	United States Life.....	New York, N. Y.		16,209.34	2.5	405.23
25	American Central.....	St. Louis, Mo.		13,789.87	2.5	341.74
25	Greenwich.....	New York, N. Y.		5,027.31	2.5	125.70
25	Home.....	New York, N. Y.		85,008.84	2.5	2,125.22
26	Concordia Fire.....	Milwaukee, Wis.		28,434.59	2.5	710.86
26	West Chester Fire.....	New York, N. Y.		28,821.34	2.5	720.61
27	Buffalo Commercial.....	Buffalo, N. Y.		634.44	2.5	15.6
27	New York Life.....	New York, N. Y.		517,302.74	2.5	12,932.57
28	Grand Rapids Fire.....	Grand Rapids, Mich.		16,515.81	3	487.27
28	Buffalo German.....	Buffalo, N. Y.		7,782.62	2.5	194.57
28	Traders.....	Chicago, Ill.		16,114.99	2.5	402.85
29	Northwestern National.....	Milwaukee, Wis.		68,188.34	2.5	1,704.71
29	New England Burglary.....	Boston, Mass.		851.48	2.5	21.28
29	Erie Fire.....	Buffalo, N. Y.		831.80	2.5	20.80
29	Reliance.....	Philadelphia, Penn.		7,811.24	2.5	195.24
29	Hartford Steam Boiler Inspection.....	Hartford, Conn.		10,610.47	2.5	265.26
29	German-American.....	New York, N. Y.	Chicago, Ill.	46,613.35	2.5	1,165.33
29	German Alliance.....	New York, N. Y.	Chicago, Ill.	2,487.00	2.5	62.19
29	Travelers (Accident Dept.).....	Hartford, Conn.		36,020.58	2.5	900.51
29	Travelers (Life Dept.).....	Hartford, Conn.		8,651.00	2.5	216.27
31	Union.....	Philadelphia, Penn.		4,186.41	2.5	104.67
31	Provident Life and Trust.....	Philadelphia, Penn.		16,697.45	2.5	417.44
31	Newark Fire.....	Newark, N. J.		1,348.08	2.5	33.70
31	Spring Garden.....	Philadelphia, Penn.		5,851.81	2.5	146.30
31	Firemens.....	Newark, N. J.		10,289.85	2.5	257.25
31	St. Paul Fire and Marine.....	St. Paul, Minn.		32,150.09	2.5	803.75
31	Michigan Fire and Marine.....	Detroit, Mich.		3,509.30	3	105.28



Table No. 106—Continued.

DATE OF PAYMENT—1898.	NAME OF COMPANY.	HEADQUARTERS.	BRANCH REMITTING.	PREMIUMS.	Rate.	TAX.
January 31	Firemans Fund.	Chicago, Ill.		16,525.87	2.5	413.15
January 31	Northwestern Mutual Life	Milwaukee, Wis.		647,393.78	2.5	16,184.84
February 1	American Surety company	New York, N. Y.		6,577.98	2.5	164.45
February 1	Provident Savings Life Assurance society.	New York, N. Y.		25,586.66	2.5	639.67
February 1	American Fire	Boston, Mass.		2,391.77	2.5	59.79
February 1	New Jersey Plate Glass.	Newark, N. J.		1,698.12	2.5	42.45
February 1	Delaware	Philadelphia, Penn.		12,410.00	2.5	310.25
February 1	United States Casualty	New York, N. Y.		4,036.60	2.5	100.66
February 1	Hanover Fire.	New York, N. Y.		19,598.51	2.5	489.96
February 1	Eagle Fire.	New York, N. Y.		6,054.15	2.5	151.35
February 1	Detroit Fire and Marine.	Detroit, Mich.		5,085.77	3	152.57
February 1	Merchants Fire and Marine.	Boston, Mass.		3,219.60	2.5	80.49
February 2	Providence Washington.	Providence, R. I.		14,242.93	2.5	356.07
February 2	Fire Association	Philadelphia, Penn.		36,916.40	2.5	922.91
February 2	Philadelphia Underwriters	Philadelphia, Penn.		5,664.98	2.5	141.03
February 3	German.	Freeport, Ill.		152,509.93	2.5	3,812.75
February 3	United States Fidelity and Guarantee	Baltimore, Md.		2,006.38	2.5	50.16
February 3	Metropolitan Plate Glass	New York, N. Y.		1,850.85	2.5	46.27
February 3	Mechanics.	Philadelphia, Penn.	Chicago, Ill.	4,830.22	2.5	120.76
February 3	Manufacturers and Merchants	Pittsburg, Penn.	Chicago, Ill.	3,761.06	2.5	94.03
February 4	New York Plate Glass.	New York, N. Y.		1,274.42	2.5	31.86
February 4	Niagara Fire	New York, N. Y.	Chicago, Ill.	27,909.28	2.5	697.73
February 4	Springfield Fire and Marine.	Springfield, Mass.	Chicago, Ill.	47,653.70	2.5	1,191.34
February 4	United States Fire	New York, N. Y.	Chicago, Ill.	4,031.76	2.5	100.79
February 4	Citizens	Pittsburg, Penn.	Chicago, Ill.	3,704.41	2.5	92.61
February 4	City Trust, Safe Deposit and Surety	Philadelphia, Penn.		26.00	2.5	.65
February 4	Mutual Benefit Life	Newark, N. J.		136,290.20	2.5	3,407.26
February 5	American Bond and Trust.	Baltimore, Md.		80.00	2.5	2.00
February 5	Insurance Company of North America	Philadelphia, Penn.		64,394.09	2.5	1,609.85
February 5	National Fire.	Hartford, Conn.	Chicago, Ill.	66,185.55	2.5	1,654.64
February 5	Glens Falls	Glens Falls, N. Y.	Chicago, Ill.	14,652.76	2.5	366.32
February 5	National Standard	New York, N. Y.		1,086.25	2.5	27.16
February 7	Home Life.	New York, N. Y.		8,779.25	2.5	219.48
February 7	Germania Life	New York, N. Y.		5,764.94	2.5	144.12
February 7	Pennsylvania Fire	Philadelphia, Penn.	Chicago, Ill.	19,470.36	2.5	486.76
February 7	Orient.	Hartford, Conn.	Chicago, Ill.	16,654.34	2.5	416.86
February 7	Agricultural	Watertown, N. Y.		8,426.00	2.5	210.65
February 7	Williamsburgh City Fire.	New York, N. Y.		8,496.56	2.5	212.41
February 7	Union Casualty and Surety	St. Louis, Mo.		9,418.52	2.5	235.46
February 7	Etna Life	Hartford, Conn.		61,906.81	2.5	1,547.07
February 7	Etna Accident.	Hartford, Conn.		7,240.10	2.5	181.00
February 7	American Fire	Philadelphia, Penn.		18,976.98	2.5	474.43
February 7	Merchants	New York, N. Y.		11,507.50	2.5	287.68
February 8	Equitable Fire and Marine	Providence, R. I.		2,228.53	2.5	55.71
February 8	Merchants	Providence, R. I.		2,228.54	2.5	55.71
February 8	Continental	New York, N. Y.		152,321.19	2.5	3,808.03
February 8	Etna Fire.	Hartford, Conn.		81,218.80	2.5	2,031.22
February 9	Bankers Life.	Lincoln, Neb.		2,977.00	2.5	74.43
February 10	Norwood.	New York, N. Y.		338.25	2.5	8.46
February 10	Phoenix.	Brooklyn, N. Y.		63,815.06	2.5	1,595.88
February 10	Rochester German	Rochester, N. Y.		6,802.79	2.5	170.07
February 10	National Life.	Montpelier, Vt.		27,393.49	2.5	684.84
February 10	Connecticut Fire.	Hartford, Conn.	Chicago, Ill.	49,422.57	2.5	1,235.56
February 10	Citizens	New York, N. Y.		930.75	2.5	23.27
February 10	Fidelity and Casualty	New York, N. Y.		6,271.31	2.5	156.78
February 11	American Fire.	New York, N. Y.	Chicago, Ill.	205.08	2.5	5.13
February 11	Lloyds Plate Glass.	New York, N. Y.		4,618.60	2.5	115.47
February 11	Massachusetts Mutual Life.	Springfield, Mass.		18,306.85	2.5	457.67
February 12	Girard	Philadelphia, Penn.	Chicago, Ill.	15,394.04	2.5	384.85
February 12	Metropolitan Life	New York, N. Y.		63,752.39	2.5	1,593.81
February 14	American Union Life.	New York, N. Y.		828.53	2.5	20.71
February 15	Penn Mutual Life.	Philadelphia, Penn.		70,077.24	2.5	1,751.93
February 15	Pacific Mutual Life	San Francisco, Cal.		3,307.85	2.5	82.70
February 16	Michigan Mutual Life	Detroit, Mich.		49,496.62	2.5	1,242.42
February 17	Germania Fire	New York, N. Y.		26,918.89	2.5	672.97
February 17	Pacific Fire	New York, N. Y.		12,113.37	2.5	302.83
February 21	Phoenix Mutual Life.	Hartford, Conn.		11,892.97	2.5	297.32
February 21	Kansas Mutual Life.	Topeka, Kan.		2,061.25	2.5	51.53
February 23	Washington Life	New York, N. Y.	Des Moines, Iowa	30,757.84	2.5	769.20
February 23	National Surety company.	New York, N. Y.		108.32	2.5	2.71
February 26	Union Life.	Omaha, Neb.		5,034.29	2.5	125.86
February 26	Connecticut General Life.	Hartford, Conn.		2,549.35	2.5	63.73
February 28	Mutual Life	New York, N. Y.		474,458.05	2.5	11,861.45
March 1	Union Mutual Life	Portland, Me.		8,589.89	2.5	214.75
March 1	Pacific Mutual Life (Accident Dept.)	San Francisco, Cal.		3,713.10	2.5	92.83
March 2	Manhattan Fire	New York, N. Y.		3,039.44	2.5	75.98
March 2	Standard Life and Accident	Detroit, Mich.		20,861.6	2.5	521.51
March 2	Union Central Life.	Cincinnati, Ohio.		41,766.94	2.5	1,044.17
March 3	Connecticut Mutual Life	Hartford, Conn.		77,319.93	2.5	1,933.00
March 3	Manhattan Life.	New York, N. Y.		16,733.21	2.5	418.33
March 4	Covenant Mutual Life.	St. Louis, Mo.		298.55	2.5	7.46
March 4	Preferred Accident.	New York, N. Y.		107.00	2.5	2.67
March 5	Prudential.	Newark, N. J.		27,839.20	2.5	697.23
March 8	Equitable Life Assurance society	New York, N. Y.		244,342.21	2.5	6,108.55
March 11	Security Trust and Life	Philadelphia, Penn.		3,267.85	2.5	81.68
March 25	Minnesota Farmers Hall.	Minneapolis, Minn.		1,027.32	2.5	25.68
Total.				\$1,483,516.13		\$112,213.78



Table No. 107—Showing Receipts of Taxes from United States Insurance Companies for 1899.

Collected in accordance with section 1333 of the Code.

DATE OF PAYMENT—1899.	NAME OF COMPANY.	HEADQUARTERS.	BRANCH REMITTING.	PREMIUMS.	Rate.	TAX.
January 16	Phoenix	Hartford, Conn.	Cincinnati, Ohio	\$ 52,452.16	2.5	\$ 1,311.30
January 20	American Central	St. Louis, Mo.		13,360.91	2.5	334.02
January 21	Buffalo Commercial	Buffalo, N. Y.		494.95	2.5	24.87
January 23	Farmers Fire	York, Pa.		15,182.87	2.5	379.82
January 23	New Jersey Plate Glass	Newark, N. J.		1,948.72	2.5	58.46
January 24	American	Newark, N. J.		12,174.93	2.5	304.37
January 24	Rockford	Rockford, Ill.		34,732.59	2.5	869.81
January 25	Wisconsin Fire	Milwaukee, Wis.		5,335.97	2.5	133.40
January 25	Grand Rapids Fire	Grand Rapids, Mich.		15,967.74	2.5	399.19
January 25	Erie Fire	Buffalo, N. Y.		2,380.54	2.5	59.51
January 26	Newark Fire	Newark, N. J.		2,803.89	2.5	70.10
January 26	Western Underwriters association	Chicago, Ill.		14,943.00	2.5	373.57
January 26	Alliance Hall and Cyclone Mutual	Austin, Minn.		12,452.78	2.5	311.32
January 26	German	Freeport, Ill.		149,671.00	2.5	3,741.77
January 26	Pennsylvania Fire	Philadelphia, Pa.	Chicago, Ill.	21,010.00	2.5	525.25
January 26	Lawyers Surety company	New York, N. Y.		10.00	2.5	.25
January 27	Concord Fire	Milwaukee, Wis.		23,320.76	2.5	583.02
January 27	Milwaukee Mechanics	Milwaukee, Wis.		19,623.28	2.5	491.58
January 27	Franklin Fire	Philadelphia, Pa.		8,388.07	2.5	209.70
January 27	Spring Garden	Philadelphia, Pa.		10,565.68	2.5	264.4
January 27	New Hampshire Fire	Manchester, N. H.		23,904.69	2.5	597.62
January 27	Travelers (Life)	Hartford, Conn.		8,242.55	2.5	206.06
January 27	Travelers (Accident)	Hartford, Conn.		46,653.39	2.5	1,166.33
January 27	Delaware	Philadelphia, Pa.	Chicago, Ill.	9,140.00	2.5	228.50
January 28	Buffalo German	Buffalo, N. Y.		7,055.86	2.5	176.40
January 28	Home	New York, N. Y.		81,768.62	2.5	2,044.22
January 30	Agricultural	Watertown, N. Y.		5,793.00	2.5	144.82
January 30	American Bonding and Trust company	Baltimore, Md.		353.50	2.5	8.84
January 30	Fidelity and Deposit company	Baltimore, Md.		16,770.01	2.5	419.25
January 30	Firemens	Newark, N. J.		12,418.44	2.5	311.21
January 30	Firemans Fund	San Francisco, Cal.	Chicago, Ill.	14,298.79	2.5	357.47
January 30	Mechanics	Philadelphia, Pa.	Chicago, Ill.	5,264.44	2.5	131.61
January 30	New York Life	New York, N. Y.		546,656.03	2.5	13,666.40
January 30	Providence Washington	Providence, R. I.	Chicago, Ill.	13,244.44	2.5	331.11
January 30	Rochester German	Rochester, N. Y.		7,063.76	2.5	176.59
January 30	Security	New Haven, Conn.		10,737.08	2.5	268.43
January 30	St. Paul Fire and Marine	St. Paul, Minn.		34,317.58	2.5	857.94

REPORT OF THE STATE TREASURER.

January 30	Traders	Chicago, Ill.		15,700.36	2.5	392.51
January 30	United States Fire	New York, N. Y.	Chicago, Ill.	3,943.20	2.5	98.70
January 30	Hartford Steam Boiler Inspection and Ins. Co.	Hartford, Conn.		17,904.92	2.5	447.62
January 30	Northwestern Mutual Life	Milwaukee, Wis.		705,437.10	2.5	17,645.93
January 31	Equitable Fire and Marine	Providence, R. I.		2,179.83	2.5	54.50
January 31	Hartford Fire	Hartford, Conn.	Des Moines, Iowa	109,189.83	2.5	2,729.75
January 31	Minnesota Farmers Hall	Minneapolis, Minn.		8,543.21	2.5	213.53
January 31	Milwaukee Fire	Milwaukee, Wis.		2,081.00	2.5	52.02
January 31	National Surety company	New York, N. Y.		1,518.66	2.5	37.97
January 31	American Surety company	New York, N. Y.		7,301.41	2.5	182.54
January 31	Reliance	Philadelphia, Pa.	Chicago, Ill.	7,070.36	2.5	176.75
February 1	American Fire	Philadelphia, Pa.	Des Moines, Iowa	22,925.16	2.5	573.13
February 1	City Trust, Safe Deposit and Surety Co.	Philadelphia, Pa.		223.50	2.5	5.59
February 1	Manufacturers and Merchants	Pittsburg, Pa.	Chicago, Ill.	4,229.81	2.5	105.75
February 1	Michigan Fire and Marine	Detroit, Mich.		3,419.77	2.5	85.49
February 2	American	Boston, Mass.	Chicago, Ill.	2,707.26	2.5	67.68
February 2	Citizens	Pittsburg, Pa.	Chicago, Ill.	4,288.00	2.5	107.20
February 2	Fire association	Philadelphia, Pa.	Chicago, Ill.	41,157.95	2.5	1,028.95
February 2	German-American	New York, N. Y.		49,812.29	2.5	1,241.06
February 2	Lloyds Plate Glass	New York, N. Y.		3,980.81	2.5	99.52
February 2	Mercantile Fire and Marine	Boston, Mass.	Chicago, Ill.	3,261.46	2.5	81.53
February 2	United States Casualty company	New York, N. Y.		1,734.02	2.5	43.40
February 3	Etna Life	Hartford, Conn.		71,438.04	2.5	1,785.95
February 3	Etna Accident	Hartford, Conn.		9,835.53	2.5	246.39
February 3	German Alliance	New York, N. Y.		4,085.39	2.5	102.33
February 3	Maryland Casualty	Baltimore, Md.		284.15	2.5	7.10
February 3	Metropolitan Plate Glass	New York, N. Y.		1,688.94	2.5	42.22
February 3	National Fire	Hartford, Conn.	Chicago, Ill.	67,312.61	2.5	1,682.82
February 3	New York Plate Glass	New York, N. Y.		1,680.80	2.5	42.02
February 3	United States Life	New York, N. Y.		16,874.60	2.5	421.87
February 3	Mutual Benefit Life	Newark, N. J.		133,823.84	2.5	3,345.60
February 4	Eagle Fire	New York, N. Y.		4,587.56	2.5	114.69
February 4	Germania Life	New York, N. Y.		10,773.80	2.5	269.35
February 4	German Fire	Pittsburg, Pa.	Chicago, Ill.	1,603.00	2.5	40.09
February 4	Greenwich	New York, N. Y.		7,827.83	2.5	195.70
February 4	Phoenix	Brooklyn, N. Y.	Chicago, Ill.	65,659.18	2.5	1,641.48
February 6	Connecticut Fire	Hartford, Conn.	Chicago, Ill.	46,067.10	2.5	1,151.68
February 6	Detroit Fire and Marine	Detroit, Mich.		4,837.89	2.5	120.94
February 7	Hanover Fire	New York, N. Y.		18,128.21	2.5	453.15
February 7	Insurance Company of North America	Philadelphia, Pa.	Elie, Pa.	61,583.65	2.5	1,541.59
February 7	Northwestern National	Milwaukee, Wis.		71,794.91	2.5	1,794.87
February 7	Provident Savings Life Assurance society	New York, N. Y.		24,201.71	2.5	605.04
February 7	Springfield Fire and Marine	Springfield, Mass.		44,374.52	2.5	1,109.36
February 7	Home Life	New York, N. Y.		10,606.82	2.5	265.17
February 8	Glens Falls	Glens Falls, N. Y.	Chicago, Ill.	18,571.68	2.5	464.29
February 9	Covenant Mutual Life	St. Louis, Mo.		174.35	2.5	4.36
February 9	Union	Philadelphia, Pa.		4,100.68	2.5	102.52
February 9	Williamsburgh City Fire	New York, N. Y.		9,027.63	2.5	225.69
February 10	National Standard	New York, N. Y.		2,148.20	2.5	53.71
February 10	United States Fidelity and Guarantee	Baltimore, Md.		8,101.91	2.5	202.55

REPORT OF THE STATE TREASURER.



Table No. 107—Continued.

DATE OF PAYMENT—1899.	NAME OF COMPANY.	HEADQUARTERS.	BRANCH REMITTING.	PREMIUMS.	Rate.	TAX.
February 11	Continental Assurance Co. of North America.	Hammond, Ind.	Detroit, Mich.	61.50	\$	1.85
February 11	Merchants.	Newark, N. J.		8,285.46	2.5	207.14
February 11	State Mutual Hail.	Winnebago City, Minn.		2,499.00	2.5	62.47
February 11	Traders Fire.	New York, N. Y.		5,232.76	2.5	130.66
February 13	Ætna Fire.	Hartford, Conn.	Omaha, Neb.	74,607.75	2.5	1,865.19
February 13	Continental.	New York, N. Y.		156,918.57	2.5	3,922.93
February 13	Fidelity and Casualty.	New York, N. Y.		6,656.46	2.5	166.41
February 13	Germania Fire.	New York, N. Y.	Chicago, Ill.	32,370.98	2.5	809.27
February 13	International.	New York, N. Y.	Chicago, Ill.	2,606.33	2.5	66.15
February 13	Manhattan Life.	New York, N. Y.		14,352.22	2.5	358.80
February 13	Niagara Fire.	New York, N. Y.	Chicago, Ill.	29,686.85	2.5	739.67
February 13	Provident Life and Trust.	Philadelphia, Pa.		17,330.36	2.5	433.16
February 14	Union Casualty and Surety.	St. Louis, Mo.		9,763.40	2.5	244.09
February 14	Metropolitan Life.	New York, N. Y.		104,098.63	2.5	2,602.42
February 14	Preferred Accident.	New York, N. Y.		3,831.00	2.5	95.77
February 14	Orient.	Hartford, Conn.	Chicago, Ill.	15,878.88	2.5	396.96
February 16	Pacific Mutual Life.	San Francisco, Cal.		7,107.90	2.5	177.70
February 16	Pacific Mutual Life Accident department.	San Francisco, Cal.		4,326.31	2.5	108.16
February 17	Citizens.	New York, N. Y.		1,257.71	2.5	31.44
February 17	Bankers Life.	Lincoln, Neb.		3,991.92	2.5	99.79
February 20	Merchants.	Providence, R. I.		2,179.84	2.5	54.49
February 21	Penn Mutual Life.	Philadelphia, Pa.		89,730.29	2.5	2,243.26
February 21	Phoenix Mutual Life.	Hartford, Conn.		19,721.66	2.5	493.04
February 23	Union Mutual Life.	Portland, Me.		10,178.23	2.5	254.46
February 23	Girard Fire and Marine.	Philadelphia, Pa.		15,585.88	2.5	383.39
February 24	Union Central Life.	Cincinnati, Ohio		56,199.09	2.5	1,404.98
February 27	Massachusetts Mutual Life.	Springfield, Mass.		31,411.03	2.5	785.28
February 27	American Union Life.	New York, N. Y.		1,354.28	2.5	33.85
February 28	Washington Life.	New York, N. Y.		26,131.59	2.5	79.79
February 28	Connecticut Mutual Life.	Hartford, Conn.		80,324.89	2.5	2,008.12
February 28	Mutual Life.	New York, N. Y.	Des Moines, Iowa.	463,067.24	2.5	11,576.68
March 2	Prudential Insurance Company of America.	Newark, N. J.		38,113.40	2.5	952.59
March 3	Standard Life and Accident.	Detroit, Mich.		18,571.41	2.5	464.29
March 4	Michigan Mutual Life.	Detroit, Mich.		54,159.57	2.5	1,353.99
March 7	National Life.	Montpelier, Vt.		32,599.82	2.5	815.00
March 9	Equitable Life Assurance society.	New York, N. Y.	Des Moines, Iowa.	270,022.95	2.5	6,750.57
March 9	American Fire.	New York, N. Y.		2,360.52	2.5	59.01
March 10	Security Trust and Life.	Philadelphia, Pa.		2,454.13	2.5	61.35
March 10	Union Life.	Omaha, Neb.		2,149.67	2.5	53.74
March 13	Westchester Fire.	New York, N. Y.		24,531.86	2.5	613.30
March 20	Pacific Fire.	New York, N. Y.		13,843.46	2.5	346.09
May 4	Manhattan Fire.	New York, N. Y.		7,910.21	2.5	198.52
Total.				\$4,766,223.95		\$ 119,207.03

70

REPORT OF THE STATE TREASURER.

Table No. 108—Showing Receipts of Taxes from Foreign Insurance Companies for 1898.

Collected in accordance with section 1333 of the Code.

DATE OF PAYMENT—1898.	NAME OF COMPANY.	HEADQUARTERS.	BRANCH REMITTING.	PREMIUMS.	Rate.	TAX.
January 27	Atlas Assurance Corporation.	London, Eng.	Chicago, Ill.	\$ 7,504.39	2 1/2	\$ 187.61
January 28	Victoria Fire.	New York, N. Y.	New York, N. Y.	1,229.23	2 1/2	30.73
January 29	Thuringia.	Erfurt, Germany.	Chicago, Ill.	1,789.19	3 1/2	62.62
January 31	Norwich Union.	Norwich, Eng.	New York, N. Y.	17,357.82	3 1/2	607.50
January 31	London Assurance.	London, Eng.	New York, N. Y.	9,340.12	3 1/2	326.90
January 31	Caledonian.	Edinburgh, Scotland.	New York, N. Y.	16,228.16	3 1/2	567.99
January 31	British-American Assurance.	Toronto, Can.	Milwaukee, Wis.	14,829.90	3 1/2	519.05
January 31	Western Assurance.	Toronto, Can.	Milwaukee, Wis.	22,781.34	3 1/2	797.35
January 31	Sun.	London, Eng.	New York, N. Y.	12,809.75	3 1/2	418.34
January 31	Scottish-Union and National.	Edinburgh, Scotland.	Hartford, Conn.	26,546.02	3 1/2	929.11
February 1	London Guarantee and Accident.	London, Eng.	Chicago, Ill.	8,985.60	3 1/2	314.49
February 1	Union Marine.	Liverpool, Eng.	New York, N. Y.	1,460.80	3 1/2	51.13
February 1	Law, Union and Crown Fire and Life.	London, Eng.	New York, N. Y.	2,096.26	3 1/2	73.37
February 2	Aachen and Munich.	Aix-la-Chapelle, Germany.	New York, N. Y.	1,127.83	3 1/2	39.47
February 2	Lion Fire.	London, Eng.	New York, N. Y.	3,667.37	3 1/2	128.36
February 4	Norwalk Fire.	Norwalk, Conn.	Chicago, Ill.	829.67	2 1/2	20.74
February 7	Union Assurance Society.	London, Eng.	New York, N. Y.	15,626.04	3 1/2	546.91
February 7	Lancashire.	Manchester, Eng.	Chicago, Ill.	30,589.70	3 1/2	1,070.65
February 10	Union Marine.	Liverpool, Eng.	New York, N. Y.	1,460.80	3 1/2	51.13
February 10	Employers Liability Assurance.	London, Eng.	Boston, Mass.	6,514.30	3 1/2	228.00
February 12	North German.	Hamburg, Germany.	Chicago, Ill.	6,998.43	3 1/2	244.95
February 12	Trans-Atlantic.	Hamburg, Germany.	Chicago, Ill.	6,203.76	3 1/2	217.13
February 14	Victoria Fire.	New York, N. Y.	New York, N. Y.	1,229.23	3 1/2	43.02
February 15	The Guarantee Company of North America.	Montreal, Can.		1,412.20	3 1/2	49.43
February 17	Liverpool and London and Globe.	Liverpool, Eng.	Chicago, Ill.	51,285.51	3 1/2	1,861.99
February 17	Manchester Fire Assurance.	Manchester, Eng.	Chicago, Ill.	17,547.18	3 1/2	614.18
February 17	The Royal.	Liverpool, Eng.	Chicago, Ill.	32,390.86	3 1/2	1,183.68
February 17	Imperial.	London, Eng.	Chicago, Ill.	8,766.81	3 1/2	306.47
February 17	Hamburg-Bremen Fire.	Hamburg, Germany.	Chicago, Ill.	9,839.77	3 1/2	314.39
February 17	London and Lancashire.	Liverpool, Eng.	Chicago, Ill.	14,337.31	3 1/2	501.81
February 17	Northern Assurance.	London, Eng.	Chicago, Ill.	17,711.61	3 1/2	619.91
February 17	Royal Exchange.	London, Eng.	Chicago, Ill.	4,078.11	3 1/2	142.73
February 17	North British and Mercantile.	London, Eng.	Chicago, Ill.	43,895.44	3 1/2	1,536.34
February 17	Prussian National.	Stettin, Germany.	Chicago, Ill.	13,478.80	3 1/2	471.76
February 17	Phoenix Assurance.	London, Eng.	New York, N. Y.	19,405.59	3 1/2	679.20
February 17	Atlas Assurance.	London, Eng.	Chicago, Ill.	7,504.39	Bal. 1	75.04
February 17	Queen.	New York, N. Y.	Chicago, Ill.	17,854.60	3 1/2	624.91
February 26	Nederland Life.	Hague, Holland.	New York, N. Y.	10,415.92	2 1/2	260.40
March 10	Palatine.	Manchester, Eng.	Chicago, Ill.	9,515.59	3 1/2	333.05
March 14	Nederland Life.	Hague, Holland.	New York, N. Y.	10,415.92	Bal. 1	104.15
March 21	Norwalk Fire.	Norwalk, Conn.	Chicago, Ill.	829.67	Bal. 1	8.30
Dec. 5	Commercial Union Assurance.	London, Eng.	Chicago, Ill.	31,169.17	3 1/2	1,090.92
Total.				\$ 541,050.46		\$ 18,268.21

REPORT OF THE STATE TREASURER.

71



Table No. 109—Showing Receipts of Taxes from Foreign Insurance Companies for 1899.

Collected in accordance with section 1333 of the Code.

DATE OF PAYMENT—1899.		NAME OF COMPANY.	HEADQUARTERS.	BRANCH REMITTING.	PREMIUMS.	Rate.	TAX.
January	26	London Guarantee and Accident company	London, Eng.	Chicago, Ill.	\$ 12,520.89	3.5	\$ 438.23
February	1	Norwich Union Insurance society	Norwich, Eng.	New York, N. Y.	19,056.51	3.5	666.98
February	3	Western Assurance company	Toronto, Can.	Milwaukee, Wis.	20,662.99	3.5	723.20
February	3	Prussian National	Stettin, Germany	Chicago, Ill.	12,204.89	3.5	427.17
February	3	Norwalk Fire	Norwalk, Conn.	Norwalk, Conn.	1,239.35	3.5	44.43
February	3	London and Lancashire Fire	Liverpool, Eng.	Chicago, Ill.	14,712.12	3.5	514.92
February	3	London Assurance company	Liverpool, Eng.	New York, N. Y.	9,321.11	3.5	326.24
February	3	Royal	Liverpool, Eng.	Chicago, Ill.	37,374.78	3.5	1,063.12
February	3	Commercial Union	London, Eng.	Chicago, Ill.	27,114.93	3.5	949.02
February	3	Hamburg-Bremen	Hamburg, Germany	New York, N. Y.	8,375.27	3.5	293.13
February	3	Lancashire	Manchester, Eng.	Chicago, Ill.	30,813.59	3.5	1,078.48
February	3	Manchester	Manchester, Eng.	Chicago, Ill.	17,292.91	3.5	605.25
February	3	Trans-Atlantic Fire	Hamburg, Germany	Chicago, Ill.	4,845.96	3.5	169.61
February	3	North German	Hamburg, Germany	Chicago, Ill.	6,067.45	3.5	212.19
February	3	Liverpool and London and Globe	Liverpool, Eng.	Chicago, Ill.	43,393.22	3.5	1,518.76
February	3	Atlas Assurance	London, Eng.	Chicago, Ill.	7,067.76	3.5	247.37
February	3	Caledonian	Edinburgh, Scotland	New York, N. Y.	27,037.79	3.5	946.32
February	3	Northern Assurance	London, Eng.	New York, N. Y.	18,851.03	3.5	659.19
February	3	Palatine	Manchester, Eng.	Chicago, Ill.	8,486.35	3.5	279.02
February	3	Scottish Union and National	Edinburgh, Scotland	Hartford, Conn.	25,351.73	3.5	887.31
February	3	Lion	London, Eng.	Hartford, Conn.	3,217.12	3.5	112.60
February	3	Sun	London, Eng.	New York, N. Y.	11,982.85	3.5	419.40
February	3	Aachen and Munich	Aix-la-Chapelle, Germany	Chicago, Ill.	5,540.34	3.5	193.91
February	3	North British Mercantile	London, Eng.	New York, N. Y.	47,132.66	3.5	1,649.64
February	3	Baloise Fire	Basle, Switzerland	New York, N. Y.	3,827.74	3.5	133.97
February	3	Netherlands	Hague, Holland	New York, N. Y.	2,351.07	3.5	82.29
February	3	Svea Fire and Life	Gothenburg, Sweden	New York, N. Y.	931.52	3.5	32.60
February	3	Helvetia Swiss Fire	St. Gall, Switzerland	New York, N. Y.	1,314.10	3.5	47.04
February	3	Imperial	London, Eng.	Chicago, Ill.	10,327.86	3.5	361.47
February	3	Royal Exchange Assurance	London, Eng.	New York, N. Y.	5,034.23	3.5	176.20
February	3	British America Assurance	Toronto, Can.	Milwaukee, Wis.	13,496.78	3.5	472.39
February	3	Phoenix Assurance	London, Eng.	New York, N. Y.	14,385.76	3.5	503.50
February	8	Queen	New York, N. Y.	Chicago, Ill.	14,102.65	3.5	493.59
February	13	Guarantee Company of North America	Montreal, Can.		1,082.57	3.5	37.89
February	13	Law, Union and Crown Fire and Life	London, Eng.	New York, N. Y.	3,259.96	3.5	114.10
February	13	Magdeburg Fire	Magdeburg, Germany	New York, N. Y.	2,011.61	3.5	70.41
February	13	Union Assurance	London, Eng.	New York, N. Y.	16,134.79	3.5	564.72
February	13	Victoria Fire	New York, N. Y.	New York, N. Y.	1,351.15	3.5	47.19
February	20	Thuringia	Erfurt, Germany	New York, N. Y.	2,931.37	3.5	102.60
February	27	Employers Liability Assurance corporation	London, Eng.	Boston, Mass.	7,570.50	3.5	264.97
Total					\$ 516,835.33		\$ 18,058.40

REPORT OF THE STATE TREASURER.

Table No. 110—Summary of Receipts of Taxes from Insurance Companies, for the biennial period ending June 30, 1899.

CLASS OF COMPANIES.		YEAR	Premiums less losses paid and premi'ns returned.	TAX.
Iowa companies.		1898	\$1,563,920.98	\$ 15,639.18
Iowa companies.		1899	1,794,614.71	17,892.48
Total.....			\$3,358,535.69	\$ 33,531.66
Stipulated premium and assessment associations.		1898	141,990.12	1,419.91
Stipulated premium and assessment associations.		1899	176,906.36	1,769.05
Total.....			\$ 318,896.48	\$ 3,188.96
United States companies.		1898	\$1,483,516.13	112,213.72
United States companies.		1899	4,766,223.95	119,207.05
Total.....			\$9,249,740.08	\$ 231,420.77
Foreign companies.		1898	541,050.46	18,298.21
Foreign companies.		1899	516,885.33	18,068.49
Total.....			\$1,057,885.79	\$ 36,326.70
Total tax from all companies.		1898		147,541.02
Total tax from all companies.		1899		166,927.07
Total for period.				\$ 304,468.09

REPORT OF THE STATE TREASURER.



Table No. 111—Showing Receipts of Taxes from Telephone Companies for 1898.

Collected in accordance with section 1328 of the Code.

DATE—1898.	COMPANY.	HEADQUARTERS.		BASIS OF TAX.		RATE.	TAX.	REMARKS.
		City.	State.	Assessment.				
January 11	H. M. McCartney .....	Thurman .....	Iowa .....	150 .....	34 .....	5.00	Taxes for 1897.	
January 12	Winnebago .....	Forest City .....	Iowa .....	100 .....	3.33	3.33		
January 17	Deloit .....	Denison .....	Iowa .....	100 .....	3.33	3.33		
January 17	Marshall .....	Marshalltown .....	Iowa .....	2,500 .....	33.33	83.33		
January 24	Cedar Rapids and Marion .....	Cedar Rapids .....	Iowa .....	2,600 .....	86.67	86.67		
January 24	Truro and Winterset .....	Truro .....	Iowa .....	150 .....	5.00	5.00		
January 25	The Bishop .....	Central City .....	Iowa .....	100 .....	40.00	40.00		
January 26	Jefferson .....	Jefferson .....	Iowa .....	400 .....	13.33	13.33		
January 29	North English and Green Valley .....	North English .....	Iowa .....	100 .....	3.33	3.33		
January 27	Charlton .....	Charlton .....	Iowa .....	600 .....	29.00	29.00		
January 31	Home .....	Oskaloosa .....	Iowa .....	2,000 .....	66.67	66.67		
January 31	Spirit Lake .....	Spirit Lake .....	Iowa .....	1,400 .....	60.00	60.00		
January 31	Woodbine .....	Woodbine .....	Iowa .....	670 .....	21.67	21.67		
February 1	E. H. Martin .....	Webster City .....	Iowa .....	900 .....	20.00	20.00		
February 1	Davis City and Pleasanton .....	Pleasanton .....	Iowa .....	230 .....	8.33	8.33		
February 2	Peoples .....	Sioux Rapids .....	Iowa .....	230 .....	8.33	8.33		
February 2	Logan .....	Logan .....	Iowa .....	100 .....	3.33	3.33		
February 4	Clearfield and Lenox .....	Lenox .....	Iowa .....	600 .....	21.00	21.00		
February 4	Leon .....	Leon .....	Iowa .....	350 .....	11.48	11.48		
February 5	Sheldon .....	Sheldon .....	Iowa .....	600 .....	20.00	20.00		
February 7	Thlin Bank .....	Garden Grove .....	Iowa .....	50 .....	1.67	1.67		
February 8	Lowa .....	Javenport .....	Iowa .....	178,420 .....	5,884.67	5,884.67		
February 9	Whitemore .....	Whitemore .....	Iowa .....	300 .....	6.67	6.67		
February 9	Ferry .....	Ferry .....	Iowa .....	330 .....	18.33	18.33		
February 24	Standard .....	Waukon .....	Iowa .....	1,700 .....	56.67	56.67		
February 25	Boone County .....	Boone .....	Iowa .....	1,550 .....	51.67	51.67		
March 1	Kesherville .....	Kesherville .....	Iowa .....	500 .....	16.67	16.67		
March 5	Nebraska .....	Omaha .....	Nebraska .....	10,000 .....	333.33	333.33		
March 5	Mt. Sterling .....	Mt. Sterling .....	Iowa .....	100 .....	8.33	8.33		
March 5	Cherokee .....	Cherokee .....	Iowa .....	700 .....	23.35	23.35		
March 7	Union Electric .....	Waucoma .....	Iowa .....	1,300 .....	50.00	50.00		
March 7	Manchester .....	Manchester .....	Iowa .....	600 .....	29.00	29.00	Part payment.	
March 7	Central .....	Rockwell City .....	Iowa .....	400 .....	13.33	13.33		
March 9	Spencer .....	Spencer .....	Iowa .....	600 .....	23.00	23.00		
March 15	Richland .....	Richland .....	Iowa .....	150 .....	5.00	5.00		
March 15	Conway .....	Conway .....	Iowa .....	650 .....	21.67	21.67		
March 15	Cedar Valley .....	Cedar Valley .....	Iowa .....	6,240 .....	208.00	208.00		
March 15	Reinbeck .....	Reinbeck .....	Iowa .....	600 .....	16.67	16.67		
March 16	Home .....	Sioux City .....	Iowa .....	120 .....	12.00	12.00		
March 16	Missouri and Iowa .....	Linnville .....	Iowa .....	400 .....	13.33	13.33		
March 17	Tri-City .....	Clinton .....	Iowa .....	1,600 .....	53.33	53.33		
April 16	Western Electric .....	Britt .....	Iowa .....	50.00	56.00	56.00	Part payment.	
June 6	Tabor .....	Tabor .....	Iowa .....	350 .....	11.67	11.67	Part payment.	
October 4	Western Electric .....	Britt .....	Iowa .....	50.00	56.00	56.00	Balance.	
November 25	Truro and Winterset .....	Truro .....	Iowa .....	100 .....	3.33	3.33	Taxes for 1898.	
December 27	Moravia .....	Moravia .....	Iowa .....	300 .....	3.33	3.33		
Total .....						\$ 7,626.04		



Table No. 112—Showing Receipts of Taxes from Telephone Companies for 1899.

Collected in accordance with section 1328 of the Code.

76

REPORT OF THE STATE TREASURER.

REPORT OF THE STATE TREASURER.

77

DATE.	COMPANY.	HEADQUARTERS.		BASIS OF TAX.	RATE.	TAX.	REMARKS.
		City.	State.	Assessment.			
1899.							
January 7	Logan	Logan	Iowa	\$ 100	3 1/4	\$ 3.33	
January 11	Marshall	Marshall	Iowa	3,000		100.00	
January 13	Standard	Waukon	Iowa	2,000		76.67	
January 16	North English and Green Valley	North English	Iowa	100		3.33	
January 17	Wapsie Valley	Troy Mills	Iowa	300		10.00	
January 17	Deloit	Denison	Iowa	100		3.33	
January 17	Richland	Richland	Iowa	150		5.00	
January 17	The Bishop	Central City	Iowa	1,750		58.33	
January 18	Thurman	Thurman	Iowa	100		3.33	
January 21	Cherokee	Cherokee	Iowa	700		23.33	
January 23	Home	Oskaloosa	Iowa	4,000		133.33	
January 26	Chariton and Newbern	Chariton	Iowa	450		15.00	
January 26	Pin Oak	Cottage Hill	Iowa	120		4.00	
January 26	Northwestern Telephone Exchange	Minneapolis	Minnesota	770		25.67	
January 28	Citizens Telephone Exchange	George	Iowa	50		1.67	
January 28	Washington	Washington	Iowa	2,000		66.67	
January 28	Spirit Lake	Spirit Lake	Iowa	2,000		66.67	
January 28	Sheldon	Sheldon	Iowa	1,100		36.67	
January 30	Tri-City	Clinton	Iowa	1,500		50.00	
January 30	Boone County	Boone	Iowa	3,000		100.00	
January 30	W. L. D.	Humeston	Iowa	500		16.67	Assessed against E. E.
January 31	Russell and Confidence	Russell	Iowa	120		4.33	Dent, sec diary.
January 31	Chatter Oak	Chatter Oak	Iowa	296		8.86	Paid by Iowa Telephone Co.
January 31	Iowa	Davenport	Iowa	221,515		7,383.33	
February 1	Jefferson	Jefferson	Iowa	1,100		41.23	
February 1	Perry	Perry	Iowa	1,340		48.33	
February 2	Clearfield and Lenox	Clearfield	Iowa	1,450		48.33	
February 3	Villisca and Grant	Villisca	Iowa	700		23.33	
February 4	Leon	Leon	Iowa	300		6.67	Assessed to Villisca and Milford.
February 4	Jefferson County	Jefferson City	Iowa	400		13.33	
February 13	Cedar Rapids and Marion	Cedar Rapids	Iowa	1,200		40.00	
February 15	Whitemore	Whitemore	Iowa	450		150.00	
February 15	Peoples	Whitemore	Iowa	180		6.00	
February 15	Seymour	Seymour	Iowa	300		10.00	
February 15	Seymour	Seymour	Iowa	500		16.67	
February 24	Iowa	Davenport	Iowa			.50	Balance.
February 24	Greene and Western	Mason City	Iowa	750		25.00	
February 25	Chariton	Chariton	Iowa	410		14.67	
February 25	Lake City	Lake City	Iowa	210		7.00	
February 25	Davis City and Pleasanton	Pleasanton	Iowa	250		8.33	
February 27	Estherville	Estherville	Iowa	500		16.66	
February 27	Oswell	Oswell	Iowa	500		16.67	
February 27	Lamoni	Lamoni	Iowa	400		13.33	
February 27	Wayne County	Orydon	Iowa	7.0		23.33	
February 28	Nebraska	Omaha	Nebraska	10,000		333.33	
February 28	Standard	Waukon	Iowa			10.00	
March 1	Spencer	Spencer	Iowa	600		30.00	
March 1	Mississippi Valley	Keokuk	Iowa	3,700		123.33	
March 3	Kriebs and Beddow	Elkport	Iowa	100		3.33	
March 3	G. Taylor Wright, secretary	Liverville	Iowa	100		3.33	
March 3	Woodbine	Woodbine	Iowa	650		21.66	
March 3	Wayne County	Allerton	Iowa	350		9.33	
March 3	Mutual	Des Moines	Iowa	10,000		333.33	
March 4	American Telephone and Telegraph	New York	New York	16,146		538.20	
March 4	Northwestern Telephone Exchange	Minneapolis	Minnesota	1,500		50.00	
March 4	Winnebago	Forest City	Iowa	100		3.33	
March 4	Manchester	Manchester	Iowa	600		20.00	
March 6	City (Tabor)	Sidney	Iowa	350		11.67	
March 6	Carbon	Carbon	Iowa	100		3.33	
March 6	Commercial	Toledo	Iowa	770		25.67	
March 6	Cedar Valley	Waterloo	Iowa	6,000		200.00	
March 8	Western Electric	Bellaire	Iowa	9,000		169.67	
March 10	Conway	Conway	Iowa	650		21.67	
March 11	Hanomo Toll Line	Maitland	Missouri	450		15.00	
March 21	Missouri Valley	Missouri Valley	Iowa	400		13.33	
March 22	Home	Sioux City	Iowa	10,000		333.33	
March 27	Northwestern Tel. and Construction	Charles City	Iowa	2,000		66.67	
June	Missouri and Iowa	Linnville	Iowa			15.66	
T. tal.				\$ 502,457		\$11,108.84	

Taxes for 1898.

Assessed against E. E. Dent, sec diary.  
Paid by Iowa Telephone Co.

Assessed to Villisca and Milford.

Balance.

Balance.

Assessed against Union Electric, Waucoma.



Table No. 113—Showing Receipts of Taxes from Telegraph Companies.

Collected in accordance with section 1328 of the Code.

DATE PAID.	NAME OF COMPANY.	AMOUNT.
September 27, 1897	Postal Telegraph Cable company.....	\$ 2,274.37
January 29, 1898	Western Union.....	17,990.50
September 27, 1898	Postal Telegraph Cable company.....	2,274.38
January 25, 1899	Western Union.....	17,674.66
Total for period.....		\$10,213.89

Table No. 114—Showing Receipts of Taxes from Express Companies for 1898.

Collected in accordance with section 1346 of the Code.

DATE PAID.	NAME OF COMPANY.	Companies' receipts in state for year.	Rate.	TAX.
April 14	Pacific.....	\$ 8,137.91	1	\$ 81.38
April 28	American.....	131,363.75	1	1,313.64
April 30	Wells-Fargo.....	18,429.15	1	184.29
May 4	Adams.....	63,136.00	1	631.36
May 24	United States.....	168,513.00	1	1,685.13
Total.....		\$392,579.84		\$ 3,925.80

Table No. 115—Showing Receipts of Taxes from Express Companies for 1899.

Collected in accordance with section 1346, Code and chapter 31, acts of the Twenty-seventh General Assembly.

DATE PAID.	NAME OF COMPANY.	Companies' receipts in state for year.	Rate.	TAX.
April 28	Pacific.....	\$ 8,418.85	2	\$ 168.38
May 13	United States.....	179,319.73	2	3,586.39
May 16	American.....	136,969.35	2	2,739.39
May 24	Wells-Fargo.....	20,580.09	2	411.20
May 29	Adams.....	67,427.89	2	1,348.56
Total.....		\$412,693.91		\$ 8,253.91

Table No. 116.—Summary of Receipts from Corporations for Biennial Period Ending June 30, 1899.

Receipts from insurance companies, 1898.....	\$ 147,541.02	
Receipts from insurance companies, 1899.....	156,927.07—	\$ 304,468.09
Receipts from telephone companies, 1898.....	7,626.04	
Receipts from telephone companies, 1899.....	11,108.84—	18,734.88
Receipts from telegraph companies, 1898-1899.....		40,213.89
Receipts from express companies, 1898.....	3,925.80	
Receipts from express companies, 1899.....	8,253.91—	12,179.71
Grand total of receipts of taxes from corporations.....		\$ 204,064.89

## III.—RECEIPTS OF FEES FROM STATE OFFICERS.

Table No. 117—Showing Receipts of Fees from State Auditor.

Collected from insurance companies in accordance with sections 1752 and 191 of the Code, and chapter 31, acts Twenty-seventh General Assembly.

RECEIPTS FROM HON. C. G. MCCARTHY.

MONTH COLLECTED.	Statement.	Agents.	General cer- tificate.	General agents.	Publication certificate.	Miscel'aneous items.	PAID STATE TREASURER.	
							Total.	Date.
1897.								
June.....	\$ 200.00	\$ 774.00					\$ 974.00	July 1897.
July.....	205.00	535.00	\$ 12.00		\$ 12.00	\$ 17.00	781.00	Aug. 2
August.....	180.00	586.50	7.00		4.00	30.00	807.50	Sept. 2
September.....	125.00	558.00				12.00	695.00	Oct. 1
October.....	215.00	460.00	4.00	\$ 10.00	8.00	8.50	705.50	Nov. 2
November.....	238.00	537.50	12.50	28.00	12.00	26.00	852.00	Dec. 2
December.....	62.50	207.50	2.00	12.00	4.00	38.00	326.00	Dec. 31
Total.....	\$ 1,225.50	\$ 3,658.50	\$ 37.50	\$ 45.00	\$ 40.00	\$131.50	\$ 5,141.00	
1898.								
January.....	75.00	103.00				24.50	202.50	Feb. 2
February.....	1,647.50	11,293.00	207.50		254.00	81.00	13,483.00	March 2
March.....	3,247.50	11,688.00	257.00	150.00	323.50	20.00	15,686.00	April 1
April.....	1,066.50	2,294.00	36.00	4.00	47.50	41.00	3,489.00	May 3
May.....	232.50	680.50	7.00	11.00	12.50	20.00	963.50	June 1
May.....		142.50					142.50	June 10
June.....	112.50	915.00	6.50	6.00	6.00	23.00	1,069.00	June 30
July.....	762.50	726.50	2.50	4.00	4.50	17.00	1,517.00	Aug. 1
August.....	40.00	858.00	1.50	6.00	.50	118.00	1,022.00	Sept. 3
September.....	359.00	491.00	1.00	2.00		4.50	857.50	Oct. 1
October.....	227.50	434.50	2.50	12.00	4.00	10.00	690.50	Nov. 2
November.....	35.00	625.50				50.50	711.00	Dec. 1
December.....	120.00	285.50	4.00		6.00	48.00	463.50	Dec. 31
Total.....	\$ 7,925.50	\$30,537.00	\$ 525.50	\$195.00	\$ 658.50	\$455.50	\$40,297.00	

RECEIPTS FROM HON. F. F. MERRIAM.

1899.								
January.....	\$ 25.00	\$ 138.50				\$ 36.50	\$ 200.00	Feb. 1
February.....	3,935.00	20,258.50	\$ 355.00		\$ 512.00	12.00	25,072.50	March 4
March.....	1,722.50	4,768.00	271.50	\$ 30.00	88.00	53.25	6,943.25	April 5
April.....	1,700.00	1,324.50	23.50	14.00	32.50	86.00	3,180.50	May 4
May.....	117.50	1,583.50	2.50	9.00	4.00	150.50	1,853.00	June 1
June.....	245.00	901.00	8.50	28.00	14.50	34.00	1,221.00	June 30
Total.....	\$ 7,735.00	\$28,959.00	\$ 661.00	\$ 81.00	\$ 651.00	\$372.25	\$38,459.25	
Grand total.....		\$16,886.00	\$33,154.50	\$1,224.00	\$324.00	\$1,349.50	\$959.25	\$83,897.25



Table No. 118—Showing Receipts of Fees from State Auditor.

Collected from Building and Loan associations in accordance with section 1913 of the Code.

## RECEIPTS FROM HON. C. G. MCCARTHY.

FOR MONTH OF	Certificate of authority.	Filing annual statements.	Miscellaneous.	PAID STATE TREASURER.	
				Amount.	Date paid.
June .....		\$ 5.00		\$ 5.00	1897 July 3
January .....	\$75.00	\$425.00	\$3.00	\$503.00	1898 February 2
February .....		290.00	2.00	292.00	March 2
March .....		10.00		10.00	April 1
May .....			1.00	1.00	Dec. 31
Total .....	\$75.00	\$725.00	\$8.00	\$308.00	

## RECEIPTS FROM HON. F. F. MERRIAM.

FOR MONTH OF	Certificate of authority.	Filing annual statements.	Miscellaneous.	PAID STATE TREASURER.	
				Amount.	Date paid.
January .....		\$415.00	\$3.00	\$418.00	1899 February 2
February .....		200.00	2.50	202.50	March 1
March .....	\$75.00	70.00		145.00	April 3
April .....		15.00		15.00	May 4
May .....		5.00		5.00	June 1
Total .....	\$75.00	\$705.00	\$5.50	\$785.50	

## SUMMARY.

Total fees insurance .....	\$83,897.25
Total fees building and loan .....	1,596.50
Grand Total fees .....	\$85,493.75

Table No. 119—Showing Receipts of Fees from Clerk of Supreme Court.

Collected in accordance with sections 191 and 205 of the Code.

## RECEIPTS FROM HON. C. T. JONES.

FOR MONTH OF	PAID STATE TREASURER.	
	AMOUNT.	DATE.
June, 1897 .....	\$ 185.00	August 17, 1897.
July, 1897 .....	160.35	August 17, 1897.
August, 1897 .....	138.75	September 4, 1897.
September, 1897 .....	232.40	November 5, 1897.
October, 1897 .....	250.50	December 2, 1897.
November, 1897 .....	182.00	December 2, 1897.
Total .....	\$1,137.00	
December, 1897 .....	318.00	January 3, 1898.
January, 1898 .....	309.75	February 21, 1898.
February, 1898 .....	297.25	March 1, 1898.
March, 1898 .....	229.25	April 22, 1898.
April, 1898 .....	286.75	May 10, 1898.
May, 1898 .....	239.00	June 20, 1898.
June, 1898 .....	253.75	July 2, 1898.
July, 1898 .....	197.25	August 19, 1898.
August, 1898 .....	252.50	September 23, 1898.
September, 1898 .....	361.25	November 28, 1898.
October, 1898 .....	236.25	November 28, 1898.
November, 1898 .....	175.20	December 21, 1898.
Total .....	\$3,158.20	
December, 1898 .....	375.80	January 2, 1899.
January, 1899 .....	228.00	February 11, 1899.
February, 1899 .....	189.50	March 8, 1899.
March, 1899 .....	269.40	June 8, 1899.
April, 1899 .....	305.70	June 8, 1899.
May, 1899 .....	211.75	June 8, 1899.
June, 1899 .....	222.05	June 30, 1899.
Total .....	\$1,800.20	
Grand total .....	\$4,958.40	

Table No. 120—Showing Receipts of Fees from Dairy Commissioners.

Collected in accordance with section 2525 of the Code.

DATE PAID.	COMMISSIONERS.	ACCOUNT.	AMOUNT.
July 14, 1897	Hon. W. K. Boardman....	Milk dealers' permits .....	\$ 620.00
July 6, 1898	Hon. L. S. Gates.....	Milk dealers' permits.....	574.00
June 21, 1899	Hon. B. P. Norton.....	Milk dealers' permits.....	675.00
	Total .....		\$1,869.00



Table No. 121—Showing Receipts of Fees from State Entomologist.

Collected in accordance with chapter 53, Acts Twenty-seventh General Assembly.

## RECEIPTS FROM HON. H. E. SUMMERS.

FOR MONTHS OF	PAID STATE TREASURER.	
	AMOUNT	DATE.
July, 1898.....	\$ 205.00	September 8, 1898.
August, 1898.....	227.50	September 21, 1898.
September, 1898.....	127.50	October 8, 1898
October, 1898.....	30.00	November 5, 1898.
November, 1898.....	35.00	December 9, 1898.
December, 1898.....	15.00	June 6, 1899.
February, 1899.....	5.00	June 6, 1899.
March, 1899.....	5.00	June 6, 1899.
April, 1899.....	52.50	June 6, 1899.
May, 1899.....	5.00	June 6, 1899.
Total.....	\$ 707.50	

Table No. 122—Showing Receipts of Fees from Pharmacy Commission.

Collected in accordance with sections 2585 and 2594 of the Code.  
RECEIPTS FROM CHAS. W. PHILLIPS, SECRETARY AND TREASURER.

DATE PAID.	ACCOUNT.	AMOUNT.
July 9, 1897.....	Itinerant vendors' licenses.....	\$ 400.00
October 5, 1897.....	Itinerant vendors' licenses.....	800.00
	Total.....	\$ 1,200.00
January 8, 1898.....	Itinerant vendors' licenses.....	2,400.00
April 5, 1898.....	Itinerant vendors' licenses.....	4,000.00
July 2, 1898.....	Itinerant vendors' licenses.....	1,000.00
October 4, 1898.....	Itinerant vendors' licenses.....	2,100.00
	Total.....	\$ 9,500.00
January 3, 1899.....	Itinerant vendors' licenses.....	2,000.00
April 4, 1899.....	Itinerant vendors' licenses.....	3,200.00
June 30, 1899.....	Itinerant vendors' licenses.....	1,800.00
	Total.....	\$ 7,000.00
	Total fees received in period.....	17,700.00



Table No. 123—Showing Receipts

Collected in accordance with sections 85 and 191 of the

## RECEIPTS FROM

FOR MONTH OF—	Articles of in- corporation.	Amendments of incorpora- tions.	Certified copies — land office.	Certified copies — secretary's office.
1897.				
June.....	\$ 649.40	\$ 188.30	\$ 9.00	\$ 33.35
July.....	1,240.30	41.90	9.25	38.95
August.....	1,078.05	197.15	13.50	23.50
September.....	761.05	1.50	7.50	13.40
October.....	1,864.47	4.05	7.50	20.45
November.....	837.05	10.75	18.25	24.45
Total.....	\$ 6,450.32	\$ 443.65	\$ 65.00	\$ 154.10
December.....	\$ 1,469.00	\$ 393.35	\$ 9.00	.....
1898.				
January.....	2,914.95	248.75	16.00	\$ 25.20
February.....	1,238.15	78.40	13.00	24.70
March.....	2,040.75	31.70	6.00	39.00
April.....	2,795.65	1,045.35	11.00	42.95
May.....	730.25	445.40	4.00	24.00
June.....	1,287.45	112.70	4.50	17.60
July.....	672.40	79.90	1.50	25.70
August.....	917.00	32.05	5.00	21.60
September.....	2,747.25	2,032.20	8.00	8.90
October.....	3,707.10	15.10	12.50	21.75
November.....	1,097.40	9.70	6.50	10.20
Total.....	\$ 21,617.35	\$ 4,534.60	\$ 97.00	\$ 261.60
December.....	\$ 2,232.95	\$ 34.70	\$ 4.50	\$ 30.50
1899.				
January.....	4,468.30	75.65	15.00	23.70
February.....	3,078.60	1,965.45	13.50	28.80
March.....	5,109.65	70.95	26.50	31.25
April.....	2,620.15	67.10	3.10	37.70
May.....	5,075.25	313.30	13.50	66.30
Total.....	\$ 22,519.90	\$ 2,527.15	\$ 76.50	\$ 218.25
Grand total.....	\$ 50,587.57	\$ 7,505.40	\$ 238.50	\$ 633.95

\* Agreement contracts. † Miscellaneous.

of Fees from Secretary of State.

Code, and chapter 40, acts Twenty-seventh General Assembly.

HON. G. L. DOBSON.

Rendition war- rants.	Trade-marks.	State commis- sions.	Notarial com- missions.	Certificates.	Extradition papers.	Dissolution notices.	PAID STATE TREASURER.	
							Amount.	Date.
								1897.
.....	\$ 2.00	\$ 9.00	\$ 9,950.00	\$ 14.25	\$ 4.00	.....	\$ 10,850.30	July 5
.....	2.00	3.00	11,240.00	10.50	9.00	.....	12,600.90	August 11
.....	3.00	6.00	1,205.00	.....	.....	\$ 1.75	2,527.95	September 2
\$ 5.00	4.00	3.00	750.00	11.70	.....	.....	1,557.15	October 5
1.00	4.00	5.00	610.00	2.00	.....	.....	2,518.47	November 8
9.00	1.00	100.00	480.00	3.70	.....	.....	1,504.20	December 2
\$ 15.00	\$ 16.00	\$ 123.00	\$ 24,235.00	\$ 42.15	\$ 13.00	\$ 1.75	\$ 31,558.97	
\$ 4.00	\$ 2.00	\$ 40.00	\$ 425.00	\$ 26.45	.....	\$ .50	\$ 2,369.30	1898.
7.00	3.00	45.00	450.00	6.50	.....	.....	3,716.40	January 5
12.00	2.00	20.00	385.00	11.00	.....	.50	1,784.75	February 4
7.00	2.00	25.00	440.00	13.65	.....	.....	2,605.10	March 4
.....	1.00	15.00	410.00	9.00	.....	.....	4,329.95	April 5
4.00	2.00	10.00	200.00	10.90	.....	.....	1,440.55	May 4
5.00	5.00	15.00	200.00	8.25	.....	.....	1,655.50	June 2
7.00	.....	5.00	185.00	7.00	.....	.....	983.50	July 7
7.00	1.00	5.00	185.00	4.00	.....	.....	1,177.65	August 3
4.00	2.00	5.00	205.00	3.25	.....	.....	5,015.60	September 6
3.00	1.00	5.00	285.00	11.30	.....	.....	4,061.75	October 1
8.00	.....	.....	250.00	9.00	.....	.....	1,390.80	November 5
\$ 68.00	\$ 21.00	\$ 190.00	\$ 3,620.00	\$ 120.30	.....	\$ 1.00	\$ 30,530.85	December 3
\$ 5.00	.....	\$ 5.00	\$ 390.00	\$ 9.50	.....	\$ .50	\$ 2,712.65	1899.
6.00	\$ 4.00	.....	475.00	14.00	.....	.....	5,016.65	January 9
.....	1.00	5.00	415.00	22.00	.....	.50	5,529.85	February 11
15.00	2.00	5.00	385.00	18.00	\$ *.60	\$ 1.50	5,645.45	March 8
3.00	2.00	.....	325.00	16.00	†9.32	.....	3,083.77	April 5
.....	6.00	5.00	170.00	11.00	†4.20	.....	5,664.55	May 5
\$ 29.00	\$ 15.00	\$ 20.00	\$ 2,140.00	\$ 90.50	\$ 14.12	\$ 2.50	\$ 27,662.92	June 5
\$ 112.00	\$ 32.00	\$ 433.00	\$ 29,995.00	\$ 252.95	\$ 27.12	\$ 4.25	\$ 89,742.74	



**Table No. 124—Showing Receipts of Fees from Superintendent of Public Instruction.***Collected in accordance with section 2631 of the code.*

RECEIPTS FROM HON. HENRY SABIN.

FOR PERIOD ENDING.	DIPLOMAS.	CERTIFICATES.	FAILURES.	PAID STATE TREASURER.	
				AMOUNT.	DATE.
July 1, 1897.....	\$ 39.00	\$ 549.00	\$ 6.00	\$ 585.00	July 27, 1897
September 27, 1897.....	15.00	96.00	22.50	133.50	Sept. 28, 1897
Total.....	\$ 45.00	\$ 645.00	\$ 28.50	\$ 718.50	

RECEIPTS FROM HON. R. C. BARRETT.

March 31, 1898.....	\$ 83.00	\$ 243.00	\$ 18.00	\$ 344.00	April 11, 1898
June 1, 1898.....	15.00	489.00	4.50	508.50	Aug. 19, 1898
June 21, 22, 1898.....	10.00	84.00	10.50	104.50	Oct. 14, 1898
July 23, 1898.....	10.00	174.00	16.50	200.50	Nov. 9, 1898
September 1, 1898.....	10.00	141.00	16.50	167.50	Dec. 9, 1898
March 23, 1899.....	35.00	243.00	16.50	294.50	March 24, 1899
June 5, 1899.....		108.00	9.00	117.00	June 6, 1899
Total.....	\$ 165.00	\$ 1,482.00	\$ 91.00	\$ 1,738.00	
Grand total.....	\$ 210.00	\$ 2,127.00	\$ 119.50	\$ 2,456.50	

**Table 125—Showing Receipts of Fees for Oil Inspections from Luther A. Brewer, State Inspector.***Collected in accordance with section 1, chapter 52, acts Twenty-fourth General Assembly.*

FOR MONTH OF—	PAID STATE TREASURER.	
	Amount	DATE.
May, 1897.....	\$ 376.93	December 3, 1897
June, 1897.....	47.45	December 3, 1897
July, 1897.....	374.41	December 3, 1897
August, 1897.....	236.67	December 3, 1897
September, 1897.....	714.58	December 3, 1897
October, 1897.....	999.62	January 22, 1898
January, 1898.....	907.04	April 19, 1898
February, 1898.....	513.51	April 19, 1898
March, 1898.....	505.74	May 15, 1898
April, 1898.....	259.14	June 24, 1898
May, 1898.....	248.87	July 21, 1898
June, 1898.....	152.22	July 21, 1898
July, 1898.....	698.36	May 22, 1899
August, 1898.....	263.18	May 22, 1899
September, 1898.....	413.89	May 22, 1899
October, 1898.....	4.57	May 22, 1899
November, 1898.....	127.81	May 23, 1899
December, 1898.....	1,245.09	May 23, 1899
January, 1899.....	1,114.56	May 23, 1899
Total.....	\$7,207.06	

**Table No. 126—Showing Receipts of Fees for Oil Inspections from H. M. Pickell, Inspector First District. Headquarters, Des Moines.***Collected in accordance with section 2507 of the code.*

MONTH.	Total fees collected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
July, 1898.....	\$ 269.80	\$ 100.00	\$ 118.85	\$ 70.95	September 14, 1898
August, 1898.....	100.00	100.00	125.80	145.80	September 27, 1898
September, 1898.....	349.80	100.00	123.85	125.95	October 28, 1898
October, 1898.....	483.40	100.00	142.65	240.75	November 25, 1898
November, 1898.....	465.70	100.00	139.60	225.10	December 23, 1898
December, 1898.....	381.00	100.00	140.65	140.35	January 24, 1899
January, 1899.....	334.90	100.00	137.05	146.25	March 1, 1899
February, 1899.....	325.50	100.00	138.65	95.85	March 23, 1899
March, 1899.....	336.40	100.00	128.30	108.10	April 28, 1899
April, 1899.....	281.00	100.00	114.35	72.85	May 24, 1899
May, 1899.....	368.50	100.00	117.65	90.35	June 21, 1899
Total.....	\$3,995.00	\$1,100.00	\$1,480.00	\$1,465.00	

**Table No. 127—Showing Receipts of Fees for Oil Inspections from Louis Weinstein, Inspector Second District. Headquarters, Burlington.***Collected in accordance with section 2507 of the code.*

MONTH.	Total fees collected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
July, 1898.....	\$ 269.70	\$ 100.00	\$ 124.45	\$ 45.25	September 14, 1898
August, 1898.....	237.40	96.85	73.20	67.35	September 27, 1898
September, 1898.....	288.30	100.00	88.20	100.10	October 28, 1898
October, 1898.....	325.60	100.00	113.70	141.80	November 25, 1898
November, 1898.....	252.60	100.00	92.60	59.70	December 23, 1898
December, 1898.....	357.10	100.00	105.45	51.65	January 24, 1899
January, 1899.....	249.90	99.82	92.55	56.93	March 1, 1899
February, 1899.....	211.90	90.47	89.05	35.38	March 23, 1899
March, 1899.....	266.80	107.65	89.25	89.25	April 28, 1899
April, 1899.....	188.20	84.55	77.60	26.05	May 24, 1899
May, 1899.....	189.60	84.90	70.65	34.65	June 21, 1899
Total.....	\$2,796.50	\$1,059.50	\$1,031.70	\$ 708.21	



**Table No. 128.**—Showing Receipts of Fees for Oil Inspections from Adam Crawshaw, Third District. Headquarters, Clinton.

*Collected in accordance with section 2507 of the code.*

MONTH.	Total fees collected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
July, 1898.....	\$ 217.00	\$ 91.75	\$ 123.32	\$ 1.93	September 14, 1898
August, 1898.....	251.90	100.00	112.39	39.60	September 27, 1898
September, 1898.....	266.90	103.00	149.54	17.36	October 22, 1898
October, 1898.....	278.63	100.00	127.45	51.15	November 25, 1898
November, 1898.....	256.40	100.00	126.56	29.85	December 23, 1898
December, 1898.....	282.40	100.00	117.84	56	March 1, 1899
January, 1899.....	272.00	100.00	117.11	54.89	March 1, 1899
February, 1899.....	254.40	100.00	116.39	38.01	March 25, 1899
March, 1899.....	236.30	100.00	119.14	61.46	April 28, 1899
April, 1899.....	236.30	100.00	104.00	52.20	May 24, 1899
May, 1899.....	256.40	100.00	106.26	50.14	June 21, 1899
Total.....	\$2,872.80	\$1,091.75	\$1,329.91	\$ 451.15	

**Table No. 129.**—Showing Receipts of Fees for Oil Inspections from S. H. Bauman, Inspector Fourth District. Headquarters, Mt. Vernon.

*Collected in accordance with section 2507 of the code.*

MONTH.	Total fees collected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
July, 1898.....	\$ 265.50	\$ 100.00	\$ 108.17	\$ 57.33	September 14, 1898
August, 1898.....	294.70	100.00	123.98	68.72	September 27, 1898
September, 1898.....	319.40	100.00	115.72	103.68	October 28, 1898
October, 1898.....	369.60	100.00	120.06	148.64	November 25, 1898
November, 1898.....	370.00	100.00	157.69	112.31	December 23, 1898
December, 1898.....	343.50	100.00	141.65	101.55	January 28, 1899
January, 1899.....	274.40	100.00	123.17	51.33	March 1, 1899
February, 1899.....	232.00	100.00	126.59	53.41	March 23, 1899
March, 1899.....	289.80	100.00	126.93	62.87	April 28, 1899
April, 1899.....	270.40	100.00	94.97	75.43	May 24, 1899
May, 1899.....	307.30	100.00	90.53	66.67	June 21, 1899
Total.....	\$1,806.50	\$1,100.00	\$1,332.56	\$ 878.94	

**Table No. 130.**—Showing Receipts of Fees for Oil Inspections from F. O. Udall, Inspector Fifth District. Headquarters, Dubuque.

*Collected in accordance with section 2507 of the code.*

MONTH.	Total fees collected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
July, 1898.....	\$ 198.03	\$ 87.15	\$ 102.15	\$ 9.30	September 14, 1898
August, 1898.....	244.00	98.60	118.25	27.23	September 27, 1898
September, 1898.....	256.40	100.00	130.70	25.70	October 28, 1898
October, 1898.....	250.60	100.00	149.00	41.60	November 25, 1898
November, 1898.....	246.50	100.00	170.90	33.00	December 23, 1898
December, 1898.....	298.40	100.00	162.70	35.70	January 26, 1899
January, 1899.....	283.60	100.00	157.09	28.00	March 1, 1899
February, 1899.....	245.70	98.62	141.25	5.53	March 23, 1899
March, 1899.....	247.00	99.23	143.65	4.10	April 28, 1899
April, 1899.....	213.40	91.35	116.80	7.25	May 24, 1899
May, 1899.....	179.00	82.25	112.30	.....	.....
Total.....	\$2,755.60	\$1,057.42	\$1,565.30	\$ 208.43	

**Table No. 131.**—Showing Receipts of Fees for Oil Inspections from W. D. Hartman, Inspector Sixth District. Headquarters, Waterloo.

*Collected in accordance with section 2507 of the code.*

MONTH.	Total fees collected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
July, 1898.....	\$ 183.70	\$ 83.42	\$ 44.15	\$ 56.13	September 16, 1898
August, 1898.....	245.00	98.75	39.09	107.16	September 27, 1898
September, 1898.....	201.40	87.85	31.45	82.10	October 25, 1898
October, 1898.....	219.70	92.45	38.76	88.52	November 25, 1898
November, 1898.....	176.80	81.70	42.47	52.63	December 23, 1898
December, 1898.....	253.40	100.00	40.99	112.41	January 25, 1899
January, 1899.....	221.20	92.30	34.84	98.56	March 1, 1899
February, 1899.....	197.60	86.90	23.87	82.33	March 25, 1899
March, 1899.....	232.20	88.05	38.62	75.53	April 28, 1899
April, 1899.....	194.50	83.62	33.82	67.06	May 24, 1899
May, 1899.....	186.50	84.15	32.12	70.26	June 21, 1899
Total.....	\$2,372.00	\$ 979.63	\$ 404.68	\$ 887.69	



**Table No. 132.—Showing Receipts of Fees for Oil Inspections from J. B. M. Bishop, Inspector Seventh District. Headquarters, Toledo.**

*Collected in accordance with section 2507 of the code.*

MONTH.	Total fees collected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
July, 1898.	\$ 181.00	\$ 83.25	\$ 49.75	\$ 50.00	September 14, 1898
August, 1898.	103.90	63.48	35.08	5.34	September 27, 1898
September, 1898.	233.30	95.83	43.61	93.83	October 28, 1898
October, 1898.	266.30	100.10	68.55	97.75	November 25, 1898
November, 1898.	263.70	103.00	67.48	93.24	December 23, 1898
December, 1898.	279.70	100.00	67.29	112.41	January 26, 1899
January, 1899.	234.40	93.10	58.66	79.64	March 1, 1899
February, 1899.	215.91	90.98	52.30	70.62	March 25, 1899
March, 1899.	229.89	94.93	53.10	81.75	April 23, 1899
April, 1899.	121.10	67.78	38.99	14.33	May 24, 1899
May, 1899.	202.20	88.05	44.55	69.60	June 21, 1899
Total.....	\$2,331.30	\$ 980.42	\$ 579.34	\$ 771.54	

**Table No. 133.—Showing Receipts of Fees for Oil Inspections from Charles K. Meyers, Inspector Eighth District. Headquarters, Mason City.**

*Collected in accordance with section 2507 of the code.*

MONTH.	Total fees collected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
July, 1898.	\$ 180.60	\$ 83.65	\$ 42.80	\$ 55.35	September 14, 1898
August, 1898.	228.10	94.50	42.65	90.95	September 27, 1898
September, 1898.	154.20	76.05	24.94	53.21	October 28, 1898
October, 1898.	238.20	97.05	45.30	95.85	November 25, 1898
November, 1898.	214.50	91.10	38.01	87.39	December 23, 1898
December, 1898.	185.40	84.00	48.11	53.29	January 23, 1899
January, 1899.	216.60	95.65	39.57	100.38	March 1, 1899
February, 1899.	151.00	75.25	30.25	45.50	March 25, 1899
March, 1899.	169.30	79.82	41.14	48.24	April 23, 1899
April, 1899.	144.20	73.55	30.31	40.34	May 24, 1899
May, 1899.	205.10	88.77	41.46	74.87	June 21, 1899
Total.....	\$2,107.20	\$ 939.39	\$ 422.34	\$ 745.47	

**Table No. 134.—Showing Receipts of Fees for Oil Inspections from C. F. Gullixson, Inspector Ninth District. Headquarters, Bode.**

*Collected in accordance with section 2507 of the code.*

MONTH.	Total fees collected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
July, 1898.	\$ 162.10	\$ 78.02	\$ 63.53	\$ 21.55	September 14, 1898
August, 1898.	241.00	97.75	70.30	72.95	September 27, 1898
September, 1898.	229.20	91.80	58.06	76.34	October 28, 1898
October, 1898.	242.70	93.17	91.66	49.87	November 25, 1898
November, 1898.	243.20	98.30	83.61	61.29	December 23, 1898
December, 1898.	307.60	100.00	96.25	111.35	January 26, 1899
January, 1899.	231.00	95.25	83.30	52.45	March 1, 1899
February, 1899.	196.40	86.60	61.17	48.63	March 25, 1899
March, 1899.	186.20	84.05	87.55	14.60	April 23, 1899
April, 1899.	206.30	89.07	73.20	44.03	May 24, 1899
May, 1899.	217.50	91.87	54.22	71.41	June 21, 1899
Total.....	\$2,463.20	\$1,013.88	\$ 824.85	\$ 624.47	

**Table No. 135.—Showing Receipts of Fees for Oil Inspections from F. J. Young, Inspector Tenth District. Headquarters, Denison.**

*Collected in accordance with section 2507 of the code.*

MONTH.	Total fees collected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
July, 1898.	\$ 144.90	\$ 73.72	\$ 70.75	\$ .43	September 14, 1898
August, 1898.	119.40	67.35	51.30	.75	September 27, 1898
September, 1898.	81.20	57.80	47.12	.....	October 28, 1898
October, 1898.	177.50	81.87	70.76	1.60	November 25, 1898
November, 1898.	159.90	77.47	40.94	18.50	December 23, 1898
December, 1898.	169.30	79.82	77.09	12.39	January 26, 1899
January, 1899.	121.20	67.80	55.52	.....	March 1, 1899
February, 1899.	158.00	77.00	63.41	17.50	March 25, 1899
March, 1899.	83.40	58.35	45.23	.....	April 23, 1899
April, 1899.	125.00	68.75	53.28	.....	May 24, 1899
May, 1899.	116.70	66.67	39.49	40.50	June 21, 1899
Total.....	\$1,456.50	\$ 776.60	\$ 614.94	\$ 89.76	



**Table No. 136.**—Showing Receipts of Fees for Oil Inspections from W. A. Welch, Inspector Eleventh District. Headquarters, Sioux City.

*Collected in accordance with section 2507 of the code.*

MONTH.	Total fees collected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
July, 1898.....	\$ 283.20	\$ 100.00	\$ 123.34	\$ 59.86	September 14, 1898
August, 1898.....	274.40	100.00	121.47	52.93	September 27, 1898
September, 1898.....	254.70	100.00	104.62	50.08	October 28, 1898
October, 1898.....	352.60	100.00	156.45	106.35	November 25, 1898
November, 1898.....	348.60	100.00	168.22	80.38	December 23, 1898
December, 1898.....	293.60	100.00	119.24	74.36	January 23, 1899
January, 1899.....	385.00	100.00	164.21	120.79	March 1, 1899
February, 1899.....	264.60	100.00	119.57	44.93	March 25, 1899
March, 1899.....	326.80	100.00	108.95	117.85	April 23, 1899
April, 1899.....	231.60	95.40	81.71	53.49	May 24, 1899
May, 1899.....	269.70	100.00	106.74	62.96	June 21, 1899
Total.....	\$3,291.00	\$1,095.40	\$1,375.52	\$ 823.98	

**Table No. 137.**—Showing Receipts of Fees for Oil Inspections from Theodore Guittar, Inspector Twelfth District. Headquarters, Council Bluffs.

*Collected in accordance with section 2507 of the code.*

MONTH.	Total fees collected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
July, 1898.....	\$ 266.50	\$ 100.00	\$ 77.24	\$ 89.26	September 14, 1898
August, 1898.....	257.40	100.00	93.42	63.98	September 27, 1898
September, 1898.....	284.80	100.00	91.54	73.26	October 28, 1898
October, 1898.....	307.70	100.00	83.15	124.55	November 23, 1898
November, 1898.....	243.40	100.00	83.41	100.99	December 23, 1898
December, 1898.....	310.60	100.00	95.07	115.53	January 26, 1899
January, 1899.....	229.30	94.82	79.31	55.17	March 1, 1899
February, 1899.....	203.70	88.42	70.53	44.75	March 25, 1899
March, 1899.....	250.40	100.00	83.06	67.34	April 28, 1899
April, 1899.....	218.30	92.37	58.25	67.98	May 24, 1899
May, 1899.....	239.20	97.30	64.18	77.72	June 21, 1899
Total.....	\$ 2,831.30	\$ 1,072.91	\$ 878.16	\$ 880.53	

**Table No. 138.**—Showing Receipts of Fees for Oil Inspections from John O'Keeffe, Inspector Thirteenth District. Headquarters, Creston.

*Collected in accordance with section 2507 of the code.*

MONTH.	Total fees collected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
July, 1898.....	\$ 83.00	\$ 58.25	\$ 34.08		September 14, 1898
August, 1898.....	198.70	87.17	34.90	\$ 76.63	September 27, 1898
September, 1898.....	139.80	72.45	12.65	54.70	October 28, 1898
October, 1898.....	177.40	81.85	34.33	61.62	November 25, 1898
November, 1898.....	165.40	78.85	39.43	47.12	December 23, 1898
December, 1898.....	157.80	76.80	32.27	48.13	January 26, 1899
January, 1899.....	165.40	78.85	45.41	41.14	March 1, 1899
February, 1899.....	107.10	64.27	12.60	30.23	March 25, 1899
March, 1899.....	170.40	80.10	43.36	46.94	April 28, 1899
April, 1899.....	113.70	65.92	27.49	20.29	May 24, 1899
May, 1899.....	91.60	60.40	25.20	6.00	June 21, 1899
Total.....	\$1,569.70	\$ 804.91	\$ 341.72	\$ 432.40	

**Table No. 139.**—Showing Receipts of Fees for Oil Inspections from C. H. Hare, Inspector Fourteenth District. Headquarters, Oskaloosa.

*Collected in accordance with section 2507 of the code.*

MONTH.	Total fees collected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
July, 1898.....	\$ 215.30	\$ 91.32	\$ 156.84		September 14, 1898
August, 1898.....	186.10	84.02	114.77		September 27, 1898
September, 1898.....	281.80	109.84	109.84	\$ 26.41	October 28, 1898
October, 1898.....	262.40	100.00	140.15	22.25	November 25, 1898
November, 1898.....	259.60	100.00	142.82	16.78	December 23, 1898
December, 1898.....	268.20	100.00	136.12	32.04	January 26, 1899
January, 1899.....	268.20	100.00	155.17	13.03	March 1, 1899
February, 1899.....	217.90	91.97	102.93	23.00	March 25, 1899
March, 1899.....	218.70	92.17	132.14		April 28, 1899
April, 1899.....	181.60	82.90	98.42	.28	May 24, 1899
May, 1899.....	194.80	86.20	78.61	30.27	June 22, 1899
Total.....	\$2,554.60	\$1,028.58	\$1,387.81	\$ 163.82	



**Table No. 140.—Summary of Monthly Collections and Expenses of Oil Inspectors for the Year Ending June 30, 1899.**

MONTH.	Total fees collected.	Fees retained (salary).	Expenses.	Fees paid state treasurer.
July, 1898	\$ 2,942.90	\$ 1,229.53	\$ 1,233.23	\$ 517.34
August, 1898	3,256.00	1,288.47	1,158.51	821.81
September, 1898	3,321.20	1,284.78	1,133.84	880.75
October, 1898	4,032.50	1,351.38	1,385.87	1,272.00
November, 1898	3,776.70	1,327.42	1,391.32	1,012.98
December, 1898	3,788.00	1,340.62	1,391.02	1,056.36
January, 1899	3,554.90	1,322.09	1,343.37	891.56
February, 1899	3,049.60	1,250.78	1,150.06	608.76
March, 1899	3,287.80	1,276.74	1,258.77	778.13
April, 1899	2,743.70	1,195.26	1,004.19	541.30
May, 1899	2,913.80	1,230.53	953.66	745.40
Total	\$ 36,607.10	\$ 14,097.48	\$ 13,478.83	\$ 9,126.39

**Table No. 141.—Summary of Receipts from Oil Inspections for the Biennial Period Ending June 30, 1899.**

NAMES OF INSPECTORS.	Total fees collected.	Fees retained (salary).	Expenses.	Paid state treasurer.
Luther A. Brewer				\$ 9,207.96
H. M. Pickell	\$3,995.00	\$1,100.00	\$1,430.00	1,465.00
Louis Weinstein	2,786.50	1,056.59	1,031.79	768.21
Adam Crawshaw	2,872.80	1,091.75	1,329.91	451.15
S. H. Bauman	3,306.50	1,100.00	1,332.56	873.94
F. O. Udall	2,755.60	1,157.42	1,605.30	208.43
W. D. Hartman	2,272.00	976.83	404.68	887.69
J. B. M. Bishop	2,331.30	980.42	579.34	771.54
Charles K. Meyers	2,107.20	939.39	422.31	745.47
O. F. Gulixson	2,463.20	1,013.88	824.85	824.47
F. J. Young	1,456.50	776.60	614.94	89.76
W. A. Welch	3,294.90	1,095.40	1,375.50	823.98
Theodore Gulttar	2,831.30	1,072.01	878.16	880.53
John O'Keefe	1,569.70	804.91	341.72	432.40
G. H. Hare	2,554.60	1,028.58	1,367.81	163.82

**Table No. 142.—Summary of Receipts of Fees from State Offices for Biennial Period Ending June 30, 1899.**

Received from auditor of state—insurance fees	\$33,897.25
Received from auditor of state—building and loan fees	1,596.50—\$ 85,493.75
Received from clerk of supreme court	6,095.40
Received from dairy commissioner	1,867.00
Received from state entomologist	707.50
Received from pharmacy commission	17,700.00
Received from secretary of state	89,742.74
Received from superintendent of public instruction	2,456.50
Received from state oil inspectors	18,334.35
Grand total of fees for biennial period	\$222,399.24

#### IV. MISCELLANEOUS RECEIPTS.

**Table No. 143.—Showing Receipts from Milton Remley, Attorney-General.**

*Paid in accordance with section 210 of the code.*

DATE PAID.	REFERENCE.	AMOUNT.
August 3, 1897	From estate of Geo. Ridinger (insane)	\$ 899.00
September 1, 1897	Costs Oliver P. Judkins v. E. A. Gilbert, printing abstracts.	40.00
March 10, 1898	Balance from Geo. Ridinger estate	104.50
Total		\$1,043.50

**Table No. 144.—Showing Receipts from the Custodian of Public Buildings, being Proceeds of Sales.**

DATE PAID.	CUSTODIAN.	ACCOUNT.	AMOUNT.
October 26, 1897	George Metzgar	Sales paper and old iron	\$ 4.00
January 6, 1898	George Metzgar	Sales paper	13.68
April 25, 1898	J. D. McGarraugh	Sales paper	3.70
January 2, 1899	J. D. McGarraugh	Sales carpets, etc	9.00
Total			\$ 30.39

**Table No. 145.—Showing Receipts from Johnson Brigham, State Librarian.**

DATE PAID.	REFERENCE.	AMOUNT.
August 24, 1898	Refund freight and express charges	\$ 11.00
Nov'm'r 25, 1898	Refund drayage on traveling library	.50
January 20, 1899	Old typewriter	10.00
Total		\$ 21.50

**Table No. 146.—Showing Receipts from H. F. Bain, Assistant State Geologist.**

*Paid in accordance with section 2501 of the code.*

DATE PAID.	REFERENCE.	AMOUNT.
January 6, 1898	Sale of reports	\$ 19.53
October 1, 1898	Sale of reports	22.81
December 31, 1898	Sale of reports	10.22
February 3, 1899	Sale of reports	7.35
Total		\$ 59.96



**Table No. 147.**—Showing Receipts of Fees Paid by Itinerant Physicians for State Licenses.*Collected under section 2581 of the code.*

DATE PAID.	NAME.	ADDRESS.	AMOUNT.
October 27, 1897	A. H. Weber.	Des Moines, Iowa.	\$ 250.00
November 10, 1897	Benjamin Rea.	Sioux City, Iowa.	250.00
January 10, 1898	J. Jackson Orider.	Ottumwa, Iowa.	250.00
January 18, 1898	E. A. Kegley.	Cedar Rapids, Iowa.	250.00
April 1, 1898	Edward Thomas Twining.	Fort Dodge, Iowa.	250.00
July 13, 1898	William Oakley Coffee.	Cedar Rapids, Iowa.	250.00
July 18, 1898	W. S. Ransom.	Des Moines, Iowa.	250.00
February 23, 1899	E. A. Kegley.	Cedar Rapids, Iowa.	250.00
February 28, 1899	Oren O'Neal.	Chicago, Illinois.	250.00
March 21, 1899	J. Jackson Orider.	Ottumwa, Iowa.	250.00
May 8, 1899	James Richards.	Defiance, Iowa.	250.00
Total.			\$2,750.00

**Table No. 148.**—Showing Receipts from the United States Government in Aid of the Soldiers' Home.

April 12, 1898	\$ 40,952.97
May 12, 1898	12,675.25
Aug. 22, 1898	8,197.04
Nov. 29, 1898	11,157.18
April 28, 1899	2,732.34
June 24, 1899	25,630.06
Total	\$101,344.84

**Table No. 149.**—Showing Refunds—Spanish War and Defense Fund.

DATE.	BY WHOM PAID.	REFERENCE.	AMOUNT.
Oct. 21, 1898	Col. Sears McHenry, Acting Paymaster-General for Iowa.	Forty-ninth Iowa Regiment.	\$ 183.76
Oct. 21, 1898	Col. Sears McHenry, Acting Paymaster-General for Iowa.	Fiftieth Iowa Regiment.	121.12
Oct. 21, 1898	Col. Sears McHenry, Acting Paymaster-General for Iowa.	Fifty-first Iowa Regiment.	81.64
Oct. 21, 1898	Col. Sears McHenry, Acting Paymaster-General for Iowa.	Fifty-second Iowa Regiment.	39.44
Dec. 10, 1898	M. H. Byers, Adjutant-General.	Money paid by state for medicine for Fiftieth Iowa Vol'trs	25.07
Jan. 14, 1899	M. H. Byers, Adjutant-General.	Supplies, Camp McKinley	68.52
April 13, 1899	M. H. Byers, Adjutant-General.	Overpayment Wabash railroad	8.93
April 13, 1899	M. H. Byers, Adjutant-General.	Freight charges, Henderson, Ames Company	12.46
May 15, 1899	L. M. Shaw, Governor.	Refund by Federal Government	91,483.78
June 17, 1899	M. H. Byers, Adjutant-General.	From Col. Dows, Forty-ninth Iowa, medical assistance by state	340.65
Total.			\$92,370.30

**Table No. 150.**—Showing Receipts of Revenue from Miscellaneous Sources.

DATE.	BY WHOM PAID.	REFERENCE.	AMOUNT.
Aug. 4, 1897	F. N. Chase, secretary Iowa Columbian commission.	Refund.	\$ 14.97
Oct. 28, 1897	Dr. G. H. Hill, superintendent.	Refund, expense Geo. Curtis.	20.00
Nov. 17, 1897	C. G. McCarthy, auditor of state	Interest on Roach & Wold notes, land bought of state.	1,057.68
Dec. 1, 1897	C. G. McCarthy, auditor of state	Stamp and supply account historical department.	132.09
Dec. 6, 1897	A. E. Shipley, secretary of executive council.	Fees	4.00
Dec. 23, 1897	Treasurer of state	Refund of interest overpaid on warrant No. 10402	8.23
Dec. 31, 1897	G. L. Dobson, secretary of state.	Sale of codes	1,260.00
Jan. 14, 1898	Gov. F. M. Drake.	Refund, governor's contingent fund	10.08
Jan. 21, 1898	P. W. Madden, warden	Support fund	4,093.95
Feb. 4, 1898	N. N. Jones, warden.	Convict labor.	4,000.00
Feb. 4, 1898	N. N. Jones, warden.	Premium from sale of endorsed warrants.	124.63
Feb. 9, 1898	Hon. H. J. Nietert.	Refund on mileage warrant No. 18662	2.30
Mar. 21, 1898	P. W. Madden, warden	Refund transportation of discharged convicts.	433.42
April 28, 1898	George A. Oliver.	Contribution to "emergency war fund"	2.50
May 6, 1898	W. K. Boardman, ex-dairy com	Refund, excess payment, office expense.	35.50
May 12, 1898	City of Des Moines.	Arsenal ground for city library.	15,000.00
June 21, 1898	C. G. McCarthy, auditor of state	Roach & Wold mortgage, land bought of state.	18,249.18
Sept. 19, 1898	Mrs. Cora Weed.	Sale of soldiers' monument hand book.	19.00
Sept. 28, 1898	A. E. Shipley, secretary of executive council.	Fees.	25.50
Dec. 17, 1898	G. L. Dobson, secretary of state.	Sale of codes	650.00
Dec. 31, 1898	G. L. Dobson, secretary of state.	Sale of laws	107.00
Feb. 7, 1899	W. T. Shaver	Sale of old arsenal.	224.25
Feb. 17, 1899	G. L. Dobson, secretary of state.	Sale of codes	200.00
Mar. 8, 1899	W. E. O'Brien, labor commis'r.	Sale of waste paper.	5.25
April 17, 1899	Lewis E. Bolton, per A. H. Davidson	Refund, overpayment claim No. 10884.	1.03
May 12, 1899	G. L. Dobson, secretary of state	Sale of codes	340.00
June 29, 1899	F. N. Chase, sec'y Iowa Trans-Mississippi and Int. Ex. com.	Refund, unused appropriation	3,000.00
Total.			\$49,022.16

Receipts from transfers of temporary school fund (see table No. 211)..... \$ 1,368.61  
 Receipts from collateral inheritance tax (see tables Nos. 161-163)..... 52,799.52  
 Receipts from state institutions under board of control (see tables No. 167-18') 124,828.95



### V. Disbursements and Appropriations of General Revenue for the Biennial Period Ending June 30, 1899.

**Table No. 151.—Showing Disbursements of General Revenue in Redemption of Warrants.**

Sept. 30, 1897.	State warrants redeemed.....	\$175,950.67	
	Interest paid on same.....	95.11	\$ 176,045.78
Dec. 31, 1897.	State warrants redeemed.....	693,235.27	
	Interest paid on same.....	15,026.05	693,261.32
Mar. 31, 1898.	State warrants redeemed.....	504,256.08	
	Interest paid on same.....	4,859.53	509,115.61
June 30, 1898.	State warrants redeemed.....	935,809.39	
	Interest paid on same.....	19,116.86	954,926.25
Sept. 30, 1898.	State warrants redeemed.....	212,071.93	
	Interest paid on same.....	2,486.29	214,558.22
Dec. 31, 1898.	State warrants redeemed.....	704,713.83	
	Interest paid on same.....	8,423.21	713,136.06
Mar. 31, 1899.	State warrants redeemed.....		556,434.97
June 30, 1899.	State warrants redeemed.....	840,815.17	
	Interest paid on same.....	7,780.50	848,595.67
June 30, 1899.	Cash on hand.....		445,002.37
	Total disbursements in redemption of warrants.....		\$1,613,287.31
	Total disbursements in payment of interest.....		57,788.57
	Grand total of disbursements for biennial period.....		\$5,116,076.25

**Table No. 152.—Showing Expenses of the Judiciary for the Biennial Period Ending June 30, 1899.**

Attorney-General—		
Salary.....	\$ 7,375.00	
Per diem.....	792.22	
Traveling expenses.....	46.90	
Clerks' fund.....	2,164.52	
Legal assistance.....	2,715.00	\$ 13,093.64
Clerk Supreme Court—		
Salary.....	4,400.02	
Deputy.....	3,000.00	
Clerks' fund.....	4,049.99	11,450.01
District Judges—		
Salaries.....		250,427.12
Supreme Court Judges—		
Salaries.....	48,000.12	
Contingent fund.....	3,568.47	51,568.59
Supreme Court Reporter—		
Salary.....	6,700.00	
Clerks' fund.....	600.00	7,300.00
Total expenditures for Judiciary.....		\$ 342,839.36

**Table No. 153.—Showing the Expenses of the Legislature for the Biennial Period Ending June 30, 1899.**

Twenty-seventh General Assembly—		
Members' salaries.....	\$ 82,225.00	
Officers' salaries.....	33,708.50	
Extra employees.....	2,486.00	
Members' mileage.....	2,097.00	
Total expenditures for the Legislature.....		\$ 120,516.50

**Table No. 154.—Showing the Expenses of the Executive Officers for the Biennial Period Ending June 30, 1899.**

Adjutant-General—		
Salary.....	\$ 3,000.00	
Clerks.....	6,896.61	\$ 9,896.61
Auditor of State—		
Salary.....	4,400.02	
Executive council.....	999.98	
Deputy.....	3,000.00	
Clerks.....	15,292.66	23,692.66
Board of Health.....		10,055.81
Commissioner of Labor—		
Salary.....	3,000.00	
Deputy.....	2,000.02	
Expenses.....	696.90	5,696.92
Commissioners of Pharmacy—		
Enforcement of Law.....		2,149.09
Dairy Commissioner—		
Salary.....	2,873.50	
Expenses.....	6,447.01	9,320.51
Entomologist.....		1,017.47
Executive Council Clerks.....		4,328.98
Fish and Game Warden—		
Salary.....	2,400.00	
Expenses.....	6,411.07	8,811.07
Governor—		
Salary.....	6,000.00	
Executive council.....	999.98	
House rent.....	1,200.00	
Secretary.....	3,000.00	
Payment of counsel.....	200.00	
Contingent.....	10,286.29	21,686.27
Mine Inspectors—		
Salary.....	7,179.99	
Expenses.....	2,799.07	
Clerks.....	885.00	
Board of Examiners.....	346.60	11,220.66
Oil Inspector—		
Salary.....		2,000.00
Railroad Commissioners—		
Salary.....	13,689.25	
Secretary.....	3,000.00	
Expenses.....	6,328.92	23,028.17
Secretary of State—		
Salary.....	4,400.02	
Executive council.....	999.98	
Deputy.....	3,000.00	
Clerks.....	9,347.60	
Clerk land office.....	2,800.00	20,047.60
Superintendent Public Instruction—		
Salary.....	4,400.02	
Deputy.....	3,000.00	
Clerks.....	3,347.50	
Traveling expenses.....	425.90	
Account of School Journal.....	185.60	11,359.02
Superintendent of Weights and Measures—		
Salary.....		100.00
Treasurer of State—		
Salary.....	4,400.02	
Executive council.....	999.98	
Deputy.....	3,000.00	
Clerks.....	6,461.97	14,861.98
County Attorneys—		
Collecting collateral inheritance tax.....		1,519.21
State Veterinary Surgeon—		
Assistants and expenses.....		7,823.25
Total expenditures for Executive departments.....		\$ 188,615.28



Table No. 155.—Showing Expenses of the State Institutions for Biennial Period Ending June 30, 1899.

## EDUCATIONAL INSTITUTIONS.

State University—		
Improvements.....	\$ 1,760.33	
Endowment.....	5,000.00	
Regents.....	5,851.25	
Support.....	149,470.96	
Special University fund.....	72,400.00—	\$ 234,485.54
State Normal—		
Improvements.....	8,200.00	
Contingent and repair.....	16,030.00	
Secretary.....	180.20	
Trustees.....	2,209.40	
Teachers.....	62,495.00—	89,084.60
Teachers' Institutes.....		10,300.00
Agricultural College—		
Financial agent.....	3,764.09	
Trustees.....	5,091.80	
Experiments.....	644.72	
Improvements.....	28,971.01	
Repairs.....	302.98	
Support.....	25,957.26—	64,731.86
Board of Educational Examiners.....		1,680.57
Total expenditures for educational institutions.....		\$ 400,262.57

## REFORMATORY INSTITUTIONS.

Industrial School for Boys—		
Improvements.....	\$ 10,477.59	
Support.....	112,526.33—	\$ 123,003.92
Industrial School for Girls—		
Improvements.....	2,116.61	
Support.....	41,249.27	
Trustees (both institutions).....	692.13—	44,058.01
Total expenditures for reformatory institutions.....		\$ 167,061.93

## PENAL INSTITUTIONS.

Penitentiary, Anamosa—		
Improvements.....	\$ 39,942.69	
Officers and guards.....	102,290.98	
Support.....	122,476.04	
Escaped convicts.....	12.50	
Library.....	1,461.51	
Transportation.....	2,430.66—	\$ 268,614.38
Penitentiary, Ft. Madison—		
Improvements.....	10,147.23	
Officers and guards.....	74,955.83	
Support.....	39,834.59	
Library.....	344.92	
Inspection.....	146.13	
Transportation.....	2,097.01—	127,525.71
Total expenditures for penal institutions.....		\$ 396,140.09

## INSANE HOSPITALS.

Cherokee—		
Commissioners.....	\$ 1,600.62	
Buildings, etc.....	261,940.21—	\$ 263,540.83
Clarinda—		
Improvements.....	70,798.95	
Support.....	229,594.03	
Trustees.....	1,522.60—	301,915.58
Independence—		
Improvements.....	18,527.36	
Support.....	292,600.26	
Trustees.....	918.75—	312,046.37
Mt. Pleasant—		
Improvements.....	17,603.01	
Support.....	260,911.52	
Trustees.....	1,003.72—	279,524.25
Total expenditures for insane hospitals.....		\$1,157,027.03

## CHARITABLE INSTITUTIONS.

Benedict Home.....		\$ 7,256.71
College for the Blind—		
Improvements.....	\$ 4,493.00	
Trustees.....	1,136.40	
Teachers.....	10,307.59	
Support, etc.....	49,558.17—	65,500.16
Industrial Home for Blind—		
General support.....	25,773.77	
Trustees.....	1,012.10—	26,785.87
Feeble-Minded Institution—		
Improvements.....	60,975.84	
Support.....	195,732.84	
Clothing.....	12,685.54	
Ordinary expenses.....	16,560.00	
Trustees.....	1,010.09—	287,904.31
Orphans' Home—		
Improvements.....	7,167.17	
Support.....	98,999.66	
Trustees.....	725.39—	106,892.22
Soldiers' Home—		
Improvements.....	15,527.00	
Special contingent.....	429.82	
Transportation.....	1,196.10	
Support and salaries.....	149,444.91—	166,587.83
School for Deaf—		
Improvements.....	540.99	
Support and clothing.....	101,322.85	
Teachers.....	12,613.36	
Trustees.....	739.05—	115,246.25
Total expenditures for charitable institutions.....		\$ 776,173.35

## MISCELLANEOUS INSTITUTIONS.

Agricultural societies.....		\$ 44,510.23
Farmers' institutes.....		5,589.12
National Guards—		
Militia.....	\$ 72,289.04	
Militia storage.....	651.09—	72,940.13
Weather Service.....		5,325.68
Geological Survey—		
Salaries, etc.....	8,830.17	
Expenses.....	9,603.15—	17,933.32
State Library—		
Librarian's salary.....	2,400.00	
Assistants and clerks.....	4,717.50	
Cataloging books.....	999.14	
Repairs.....	250.00	
Circulating library.....	1,600.00	
Purchase of books.....	10,000.00—	19,966.64
State Historical Society.....		2,030.00
State Historical Department—		
Historical collections.....	11,750.98	
Historical building.....	20,154.49	
Historical building site.....	15,000.00—	46,905.47
State Horticultural Society.....		3,500.00
Board of Control—		
Members' salaries.....	11,124.99	
Secretary's salary.....	1,623.60	
Traveling expenses.....	429.46	
Expenses.....	685.70	
Clerks.....	10,187.75	
Bulletins.....	306.00—	24,558.90
Investigating Committee.....		2,013.76
Total expenditures for miscellaneous institutions.....		\$ 245,243.30



**Table No. 156.**—Showing the Incidental Expenses of the State Government for the Biennial Period Ending June 30, 1899.

Printing and Binding—	
State binder.....	\$ 37,793 37
Editing, annotating and publishing code.....	37,493 54
State printer.....	54,991.32
Publishing constitutional amendment.....	1,135.75
Publication of acts, code, section 36.....	336.49
Total.....	\$ 131,750.47
Custodian expenses, Capitol repairs, janitors, etc.—	
Custodian's salary.....	\$ 3,000.00
Chief of Police.....	1,800 00
Engineer.....	2,325.10
Carpenter.....	2,000 00
Night watchmen.....	3,800 00
Firemen.....	6,095.03
Elevator tender.....	1,200 00
Janitors and other employes.....	22,861 54
Capitol repairs and miscellaneous expenses.....	13,080 20
Total.....	56,561 74
Sundries—	
Arrest of fugitives.....	\$ 10,013.03
Reward for arrest of murderers.....	500 00
For non-resident insane.....	849 85
Transfer of convicts and insane.....	341 16
Extermination of Russian thistle.....	20 10
New Orleans Exposition claims.....	12,000 00
Trans-Mississippi Exposition.....	34,000 00
Silver service, battleship "Iowa".....	5,000 00
Spanish-America War.....	141,532.43
Gray uniforms.....	57 00
Interest on school fund loans.....	1,368.61
Relief of Hull.....	480 00
Relief of Metz.....	540 00
Iowa and Missouri boundary.....	54 23
Soldiers and Sailors' monument.....	9,084.50
Mail carriers.....	1,375.00
Telegraph and telephone.....	1,008.15
Express, freight and drayage, etc.....	4,583.57
Miscellaneous.....	52,241.52
Special appropriations, Twenty-second General Assembly.....	872 50
Special appropriations, Twenty-sixth General Assembly.....	1,069.78
Special appropriations, special session, Twenty-sixth General Assembly.....	993.00
Special appropriations, Twenty-seventh General Assembly.....	12,215 91
Total.....	\$ 290,203.31
*Grand total of warrants issued for all purposes.....	\$1,272,394.93

\*Inclusive of Special University warrants, amounting to \$72,400.

**Table No. 157.**—Showing Monthly Transactions of the Treasury Relating to Receipts of Revenue, Warrants Issued Thereon, Warrants Redeemed and Endorsed for the Biennial Period Ending June 30, 1899.

YEAR.	REVENUE COLLEC-TIONS.	WARRANTS ISSUED.	WARRANTS REDEEMED.	WARRANTS ENDORS'D.
1897.				
July.....	\$ 64,223 31	\$ 148,323.12	\$ 57,369.84	\$101,259 99
August.....	64,404 33	211,397.51	44,070 97	178,284.31
September.....	74,043.51	150,561 61	74,665.12	75,371.54
Quarter.....	\$ 202,671.15	\$ 510,282.24	\$ 176,045 78	\$354,915 84
October.....	\$ 483,591.93	\$ 125,471.02	\$ 416,599.73	\$112,191 15
November.....	188,859 24	254,182.74	85,035 53	158,763.50
December.....	71,157.29	105,160 98	196,625.06	.....
Quarter.....	\$ 743,608 46	\$ 484,814 74	\$ 698,261.32	\$270,954.65
1898.				
January.....	\$ 143,198 10	\$ 265,691 21	\$ 130,559.66	\$207,264 50
February.....	181,441.26	262,645.15	147,099.37	112,955 26
March.....	164,101 82	196,258 46	217,747 26	43,142 46
Quarter.....	\$ 492,741.18	\$ 724,594.82	\$ 495,376.59	\$63,362 22
April.....	\$ 674,192 73	\$ 134,641 74	\$ 567,767.32	\$ 73,861.05
May.....	167,440.71	249,121 62	89,277 12	176,514.24
June.....	68,843 67	245,020 67	302,115 40	172,561.32
Quarter... ..	\$ 910,477.11	\$ 628,784 03	\$ 959,159 84	\$422,936.61
July.....	\$ 45,421.53	\$ 108,813 01	\$ 60,639.95	\$ 47,118 48
August.....	122,658.99	115,381.17	34,947 54	67,715 96
September.....	87,114.81	137,734.31	128,476 16	117,165 69
Quarter.....	\$ 255,195.33	\$ 361,931.49	\$ 224,063 65	\$232,000.13
October.....	\$ 542,283 81	\$ 138,000.41	\$ 375,385 87	\$ 56,051.38
November.....	170,138 19	132,048 66	249,850 61	.....
December.....	94,053.53	191,587.76	87,899 58	130,071.72
Quarter.....	\$ 806,475.53	\$ 461,636 83	\$ 713,136.06	\$186,123.10
1899.				
January.....	\$ 165,476.17	\$ 279,410 12	\$ 238,633.19	\$ 33,568 80
February.....	192,218.35	156,013.19	163,000.81	.....
March.....	224,165.72	153,970 86	162,892.95	.....
Quarter.....	\$ 581,860 24	\$ 589,394 17	\$ 564,526.95	\$ 33,568 80
April.....	\$ 712,031 06	\$ 125,338 16	\$ 536,191 96	.....
May.....	276,569 61	162,235.07	161,786 89	.....
June.....	97,773.62	150,973.38	149,574 84	.....
Quarter.....	\$1,086,374.29	\$ 438,551 61	\$ 850,503.69	.....
Grand total.....	\$5,079,403 29	\$4,199,994 93	\$4,671,073.88	.....



Table No. 158.—Assignment of Iowa Revenue Warrants Endorsed for Lack of Funds Between August 1, 1898, and January 1, 1899.

Allotted under award of August 2, 1898.

Number.	NAME OF BIDDER.	ADDRESS.	Amount of bid.	Rate.	AM'T AWARDED.	Rate.	WARRANTS ASSIGNED.	
							Date.	Amount.
1	Home Savings bank.....	Des Moines.....	\$ 20,000	4.99	\$ 10,000	3.99	August 5	\$ 4,634.68
			10,000	4.49			August 6	5,740.26
			10,000	3.99				
	Total.....		\$ 40,000	.....	\$ 10,000	3.99		\$ 10,874.94
2	German American Savings bank.....	Burlington.....	\$ 10,000	4.00	\$ 10,000	4.	August 15	\$ 9,978.98
			10,000	4.50				
			10,000	5.00				
	Total.....		\$ 30,000	.....	\$ 10,000	.....		\$ 9,978.98
3	First National bank.....	Mt Pleasant.....	\$ 15,000	4.00	\$ 15,000	4.	August 20	\$ 4,956.92
							September 3	10,027.72
	Total.....		\$ 15,000	.....	\$ 15,000	.....		\$ 14,984.64
4	Valley National bank.....	Des Moines.....	\$ 10,000	3.89	\$ 10,000	3.89	August 9	\$ 5,997.05
			10,000	3.94			August 15	4,157.69
			10,000	3.99			September 17	8,416.03
							October 22	10,000.00
			Total.....		\$ 30,000	.....		\$ 28,570.77
5	Second National bank.....	Dubuque.....	\$ 100,000	4.00	Pro rata share with Nos 6 and 7 of bal. up to amount bid for.	4.	August 30	\$ 14,554.91
							September 15	16,302.84
							October 24	15,149.93
							December 21	49,664.96
	Total.....		\$ 100,000					\$ 95,672.14

6	Iowa State National bank.....	Sioux City.....	\$ 100,000	4.00	Pro rata share with Nos. 5 and 7 of bal. up to amount bid for.	4.	August 24	\$ 12,000.00
							September 19	20,081.06
							October 26	14,884.82
							December 22	28,529.68
	Total .....		\$ 100,000				December 26	21,321.54
7	Jacob Strauss & Co.....	Cleveland, Ohio.	\$ 300,000	4.00	Pro rata share with Nos. 5 and 6 of bal. up to amount bid for.	4.	August 18	\$ 5,695.47
							September 9	27,940.43
							September 15	9,475.01
							September 19	21,023.10
							October 22	16,016.63
							December 21	30,555.64
	Total .....		\$ 300,000					\$ 111,606.18

Assignment of Warrants Endorsed in January, 1899.

Jacob Strauss & Co.....	Cleveland, Ohio.	4.00	January 13	\$ 33,568.80
-------------------------	------------------	------	------------	--------------



Table No. 159.—Recapitulation—General Revenue.

Receipts from counties—		
State revenue.....	\$3,245,713.85	
Insane.....	727,550.11	
Blind.....	1,299.21	
Deaf.....	5,094.39	
Feeble-Minded.....	19,275.67	
Orphans' Home.....	56,834.52	\$4,055,767.75
Corporation taxes—		
Insurance companies.....	304,468.09	
Telephone companies.....	18,734.88	
Telegraph companies.....	40,213.89	
Express companies.....	12,179.71	375,596.57
Fees from state officers—		
Auditor of State.....	85,493.75	
Clerk Supreme Court.....	6,095.40	
Dairy Commissioner.....	1,868.00	
State Entomologist.....	707.50	
Pharmacy Commission.....	17,700.00	
Superintendent of Public Instruction.....	2,456.50	
Secretary of State.....	89,742.74	204,084.89
Fees from oil inspectors.....		18,334.35
Various state offices.....		1,155.35
Fees from itinerant physicians.....		2,750.00
Federal aid to Soldiers' Home.....		101,344.84
Refunds—Spanish war and defense fund.....		92,370.30
Transfers from temporary school fund.....		1,368.61
Collateral inheritance tax.....		52,799.52
Receipts from state institutions (under board of control).....		124,828.95
Miscellaneous.....		49,022.16
Total revenue received from all sources.....	\$5,079,403.29	
Balance on hand July 1, 1897.....	36,672.96	
Total.....		\$5,116,076.25
Total State Auditor's warrants redeemed.....	4,613,287.31	
Interest paid on same.....	57,786.57	
Cash balance at close of business June 30, 1899.....	445,002.37	
Total.....		\$5,116,076.25

Division.

COLLATERAL INHERITANCE TAX



Table No. 160.—Showing Estates Reported to the Treasurer of State as Liable for the Collateral Inheritance Tax up to June 30, 1899.

## ADAIR COUNTY.

DATE REPORTED.	ESTATE OF—	ADMINISTRATOR, EXECUTOR, TRUSTEE.	REPORTED BY—	REMARKS.
December 14, 1897	Christian Rectenbaugh .....	Martin Bower, Ex. ....	H. G. Lynch, Co. Clerk. ....	Tax paid.
October 12, 1898	E. O. Garmon .....	W. C. Garmon .....	J. C. Mason, J. P. ....	

## ADAMS COUNTY.

May 7, 1898	Emma E. Van Arsdale .....	W. H. Grammer, J. ....	D. H. Meyerhoff, Co. Atty. ....	Tax paid.
October 21, 1898	Annabell R. Ewing .....	L. E. Holdman, J. Adm's .....	D. H. Meyerhoff, Co. Atty. ....	

## ALLAMAKEE COUNTY.

August 5, 1898	John Nicholson .....	Elizabeth Nicholson .....	W. R. Kinnaird, Cashier. ....	Tax paid.
December 1, 1898	Bessie Huestis .....	J. N. Eddy .....	W. O. Rock, Co. Clerk. ....	
January 30, 1899	Louisa Wabar .....	H. W. Helming, Ex. ....	H. H. Stillwell, Co. Atty. ....	
June 12, 1899	Martha Downs .....	John Short, Adm. ....	Ellison Orr, Co. Clerk. ....	
June 15, 1899	Frederika Sunderland .....	H. F. Offer .....	Ellison Orr, Co. Clerk. ....	
June 15, 1899	Peter Anderson .....	T. G. Faegre, Ex. ....	Ellison Orr, Co. Clerk. ....	
June 15, 1899	Michael Liddy .....	Mary Redding, Ex. ....	Ellison Orr, Co. Clerk. ....	
June 15, 1899	Minerva Cole .....	John D. Cole, Adm. ....	H. H. Stillwell, Co. Atty. ....	

## APPANOOSE COUNTY.

April 28, 1899	Arabella Sloss .....	G. E. Field, Adm. ....	J. M. Wilson, Co. Atty. ....	Tax paid
April 28, 1899	James H. Gough .....	James H. Fraxler, Adm. ....	J. M. Wilson, Co. Atty. ....	
April 26, 1899	Mathew Dinning .....	B. and D. Dinning .....	J. M. Wilson, Co. Atty. ....	

## AUDUBON COUNTY.

No estates reported as liable for the Collateral Inheritance Tax.

## BENTON COUNTY.

No estates reported as liable for the Collateral Inheritance Tax.

## BLACK HAWK COUNTY.

February 1, 1898	Simon Wagner .....	Kouert Wagner, Adm. ....	J. E. Wettstein, Cashier. ....	Tax paid.
August 2, 1898	Charles W. Baldwin .....	Caroline E. Baldwin .....	S. B. Reed, Co. Atty. ....	Life estate.
August 2, 1898	Eldora A. King .....	Louisa M. Halliwell, Ex. ....	S. B. Reed, Co. Atty. ....	Life estate.
August 2, 1898	Thomas Moore .....	W. H. McClure, Ex. ....	S. B. Reed, Co. Atty. ....	
August 2, 1898	Esther Reiton .....	A. J. Edwards, Ex. ....	S. B. Reed, Co. Atty. ....	Tax paid.
August 2, 1898	Katharina Uhren .....	C. W. Brown, Adm. ....	S. B. Reed, Co. Atty. ....	
August 2, 1898	J. hn A. Sieberts .....	W. H. Steinel, Adm. ....	S. B. Reed, Co. Atty. ....	
August 2, 1898	Helen F. Kuslis .....	H. C. Hemenway, Atty. ....	S. B. Reed, Co. Atty. ....	
May 26, 1899	David Emmett .....	Patrick Emmett, Ex. ....	S. B. Reed, Co. Atty. ....	
June 8, 1899	Josiah F. Breyfogle .....	S. Curt Lewis, Ex. ....	S. B. Reed, Co. Atty. ....	
June 8, 1899	Beulah D. Waterman .....	F. D. Polce, Adm. ....	S. B. Reed, Co. Atty. ....	
June 8, 1899	William C. Watrous .....	H. D. Ford .....	S. B. Reed, Co. Atty. ....	Life estate.
June 8, 1899	Sacy Scroggy .....	George Watrous, J. Exs. ....	S. B. Reed, Co. Atty. ....	
June 8, 1899	Louis Severn .....	A. J. Edwards, Adm. ....	S. B. Reed, Co. Atty. ....	
June 8, 1899	Cornelius McCarty .....	O. E. Mullarky .....	S. B. Reed, Co. Atty. ....	
June 8, 1899	John S. Holmes .....	James Holmes, Jr. ....	S. B. Reed, Co. Atty. ....	
June 8, 1899	Martin N. Dayton .....	C. N. Rodenbach, Tr. ....	S. B. Reed, Co. Atty. ....	
June 14, 1899	Francis Hulme .....	William Emerson, Adm. ....	S. B. Reed, Co. Atty. ....	
June 14, 1899	Fannie E. Burr .....	Laura J. Fox, Adx. ....	S. B. Reed, Co. Atty. ....	
June 14, 1899	Elizabeth M. McAllister .....	Walter McAllister .....	S. B. Reed, Co. Atty. ....	
June 14, 1899	Della J. Henderson .....	M. W. Bartlett .....	S. B. Reed, Co. Atty. ....	
June 14, 1899	Eunice D. Coburn .....	Hemenway & Martin, Atty. ....	S. B. Reed, Co. Atty. ....	
June 14, 1899	George Ellis .....	J. O. Gates, Adm. ....	S. B. Reed, Co. Atty. ....	
June 14, 1899	George Satchell .....	H. B. Hoxie, Adm. ....	S. B. Reed, Co. Atty. ....	

## BOONE COUNTY.

December 14, 1898	Albert Samson .....	J. H. Herman, Adm. ....	J. H. Herman, Cashier. ....	Tax paid.
January 24, 1899	John W. McMeahan .....	James McMeahan .....	C. I. Sparks, Co. Atty. ....	

## BREMER COUNTY.

March 31, 1898	Geo. Taylor .....	Henry Kasemeir, Adm. ....	Henry Kasemeir .....	Tax paid.
March 15, 1899	Mary J. Diamond .....	A. J. Wie, Ex. ....	J. Y. Hazlett, Co. Atty. ....	
March 27, 1899	Sarah W. Taylor .....	A. M. Crall, Ex. ....	J. Y. Hazlett, Co. Atty. ....	
April 6, 1899	Geo. Watts .....	W. H. McCumber, J. Exs. ....	J. Y. Hazlett, Co. Atty. ....	



## BUCHANAN COUNTY.

DATE REPORTED.	ESTATE OF—	ADMINISTRATOR, EXECUTOR, TAUSTEE.	REPORTED BY—	REMARKS.
June 13, 1898	Carolina McGarry	J. E. Cook, Ex.	C. E. Ransler, Co. Atty.	
December 22, 1898	Fred C. Woodworth	Mary B. Reynolds	C. E. Ransler, Co. Atty.	
January 23, 1899	Mary Maloney	F. S. Griffin	H. W. Holman, Co. Atty.	
February 18, 1899	Martin Connolly	Thomas Shields	C. E. Purdy	
February 23, 1899	Sarah Baldwin	A. B. Edwards	C. E. Purdy	
June 14, 1899	F. J. Everett	F. G., C. B. and M. B. Everett, Exs	H. W. Holman, Co. Atty.	

## BUENA VISTA COUNTY.

January 24, 1893	A. H. Chipp	D. T. Edwards, Adm.	D. T. Edwards	
April 26, 1898	Martha Stina Olsen	N. P. Helberg, Ex.	S. C. Bradford, Co. Clerk	Tax paid.
April 26, 1898	Carrie Stevens	J. T. Norton, Adm.	S. C. Bradford, Co. Clerk	Not liable for tax.
April 21, 1898	Winfred T. Bell	S. T. Goltz, Adm.	F. F. Faville, Co. Atty.	Tax paid.
April 21, 1898	M. O. Reed	A. W. Jones, Adm.	F. F. Faville, Co. Atty.	
April 21, 1898	Margaret Hanson	Victor Hanson, Adm.	F. F. Faville, Co. Atty.	Not liable for tax.
February 4, 1899	Mina Mork	Edward Larsen, Ex.	H. F. Shultz, Co. Atty.	
February 4, 1899	John Bralley	Samuel Parker, Ex.	H. F. Shultz, Co. Atty.	
February 4, 1899	Edward Crane	J. A. Crane, Adm.	H. F. Shultz, Co. Atty.	
February 20, 1899	Charles F. Quirk	Sanford H. Steele, Ex	H. F. Shultz, Co. Atty.	
March 6, 1899	Samuel Schneider		H. F. Shultz, Co. Atty.	Life estate.

## BUTLER COUNTY.

December 8, 1897	Delos Fuller	F. W. Paugler, Adm.	W. C. Thompson, Jr., Co. clerk	Tax paid.
May 6, 1898	John J. Flynn	Jerry J. Flynn, Adm.	Geo. A. McIntyre, Co. Atty.	Tax paid.
May 6, 1898	Gasper T. Husband	Mary L. Husband, Ex.	Geo. A. McIntyre, Co. Atty.	Not liable for tax.
May 6, 1898	Wm. M. E. Fisher		Geo. A. McIntyre, Co. Atty.	
May 6, 1898	Ricke Tellinghausen	Ottile Tellinghausen	Geo. A. McIntyre, Co. Atty.	
May 6, 1898	James E. Hunter	N. M. Hunter, Adm.	Geo. A. McIntyre, Co. Atty.	
January 21, 1899	Patrick McCormick	Michael McCormick	M. L. Palmer, Co. Clerk.	
August 30, 1899	Dr. Jas. B. Herron	John Dazell, Ex.	Craig, Ray & Hyde, Attys.	

## CALHOUN COUNTY.

April 26, 1898	Geo. W. Pierce	J. Emerson, Adm.	B. B. Foster, Co. Atty.	Tax paid.
December 21, 1898	Adam Van Valkenburg	E. A. Richards, Ex.	B. B. Foster, Co. Atty.	
January 30, 1899	Henry J. Griswold	Geo. A. Griswold, Exs.	W. E. Gray, Co. Atty.	Tax paid.
April 11, 1899	Catherine R. Negley	Henry H. Negley, Exs.	W. E. Gray, Co. Atty.	

## CARROLL COUNTY.

May 10, 1897	D. H. Lehmkuhl	George Tank, Adm.	A. T. Bennett, Uashier.	Tax paid.
March 14, 1898	O. L. Schulte	Jos N. Schulte	W. H. Mohr, Co. Clerk.	
February 23, 1899	Casper Schneider	Barney Wessling, Adm.	F. M. Powers	

## CASS COUNTY.

April 10, 1899	Geo. N. Scoville	Julia A. Scoville	Swan & Bruce, Attys.	Tax paid.
August 8, 1899	Nancy J. McGee	W. T. Rankin, Adm.	Jas. B. Bruff, Atty.	

## CEDAR COUNTY.

January 17, 1899	Jane Kizer	J. H. Coutts	I. J. Hamiel, Co. Clerk.	Not liable for tax.
February 18, 1899	Catherine H. Thompson	Wm. Mather	I. J. Hamiel, Co. Clerk.	Tax paid.
January 9, 1899	S. C. Bowman	Wm. Bierkamp	I. J. Hamiel, Co. Clerk.	Tax paid.

## CERRO GORDO COUNTY.

No estates reported as liable for the Collateral Inheritance Tax.

## CHEROKEE COUNTY.

November 11, 1898	J. A. Wade	Z. A. Wellman, Adm.	Thomas McCulla, Co. Atty.	
November 11, 1898	James C. Bennett	James C. Bennett, Adm.	Thomas McCulla, Co. Atty.	
November 11, 1898	Jenny Hickey	W. H. Hickey, Ex.	Thomas McCulla, Co. Atty.	
November 11, 1898	F. E. Whitmore	Emma E. Whitmore	Thomas McCulla, Co. Atty.	Tax paid.
February 24, 1899	Margaret Haslet	A. R. Molyneux, Ex.	Thomas McCulla, Co. Atty.	

## CHICKASAW COUNTY.

March 21, 1899	Henrietta Warren	W. L. Turner	M. E. Geisler, Co. Atty.	
----------------	------------------	--------------	--------------------------	--

## CLARKE COUNTY.

July 27, 1898	Martha S. Howe	Sarah A. Tenderwood	C. T. Hardinger, Co. Atty.	
December 31, 1898	Charles Howe	John W. Richards	C. T. Hardinger, Co. Atty.	

## CLAY COUNTY.

May 9, 1898	Geo. H. Newman	J. N. Newman	G. H. Martin, Co. Atty.	Tax paid.
November 5, 1898	Thomas Crain	G. G. Beck	G. H. Martin, Co. Atty.	Tax paid.
June 2, 1898	A. J. Modig	H. S. Parker, Ex.	Robt. M. Bush	



## CLAYTON COUNTY.

DATE REPORTED.	ESTATE OF—	ADMINISTRATOR, EXECUTOR, TRUSTEE	REPORTED BY—	REMARKS.
May 5, 1898	Mary Karwin.....	M. F. Fitzpatrick.....	T. M. Davidson, Co. Atty.....	Tax paid.
May 5, 1898	Edwin R. Barron.....	C. H. Barron..... Thos. Updegraph..... } Exs..... Geo. W. Benton.....	T. M. Davidson, Co. Atty.	
May 5, 1898	Peter Braker.....	Andrew Braker, Adm.....	T. M. Davidson, Co. Atty.....	Not liable for tax.
May 5, 1898	John Sullivan.....	James Sullivan, Ex.....	T. M. Davidson, Co. Atty.....	Not liable for tax.
May 5, 1898	John Kampmeyer.....		T. M. Davidson, Co. Atty.....	Life estate.
May 5, 1898	Dominick Willmes.....	Nicholas Willmes.....	T. M. Davidson, Co. Atty.....	
May 5, 1898	John Becker.....	Herman Ihm.....	T. M. Davidson, Co. Atty.....	
May 5, 1898	Emma A. Babcock.....	Marion E. Taylor.....	T. M. Davidson, Co. Atty.....	Tax paid.
September 20, 1898	Michael Needham.....	Kate McMorrow, Ex.....	T. M. Davidson, Co. Atty.....	
September 20, 1898	Mary Winkels.....	Joseph Huene, Ex.....	T. M. Davidson, Co. Atty.....	
September 20, 1898	Peter Willmes.....	Peter J. Willmes, Adm.....	T. M. Davidson, Co. Atty.....	Tax paid.
July 12, 1898	James Rogers.....	Ann Rogers, Adm.....	T. M. Davidson, Co. Atty.....	
July 12, 1898	Henry Strause.....	Charles E. Daniels, Adm.....	T. M. Davidson, Co. Atty.....	Tax paid.
September 21, 1898	Elizabeth Martl.....	Adolph Baumgartner.....	T. M. Davidson, Co. Atty.....	Tax paid.
February 8, 1899	Emily Herdrickson.....	Nels Nelson, Ex.....	T. M. Davidson, Co. Atty.....	Tax paid.
February 10, 1899	Margaret Knight.....	Robert Quigley, Adm.....	T. M. Davidson, Co. Atty.....	Not liable for tax.
March 2, 1899	Mary H. Carter.....	Julius L. Preston.....	T. M. Davidson, Co. Atty.....	
March 20, 1899	Jurgen Gastram.....	R. E. Price, Ex.....	T. M. Davidson, Co. Atty.....	
March 23, 1899	Lucy Partch.....	R. E. Price, Ex.....	T. M. Davidson, Co. Atty.....	
March 23, 1899	James Partch.....	W. W. Smith.....	T. M. Davidson, Co. Atty.....	
March 30, 1899	Samuel H. Buck.....	Cynthia Buck } Exs.....	T. M. Davidson, Co. Atty.	
April 11, 1899	Thomas L. Wilson.....		T. M. Davidson, Co. Atty.	
May 24, 1899	William Lambeck.....	Henry Rademacher, Adm.....	T. M. Davidson, Co. Atty.	

## CLINTON COUNTY.

December 8, 1898	E. M. Davis.....	William Holmes.....	C. H. George, Co. Atty.....	Tax paid.
December 8, 1898	Sarah Elizabeth White.....	Ed Holmes..... } Adms..... D. Armentrout, Ex.....	C. H. George, Co. Atty.	
December 8, 1898	John Collins.....	Patrick Hogan.....	C. H. George, Co. Atty.	
December 8, 1898	John Garton.....	Stephen Briggs, Adm.....	C. H. George, Co. Atty.	
March 29, 1899	Thomas Keirnan.....	Mark Coney.....	C. H. George, Co. Atty.....	Tax paid.
April 7, 1899	Phoebe Stine.....	Thomas Mustock } Exs..... Henry Guenther.....	C. H. George, Co. Atty.	
April 7, 1899	Thomas McHale.....	R. B. Wolf, Ex.....	C. H. George, Co. Atty.	
May 31, 1899	Michael Weagher.....	J. Alexander Smith, Adm.....	C. H. George, Co. Atty.....	Tax paid.

## CRAWFORD COUNTY.

October 6, 1898	James Briody.....	Samuel Pingree.....	R. Van Shaw, Co. Atty.	
October 6, 1898	Margaret Orr.....	Robert Kyle.....	R. Van Shaw, Co. Atty.....	Life estate.
October 6, 1898	James Rae.....	Thomas A. Rae, Adm.....	R. Van Shaw, Co. Atty.....	Life estate.

## DALLAS COUNTY.

No estates reported as liable for the Collateral Inheritance Tax.

## DAVIS COUNTY.

January 23, 1899	William M. Young.....	H. G. Queal.....	Dillon H. Payne, Co. Atty.	
------------------	-----------------------	------------------	----------------------------	--

## DECATUR COUNTY.

April 25, 1898	Mollie B. O'Neal.....	John O. O'Neal, Ex.....	Geo. W. Baker, Co. Atty.	
January 13, 1899	James Garrett.....	Stephen Varga.....	Geo. W. Baker, Co. Atty.	
May 25, 1899	John Barnahan.....	Robert M. Cault.....		
		B. D. Barger.....	B. W. Garrett.	

## DELAWARE COUNTY.

April 22, 1898	Lewis Paxson.....	Wm. C. Cowly, Ex.....	H. F. Arnold, Co. Atty.....	Tax paid.
July 8, 1898	Samuel Dickinson.....	Wm. P. Dickinson.....	H. F. Arnold, Co. Atty.	
July 8, 1898	Perry Sisson.....	W. A. Merrick, Adm.....	H. F. Arnold, Co. Atty.	
July 8, 1898	Rachel Montgomery.....	Joseph Chapman.....	H. F. Arnold, Co. Atty.....	Tax paid.
July 8, 1898	Rheinard Kahmer.....	John Cruise.....	H. F. Arnold, Co. Atty.	
July 8, 1898	Mary Glitcher.....	C. E. Merriam.....	H. F. Arnold, Co. Atty.	
July 8, 1898	Elizabeth Boyce.....	H. F. Arnold.....	H. F. Arnold, Co. Atty.	
July 8, 1898	Mary Davis.....	H. F. Arnold.....	H. F. Arnold, Co. Atty.	
July 8, 1898	Sarah B. Porter.....	Seth Brown, Ex.....	H. F. Arnold, Co. Atty.	
		John Warren Porter.....	H. F. Arnold, Co. Atty.	

## DES MOINES COUNTY.

December 7, 1897	Elizabeth Morrison.....	Fisher Morrison, Adm.....	Emory S. Huston, Atty.....	Tax paid.
April 23, 1898	Margaret Moss.....	J. T. Illick, Adm.....	Charles C. Clark, Co. Atty.....	Tax paid.
June 15, 1898	R. M. Raab.....	Mrs. Julia Raab, Ex.....	Charles C. Clark, Co. Atty.....	Tax paid.
July 13, 1898	Francis A. Walker.....	Martha C. Walker, Ex.....	Charles C. Clark, Co. Atty.....	Tax paid.
July 13, 1898	Martha H. A. Nealley.....	R. M. Green, Ex.....	Charles C. Clark, Co. Atty.	
July 13, 1898	Richard Spencer.....	William Gilles, Ex.....	Charles C. Clark, Co. Atty.	
July 13, 1898	Catharine Norman.....	Andrew Peterson, Ex.....	Charles C. Clark, Co. Atty.....	Not liable for tax.
July 13, 1898	L. D. Ballard.....	Olara Ballard, Adm.....	Charles C. Clark, Co. Atty.	
July 13, 1898	Theo. Brandenburg.....	S. D. Blanke, Adm.....	Charles C. Clark, Co. Atty.	
July 13, 1898	C. L. Boesch.....	John Boesch, Adm.....	Charles C. Clark, Co. Atty.....	Tax paid.



## DES MOINES COUNTY—CONTINUED.

DATE REPORTED.	ESTATE OF—	ADMINISTRATOR, EXECUTOR, TRUSTEE.	REPORTED BY—	REMARKS.
July 13, 1898	James M. David.....	Susan S. David, Adm.....	Charles C. Clark, Co. Atty.	
July 13, 1898	Mercy Lewis.....	N. R. Derby, Adm.....	Charles C. Clark, Co. Atty.	
July 13, 1898	Chas. W. Dreier.....	John Blane, Adm.....	Charles C. Clark, Co. Atty.	Not liable for tax.
July 13, 1898	J. S. Schramm.....	T. G. Foster, Adm.....	Charles C. Clark, Co. Atty.	
July 13, 1898	Ora Martin.....	Elizabeth Schlager, Adm.....	Charles C. Clark, Co. Atty.	Not liable for tax.
July 13, 1898	Maria Haynes.....	S. B. Heizer, Adm.....	Charles C. Clark, Co. Atty.	Tax paid.
July 13, 1898	Caroline Boesch.....	John Boesch, Adm.....	Charles C. Clark, Co. Atty.	
July 13, 1898	Wm. Jetkonsky.....	Wm. Dittner, } Adm'sr. Amy Mecklenberg, }	Charles C. Clark, Co. Atty.	
July 13, 1898	David Gauf.....	John Greiner, Adm.....	Charles C. Clark, Co. Atty.	Not liable for tax.
July 13, 1898	Dorcas Hixson.....	O. T. Loper, Adm.....	Charles C. Clark, Co. Atty.	
July 13, 1898	L. M. Beck.....	Mary Hurscher, Adm.....	Charles C. Clark, Co. Atty.	
July 13, 1898	Frederick Heineman.....	S. F. Hoelzen, Adm.....	Charles C. Clark, Co. Atty.	
July 13, 1898	Catharine Lynch.....	Bernard Mackin, Adm.....	Charles C. Clark, Co. Atty.	
July 13, 1898	Christian Schwarz.....	Wm. F. Schwarz, Adm.....	Charles C. Clark, Co. Atty.	Not liable for tax.
July 27, 1898	Marthias Steffeny.....	Geo. Goetfert, Ex.....	John Greiner, Atty.....	Not liable for tax.
December 7, 1898	Henry Herschler.....	Samuel Herschler, Adm.....	Charles C. Clark, Co. Atty.	Tax paid.
January 8, 1899	John Graham.....	Isaac Prugh, Adm.....	Charles C. Clark, Co. Atty.	
January 11, 1899	Virginia D. Rorer.....	Della M. Rorer, } Exs. Mrs. Mary D. Remey, }	Charles C. Clark, Co. Atty.	
January 11, 1899	Fraugutt Voelkel.....	Ernest Voelkel, Ex.....	Charles C. Clark, Co. Atty.	
January 11, 1899	Lewis Rubenstein.....	Carl Lange, Adm.....	Charles C. Clark, Co. Atty.	
February 25, 1899	Virginia Shelton.....	E. S. Huston, Adm.....	Charles C. Clark, Co. Atty.	
March 14, 1899	Mahala J. Henry.....	C. O. Fowler, Ex.....	Charles C. Clark, Co. Atty.	
March 20, 1899	Osgood Doolittle.....	Jesse Doolittle, Adm.....	J. T. Illick, Lawyer.....	Tax paid.
April 29, 1899	Martha A. Gilbert.....	Samuel P. Gilbert, Ex.....	Charles C. Clark, Co. Atty.	
April 29, 1899	Archibald McDonald.....		Charles C. Clark, Co. Atty.	
May 18, 1899	Ida E. Collins.....	Edith B. Ferman.....	R. M. Green, Appraiser.	

## DICKINSON COUNTY.

No estates reported as liable for the Collateral Inheritance Tax.

## DUBUQUE COUNTY.

January 31, 1898	George Smith.....	George Walters, Adm.....	James A. Hayes, Co. Clerk.....	Tax paid.
July 8, 1898	George Rhodes.....	James Woodward, Ex.....	Henry Michel, Co. Clerk.....	Tax paid.
July 8, 1898	David Hennessy.....	John Hennessy.....	Henry Michel, Co. Atty.....	
July 8, 1898	Wm. Hyndman.....	Ellen Hyndman, Adm.....	Henry Michel, Co. Atty.....	Not liable for tax.
July 8, 1898	Chas. P. Meyer.....	Peter Meyer.....	Henry Michel, Co. Atty.....	Not liable for tax.
July 8, 1898	Katharine Besch.....	J. B. Zigrang, Adm.....	Henry Michel, Co. Atty.....	Not liable for tax.
July 8, 1898	Nellie A. Harvey.....	Philip Harvey, Adm.....	Henry Michel, Co. Atty.....	Not liable for tax.

July 8, 1898	Elizabeth Crawford.....	James Hill, Ex.....	Henry Michel, Co. Atty.....	
July 8, 1898	Wm. A. Strane.....	Robert E. Strane, Adm.....	Henry Michel, Co. Atty.....	Not liable for tax.
July 8, 1898	C. W. Britzman.....	F. A. Ruohi, } Exs. Henry Schraeder, }	Henry Michel, Co. Atty.....	Tax paid.
July 8, 1898	Frederick Wernke.....	John Vorwald, Sr., Ex.....	Henry Michel, Co. Atty.....	Tax paid.
July 8, 1898	Ludwig Bechtel.....	Salome and Justice Bechtel, Adms.....	Henry Michel, Co. Atty.....	
July 8, 1898	Lidia M. Vibber.....	Mary A. Baldwin, Ex.....	Henry Michel, Co. Atty.....	
July 8, 1898	Susan H. Simplot.....	Mary A. Baldwin.....	Henry Michel, Co. Atty.....	
July 8, 1898	Henrietta J. Sykes.....	Harker Spensley.....	Henry Michel, Co. Atty.....	Tax paid.
July 8, 1898	Bernard Kohans.....	E. B. Rickenbrock, Jr., Ex.....	Henry Michel, Co. Atty.....	
July 8, 1898	Susan Kistler.....	Maria N. Schwarzfairben, Ex.....	Henry Michel, Co. Atty.....	
July 8, 1898	J. H. Walton.....	O. W. Walton, Adm.....	Henry Michel, Co. Atty.....	Tax paid.
July 8, 1898	Bernard Wagner.....	Frank Wagner.....	Henry Michel, Co. Atty.....	Tax paid.
July 13, 1898	Alfred Tredway.....	Elizabeth Tredway, } Exs. Alfred W. Tredway, }	Henry Michel, Co. Atty.....	Tax paid.
July 13, 1898	R. L. Vibber.....	V. O. Vibber, } Adms Andrew Todd, }	Henry Michel, Co. Atty.....	Tax paid.
July 13, 1898	John S. Conley.....	John Mangold, } Exs. O. H. Elghmeys, }	Henry Michel, Co. Atty.....	Tax paid.
July 13, 1898	Eugene Rhuelter.....	David Sullivan, Ex.....	Henry Michel, Co. Atty.....	
December 2, 1898	John Osthoff, Sr.....	John Osthoff, Ex.....	Henry Michel, Co. Atty.....	
December 2, 1898	John Miehle.....	Philip Jungk, Ex.....	Henry Michel, Co. Atty.....	Life estate.
December 2, 1898	Augusta Kaiser.....	Emil Reh, Ex.....	Henry Michel, Co. Atty.....	
December 2, 1898	Mary Mullen.....	Letitia Mullen, Ex.....	Henry Michel, Co. Atty.....	
December 2, 1898	Albert R. E. Kurz.....	Maria Kurz, Adm.....	Henry Michel, Co. Atty.....	
December 2, 1898	Asenath Elliott.....	Jane Elliott, Ex.....	Henry Michel, Co. Atty.....	
December 2, 1898	John P. Lewis.....	Abigail P. Lewis, Adm.....	Henry Michel, Co. Atty.....	Not liable for tax.
March 24, 1899	Mary Snowden.....	Mrs Margaret Cowan, Ex.....	E. E. Bowen, Co. Atty.....	
March 24, 1899	Michael Haggarty.....	Wm. C. Stratton, Ex.....	E. E. Bowen, Co. Atty.....	
March 24, 1899	Stella S. McCarthy.....		E. E. Bowen, Co. Atty.....	
March 24, 1899	Herman Schaefer.....	Wm. Schaefer, Adm.....	E. E. Bowen, Co. Atty.....	
March 24, 1899	Catharine Garey.....	Wm. Stratton, Adm.....	E. E. Bowen, Co. Atty.....	
March 24, 1899	Wilhelmine Miehle.....	Philip Jungk, Ex.....	E. E. Bowen, Co. Atty.....	
March 24, 1899	Nicholas Kremer.....	John P. Longueville.....	E. E. Bowen, Co. Atty.....	
March 24, 1899	James Wallis.....	Samuel Smith Wruall, Ex.....	E. E. Bowen, Co. Atty.....	
March 24, 1899	Gerhond Heinrich Schroeder.....	Bernardina Schroeder, Ex.....	E. E. Bowen, Co. Atty.....	
May 26, 1899	M. Brady.....	John Ellwanger.....	A. T. Lusch.....	

## EMMET COUNTY.

No estates reported as liable for Collateral Inheritance Tax.

## FAYETTE COUNTY.

April 1, 1898	Wm. R. Morley.....	Wm. R. Morley, Adm.....	Wm. R. Morley.....	
May 28, 1898	A. F. Stilwell.....	W. A. Hoyt.....	H. P. Hancock, Co. Atty.....	Tax paid.
May 31, 1898	Thomas Mansell.....	Geo. H. Phillips.....	H. P. Hancock, Co. Atty.....	



## FAYETTE COUNTY—CONTINUED.

DATE REPORTED.	ESTATE OF—	ADMINISTRATOR, EXECUTOR, TRUSTEE.	REPORTED BY—	REMARKS.
August 1, 1898	Henry Moritz.....	E. B. Shaw, Ex.....	H. P. Hancock, Co. Atty.....	
October 14, 1898	Daniel Bear.....	A. J. Farley, Adm.....	H. P. Hancock, Co. Atty.....	Tax paid.
December 31, 1898	Mary S. Holton.....	H. B. Hoyt, Adm.....	H. P. Hancock, Co. Atty.....	
January 23, 1899	John Steiner.....	Nick Schon.....	H. P. Hancock, Co. Atty.....	
January 23, 1899	Geo. B. Greatorex.....	Frederick Greatorex, Ex.....	H. P. Hancock, Co. Atty.....	
June 21, 1899	Charlotte Brause.....	Wm. E. Fuller.....	Wm. E. Fuller, Co. Atty.....	

## FLOYD COUNTY.

December 31, 1898	Mary Pritchard.....	Nicholas Freeburg, Adm.....	Frank Lingenfelder, Co. Atty.....	
December 31, 1898	Robert Maxwell.....	W. B. Tanner.....	Frank Lingenfelder, Co. Atty.....	Tax paid.
December 31, 1898	Thomas Elliott.....			

## FRANKLIN COUNTY.

February 26, 1899	George Clark.....	S. Y. Eggert, Adm.....	J. Y. Luke, Co. Atty.....	
February 26, 1899	Delina A. Howell.....	J. F. Latimer, Ex.....	J. Y. Luke, Co. Atty.....	
February 26, 1899	Susan Cook.....	Alfred Pierce, Ex.....	J. Y. Luke, Co. Atty.....	Not liable for tax.
February 26, 1899	Mary Wright.....	H. J. Tucker, Ex.....	J. Y. Luke, Co. Atty.....	

## FREMONT COUNTY.

May 12, 1898	Thomas P. Booth.....	W. R. James, Ex.....	P. H. Hoop, Co. Atty.....	Tax paid.
--------------	----------------------	----------------------	---------------------------	-----------

## GREENE COUNTY.

April 22, 1898	B. F. Roberts.....	John Osborne, Ex's.....	Owen Lovejoy, Co. Atty.....	
April 22, 1898	Jonathan Allen.....	N. W. Roberts.....	Owen Lovejoy, Co. Atty.....	Tax paid.
February 24, 1899	Michael Pendergraft.....	N. H. Lawton.....	C. G. Albert, Co. Atty.....	
		John McCarthy.....		

## GRUNDY COUNTY.

July 31, 1898	Herman F. Heatland.....	Henry Heatland, Ex.....	A. N. Wood, Co. Atty.....	
July 31, 1898	Luppe Germann.....	Altmann Dickhoff, Adm.....	A. N. Wood, Co. Atty.....	

## GUTHRIE COUNTY.

December 30, 1898	Titus Phillips.....	T. E. Crooks, Ex.....	T. E. Crooks.....	
-------------------	---------------------	-----------------------	-------------------	--

## HAMILTON COUNTY.

July 5, 1898	Geo. Staley.....	John M. Reed, Adm.....	G. U. Olmsted, Co. Atty.....	Not liable for tax.
February 15, 1899	Reuben S. Bennett.....	O. A. Hall, Adm.....	John Robinson.....	

## HANCOCK COUNTY.

May 2, 1898	Mattida Dickerson.....	W. H. Ramsey, Atty.....	O. R. Wood, Co. Atty.....	Tax paid.
October 1, 1898	John E. Corwith.....	Chas. R. Corwith, Ex.....	O. R. Wood, Co. Atty.....	

## HARDIN COUNTY.

July 13, 1898	Perry H. Heffern.....	Thomas F. Heffern.....	Thomas F. Heffern.....	
---------------	-----------------------	------------------------	------------------------	--

## HARRISON COUNTY.

April 22, 1898	Elizabeth Manchester.....	A. L. McMartin, Ex.....	M. B. Bailey, Co. Atty.....	Tax paid.
June 23, 1898	R. U. Spooner.....	A. Spooner.....	M. B. Bailey, Co. Atty.....	Not liable for tax.
June 23, 1898	David Chambers.....	Mary Chambers.....	M. B. Bailey, Co. Atty.....	
November 23, 1898	Nelson O. Hopkins.....	Eliza A. Wood, Adm.....	M. B. Bailey, Co. Atty.....	Erroneously rep'd.
November 23, 1898	Charles Koch.....	F. M. Dance, Adm.....	M. B. Bailey, Co. Atty.....	Not liable for tax.
November 23, 1898	Alva M. Brown.....	Lucy Brown, Ex.....	M. B. Bailey, Co. Atty.....	
November 23, 1898	William Kimmer.....	Eema Kimmer.....	M. B. Bailey, Co. Atty.....	
March 1, 1899	Mary Krauskoff.....	D. C. Forde, Ex.....	E. S. Garrison, Co. Clerk.....	
April 17, 1899	John Anderson.....	Almer Stem.....	J. A. Traver, Co. Atty.....	
June 1, 1899	John J. Williams.....		J. A. Traver, Co. Atty.....	

## HENRY COUNTY.

April 23, 1898	Rebecca Deal.....	J. W. Gorham, Ex.....	J. W. Gorham.....	
April 31, 1898	Martha N. Miller.....	Homer A. Ora, Ex.....	Homer A. Ora.....	Tax paid.
September 6, 1898	Mattida Bine.....	J. N. Martin, Adm.....	S. M. McAdam, Atty.....	
September 7, 1898	Emma A. Morton.....	Geo. S. Gars, Ex.....	S. M. McAdam, Atty.....	
July 21, 1898	Louis Brotzer.....	Frank Brotzer, Ex.....	O. H. Tribby, Co. Clerk.....	Tax paid.
October 13, 1898	James O. McAdam.....	G. N. McAdam, Adm.....	S. M. McAdam, Atty.....	
June 23, 1899	Thomas White.....	Fred N. Smith, Adm.....	S. M. McAdam, Co. Atty.....	



## HOWARD COUNTY.

DATE REPORTED.	ESTATE OF—	ADMINISTRATOR, EXECUTOR, TRUSTEE.	REPORTED BY—	REMARKS.
December 4, 1897	John Clynych.....	William Clynych.....	O. N. L. Loomis, Co. Clerk.	
June 25, 1898	Thomas Evans.....	John S. Evans.....	Wm. Wilbraham, Co. Atty.	
March 25, 1899	Charles Nelson Flieger.....	Ira L. Flieger, Adm.....	W. L. Converse, Co. Atty.	

## HUMBOLDT COUNTY.

March 2, 1898	Samuel Pearson.....	Edwin Pearson, Ex.....	C. T. Gullison, Co. Clerk.	Tax paid.
May 12, 1898	Kate Dumphrey.....	John Dumphrey.....	W. R. Smith, Co. Atty.	
July 21, 1898	O. U. King.....	M. R. Highy.....	W. J. Taft, Co. Atty.	
July 23, 1898	Conkita Gay.....	Lucy N. Gay { P. L. Gav., Exs.....	W. J. Taft, Co. Atty.	

## IDA COUNTY.

April 15, 1899	David M. Patterson.....	Robert Todd.....	M. N. White, Co. Atty.	
June 27, 1899	Frederick Lundt.....	Wm. Schippman, Adm.....	M. N. White, Co. Atty.	

## IOWA COUNTY.

April 22, 1898	Joseph P. Butterfield.....	J. B. Branch { R. Scott., Adms.....	O. E. Vance, Co. Atty.	
April 22, 1898	Dennis Grogan.....	John Kelly, Ex.....	O. E. Vance, Co. Atty.	

## JACKSON COUNTY.

December 27, 1897	Maria C. Edinger.....	N. J. Rankin.....	Wm. M. Haney, Co. Clerk.....	Tax paid.
July 1, 1898	Anton Manderscheid.....	Anton Manderscheid, Ex.....	Wm. M. Haney, Co. Clerk.....	Tax paid.
February 18, 1899	Louisa W. Egerton.....	S. N. Orane, Ex.....	Wm. M. Haney, Co. Clerk.....	
February 21, 1899	Alice McCabe.....	John Hilsinger, Adm.....	Wm. M. Haney, Co. Clerk.....	
April 27, 1899	Nereste Collipriest.....	Harry Collipriest, Adm.....	R. N. Henry, Co. Clerk.....	

## JASPER COUNTY.

April 21, 1898	Sarah H. Webster.....	H. S. Winslow, Adm.....	A. C. Meredith, Co. Atty.....	Tax paid.
August 11, 1898	Isabella I. Ezline.....	Thomas Johnston, Adm.....	A. C. Meredith, Co. Atty.....	
September 14, 1898	John and Mary McKittrick.....	Henry Walker, Adm.....	A. C. Meredith, Co. Atty.....	
October 3, 1898	John M. Moore.....	Ferry Chaplin.....	A. C. Meredith, Co. Atty.....	
November 3, 1898	Almarine Holland.....	W. L. Parsons, Ex.....	A. C. Meredith, Co. Atty.....	
November 20, 1898	Kate Morare.....	.....	A. C. Meredith, Co. Atty.....	
December 1, 1898	James Harrison.....	E. C. Ogg.....	A. C. Meredith, Co. Atty.....	
April 1, 1899	Jacob Trevis.....	A. C. Trevis, Adm.....	W. C. McElroy, Co. Atty.....	

## JEFFERSON COUNTY.

January 14, 1899	J. S. Dole.....	W. G. Ross, Adm.....	W. G. Ross.....	Tax paid.
February 3, 1899	John M. Moore.....	W. H. McCracken.....	Arthur G. Jordan, Co. Atty.....	Tax paid.
February 2, 1899	Thomas H. Clover.....	William M. Clover.....	Arthur G. Jordan, Co. Atty.....	Tax paid.
February 23, 1899	E. E. Blomgren.....	A. F. Cassel, Adm.....	Arthur G. Jordan, Co. Atty.....	

## JOHNSON COUNTY.

July 21, 1898	Agnes Grissel.....	Paul Korab.....	Charles M. Dutcher, Co. Atty.....	Tax paid.
July 21, 1898	John Ranshaw.....	John Ranshaw.....	Charles M. Dutcher, Co. Atty.....	
July 21, 1898	Timothy Barry.....	J. H. Rohret.....	Charles M. Dutcher, Co. Atty.....	
July 21, 1898	L. B. Patterson.....	Mrs. Lillie Welch, Ex.....	Charles M. Dutcher, Co. Atty.....	
July 21, 1898	Sarah F. Ransom.....	Seldon Bacon.....	Charles M. Dutcher, Co. Atty.....	
July 21, 1898	Amy Fullos.....	Ira E. Fullos, Ex.....	Charles M. Dutcher, Co. Atty.....	
July 21, 1898	Michael Brierton.....	Peter Rohret, Ex.....	Charles M. Dutcher, Co. Atty.....	
July 21, 1898	Esther A. Rose.....	Martin Ealey, Ex.....	Charles M. Dutcher, Co. Atty.....	
July 21, 1898	James Lechner.....	Robert W. Cooper, Exs.....	Charles M. Dutcher, Co. Atty.....	
July 21, 1898	Annie Overholt.....	W. A. Kettlewell, Ex.....	Charles M. Dutcher, Co. Atty.....	
July 23, 1898	Bridget Nolan.....	Lee Whitaker, Adm.....	Charles M. Dutcher, Co. Atty.....	Tax paid.
July 23, 1898	Charlotte H. M. Stevens.....	C. M. Hobby, Adm.....	Charles M. Dutcher, Co. Atty.....	Tax paid.
July 23, 1898	Icymanda Dean.....	John Munschel.....	Charles M. Dutcher, Co. Atty.....	Tax paid.
September 14, 1898	Maria Dorothy Helmhold.....	John Sprandel, Adms.....	Charles M. Dutcher, Co. Atty.....	
September 14, 1898	Robert Lyon.....	John L. Adams, Ex.....	Charles M. Dutcher, Co. Atty.....	
December 28, 1898	Jane E. Sanbury.....	.....	Charles M. Dutcher, Co. Atty.....	
December 26, 1898	Mary M. Smitley.....	.....	Charles M. Dutcher, Co. Atty.....	
March 15, 1899	George H. Preston.....	.....	Vincent Zmutt, Co. Atty.....	

## JONES COUNTY.

January 15, 1898	George W. Lovell.....	George L. Lovell, Ex.....	J. W. Dorsee, Atty.....	Tax paid.
March 23, 1898	Edward Flynn.....	Henry Callahan, Ex.....	Henry McCrory, Atty.....	
April 20, 1898	Ellas Foy.....	Eber G. Peet.....	M. W. Herrick, Co. Atty.....	Tax paid.
April 20, 1898	Elizabeth Tuttle.....	A. C. Peet.....	M. W. Herrick, Co. Atty.....	
November 12, 1898	George Snowden.....	Timothy M. Sullivan.....	M. W. Herrick, Co. Atty.....	
December 21, 1898	.....	John Foley, Adm.....	M. W. Herrick, Co. Atty.....	
February 9, 1899	Levi G. Hildreth.....	J. B. Smith, Ex.....	M. W. Herrick, Co. Atty.....	
April 1, 1899	Joseph B. Smolley.....	H. M. Carpenter.....	M. W. Herrick, Co. Atty.....	
May 25, 1899	Louisa S. Hills.....	.....	M. W. Herrick, Co. Atty.....	Not liable for tax.

## KEOKUK COUNTY.

April 22, 1898	Charles Macaulay.....	C. W. Gibson.....	F. L. Goeldner, Co. Atty.....	Tax paid.
April 22, 1898	Mrs. G. B. Meyer.....	Levi Bower.....	F. L. Goeldner, Co. Atty.....	
May 2, 1898	Abraham Meyer.....	Henry Snakenberg, Adm.....	F. L. Goeldner, Co. Atty.....	Not liable for tax.
May 15, 1899	Mary Evans.....	Alex Walker.....	J. C. Beem, Atty.....	



## KOSSUTH COUNTY.

DATE REPORTED.	ESTATE OF—	ADMINISTRATOR, EXECUTOR, TRUSTEE.	REPORTED BY—	REMARKS.
October 15, 1898	Martin Bonstetter .....	Elizabeth Bonstetter .....	S. E. McMahon, Lawyer.....	Tax paid.
July 6, 1898	Wilhelmina E. Speiser.....		Charles E. Cohenour, Co. Atty.	

## LEE COUNTY.

August 30, 1898	Charles A. Kellogg .....	Charles P. Birge, Adm.....	James C. Davis, Lawyer.....	Tax paid.
November 14, 1898	John C. Weaver .....	George E. Rix, Adm.....	J. E. Craig, Co. Atty.....	
November 14, 1898	John Newell .....	Mary Newell, Admx.....	J. E. Craig, Co. Atty.....	Not liable for tax.
November 14, 1898	William Sherer .....		J. E. Craig, Co. Atty.....	
November 14, 1898	James Orth .....	Rev. Clement Johnson, Ex.....	J. E. Craig, Co. Atty.....	Life estate.
January 7, 1899	Joseph A. Smith .....	Ellen E. Smith, Ex.....	J. E. Craig, Co. Atty.....	
January 7, 1899	George Fullen Kamp.....	Joseph Fullen Kamp.....	J. E. Craig, Co. Atty.....	Tax paid.
January 7, 1899	Carrie J. Fairbanks.....	Thomas S. Taylor.....	J. E. Craig, Co. Atty.....	
January 7, 1899	May Ripenkraeger.....	Rev. William Jacoby.....	J. E. Craig, Co. Atty.....	Not liable for tax.
January 7, 1899	Laura Weaver Adams.....	Hugh J. McConn.....	J. E. Craig, Co. Atty.....	
January 9, 1899	Charles Elchhorn.....	Edward Elchhorn, Adm.....	J. E. Craig, Co. Atty.....	Tax paid.
January 14, 1899	Emily Hawkins.....	J. H. Mason .....	J. E. Craig, Co. Atty.....	
January 16, 1899	Amra Weber.....	Alois Weber .....	J. E. Craig, Co. Atty.....	Not liable for tax.
January 16, 1899	Isabel Davis.....	James Patterson .....	J. E. Craig, Co. Atty.....	
January 26, 1899	Sarah McCullough.....	J. B. Van Pappelendam.....	Devore F. Alley, Dep. Co. Clerk.	Tax paid.
February 2, 1899	Samuel Worley .....		W. B. Collins, Atty.....	
February 21, 1899	James O'Neil.....	Margaret O'Neil.....		Not liable for tax.
March 11, 1899	Isham Burton.....		J. E. Craig, Co. Atty.....	
March 14, 1899	James J. Brown.....	Ann L. Brown, Admx.....	J. E. Craig, Co. Atty.....	Tax paid.
March 14, 1899	Elizabeth Wilson.....	Edward A. Johnson.....	J. E. Craig, Co. Atty.....	
March 14, 1899	Gerhard Holtkamp.....	F. W. Hoppman.....	J. E. Craig, Co. Atty.....	Tax paid.
March 14, 1899	Albie H. Sawyer.....	Florence S. Dewey.....	J. E. Craig, Co. Atty.....	
June 12, 1899	Eliza Helm .....	A. M. Helm .....	J. E. Craig, Co. Atty.....	Tax paid.
June 12, 1899	Thomas McKee.....	John Lutz.....	J. E. Craig, Co. Atty.....	

## LINN COUNTY.

January 18, 1898	Agnes Konigsmark .....	Joseph Pitlik .....	Bingham & Mekota, Attys.....	Tax paid.
January 11, 1898	Joseph V. Myers.....	Mary A. B. Myers, Ex.....	J. W. Bowman, Co. Clerk.....	
May 3, 1898	Chrisley Grandle.....	James Oxley, Adm.....	J. M. Grimm, Co. Atty.....	Tax paid.
May 3, 1898	John White.....	John E. White.....	J. M. Grimm, Co. Atty.....	
June 3, 1898	Mary J. Smyth.....	William J. Alexander, Ex.....	J. M. Grimm, Co. Atty.....	Tax paid.
June 3, 1898	S. G. O. Homans.....	J. W. Homans, Adm.....	J. M. Grimm, Co. Atty.....	
		Charles B. Souther {		Tax paid.
		J. E. Kitteridge {		
June 3, 1898	James Marshall.....	Andrew J. Troyle {	J. M. Grimm, Co. Atty.....	Tax paid.
June 3, 1898	Timothy H. Osborn.....	Ralf Van Vechten, Adm.....	J. M. Grimm, Co. Atty.....	

June 3, 1898	Chas. J. Blockert.....	H. F. Hunting, Ex.....	J. M. Grimm, Co. Atty.....	Not liable for tax.
July 18, 1898	John Janko.....	Geo. Chadinea.....	J. M. Grimm, Co. Atty.....	
July 18, 1898	Frank Bourne.....	Albert F. Bourne, Adm.....	J. M. Grimm, Co. Atty.....	Tax paid.
July 18, 1898	James P. Forrest.....	Emma M. Forrest, Ex.....	J. M. Grimm, Co. Atty.....	
July 18, 1898	Philip Hess.....	Martin Geiss, Adm.....	J. M. Grimm, Co. Atty.....	Tax paid.
July 18, 1898	Isaac Black.....	Wm. DeHoy, Adm.....	J. M. Grimm, Co. Atty.....	
July 18, 1898	Katherine Hess.....	Martin Geiss, Adm.....	J. M. Grimm, Co. Atty.....	Tax paid.
July 18, 1898	Betsy R. Winsor.....	Wm. O. Russell, Adm.....	J. M. Grimm, Co. Atty.....	
July 18, 1898	Phillip J. Shuman.....	Elizabeth H. Shuman, Adm.....	J. M. Grimm, Co. Atty.....	Not liable for tax.
September 17, 1898	Orin H. Hill.....	McIvor & Kirk, Attys.....	J. M. Grimm, Co. Atty.....	
October 14, 1898	Margaret Kenny.....	Samuel Kenney, Ex.....	J. M. Grimm, Co. Atty.....	Tax paid.
December 2, 1898	Elenora Barrett.....	Clem Falcon, Ex.....	J. M. Grimm, Co. Atty.....	
February 16, 1899	Joseph S. Butler.....	C. F. Butler, Ex.....	W. O. Clemans, Co. Atty.....	Tax paid.
February 16, 1899	Jane Hayden.....	Father Gunn, Ex.....	W. O. Clemans, Co. Atty.....	
February 16, 1899	Caroline A. Rice.....	J. S. Anderson, { Exs.....	W. O. Clemans, Co. Atty.....	Tax paid.
March 15, 1899	Mary A. Harrison.....	Louisa A. Collacot, {	F. L. Anderson.....	

## LOUISA COUNTY.

December 24, 1897	Anna Thomas.....	R. T. Jones, Ex.....	Ed. Hicklin, Co. Clerk.....	Tax paid.
December 24, 1897	Jonathan Hunt.....	J. F. Holiday, Adm.....	Ed. Hicklin, Co. Clerk.....	Tax paid.
December 24, 1897	Chas. H. Jamison.....	M. J. Dehl, { Exs.....	Ed. Hicklin, Co. Clerk.....	Tax paid.
January 23, 1898	Rebecca Hickok.....	F. M. Small, { Exs.....	Lewis A. Reiley, Atty.....	Tax paid.
April 27, 1898	Robert Marshall.....	J. O. Powell, Ex.....	F. M. Molsberry, Co. Atty.....	Tax paid.
April 27, 1898	Bayless Thompson.....	C. V. Boutillier, Adm.....	F. M. Molsberry, Co. Atty.....	
April 27, 1898	Jacob Sultzberger.....	Emeline S. Thompson, Ex.....	F. M. Molsberry, Co. Atty.....	Tax paid.
May 11, 1899	Jane Ferguson.....	Geo. Weidrecht, Adm.....	F. M. Molsberry, Co. Atty.....	
June 7, 1899	Amanda J. Coulter.....	N. A. Duncan, Adm.....	F. M. Molsberry, Co. Atty.....	Tax paid.
		J. B. Coulter, Ex.....	F. M. Molsberry, Co. Atty.....	

## LUCAS COUNTY.

April 22, 1898	Michael Smith.....	F. R. Crocker.....	Warren S. Dungan, Co. Atty.....	Tax paid.
----------------	--------------------	--------------------	---------------------------------	-----------

## LYON COUNTY.

September 28, 1898	Mary W. Quirk.....	Geo. Schmelzel.....	O. M. Kelso, Co. Clerk.....	Tax paid.
September 28, 1898	Benjamin R. Sheldon.....	Mary E. Fitch { Exs.....	H. A. Nichols, Dep. Co. Clerk.....	
October 16, 1898	Elizabeth A. Gammell.....	Camilla W. Fitch { Exs.....	H. A. Nichols, Dep. Co. Clerk.....	Tax paid.
January 31, 1899	Evert J. Penning.....	Robert I. Gammell, {	O. M. Kelso, Co. Clerk.....	
March 18, 1899	Asa G. VanBlarcom.....	William Gammell, {	O. M. Kelso, Co. Clerk.....	Tax paid.
		John P. Penning, Ex.....	O. M. Kelso, Co. Clerk.....	
		E. T. Smith, Ex.....	O. M. Kelso, Co. Clerk.....	Tax paid.
			O. M. Kelso, Co. Clerk.....	



## MADISON COUNTY.

DATE REPORTED.	ESTATE OF—	ADMINISTRATOR, EXECUTOR, TRUSTEE.	REPORTED BY—	REMARKS.
May 3, 1898	Ocke Frederickson.....	Geo. Frederickson.....	J. P. Steele, Co. Atty.....	Not liable for tax.
August 1, 1898	A. M. Frederickson.....	John Clausen.....	John A. Guiber, Atty.....	
May 2, 1899	Charles Christenson.....	Jas. S. Smith, Ex.....	H. S. Thompson, Co. Clerk.....	
May 8, 1899	Ida May Hagen.....	N. N. Godson.....	H. S. Thompson, Co. Clerk.....	

## MAHASKA COUNTY.

August 18, 1898	A. E. Crookham.....	O. H. Vernon, Adm.....	James Carroll, Co. Atty.....	Tax paid.
August 18, 1898	Louisa Funston.....	J. A. Rinehart, Adm.....	James Carroll, Co. Atty.....	Tax paid.
August 18, 1898	J. Tremayne.....	Lee DeLong, Adm.....	James Carroll, Co. Atty.....	Tax paid.
August 18, 1898	Isalah Frankel.....	A. Frankel, Ex.....	James Carroll, Co. Atty.....	Tax paid.
August 18, 1898	W. H. Borickman.....	B. Frankel, Ex.....	James Carroll, Co. Atty.....	Tax paid.
August 18, 1898	Mary D. McMaster.....	J. B. McCurdy, Adm.....	James Carroll, Co. Atty.....	Life estate.
November 15, 1898	George C. Morgan.....	Samuel Gorsuch, Adm.....	James Carroll, Co. Atty.....	Tax paid.
November 15, 1898	Levi Stewart.....	James G. Hammond.....	James Carroll, Co. Atty.....	
December 31, 1898	Thomas Thompson.....	Samuel T. Stewart.....	James Carroll, Co. Atty.....	
January 26, 1899	Isabella Higgins.....	W. B. Hadley, Adm.....	James Carroll, Co. Atty.....	
January 26, 1899	Mary Wright.....	J. N. Hinsley, Ex.....	Geo. W. Laferty, Co. Atty.....	
February 16, 1899	Samuel S. Salisbury.....	John T. Jones, Ex.....	Geo. W. Laferty, Co. Atty.....	Not liable for tax.
March 20, 1899	John Scott.....	Chas. S. Wells.....	Geo. W. Laferty, Co. Atty.....	
April 25, 1899	John Murphy.....	J. S. Reynolds, Adms.....	Geo. W. Laferty, Co. Atty.....	
June 24, 1899	Nancy Hall.....	Pierce Comford.....	Geo. W. Laferty, Co. Atty.....	Not liable for tax.
		E. O. Hull, Ex.....	Geo. W. Laferty, Co. Atty.....	

## MARION COUNTY.

May 13, 1897	Gert Laug.....	F. W. Brinkhoff, Adm.....	P. H. Bousquet, Atty.....	
June 13, 1897	Jan Akkerman.....	Nicholas Van Vlick, Ex.....		
December 29, 1897	R. O. Spence.....	Jan Akkerman, Jr., Adms.....	Geo. W. Crozier, Co. Atty.....	
September 23, 1898	John Cochran.....	W. N. Bartholomew, Adm.....	Ed T. Hattfield, Atty.....	
		J. A. Johnston, Adm.....	Geo. W. Crozier, Co. Atty.....	Tax paid.

## MARSHALL COUNTY.

August 26, 1898	Robert Cadden.....	Mary Cadden.....	B. F. Cummings, Co. Atty.....	Tax paid.
August 26, 1898	Geo. W. Anderson.....	Jerome B. Anderson.....	B. F. Cummings, Co. Atty.....	Tax paid.
September 10, 1898	R. E. Bloomfield.....	Chas. A. Bloomfield, Adm.....	B. F. Cummings, Co. Atty.....	
March 27, 1899	R. F. Armstrong.....	M. E. Andrews, Adm.....	M. E. Andrews.....	Tax paid.

## MILLS COUNTY.

March 17, 1898	Nicholas Gerard.....		C. O. Potter, Co. Clerk.....	
----------------	----------------------	--	------------------------------	--

## MITCHELL COUNTY.

June 16, 1898	Robert Knapp.....	Juliette Knapp, Ex.....	A. B. Lovejoy, Co. Atty.....	Tax paid.
June 16, 1898	B. F. Rolf.....	Chas. G. Rolf.....	A. B. Lovejoy, Co. Atty.....	Tax paid.
June 16, 1898	Abijah Howard.....	Avery Brush.....	A. B. Lovejoy, Co. Atty.....	Tax paid.
January 13, 1899	Betsey Nelson.....	Edwin F. Lawrence.....	A. B. Lovejoy, Co. Atty.....	
		Colhen Seaver.....	A. B. Lovejoy, Co. Atty.....	

## MONONA COUNTY.

July 1, 1898	Julia P. Whiting.....	Asa W. Fellows, Ex.....	F. J. Marshall, Co. Clerk.....	Part paid.
July 13, 1898	Joseph Wilson.....	A. Ashdown, Adm.....	A. E. Curtis, Atty.....	
March 3, 1899	John Hanson.....	John P. Olson, Adm.....	W. L. Smith, Co. Atty.....	Life estate.

## MONROE COUNTY.

No estates reported from the Collateral Inheritance Tax.

## MONTGOMERY COUNTY.

December 27, 1897	Elvina M. Carey.....	B. E. A. Symonds, Ex.....	R. M. Roberts, Co. Clerk.....	Tax paid.
April 28, 1898	Nathaniel S. Chenoweth.....	Junius Beeson.....	Edward Mills, Co. Atty.....	Tax paid.
February 7, 1899	John Gerkin.....	A. C. Hinchman.....	Edward Mills, Co. Atty.....	Tax paid.
March 2, 1899	Evan M. Evans.....	James H. Evans.....		
June 16, 1899	Daniel E. Pritchard.....		F. P. Greenlee, Co. Atty.....	
June 16, 1899	Ann Pritchard.....	Jno. E. Pritchard, Ex.....	F. P. Greenlee, Co. Atty.....	
June 21, 1899	James Robinson.....	Mary Ann Robinson.....	F. P. Greenlee, Co. Atty.....	Life estate.

## MUSCATINE COUNTY.

August 8, 1898	Richard Musser.....	Mrs. Sarah Musser, Ex.....	J. R. Hanley, Co. Atty.....	
August 9, 1898	David Clough.....	William Musser, Ex.....	J. R. Hanley, Co. Atty.....	Tax paid.
August 11, 1898	Margery Busbee.....	George Clough, Ex.....	J. R. Hanley, Co. Atty.....	
October 5, 1898	Robert R. Evans.....	Adam Wiggin.....	J. R. Hanley, Co. Atty.....	Tax paid.
October 5, 1898	Barbara Schneider.....	C. E. Cheseborough, Adm.....	J. R. Hanley, Co. Atty.....	
October 8, 1898	Joseph Franks.....	Hon. J. L. Giesler, Adm.....	J. R. Hanley, Co. Atty.....	Tax paid.
December 16, 1898	Abijah M. Winn.....	Edwin G. James, Adm.....	J. R. Hanley, Co. Atty.....	
December 16, 1898	Robert Booth.....	N. H. Fayler, Ex.....	J. R. Hanley, Co. Atty.....	
December 31, 1898	Isaac L. Cox.....	P. J. Murphy, Adm's.....	J. R. Hanley, Co. Atty.....	
February 16, 1899	Emily Terry.....	Isaac Booth.....	J. R. Hanley, Co. Atty.....	
		Anna M. Cox.....	J. R. Hanley, Co. Atty.....	
		W. D. Burk, Ex., Trustee.....	Clymer A. Coldren, Co. Atty.....	



## MUSCATINE COUNTY—CONTINUED.

DATE REPORTED.	ESTATE OF—	ADMINISTRATOR, EXECUTOR, TRUSTEE	REPORTED BY—	REMARKS.
February 16, 1899	Lander Baldwin .....	Charles Cope, Ex. ....	Olymer A. Coldren, Co. Atty.	
February 22, 1899	Thomas F. Wiles .....	W. C. Eritchman, Adm. ....	Olymer A. Coldren, Co. Atty.	
March 14, 1899	Hannah Schofield .....	John W. Miller, Adm. ....	Olymer A. Coldren, Co. Atty.	
March 14, 1899	Sarah Satterthwaite .....	Cyrus Satterthwaite, Adm. ....	Olymer A. Coldren, Co. Atty.	
March 21, 1899	Jacob Van Doren .....	M. E. Bigne, Adm. ....	Olymer A. Coldren, Co. Atty.	
April 14, 1899	Mary Schnacke .....	Irving C. Richman .....	Olymer A. Coldren, Co. Atty.	
April 24, 1899	Dewitt O. Richman .....	H. U. P. Small, .....	Olymer A. Coldren, Co. Atty.	Tax paid.
May 1, 1899	Isaac Epperly .....	Miller Shellabarger, .....	Olymer A. Coldren, Co. Atty.	
May 12, 1899	Margaret C. Higgins .....	J. Scott Richman, Adm. ....	Olymer A. Coldren, Co. Atty.	
May 12, 1899	Samuel Satterthwaite .....	Phillus Satterthwaite, Ex. ....	Olymer A. Coldren, Co. Atty.	
June 14, 1899	Commodore Chambers .....	James Chambers, Ex. ....	Olymer A. Coldren, Co. Atty.	

## O'BRIEN COUNTY.

July 16, 1898	William Dougherty .....	Stephens Harris, Adm. ....	Stephens Harris .....	Tax paid.
---------------	-------------------------	----------------------------	-----------------------	-----------

## OSCEOLA COUNTY.

No estates reported from the Collateral Inheritance Tax.

## PAGE COUNTY.

November 17, 1898	Samuel Rowley .....	F. M. Dougherty, Ex. ....	F. M. Dougherty .....	Tax paid.
July 2, 1897	Olof Petersen .....	J. A. Ekeroth, Adm. ....	J. A. Ekeroth .....	Tax paid.

## PALO ALTO COUNTY.

April 29, 1899	Jane Ann Dougherty .....	E. P. McElroy, .....	E. A. Morling, Co. Atty.	
April 29, 1899	Eliza Garner .....	Felix Hagen, Adm'r's .....	E. A. Morling, Co. Atty.	
		Margaret G. Conner, Ex. ....	E. A. Morling, Co. Atty.	

## PLYMOUTH COUNTY.

February 17, 1899	Winnie E. Wood .....	Ira T. Martin, Adm. ....	C. E. Pfaffle, Co. Clerk.	
January 16, 1899	Bernard Post .....	R. J. Koehler .....	Geo. A. Jeffers, Co. Atty.	
February 7, 1899	Milo R. Tuttle .....	Frank Bohner, Adm. ....	Geo. A. Jeffers, Co. Atty.	
April 4, 1899	T. W. Atwood .....	O. S. Atwood, Adm. ....	Geo. A. Jeffers, Co. Atty.	

## POCAHONTAS COUNTY.

December 29, 1897	O. J. Boyesen .....	B. O. Boyesen .....	F. H. Plumb, Co. Clerk.	Tax paid.
January 10, 1898	Garrett Henderickson .....	Chas. Elsen .....	F. H. Plumb, Co. Clerk.	

## POLK COUNTY.

July 20, 1898	Stanton H. McCammon .....	Chas. L. Powell, Adm. ....	Chas. L. Powell, Atty.	
July 20, 1898	W. W. Holmes .....	D. L. Payton, Adm. ....	James A. Howe, Co. Atty.	Not liable for tax.
July 20, 1898	Mary E. Bird .....	Joseph Genseer, Ex. ....	James A. Howe, Co. Atty.	
July 20, 1898	Elizabeth Collard .....	Wm. Collard, Ex. ....	James A. Howe, Co. Atty.	Tax paid.
July 20, 1898	Richard L. Thomas .....	John A. Thomas, Adm. ....	James A. Howe, Co. Atty.	
July 29, 1898	Mary A. Philbrick .....	Dr. W. L. Miller .....	James A. Howe, Co. Atty.	Not liable for tax.
July 29, 1898	Marshall Hyder .....	Prof. Ed Amherst Ott, Exs. Trustees	James A. Howe, Co. Atty.	
July 29, 1898	Edward C. Smith .....	W. A. Pinkbine, Ex. and Trustees	James A. Howe, Co. Atty.	
July 29, 1898	John Fitzgerald .....	Allie M. Cheek, Ex. ....	James A. Howe, Co. Atty.	Not liable for tax.
July 29, 1898	Matilda Carille .....	Wm. O'Conner, Adm. ....	James A. Howe, Co. Atty.	Tax paid.
July 29, 1898	Michael McCarthy .....	Jasper Carille, Ex. ....	James A. Howe, Co. Atty.	
July 29, 1898	John M. Day .....	Mary Crawley, Adm. ....	James A. Howe, Co. Atty.	
July 29, 1898	John M. Day .....	Jennie M. Day, Ex. ....	James A. Howe, Co. Atty.	
July 29, 1898	B. W. Evans .....	Archie Christie, Ex. ....	James A. Howe, Co. Atty.	
July 29, 1898	John Loveridge, Ex. ....	Chas. L. Gilchrist, Adm. ....	James A. Howe, Co. Atty.	Tax paid.
July 29, 1898	A. Lecker .....	Morris Samish, Ex. ....	James A. Howe, Co. Atty.	Tax paid.
August 11, 1898	Jane Breckenridge .....	Dr. M. B. Cherry, Ex. ....	James A. Howe, Co. Atty.	Tax paid.
August 16, 1898	John Nuttall .....	O. H. Ashworth, Adm. ....	James A. Howe, Co. Atty.	
August 16, 1898	W. V. Williams .....	J. A. McKinney, Ex. ....	James A. Howe, Co. Atty.	Tax paid.
August 16, 1898	Chas. Wehlen .....	C. F. Brobiler .....	James A. Howe, Co. Atty.	
February 4, 1899	J. W. Crampton .....	Arthur Reynolds, Adm. ....	John McLennan, Co. Atty.	
February 14, 1899	Julia N. Demuth .....	John M. Demuth, Adm. ....	John McLennan, Co. Atty.	
March 27, 1899	L. Hamilton .....	A. M. Walker .....	John McLennan, Co. Atty.	
March 27, 1899	L. Hamilton .....	W. B. Walker, Exs. and Trustees	John McLennan, Co. Atty.	
April 12, 1899	David Pilmer .....	Robert Pilmer .....	John McLennan, Co. Atty.	Not liable for tax.
April 12, 1899	David Pilmer .....	Wm. F. Dixon, Exs. ....	John McLennan, Co. Atty.	

## POTTAWATTAMIE COUNTY.

May 10, 1897	Frank C. Stewart .....	S. C. Campbell, Ex. ....	S. C. Campbell, Ex.	
December 12, 1898	O. H. Brown .....	J. B. Brown, Adm. ....	O. G. Saunders, Co. Atty.	Tax paid.
December 12, 1898	Mary Kearney .....	John Fletcher .....	O. G. Saunders, Co. Atty.	Tax paid.
December 12, 1898	Thomas Kelly .....	Daniel Kelly .....	O. G. Saunders, Co. Atty.	Tax paid.
December 30, 1898	S. D. Megrath .....	T. A. McDade .....	O. G. Saunders, Co. Atty.	Tax paid.
December 30, 1898	Maren Peterson .....	Isaac Hansen, Ex. ....	O. G. Saunders, Co. Atty.	
December 30, 1898	Josiah Danforth .....	Frank True, Ex. ....	O. G. Saunders, Co. Atty.	
December 30, 1898	John Lawson .....	L. F. Potter, Adm. ....	O. G. Saunders, Co. Atty.	
December 30, 1898	Solomon Meyer .....	L. Harris, Adm. ....	O. G. Saunders, Co. Atty.	



## POTTAWATTAMIE COUNTY—CONTINUED.

DATE REPORTED.	ESTATE OF—	ADMINISTRATOR, EXECUTOR, TRUSTEE.	REPORTED BY—	REMARKS.
December 30, 1898	E. W. Gregory.....	Emma P. Stevens, Ex.....	C. G. Saunders, Co. Atty.	
December 30, 1898	Angeline R. Shugart.....	E. L. Shugart, Ex.....	C. G. Saunders, Co. Atty.	Tax paid.
December 30, 1898	Joel Eaton.....	Lucy E. Eaton, Admx.....	C. G. Saunders, Co. Atty.	Tax paid.
February 23, 1899	Sarah J. Ballard.....	S. G. Underwood } J. T. Oliver..... } Exs	W. H. Kilpack, Co. Atty.	Not liable for tax.
June 1, 1899	Daniel Elcher.....		W. H. Kilpack, Co. Atty.	

## POWESHIEK COUNTY.

No estates reported from the Collateral Inheritance Tax.

## RINGGOLD COUNTY.

April 3, 1899	Mary A. Day.....	Anna B. White, Ex.....	Frank F. Fuller, Co. Atty.	
April 3, 1899	Louis Weiss.....	Thomas McGraw, Adm.....	Frank F. Fuller, Co. Atty.	

## SAC COUNTY.

December 5, 1898	Adalbert Klarner.....	A. B. Barkley.....	Miles N. Newby, Co. Atty.	
December 5, 1898	Anna Peterson.....	Lawrence Johnson.....	Miles N. Newby, Co. Atty.	Not liable for tax.
December 5, 1898	Arthur Linda Rowley.....	William Rowley, Ex.....	Miles N. Newby, Co. Atty.	
December 5, 1898	Ferdinand August Rabe.....	U. L. Rabe, Ex.....	Miles N. Newby, Co. Atty.	
June 14, 1899	Christian Uhde.....	William Wedeking.....	Henry A. Batie, Sheriff.	

## SCOTT COUNTY.

May 4, 1897	Thomas H. McGhee.....	Nathaniel French, Adm.....	Carl F. Hass, Atty.....	Tax paid.
September 13, 1897	C. H. J. Witt.....	Johann Witt, Adm.....	J. W. Bollinger, Atty.....	Tax paid.
September 23, 1897	John Ott.....	Peter Paulsen, Adm.....	Heinz & Fisher, Attys.....	Tax paid.
November 11, 1897	Margaretha Birkel.....	L. Biller, Ex.....	Heinz & Fisher, Attys.....	Tax paid.
November 15, 1897	John L. Leppien.....	William D. Reimers, Ex.....	Bleik Peters, Atty.....	Tax paid.
May 9, 1898	Jemima Lagrange.....	Abram Lagrange.....	W. H. Wilson, Atty.....	Tax paid.
May 9, 1898	Maria L. Kendall.....	William H. Wilson, Adm.....	W. H. Wilson, Atty.....	Tax paid.
May 9, 1898	Charles C. Leslie.....	A. P. Doe, Adm.....	W. H. Wilson, Atty.....	Tax paid.
June 13, 1898	Mary Bowley.....	Joseph V. Bowley, Ex.....	W. K. Mains, Atty.....	Tax paid.
August 23, 1898	Ira Burlingame.....	Anthony Bendick.....	W. H. Wilson, Atty.....	Tax paid.
September 10, 1898	Wilhemina Peterson.....	Elise John.....	W. H. Wilson, Atty.....	Tax paid.
October 13, 1898	O. U. Schaefer.....	William Schaefer } Fritz Schaefer... } Exs	Julius Lischer, Co. Atty.....	Tax paid.
October 12, 1898	Mary A. Jenkins.....	H. N. Wilson.....	Julius Lischer, Co. Atty.....	Tax paid.
October 12, 1898	Lizzie Belle De Maranville.....	M. L. Eldridge.....	Julius Lischer, Co. Atty.....	Not liable for tax.

October 12, 1898	August Schwein.....	John Grene.....	Julius Lischer, Co. Atty.....	Tax paid.
October 12, 1898	Juergen Anderson.....	Carsten Anderson, Ex.....	Julius Lischer, Co. Atty.....	Tax paid.
October 8, 1898	Gertrude Grob.....		Schmidt & Vollmer, Co. Atty.....	Tax paid.
October 24, 1898	Hugo V. Freybury.....	U. D. Peterson.....	Julius Lischer, Co. Atty.	
February 11, 1899	Anna U. Curtis.....	R. O. Curtis.....	J. F. Cheek, Co. Clerk.	
February 11, 1899	Claus Frederick Schroeder.....	Caroline E. Schroeder, Ex.....	J. F. Cheek, Co. Clerk.	
February 10, 1899	Anna J. Garrett.....	Elise Duggleby, Admx.....	R. C. Ficke.....	Tax paid.
February 15, 1899	Mathias Frahm.....	Paul Rodewig } Charles U. Voss } Exs	Julius Lischer, Co. Atty.	
February 15, 1899	Helen Leslie.....	William M. Clark } John James Gartshone } Exs	W. H. Wilson, Atty.....	Tax paid.
February 15, 1899	George P. McClelland.....	James Fenton Leslie.....	Julius Lischer, Co. Atty.	
March 1, 1899	Frederick Bartusch.....	Juliet S. McClelland.....	Julius Lischer, Co. Atty.	
March 1, 1899	Paul Wiese.....	C. A. Fricke } W. H. Wiese..... } Exs	Julius Lischer, Co. Atty.	
March 22, 1899	N. Bell.....	Henry Wiese.....		
April 17, 1899	Claus Jacob Peters.....	Dr. J. N. Lewis.....		
April 20, 1899	Fritzy Dricks.....	John Christian Peters.....	R. C. Ficke, Appraiser.....	Tax paid.
April 21, 1899	Catharine E. Lindsay.....	Carl F. Hass.....	R. C. Ficke, Appraiser.....	Tax paid.
May 20, 1899	Fredrick Maack.....	Wm Horesch.....	R. C. Ficke, Appraiser.....	Tax paid.
June 9, 1899	Bridget Stamm.....	Jungen H. Maack.....	Julius Lischer, Co. Atty.....	
June 16, 1899	Wm. R. Lashanzby.....	Lizzie Mohr, Ex.....	Julius Lischer, Co. Atty.	
		Herman C. Platt, Adm.....	Julius Lischer, Co. Atty.	

## SHELBY COUNTY.

April 22, 1898	John P. McEwen.....	O. R. Benedict, Ex.....	O. H. Whitney, Co. Atty.....	Not liable for tax.
April 22, 1898	Milton Lynch.....	F. N. Franklin, Ex.....	O. H. Whitney, Co. Atty.	
April 22, 1898	Francis Richardson.....	Wm. J. Claper, Adm.....	O. H. Whitney, Co. Atty.	

## SIOUX COUNTY.

November 10, 1898	A. Van Rooden.....	C. Hospers, } Jacob J. Van Elzenga, } Exs	Robert W. Olmstead, Co. Atty.....	Tax paid.
November 21, 1898	Bamtje Vanderzwaag.....	B. Van Helden.....	Robert W. Olmstead, Co. Atty.....	Tax paid.

## STORY COUNTY.

December 7, 1897	Julia A. Walker.....	M. C. Allen.....	C. Hamilton, Co. Clerk.....	Tax paid.
February 6, 1899	Caroline Sand.....	Julia Sigmond.....	D. J. Vinje, Co. Atty.	
February 6, 1899	Wier Erickson.....	E. L. Erickson, Adm.....	D. J. Vinje, Co. Atty.	
February 6, 1899	Christina Birkeland.....	Tollef O. Birkeland.....	D. J. Vinje, Co. Atty.	
March 17, 1899	Amanda E. Parish.....			



## TAMA COUNTY.

DATE REPORTED.	ESTATE OF—	ADMINISTRATOR, EXECUTOR, TRUSTEE.	REPORTED BY—	REMARKS.
July 15, 1898	Curtin F. Stone.	Geo. F. Stone, Adm.	A. K. Hitchcock, Co. Atty.	Tax paid.
July 15, 1898	August Frdrickson.	H. P. Jensen, Ex.	A. K. Hitchcock, Co. Atty.	Tax paid.
July 15, 1898	Nicholas Gommerman.	John Steffen, Adm.	A. K. Hitchcock, Co. Atty.	Not liable for tax.
July 15, 1898	John Arnett.	Amos Rogers.	A. K. Hitchcock, Co. Atty.	Tax paid.
July 15, 1898	Emma L. Burrows.	Arthur Sewall, Ex.	A. K. Hitchcock, Co. Atty.	Tax paid.
July 15, 1898	Joseph W. Flemming.	Wm F. Flemming, Adm.	A. K. Hitchcock, Co. Atty.	Tax paid.
July 15, 1898	Alfred W. Poyner.	Roger M. Tunny, Ex.	A. K. Hitchcock, Co. Atty.	Tax paid.
July 15, 1898	Glaus H. Jones.	J. G. Bull, Ex.	A. K. Hitchcock, Co. Atty.	Tax paid.
July 15, 1898	Harriett E. Hatfield.	Chas. H. Hatfield, Adm.	A. K. Hitchcock, Co. Atty.	Not liable for tax.
July 15, 1898	Lewis Mathews.	Geo. D. Young, Ex.	A. K. Hitchcock, Co. Atty.	Tax paid.
July 15, 1898	John Brennan.	Patrick Brennan, Adm.	A. K. Hitchcock, Co. Atty.	Tax paid.
July 15, 1898	H. J. Stevens.	C. J. Stevens, Adm.	A. K. Hitchcock, Co. Atty.	Tax paid.
November 28, 1898	Annie White.	E. D. Baird, Ex.	A. K. Hitchcock, Co. Atty.	Tax paid.
February 18, 1899	Michael O. Redmond.	C. D. Coates, Co. Clerk.	A. K. Hitchcock, Co. Atty.	Tax paid.
June 1, 1899	James Taylor.	C. E. Walters, Co. Atty.	C. E. Walters, Co. Atty.	Life estate.
June 1, 1899	John Smith.	L. F. Hammit, Ex.	C. E. Walters, Co. Atty.	Life estate.
June 1, 1899	Joseph Lund.	C. E. Walters, Co. Atty.	C. E. Walters, Co. Atty.	Life estate.
June 1, 1899	Elizabeth O. Grubbs.	Jno. A. McOlin, Ex.	C. E. Walters, Co. Atty.	Life estate.
June 1, 1899	Isaac Madsen.	Bernetty Madden, Ex.	C. E. Walters, Co. Atty.	Life estate.

## TAYLOR COUNTY.

No estates reported from the Collateral Inheritance Tax.

## UNION COUNTY.

November 11, 1898	Patrick W. Connors	D. T. Connors, Adm. William Connors, Ex.	John B. Sullivan, Co. Atty.	
-------------------	--------------------	---	-----------------------------	--

## VAN BUREN COUNTY.

May 14, 1898	John T. Sanderson	W. H. Sanderson, Ex.	Alex Brown, Co. Atty.	
October 13, 1898	Robert A. Hanna.	W. J. Hanna, Ex.	Alex Brown, Co. Atty.	
February 23, 1899	Aaron B. Downs.	T. S. Stonebraker.	J. P. Starr.	
February 23, 1899	Norman A. Harlan.	Mathew E. Harlan.	E. R. Harlan, Co. Atty.	
February 23, 1899	Mary Ann McVity.	William Gregson, Ex.	E. R. Harlan, Co. Atty.	
February 23, 1899	Rosanna Mueller.	George Mueller, Ex.	E. R. Harlan, Co. Atty.	

## WAPELLO COUNTY.

May 16, 1898	Pauline M. Gracer.	Mrs. J. W. Siefert, Adm.	A. W. Enoch, Co. Atty.	Tax paid.
May 16, 1898	Ed Holly.	J. A. Hammond.	A. W. Enoch, Co. Atty.	Tax paid.
May 16, 1898	Alvin Lewis.	William McNett, Ex.	A. W. Enoch, Co. Atty.	Tax paid.
May 26, 1898	Mary Shields Smith.	J. J. Smith, Adm.	A. W. Enoch, Co. Atty.	Life estate.
June 1, 1898	Arthur Deval.	Mrs. Arthur Deval.	A. W. Enoch, Co. Atty.	Life estate.
June 1, 1898	William Giltner.	Elizabeth Giltner.	A. W. Enoch, Co. Atty.	Life estate.
June 1, 1898	John Haskinson.	Louisa Haskinson.	A. W. Enoch, Co. Atty.	Life estate.
May 23, 1899	Christopher Lazenby.	George Haw, Ex.	A. W. Enoch, Co. Atty.	Life estate.
June 28, 1899	Rev. John Kreckle.	Rt. Rev. Bishop Cosgrove.	A. W. Enoch, Co. Atty.	Life estate.

## WARREN COUNTY.

January 7, 1898	Andrew McCartney.	Dora E. McCartney, Adm.	A. V. Proudfoot, Co. Clerk.	
January 7, 1898	T. M. Henderson.	A. J. Morrison, Adm.	A. V. Proudfoot, Co. Clerk.	

## WASHINGTON COUNTY.

May 10, 1898	S. O. Kirkpatrick.	J. F. Henderson, Adm.	J. F. Henderson.	Tax paid.
March 14, 1899	Samuel Calhoun.	W. E. Kerr, Adm.	S. N. Brookhart, Co. Atty.	Tax paid.
March 14, 1899	Mrs. L. N. Thompson.	H. Scofield, Ex.	S. N. Brookhart, Co. Atty.	Tax paid.

## WAYNE COUNTY.

January 17, 1898	Narcissa D. Campbell.	Samuel Wright, Adm.	E. L. Humphrey.	Tax paid.
January 17, 1898	S. L. Vest.	T. P. Waldren, Adm.	E. L. Humphrey.	Tax paid.
August 2, 1898	Francis M. Lewis.	Henry C. Lewis, Ex.	W. L. Livingston, Co. Atty.	Tax paid.
August 2, 1898	Della Middleton.	Mary Middleton, Ex.	W. L. Livingston, Co. Atty.	Tax paid.
August 2, 1898	Leverett L. Tuller.	C. L. Tuller, Ex.	W. L. Livingston, Co. Atty.	Tax paid.
August 2, 1898	Augu t Larson.	William Larson, Adm.	W. L. Livingston, Co. Atty.	Not liable for tax.
August 2, 1898	Lucinda J. Smith.	W. A. Magan, Jr., Ex.	W. L. Livingston, Co. Atty.	Tax paid.
August 2, 1898	James Head.	D. W. Magan, Jr., Ex.	W. L. Livingston, Co. Atty.	Tax paid.

## WEBSTER COUNTY.

August 17, 1898	Augustus F. Gunther.	Mrs. Mary Gunther.	W. S. Kenyon, Co. Atty.	Tax paid.
August 17, 1898	Orvella Midlam.	Frank Farrell.	W. S. Kenyon, Co. Atty.	Tax paid.
November 28, 1898	N. H. Hutton.	John Wolfner, Adm.	W. T. Chantland, Co. Atty.	Tax paid.
February 6, 1899	Peter Nelson.	Nels J. Hanson, Adm.	W. T. Chantland, Co. Atty.	Tax paid.
February 6, 1899	Mary E. Smith.	H. N. Ross, Adm.	W. T. Chantland, Co. Atty.	Tax paid.
February 6, 1899	Henry Smith.	J. H. Buck, Adm.	W. T. Chantland, Co. Atty.	Tax paid.
February 6, 1899	Jane Hedien.	Swan Johnson, Ex.	W. T. Chantland, Co. Atty.	Tax paid.
February 6, 1899	Charles Oscar Nelson.	C. A. Gabrielson, Ex.	W. T. Chantland, Co. Atty.	Not liable for tax.



## WEBSTER COUNTY—CONTINUED.

DATE REPORTED.	ESTATE OF—	ADMINISTRATOR, EXECUTOR, TRUSTEE.	REPORTED BY—	REMARKS.
February 6, 1899	Salome Morrill.....	Lana Maricle, Ex.....	W. T. Chantland, Co. Atty.....	Tax paid.
February 6, 1899	John A. Nelson.....	Swan Johnson, Ex.....	W. T. Chantland, Co. Atty.....	Life estate.
February 6, 1899	Lucinda J. Rutson.....	Martha B. Reynolds, Ex.....	W. T. Chantland, Co. Atty.....	Not liable for tax.
February 24, 1899	Margaret C. Donivan.....	P. F. Nugent, Adm.....	W. T. Chantland, Co. Atty.....	
March 4, 1899	Addie M. Swals.....	J. L. Drake.....	Albert Morrison Adms.....	
			W. T. Chantland, Co. Atty.....	

## WINNEBAGO COUNTY.

December 27, 1897	Jane Knutson.....	C. L. Nelson.....	L. A. Jensen, Co. Clerk.....	Tax paid.
December 27, 1897	Halvor Aslakson.....	G. S. Gilbertson, Ex.....	L. A. Jensen, Co. Clerk.....	Tax paid.
March 7, 1898	Phoebe Rodman.....	M. Barton, Adm.....	Andrew Miller, Co. Atty.....	Tax paid.
May 5, 1898	Cecilia Olsen.....	John Osmundson.....	Andrew Miller, Co. Atty.....	

## WINNESHIEK COUNTY.

September 28, 1898	Solomon Shroyer.....	W. Shroyer.....	F. S. Burling, Atty.....	Tax paid.
October 17, 1898	Nettie E. Bucknam.....	Lillian K. Bucknam.....	E. W. Cutting, Atty.....	Tax paid.
October 29, 1898	Jesse R. Shaw.....	Emily Shaw.....	W. E. C. Shaw, Atty.....	
December 31, 1898	Barney Kelly.....	Engene Shaw Exs.....	Dan Shea, Atty.....	
February 24, 1899	John Fisher.....	L. A. Meyer.....	N. Willett, Co. Atty.....	Tax paid.
February 24, 1899	Warren Danforth.....	A. W. Danforth, Ex.....	N. Willett, Co. Atty.....	
February 24, 1899	Eliza M. Wheelock.....	Arthur P. Arrundsen, Adm.....	N. Willett, Co. Atty.....	Tax paid.
February 25, 1899	Thore T. Rudl.....	Sever Sandager, Ex.....	N. Willett, Co. Atty.....	
March 14, 1899	Lewis Gilherson, alias L.	N. M. Wevely, Adm.....	N. Willett, Co. Atty.....	
April 6, 1899	Charles Duffy.....	John Finn, Adm.....	N. Willett, Co. Atty.....	
June 7, 1899	Andrew Elvestad.....	A. P. Arrundsen.....	N. Willett, Co. Atty.....	
June 12, 1899	Hannah Norteman.....		K. Thompson, Co. Clerk.....	

## WOODBURY COUNTY.

September 2, 1898	Frank Wilson.....	C. E. Marks, Atty., Ex.....	J. W. Hallam, Co. Atty.....	Tax paid.
September 2, 1898	Richard O. Rice.....	Hattie E. Rice, Ex.....	J. W. Hallam, Co. Atty.....	
September 2, 1898	Patrick J. Small.....	Sarah A. Small, Adm.....	J. W. Hallam, Co. Atty.....	Tax paid.
September 2, 1898	Joseph Arnold.....	Jos. T. Willett.....	J. W. Hallam, Co. Atty.....	
October 1, 1898	Fernando C. Thompson.....	A. H. Brown, Adm.....	J. W. Hallam, Co. Atty.....	Tax paid.
October 1, 1898	Ole Everson.....	Ensbrit Everson.....	J. W. Hallam, Co. Atty.....	
February 21, 1899	Romulus H. Grim.....	L. E. Grim.....	Melvin Stone, Co. Atty.....	

## WORTH COUNTY.

December 19, 1897	Lizzie Dunshane.....	J. B. Schofield, Adm.....	Collin & Forbes, Attys.....	Tax paid.
April 30, 1899	D. J. Hylle.....	T. L. Ringham.....	W. L. Thompson, Co. Clerk.....	Tax paid.

## WRIGHT COUNTY.

January 26, 1899	Serene Quinsland.....	H. Donly.....	J. W. McGrath, Co. Atty.....	
------------------	-----------------------	---------------	------------------------------	--

Table No. 161.—Showing Receipts of Collateral Inheritance Tax for 1897.

Collected in accordance with provisions of chapter 28, acts Twenty-Sixth General Assembly.

DATE.	DECEDENT.	COUNTY.	Request or legacy.	BASIS OF TAX.			Tax paid.
				Real estate.	Personalty.	Total.	
October 8, 1897	C. J. H. Witt.....	Scott.....			\$ 850.77	\$ 850.77	\$ 48.54
October 13, 1897	D. H. Lemkuhl.....	Carroll.....		\$ 7,810.00		7,810.00	250.50
October 18, 1897	John Ott.....	Scott.....			25,937.98	25,937.98	1,297.45
November 12, 1897	Margaretha Birkel.....	Scott.....			1,625.52	1,625.52	81.27
November 24, 1897	John Leppien.....	Scott.....			345.01	345.01	17.25
December 10, 1897	Elizabeth Morrison.....	Des Moines.....			1,000.36	1,000.36	53.02
December 20, 1897	Lizzie S. Dunshane.....	Worth.....			25.00	25.00	1.25
	Total.....			\$ 7,810.00	\$ 29,864.64	\$ 37,674.64	\$ 1,883.78

\*Includes 10 cents interest.



Table No. 162.—Showing Receipts of Collateral Inheritance Tax for 1898.

Collected in accordance with provisions of chapter 4, title VII, of the code, and chapter 37, acts Twenty-seventh General Assembly.

DATE.	DECEDENT.	COUNTY.	BASIS OF TAX.				
			Request or legacy.	Real estate.	Personalty.	Total.	Tax paid.
January 30, 1898	George Smith.	Dubuque.			\$ 1,681.23	\$ 1,681.23	\$ 84.06
January 22, 1898	Elvina M. Carey.	Montgomery.			212.36	212.36	10.63
January 22, 1898	Elvina M. Carey.	Montgomery.			212.36	212.36	10.63
January 31, 1898	Maria C. Edinger.	Jackson.			1,081.70	1,081.70	51.08
February 11, 1898	Simon Wagner.	Black Hawk.			10,795.77	10,795.77	539.78
February 23, 1898	Samuel Rowley.	Page.			7,548.68	16,745.68	837.13
March 15, 1898	Anna Thomas.	Louis.	\$ 3,000.00	\$ 9,194.00		5,000.00	150.00
April 9, 1898	Elvina M. Carey.	Montgomery.			70.78	70.78	3.53
April 21, 1898	Thomas H. McDee.	Scott.		10,318.00	48,680.00	58,998.00	2,900.00
May 9, 1898	Maria L. Kendall.	Scott.			284.41	284.41	14.22
May 9, 1898	Jemima La Grange.	Scott.			613.23	613.23	30.66
May 11, 1898	A. F. Stillwell.	Yazette.			15,802.00	15,802.00	784.14
May 11, 1898	Charles C. Leal.	Scott.		4,500.00	5,433.58	7,833.58	391.68
May 19, 1898	Elvina M. Carey.	Montgomery.			70.78	70.78	3.53
May 20, 1898	Matilda Dickerson.	Hancock.		440.00		440.00	22.00
May 27, 1898	Olaf Peterson.	Page.		2,000.00	4,100.94	6,100.94	303.45
June 1, 1898	Elvina M. Carey.	Montgomery.			70.78	70.78	3.53
June 6, 1898	Mary Shields Smith.	Wapello.			2,100.00	2,100.00	105.00
June 13, 1898	Mary Rowley.	Scott.		250.00	6,960.00	9,960.00	447.53
June 15, 1898	S. O. Kirkpatrick.	Washington.			2,309.64	2,309.64	110.48
June 23, 1898	B. F. Rolf.	Mitchell.	1,000.00		1,000.00	1,000.00	50.00
June 27, 1898	Lewis Paxson.	Delaware.		1,500.00	17,500.00	19,000.00	950.00
July 13, 1898	Anton Mandersche'd.	Jackson.			2,338.28	2,338.28	111.91
August 1, 1898	Reuben Knapp.	Mitchell.	700.00		3,023.60	700.00	35.00
August 1, 1898	George Rhoades.	Dubuque.			2,023.60	2,023.60	101.18
August 4, 1898	A. Lederer.	Polk.	5,000.00		5,000.00	5,000.00	250.00
August 4, 1898	A. Lederer.	Polk.	5,000.00		5,000.00	5,000.00	250.00
August 5, 1898	A. Lederer.	Polk.	5,000.00		5,000.00	5,000.00	250.00
August 8, 1898	Alfred Tredway.	Dubuque.	1,500.00		1,500.00	1,500.00	75.00
August 9, 1898	David Clough.	Muscatine.			12,512.17	12,512.17	625.60
August 23, 1898	A. Lederer.	Polk.	5,000.00		5,000.00	5,000.00	250.00
August 29, 1893	A. Lederer.	Polk.	1,000.00			1,000.00	50.00
August 30, 1898	A. Lederer.	Polk.	5,000.00			5,000.00	250.00
August 30, 1898	A. Lederer.	Polk.	2,500.00			2,500.00	125.00
August 30, 1898	A. Lederer.	Polk.	5,000.00			5,000.00	250.00
August 30, 1898	A. Lederer.	Polk.	5,000.00			5,000.00	250.00
September 2, 1898	Jonathan Hunt.	Louis.	100.48			100.48	8.45
September 2, 1898	Delos Fuller.	Butler.	8,024.60			8,024.60	401.24
September 3, 1898	Augustus F. Gunther.	Webster.		4,800.00		4,800.00	240.00
September 8, 1898	Bernard Wagner.	Dubuque.			2,771.01	2,771.01	138.58
September 9, 1898	Matilda Blue.	Henry.			3,012.49	3,012.49	150.62
September 12, 1898	Wilhelmina Peterson.	Scott.			961.49	961.49	48.08
September 14, 1898	James H. Gough.	Appanoose.	850.00			850.00	42.50
September 14, 1898	John S. Conley.	Dubuque.	7,513.00	4,182.70		11,715.70	585.78
September 15, 1898	Ira Burlingame.	Scott.			2,777.45	2,777.45	138.87
September 20, 1898	Rebecca Hickok.	Scott.	220.00		1,108.70	1,328.70	67.00
September 20, 1898	Solomon Shroyer.	Winnebago.		440.16		440.16	22.03
October 6, 1898	August Schwein.	Scott.	68.37			68.37	3.42
October 7, 1898	S. L. Vest.	Wayne.	26,941.06			26,941.06	1,317.05
October 10, 1898	Gertrude Grob.	Scott.		425.63		425.63	21.28
October 13, 1898	Elli Holly.	Wapello.		2,400.00		2,400.00	147.00
October 30, 1898	Sarah P. Ramsom.	Johnson.			4,474.00	4,474.00	247.70
October 30, 1898	James C. McAdam.	Henry.			1,650.38	1,650.38	83.03
October 31, 1898	Dominick Wilmes.	Clayton.			3,945.00	3,945.00	377.98
October 35, 1898	James C. McAdam.	Polk.			5,000.00	5,000.00	250.00
October 27, 1898	Julia P. Whitting.	Monona.			3,400.00	3,400.00	170.00
October 28, 1898	O. A. Kellogg.	Lee.	17,000.00		7,545.54	24,545.54	1,227.14
October 28, 1898	Emma F. Vanarsdalen.	Adam.		4,435.00		4,435.00	221.75
October 28, 1898	Elizabeth Marti.	Clayton.			649.67	649.67	32.48
November 4, 1898	Emma F. Vanarsdalen.	Adams.			1,909.00	1,909.00	97.94
November 8, 1898	A. Lederer.	Polk.	5,000.00			5,000.00	250.00
November 9, 1898	Emma F. Vanarsdalen.	Adams.			101.53	101.53	5.08
November 14, 1898	A. Lederer.	Polk.	1,000.00			1,000.00	50.00
November 14, 1898	A. Lederer.	Polk.	5,000.00			5,000.00	250.00
November 25, 1898	Michael Brionton.	Johnson.			40,931.04	40,931.04	2,046.55
December 1, 1898	Isalah Frankel.	Winnebago.			2,560.00	2,560.00	128.00
December 2, 1898	Nettie F. Bucknam.	Winnebago.		415.12		415.12	20.76
December 6, 1898	Phoebe Rodman.	Winnebago.		1,071.80		1,071.80	53.59
December 10, 1898	Geo. W. Fierce.	Calhoun.			481.62	481.62	24.08
December 15, 1898	Albert Samson.	Boone.			1,289.00	1,289.00	64.45
December 17, 1898	Daniel Rupp.	Yazette.			4,967.17	4,967.17	247.10
December 20, 1898	Phoebe Rodman.	Winnebago.			2,904.20	2,904.20	145.21
December 22, 1898	C. W. Bittmann.	Dubuque.	5,000.00			5,000.00	250.00
December 22, 1898	O. W. Bittmann.	Dubuque.			23,105.82	23,105.82	1,155.29
December 23, 1898	Maria Haynes.	Des Moines.			7,965.88	7,965.88	415.54
December 23, 1898	Emma A. Babcock.	Clayton.		2,615.00	1,314.93	3,929.93	196.50



Table No. 162.—Continued.

DATE.	DECEDENT.	COUNTY.	BASIS OF TAX.				Tax paid.
			Bequest or legacy.	Real estate.	Personality.	Total.	
December 31, 1898	Halvor Aslaakson	Winnepago		1,490 00	2,822 38	4,312 38	215.42
December 31, 1898	E. A. Cochran	Marion		4,161 00	298 18	4,399 18	219.41
December 27, 1898	Patrick J. Small	Woodbury		1,077 91		1,077 91	53.90
December 31, 1898	C. W. Bittmann	Dubuque			110 00	110 00	5.50
	Total		\$ 66,574.00	\$ 121,227.10	\$ 263,790.61	\$ 451,591.71	\$ 22,650.75

† Includes \$1.52 interest; ‡ includes \$17.26 interest.

Table No. 163—Showing Receipts of Collateral Inheritance Tax, January 1 to June 30, 1899.

Collected in accordance with provisions of chapter 4, title VII, of the code; and chapter 37, acts Twenty-seventh General Assembly.

DATE.	DECEDENT.	COUNTY.	BASIS OF TAX.				Tax paid.
			Bequest or legacy.	Real estate.	Personality.	Total.	
January 5, 1899	Christley Grandle	Linn			\$ 3,078 00	\$ 3,078 00	\$ 153.92
January 5, 1899	Christley Grandle	Linn		\$ 9,788 00		9,788 00	489.15
January 6, 1899	Michael Brierton	Johnson			547 96	547 96	27.40
January 7, 1899	Abijah Howard	Mitchell			7,219 74	7,219 74	360.98
January 9, 1899	E. A. Cochran	Des Moines			62,748 00	62,748 00	3,137.40
January 11, 1899	Albert Sanson	Boone			178 00	178 00	8.90
January 12, 1899	S. C. Bowman	Oedar			700 00	700 00	35.00
January 13, 1899	Martha Stina Olson	Buena Vista		7,713.42		7,713.42	386.67
January 20, 1899	George H. Newman	Clay		1,880.00		1,880 00	94.00
January 22, 1899	Richard L. Thomas	Polk			14,000 00	14,000 00	700.00
January 25, 1899	E. B. Manchester	Harrison	\$ 6,000.00			6,000 00	300.00
January 28, 1899	Icymanda Desai	Johnson			3,854.45	3,854.45	192.22
January 30, 1899	Mary J. Smyth	Linn			646 25	646 25	32.31
January 31, 1899	C. W. Schaefer	Scott		4,500.00	22,949 68	27,449 68	1,372.48
February 3, 1899	Christine Keutenbaugh	Ad. Ir		8,420 00	2,285 33	10,705 33	535.26
February 3, 1899	Evert J. Penning	Lyon		4,855.36		4,855 36	242.77
February 3, 1899	E. M. Davis	Clinton			1,316 17	1,316 17	65.81
February 6, 1899	Samuel Worley	Lee		5,121 00		5,121 00	256.05
February 10, 1899	S. G. Homans	Linn		3,227 00		3,227 00	161.90
February 10, 1899	Mary D. McMasters	Mahaska		4,191 47		4,191 47	209.57
February 13, 1899	A. E. Crookham	Scott		8,200 00	22,367 30	30,567 30	1,527.87
February 14, 1899	Mary A. Jenkins	Scott		2,000 00	3,527 42	5,527 42	276.37
February 16, 1899	Mrs. G. B. Meyer	Keokuk			1,500 00	1,500 00	75.00
February 16, 1899	Samuel Pearson	Humboldt		11,200 00	3,917 46	15,117 46	755.87
February 18, 1899	Thomas Crain	Clay		4,500 00		4,500 00	225.00
February 20, 1899	Helen Lesslie	Scott		45.10		45 00	2.25
February 20, 1899	Alfred N. Foyner	Tama	1,300.00			1,300 00	65.00
February 21, 1899	Mary W. Quirk	Lyon		4,781 00		4,781 00	239.05
February 21, 1899	Ann J. Garrett	Scott		300 00	1,169 36	1,469 36	73.47
February 23, 1899	Jonathan Allen	Greene		936 69		936 69	46.83
February 25, 1899	Thor T. Radin	Winnebago			226 05	226 05	11.30
February 25, 1899	Maren Peterson	Pottawattamie		1,847.10		1,847 10	92.35
February 25, 1899	Elizabeth Tuttle	Jones		1,100.00	200 24	1,300.24	65.23



Table No. 163—Continued.

DATE.	DECEDENT.	COUNTY.	BASIS OF TAX.				Total.	Tax paid.
			Bequest or legacy.	Real estate.	Personalty.			
February 25, 1899	Louisa Wabar.....	Allamakee			838.65		838.65	41.94
February 28, 1899	Charles Webber.....	Polk		851.19			851.19	42.55
March 1, 1899	Edward Flynn.....	Polk		1,302.07			1,302.07	66.85
March 5, 1899	Louisa Wabar.....	Allamakee			2,933.00		2,933.00	147.07
March 6, 1899	Martin Bonstetter.....	Kossuth			1,187.93		1,187.93	59.40
March 7, 1899	Julia A. Walker.....	Story		2,325.00			2,325.00	116.25
March 8, 1899	Frederic T. Bell.....	Buena Vista		1,211.81			1,211.81	60.59
March 10, 1899	Jane Knutson.....	Winnabago		906.00			906.00	45.30
March 10, 1899	O. L. Borch.....	Des Moines	1,600.00				1,600.00	80.00
March 10, 1899	Louisa Funston.....	Pottawattamie		4,600.00		724.21	5,324.21	266.21
March 11, 1899	A. P. Suiwell.....	Payette		9,691.03			9,691.03	484.55
March 14, 1899	H. H. McCammon.....	Polk		600.03	4,794.90		5,394.93	269.75
March 20, 1899	John Tremayne.....	Polk		3,075.54			3,075.54	153.78
March 20, 1899	George Taylor.....	Bremer		1,930.00	11,090.56		13,020.56	651.03
March 24, 1899	Michael Smith.....	Lucas		300.00	1,024.03		1,324.03	66.20
March 25, 1899	John A. Seibert.....	Black Hawk		1,450.00	6,410.40		7,860.40	393.02
March 27, 1899	Charlotte H. M. Stevens.....	Johnson		288.19			288.19	14.41
March 27, 1899	Francis A. Walker.....	Des Moines	4,000.00		6,927.60		10,927.60	546.39
March 27, 1899	Osgood Doolittle.....	Des Moines			4,020.10		4,020.10	201.01
April 31, 1899	Ole Evenson.....	Woodbury			4,244.74		4,244.74	212.23
April 1, 1899	Agnes E. Shugart.....	Pottawattamie	3,000.00		29.00		3,029.00	151.45
April 5, 1899	Samuel Calhoun.....	Pottawattamie			5,328.34		5,328.34	266.41
April 7, 1899	F. E. Whitmore.....	Washington			88.93		88.93	4.45
April 7, 1899	Mary Karwin.....	Cherokee	1,000.00				1,000.00	50.00
April 8, 1899	Garrett Hendrickson.....	Clayton		1,900.00	74.80		1,974.80	98.74
April 10, 1899	Jane Breckenridge.....	Polk		746.45			746.45	37.32
April 12, 1899	John Nuttall.....	Polk		2,884.88			2,884.88	144.24
April 13, 1899	Henry Atchison.....	Jasper		2,314.55			2,314.55	115.73
April 13, 1899	Helone McKim.....	Webster	750.00		580.97		1,330.97	66.55
April 13, 1899	A. Van Rooden.....	Clout		6,720.00	1,170.56		7,890.56	394.53
April 14, 1899	Henry Strause.....	Clayton			8,641.87		8,641.87	432.09
April 15, 1899	Robert Maxwell.....	Floyd		8,800.55			8,800.55	440.03
April 17, 1899	Rachel Montgomery.....	Delaware			4,000.00		4,000.00	200.00
April 17, 1899	Peter Willmes.....	Clayton		5,030.00	4,460.94		9,490.94	474.55
April 18, 1899	John Arnett.....	Linn		5,100.00	16,005.14		21,105.14	1,055.26
April 18, 1899	John White.....	Linn		3,000.00			3,000.00	150.00
April 18, 1899	John White.....	Linn		18,000.00			18,000.00	900.00
April 19, 1899	John M. Moore.....	Jefferson			2,952.28		2,952.28	147.62
April 19, 1899	Henry J. Griswold.....	Calhoun	1,000.00	Geo. H. Griswold	1,000.00		2,000.00	100.00
April 19, 1899	Henry J. Griswold.....	Calhoun	1,000.00	Frances E. McGuffin	1,000.00		2,000.00	100.00
April 19, 1899	Henry J. Griswold.....	Calhoun	500.00	Alice Price	500.00		1,000.00	50.00
April 24, 1899	Robert B. Evans.....	Muscatine		1,991.24			1,991.24	99.56
April 24, 1899	Dewitt C. Richman.....	Muscatine	100.00		100.00		200.00	10.00
April 25, 1899	Thomas F. Booth.....	Worth		5,379.00			5,379.00	268.95
April 26, 1899	D. J. Hyle.....	Dubuque		200.00			200.00	10.00
April 26, 1899	Frederick Werneke.....	Dubuque	1,517.30		1,517.20		3,034.50	151.73
April 27, 1899	Curtis P. Stone.....	Tama			48.18		48.18	2.41
April 27, 1899	S. Dale.....	Jefferson			2,800.00		2,800.00	140.00
April 27, 1899	J. S. Dale.....	Jefferson		8,117.40			8,117.40	405.87
April 29, 1899	Mary Kearney.....	Pottawattamie		4,000.00	494.47		4,494.47	224.72
April 29, 1899	Narcissa D. Campbell.....	Wayne		1,241.33			1,241.33	62.07
April 29, 1899	Geo. W. Scoville.....	Jess		947.30			947.30	47.36
May 1, 1899	Robert Oadden.....	Marshall		250.00	239.16		489.16	24.46
May 1, 1899	John J. Flynn.....	Butler		1,128.44			1,128.44	56.42
May 8, 1899	Robert Oadden.....	Marshall			1,128.44		1,128.44	56.42
May 8, 1899	W. T. Bell.....	Buena Vista		70.99			70.99	3.55
May 10, 1899	John Nuttall.....	Polk			304.86		304.86	15.24
May 12, 1899	Claus Peters.....	Scott		2,218.00			2,218.00	110.90
May 13, 1899	John Jerken.....	Montgomery		1,300.00			1,300.00	65.00
May 13, 1899	Henrietta J. Sykes.....	Dubuque			3,865.77		3,865.77	193.29
May 15, 1899	Catharine H. Thompson.....	Cedar			2,757.54		2,757.54	137.88
May 18, 1899	Catharine E. Lindsay.....	Cedar	250.00		975.00		1,225.00	61.25
May 23, 1899	Amy Tulloss.....	Johnson		680.00			680.00	34.00
May 24, 1899	William Dougherty.....	O'Brien		1,383.80			1,383.80	69.19
May 27, 1899	Frederick Haack.....	Scott		1,861.06			1,861.06	93.05
May 27, 1899	Frances M. Lewis.....	Wayne		1,495.80			1,495.80	74.79
May 27, 1899	Annie Overholt.....	Johnson		1,362.00			1,362.00	68.10
May 29, 1899	Richard C. Rice.....	Woodbury	250.00		250.00		500.00	25.00
May 29, 1899	Michael E. Danforth.....	Montgomery		1,541.53			1,541.53	77.08
June 2, 1899	Warren Danforth.....	Winneshiek		9,000.00			9,000.00	450.00
June 3, 1899	Bridget Nolan.....	Johnson			357.11		357.11	17.85
June 3, 1899	Michael O. Redmond.....	Tama		5,900.00	910.87		6,810.87	340.54
June 3, 1899	H. H. Walker.....	Dubuque			5,370.05		5,370.05	268.50
June 6, 1899	Leverett L. Tuller.....	Wayne		1,200.00	746.29		1,946.29	97.32
June 8, 1899	Matilda Carille.....	Polk	300.00		2,800.00		3,100.00	155.00
June 9, 1899	Jorgen Anderson.....	Clout		1,500.00			1,500.00	75.00
June 14, 1899	Emily Hendrickson.....	Clayton		3,475.00			3,475.00	173.75
June 16, 1899	Fritz Dircks.....	Scott		202.00			202.00	10.10
June 19, 1899	Michael Meagher.....	Clinton		2,717.40			2,717.40	135.87
June 24, 1899	John E. Conner.....	Dubuque		300.00	4,916.77		5,216.77	260.84
June 28, 1899	Henry Hirschler.....	Des Moines			886.47		886.47	44.32
June 29, 1899	Robert F. Armstrong.....	Marshall			9,778.13		9,778.13	488.91
June 29, 1899	Ben. Thomas Kiernan.....	Clinton			5,363.91		5,363.91	268.19
June 29, 1899	Joel Eaton.....	Pottawattamie		2,235.25			2,235.25	111.77
Total.....			\$ 24,267.30	\$ 259,518.90	\$ 261,023.96	\$ 565,810.08	\$ 28,264.99	
Grand Total for biennial period.....			\$ 92,841.20	\$ 288,556.00	\$ 575,185.23	\$ 1,054,522.43	\$ 52,799.52	

\* Interest delinquent tax. † Includes \$6.19 interest. ‡ Interest.



**Table No. 164.—Showing Requisitions for Fees Allowed County Attorneys for Services in the Collection of the Collateral Inheritance Tax for the Year 1893.**

*Allowed in accordance with the provisions of section 7, chapter 37, acts Twenty-seventh General Assembly*

DATE OF REQUISITION.	COUNTY ATTORNEY.	COUNTY.	ESTATE OF—	Tax paid.	FEES.		
					Reporting.	Legal services.	Total.
June 8, 1893	A. W. Enoch	Wapello	Mary Shields Smith	\$ 105.00	\$ 10.50		\$ 10.50
June 13, 1893	H. P. Hancock	Fayette	A. F. Stilwell	1,029.85	20.00		20.00
June 23, 1893	A. B. Lovejoy	Mitchell	D. B. F. Rolfe	50.00	5.00		5.00
June 27, 1893	O. R. Wood	Hancock	Matilda Dickerson	22.00	2.20		2.20
June 27, 1893	H. F. Arnold	Delaware	Louis Paxson	950.00	20.00		20.00
July 7, 1893	H. F. Arnold	Delaware	Louis Paxson			\$ 28.50	28.50
July 22, 1893	A. B. Lovejoy	Mitchell	Reuben Knapp	35.00	3.50		3.50
August 6, 1893	Henry Michel	Dubuque	George Rhodes	101.18	10.12		10.12
August 6, 1893	James A. Howe	Polk	A. Lederer	2,525.00	20.00		20.00
August 8, 1893	Henry Michel	Dubuque	Alfred Tredway	75.00	7.50		7.50
August 22, 1893	J. R. Hanley	Muscataine	David Clough	625.80	20.00		20.00
September 3, 1893	W. S. Kenyon	Webster	A. F. Gunther	225.00	20.00		20.00
September 8, 1893	Henry Michel	Dubuque	Bernard Wagner	138.58	13.85		13.85
September 16, 1893	Henry Michel	Dubuque	John Conley	585.78	20.00	17.57	37.57
October 13, 1893	A. W. Enoch	Wapello	Eli Holly	147.00	14.70		14.70
October 21, 1893	C. M. Dutcher	Johnson	Sarah F. Ransom	243.70	20.00		20.00
October 21, 1893	T. M. Davidson	Clayton	Dominick Willmes	377.98	20.00		20.00
November 1, 1893	D. H. Meyerhoff	Adams	Emma Vanarsdalen	658.02	20.00		20.00
November 1, 1893	T. M. Davidson	Clayton	Elizabeth Marti	32.48	3.24		3.24
November 25, 1893	Charles M. Dutcher	Johnson	Michael Brierton	2,073.95	20.00		20.00
December 1, 1893	James Carroll	Mahaska	Isaiah Frankel	125.00	12.50		12.50
December 8, 1893	W. L. Livingston	Wayne	S. L. Vest	1,317.05	20.00		20.00
December 13, 1893	B. B. Foster	Calhoun	George W. Pierce	24.60	2.46		2.46
December 17, 1893	H. P. Hancock	Fayette	Daniel Bear	217.10	20.00		20.00
December 20, 1893	F. M. Molsberry	Louisa	Jonathan Hunt	9.45		.28	.28
December 21, 1893	Henry Michel	Dubuque	C. W. Bittmann	1,415.23	20.00		20.00
December 23, 1893	C. O. Clark	Des Moines	Maria Haynes	415.54	20.00		20.00
December 23, 1893	George W. Crozier	Marion	John Cochran	219.41	20.00		20.00
December 29, 1893	J. W. Hallam	Woodbury	Patrick J. Small	53.90	5.39		5.39
Total.				\$13,828.45	\$ 390.96	\$ 46.35	\$ 437.31

REPORT OF THE STATE TREASURER.

**Table No. 165.—Showing Requisitions for Fees Allowed County Attorneys for Services in the Collection of the Collateral Inheritance Tax for the Year 1899.**

*Allowed in accordance with the provisions of section 7, chapter 37, acts Twenty-seventh General Assembly.*

DATE OF REQUISITION.	COUNTY ATTORNEY.	COUNTY.	ESTATE OF—	Tax paid.	FEES.		
					Reporting.	Legal services.	Total.
January 2, 1899	T. M. Davidson	Clayton	Emma A. Babcock	\$ 196.50	\$ 19.65		\$ 19.65
January 5, 1899	J. M. Grimm	Linn	Chrisley Grandle	643.07	20.00		20.00
January 9, 1899	A. B. Lovejoy	Mitchell	Abijah Howard	360.98	20.00		20.00
January 9, 1899	C. O. Clark	Des Moines	E. M. Raab	3,137.40	20.00		20.00
January 9, 1899	J. M. Wilson	Appanoose	James H. Gough	42.50	4.25		4.25
January 10, 1899	Andrew Miller	Winnebago	Halvor Aslakson	215.62	20.00		20.00
January 21, 1899	G. H. Martin	Clay	George H. Newman	94.00	9.40		9.40
January 25, 1899	M. B. Bailey	Harrison	E. B. Manchester	300.00	20.00		20.00
January 28, 1899	Charles M. Dutcher	Johnson	Icymanda Dean	179.22	17.92		17.92
January 30, 1899	J. M. Grimm	Linn	Mary J. Smyth	32.31	3.23		3.23
February 3, 1899	O. H. George	Clinton	E. M. Davis	65.81	6.58		6.58
February 10, 1899	J. M. Grimm	Linn	S. G. O. Homans	161.90	16.19		16.19
February 10, 1899	James Carroll	Mahaska	Mary D. McMaster	209.57	20.00		20.00
February 13, 1899	James Carroll	Mahaska	A. E. Crookham	1,527.87	20.00		20.00
February 16, 1899	F. L. Goeldner	Keokuk	Mrs. G. B. Myer	75.00	7.50		7.50
February 16, 1899	G. H. Martin	Clay	Thomas Crain	225.00	20.00		20.00
February 20, 1899	A. K. Hitchcock	Tama	A. N. Poyneer	65.00	6.50		6.50
February 23, 1899	Owen Lovejoy	Greene	Jonathan Allen	46.83	4.68		4.68
February 25, 1899	H. H. Stilwell	Allamakee	Louisa Wabar	41.94	4.19		4.19
February 25, 1899	M. W. Herrick	Jones	Elizabeth Tuttle	65.33	6.53		6.53
February 25, 1899	C. G. Saunders	Pottawattamie	Warren Peterson	92.35	9.23		9.23
February 28, 1899	James A. Howe	Polk	Charles Weiblen	42.55	4.25		4.25
March 1, 1899	M. W. Herrick	Jones	Edward Flynn	206.85	20.00		20.00
March 3, 1899	H. H. Stilwell	Allamakee	Louisa Wabar	3.08	Int. 30		.30
March 6, 1899	J. C. Raymond	Kossuth	Martin Bonstetter	59.40	5.94		5.94
March 7, 1899	F. F. Paville	Buena Vista	W. T. Bell	262.27	20.00		20.00
March 10, 1899	C. G. Saunders	Pottawattamie	Thomas Kelly	226.23	20.00		20.00
March 10, 1899	C. O. Clark	Des Moines	C. L. Roesch	80.00	8.00		8.00
March 11, 1899	James Carroll	Mahaska	Louisa Funston	484.55	20.00		20.00
March 14, 1899	James A. Howe	Polk	Stanton H. McCammon	208.78	20.00		20.00
March 20, 1899	James Carroll	Mahaska	John Tremayne	694.56	20.00		20.00
March 24, 1899	Warren S. Dungan	Lucas	Michael Smith	393.02	20.00		20.00

REPORT OF THE STATE TREASURER.



Table No. 165.—Continued.

DATE OF ACQUISITION.		COUNTY ATTORNEY.	COUNTY.	ESTATE OF—	Tax paid.	FEES.		
						Reporting.	Legal services.	Total.
March	25, 1899	S. B. Reed	Black Hawk	John A. Seibertz	12.91	1.29		1.29
March	27, 1899	C. M. Dutcher	Johnson	Charlotte H. M. Steadus	346.39	20.00		20.00
March	27, 1899	Charles C. Clark	Des Moines	Francis A. Walker	200.00	20.00		20.00
March	31, 1899	J. W. Hallam	Woodbury	Ole Evenson	144.36	14.43		14.43
April	1, 1899	C. G. Saunders	Pottawattamie	Angelina R. Shugart	150.00	15.00		15.00
April	5, 1899	Arthur G. Jordan	Jefferson	Thomas H. Clover	266.31	20.00		20.00
April	6, 1899	S. W. Brookhart	Washington	Samuel Calhoun	1.95	.20		.20
April	7, 1899	Thomas McCulla	Cherokee	F. E. Whitmore	50.00	5.00		5.00
April	7, 1899	T. M. Davidson	Clayton	Mary Karwin	98.74	9.87		9.87
April	10, 1899	James A. Howe	Polk	Jane Breckenridge	144.24	14.42		14.42
April	10, 1899	John McLennan	Polk	Jane Breckenridge			\$ 4.33	4.33
April	12, 1899	James A. Howe	Polk	John Nuttall	115.71	11.57		11.57
April	13, 1899	O. O. Meredith	Jasper	Henry Atchison	87.38	8.73		8.73
April	13, 1899	Robert W. Olmsted	Sioux	A. Van Rooden	394.50	20.00		20.00
April	13, 1899	Wm T. Chantland	Webster	Salome Morrill	37.50	3.75		3.75
April	14, 1899	T. M. Davidson	Clayton	Henry Strause	132.14	13.21	3.96	17.17
April	15, 1899	Frank Lingeufelder	Floyd	Robert Maxwell	440.03	20.00		20.00
April	17, 1899	H. F. Arnold	Delaware	Rachel Montgomery	200.00	20.00		20.00
April	17, 1899	T. M. Davidson	Clayton	Peter Wilmes	574.05	20.00		20.00
April	18, 1899	A. K. Hitchcock	Tama	John Arnett	1,070.26	20.00		20.00
April	18, 1899	J. M. Grimm	Linn	John White	1,200.25	20.00		20.00
April	18, 1899	Arthur G. Jordan	Jefferson	John M. Moore	381.29	20.00		20.00
April	19, 1899	W. E. Gray	Calhoun	Henry J. Griswold	200.00	20.00		20.00
April	19, 1899	J. R. Hanley	Muscatine	Robert R. Evans	99.56	9.95		9.95
April	24, 1899	P. H. Hoop	Fremont	Thomas P. Booth	268.95	20.00		20.00
April	25, 1899	Henry Michel	Dubuque	Frederick Wernke	75.86	7.58		7.58
April	27, 1899	A. K. Hitchcock	Tama	C. F. Stone	2.40	.24		.24
April	27, 1899	A. G. Jordan	Jefferson	J. S. Dole	545.87		16.38	16.38
April	29, 1899	C. G. Saunders	Pottawattamie	Mary Kearney	223.23	20.00		20.00
April	29, 1899	W. L. Livingston	Wayne	Narcissa D. Campbell	7.00	.70		.70
May	1, 1899	B. F. Cummings	Marshall	Robert Cadden	28.96	2.90		2.90
May	3, 1899	George A. McIntyre	Butler	John J. Flynn	106.12	10.61		10.61
May	6, 1899	W. O. Clemans	Linn	John White			36.00	36.00
May	8, 1899	B. F. Cummings	Marshall	Robert Cadden	1.91	.19		.19
May	10, 1899	James A. Howe	Polk	John Nuttall	15.22	1.52		1.52
May	13, 1899	Edward Mills	Montgomery	John Gerken	60.00	6.00		6.00
May	13, 1899	F. P. Greenlee	Montgomery	John Gerken			1.80	1.80

May	23, 1899	Charles M. Dutcher	Johnson	Amy Tulloss	31.45	3.44		3.44
May	27, 1899	Charles M. Dutcher	Johnson	Annie Overholt	68.10	6.81		6.81
May	27, 1899	Julius Lischer	Scott	Frederick Maack	96.58	9.66		9.66
May	27, 1899	W. L. Livingston	Wayne	Frances M. Lewis	74.79	7.48		7.48
May	29, 1899	Edward Mills	Montgomery	N. S. Chenoweth	62.23	6.22		6.22
June	2, 1899	N. Willett	Winneshiek	Warren Danforth	480.00	20.00		20.00
June	2, 1899	C. M. Dutcher	Johnson	Bridget Nolan	17.85	1.79		1.79
June	5, 1899	Henry Michel	Dubuque	J. H. Walton	268.50	20.00		20.00
June	6, 1899	W. L. Livingston	Wayne	Leverett L. Tuller	97.32	9.73		9.73
June	8, 1899	James A. Howe	Polk	Matilda Carlile	155.00	15.50		15.50
June	8, 1899	John McLennan	Polk	Matilda Carlile			4.65	4.65
June	14, 1899	T. M. Davidson	Clayton	Emily Hendrickson	173.65	17.37		17.37
June	14, 1899	C. H. George	Clinton	Michael Meagher	135.87	13.59		13.59
June	19, 1899	Henry Michel	Dubuque	John S. Conley	17.02		.51	.51
June	24, 1899	Charles C. Clark	Des Moines	Henry Herschler	200.84	20.00		20.00
June	28, 1899	C. G. Saunders	Pottawattamie	Joel Eaton	111.77	11.18		11.18
June	29, 1899	C. H. George	Clinton	Thomas Kiernan	268.16	20.00		20.00
June	29, 1899							
Total.					\$20,484.71	\$1,014.27	\$ 87.63	\$ 1,081.90
Total for period.					\$4,313.16	\$1,405.23	\$ 113.98	\$ 1,519.21



Table No. 166.—Showing Receipts of Collateral Inheritance Tax by Counties.

## ADAIR COUNTY.

DATE.	DECEDENT.	BASIS OF TAX.				Tax paid.
		Bequest or legacy.	Real estate.	Personalty.	Total.	
Feb. 3, 1899	Christine Rectenbaugh .....	\$8,420.00		\$2,285.33	\$10,705.33	\$ 523.35

## ADAMS COUNTY.

Oct. 28, 1898	Emma E. Vanarsdalen.....					
Nov. 4, 1898		\$4,625.00		\$8,535.53	\$13,160.53	\$ 658.02
Nov. 9, 1898						

## ALLAMAKEE COUNTY.

Feb. 25, 1899	Louisa Wabar.....			\$ 838.65	\$ 838.65	\$ 41.94
Mar. 3, 1899	Louisa Wabar.....					*3.08
Total for period..				\$ 838.65	\$ 838.65	\$ 45.02

\*Interest on delinquent tax.

## APPANOOSE COUNTY.

Sept. 14, 1898	James H. Gough .....	\$ 850.00		\$ 850.00		\$ 42.50
----------------	----------------------	-----------	--	-----------	--	----------

## BLACK HAWK COUNTY.

Feb. 11, 1898	Simon Wagner.....			\$10,795.77	\$10,795.77	\$ 539.78
Mar. 25, 1899	John A. Seibertz.....	\$ 258.19			258.19	12.91
Total for period.....		\$ 258.19		\$10,795.77	\$11,053.96	\$ 552.69

## BOONE COUNTY.

Dec. 15, 1898	Albert Samson.....					
Jan. 11, 1899				\$1,465.00	\$ 1,465.00	\$ 73.25

## BREMER COUNTY.

Mar. 23, 1899	George Taylor .....	\$ 200.00	\$1,056.03	\$ 1,256.03		\$ 62.80
---------------	---------------------	-----------	------------	-------------	--	----------

## BUENA VISTA COUNTY.

Jan. 13, 1899	Martha Stina Olson.....	\$ 7,713.42	\$ 7,713.42	\$ 385.67
Mar. 7, 1899	{ Wilfred T. Bell..			*6.47
May 8, 1899		5,192.80	5,192.80	259.63
	Total for period.....	\$12,906.02	\$12,906.02	\$ 651.77

\*Interest.

## BUTLER COUNTY.

Sept. 2, 1898	Delos Fuller.....	\$ 8,024.80		\$ 8,024.80		\$ 401.2
May 3, 1899	John J. Flynn.....	2,122.44		2,122.44		106.1
Total for period.....		\$10,147.24		\$10,147.24		\$ 507.36

## CALHOUN COUNTY.

DATE.	DECEDENT.	BASIS OF TAX.				Tax paid.
		Bequest or legacy.	Real estate.	Personalty.	Total.	
Dec. 12, 1898	George W. Pierce.....			\$ 461.62	\$ 461.62	\$*24.60
April 19, 1899	Henry J. Griswold.....	\$ 4,000			4,000.00	200.00
Total for period .....		\$ 4,000		\$ 461.62	\$ 4,461.62	\$224.60

\* Includes \$1.52 interest.

## CARROLL COUNTY.

Oct. 13, 1897	D. H. Lem Kuhl.....	\$7,810.00		\$ 7,810.00		\$390.50
---------------	---------------------	------------	--	-------------	--	----------

## CASS COUNTY.

April 29, 1899	George W. Scoville .....	\$ 947.20		\$ 947.20		\$ 47.36
----------------	--------------------------	-----------	--	-----------	--	----------

## CEDAR COUNTY.

Jan. 12, 1899	S. O. Bowman.....			\$ 700.00	\$ 700.00	\$ 35.00
May 15, 1899	Catherine H. Thompson.....		\$ 975.00	2,757.54	3,732.54	186.63
Total for period.....			\$ 975.00	\$3,457.54	\$ 4,432.54	\$221.63

## CHEROKEE COUNTY.

April 7, 1899	F. E. Whitmore.....	\$ 1,000		\$ 1,000.00		\$ 50.00
---------------	---------------------	----------	--	-------------	--	----------

## CLAY COUNTY.

Jan. 20, 1899	George H. Newman.....	\$1,880.00		\$ 1,880.00		\$ 94.00
Feb. 16, 1899	Thomas Crain.....	4,500.00		4,500.00		225.00
Total for period .....		\$6,380.00		\$ 6,380.00		\$319.00

## CLAYTON COUNTY.

Oct. 21, 1898	Dominick Willmes.....	\$3,348.00	\$4,211.73	\$ 7,559.73		\$377.98
Oct. 28, 1898	Elizabeth Martl.....		649.67	649.67		32.48
Dec. 23, 1898	Emma A. Babcock.....	2,615.00	1,314.83	3,929.83		186.50
April 7, 1899	Mary Karwin .....	1,900.00	7,480.00	1,974.80		98.74
April 14, 1899	Henry Strause .....		2,642.87	2,642.87		132.14
April 17, 1899	Peter Willmes.....	5,020.00	6,460.94	11,480.94		574.05
June 14, 1899	Emily Hendrickson.....	3,473.00		3,473.00		173.65
Total for period.....		\$16,356.00	\$22,760.14	\$31,710.94		\$1585.54

## CLINTON COUNTY.

Feb. 3, 1899	E. M. Davis.....		\$1,316.17	\$ 1,316.17		\$ 65.81
June 19, 1899	Michael Meagher.....	\$2,717.40		2,717.40		135.87
June 20, 1899	Rev. Thomas Kiernan.....		5,363.31	5,363.31		268.16
Total for period .....		\$2,717.40	\$6,679.48	\$ 9,396.88		\$469.84

## DELAWARE COUNTY.

June 27, 1898	Lewis Paxson.....	\$1,500.00	\$17,500.00	\$19,000.00		\$450.00
April 17, 1899	Rachel Montgomery.....		4,000.00	4,000.00		200.00
Total for period .....		\$1,500.00	\$21,500.00	\$23,000.00		\$1150.00



## DES MOINES COUNTY.

DATE.	DECEDENT.	BASIS OF TAX.				Tax paid.
		Bequest or legacy.	Real estate.	Personalty.	Total.	
Dec. 10, 1897	Elizabeth Morrison.....			\$1,080.36	\$1,080.36	\$ 53.02
Dec. 23, 1898	Maria Haynes.....		\$3,997.50	3,988.38	7,985.88	415.54
Jan. 9, 1899	R. M. Raab.....			62,748.00	62,748.00	3,137.40
Mar. 10, 1899	C. L. Boesch.....	\$ 1,600			1,600.00	80.00
Mar. 27, 1899	Francis A. Walker.....	4,000			4,000.00	200.00
Mar. 27, 1899	Osgood Doolittle.....			4,244.74	4,244.74	212.23
June 28, 1899	Henry Herschler.....		300.00	4,916.77	5,216.77	260.84
Total for period.....		\$ 5,600	\$4,297.50	\$76,938.25	\$86,835.75	\$4359.03

\* Includes \$17.26 interest.

## DUBUQUE COUNTY.

Jan. 20, 1898	George Smith.....			\$ 1,681.23	\$ 1,681.23	\$ 84.06
Aug. 1, 1898	George Rhoades.....			2,023.60	2,023.60	101.18
Aug. 8, 1898	Alfred Tredway.....	1,500.00			1,500.00	75.00
Sept. 8, 1898	Bernard Wagner.....			2,771.61	2,771.61	138.58
Sept. 14, 1898						
June 24, 1899	John S. Conley.....		\$ 7,573.00	4,483.18	12,056.18	602.80
Dec. 22, 1899						
Dec. 31, 1899	C. M. Bittmann.....		5,000.00	23,305.82	28,305.82	1,415.28
April 23, 1899	Frederick Wernke.....	1,517.20			1,517.20	75.86
May 13, 1899	Henrietta J. Sykes.....			3,865.77	3,865.77	193.29
June 5, 1899	J. H. Walton.....			5,370.05	5,370.05	268.50
Total for period.....		3,017.20	\$12,573.00	\$43,501.26	\$59,091.46	2,954.55

## FAYETTE COUNTY.

May 11, 1898						
Mar. 11, 1899	A. F. Stilwell.....			\$20,597.20	\$20,597.20	1,029.85
Dec. 17, 1898	Daniel Bear.....			4,937.17	4,937.17	247.10
Total for period.....				\$25,534.37	\$25,534.37	1,276.95

## FLOYD COUNTY.

April 15, 1899	Robert Maxwell.....			\$ 8,800.55	\$ 8,800.55	\$440.03
----------------	---------------------	--	--	-------------	-------------	----------

## FREMONT COUNTY.

April 25, 1899	Thomas P. Booth.....			\$ 5,379.00	\$ 5,379.00	\$268.95
----------------	----------------------	--	--	-------------	-------------	----------

## GREENE COUNTY.

Feb. 23, 1899	Jonathan Allen.....			\$ 936.69	\$ 936.69	\$ 46.83
---------------	---------------------	--	--	-----------	-----------	----------

## HANCOCK COUNTY.

May 20, 1898	Matilda Dickerson.....			\$ 440.00	\$ 440.00	\$ 22.00
--------------	------------------------	--	--	-----------	-----------	----------

## HARRISON COUNTY.

Jan. 25, 1899	E. B. Manchester.....			\$ 6,000	\$ 6,000.00	\$300.00
---------------	-----------------------	--	--	----------	-------------	----------

## HENRY COUNTY.

Sept. 9, 1898	Matilda Blue.....			\$3,012.49	\$3,012.49	\$160.62
Oct. 20, 1898						
Oct. 25, 1898	James O. McAdam.....			1,897.53	1,897.53	94.87
Total for period.....				\$4,910.02	\$4,910.02	\$245.49

## HUMBOLDT COUNTY.

DATE.	DECEDENT.	BASIS OF TAX.				Tax paid.
		Bequest or legacy.	Real estate.	Personalty.	Total.	
Feb. 16, 1899	Samuel Pearson.....		\$ 11,200	\$3,917.46	\$15,117.46	\$755.87

## JACKSON COUNTY.

Jan. 31, 1898	Mary K. Edinger.....			\$1,021.70	\$1,021.70	\$ 51.08
July 13, 1898	Anton Mauderscheid.....			2,238.28	2,238.28	111.91
Total for period.....				\$3,259.98	\$3,259.98	\$162.99

## JASPER COUNTY.

April 13, 1899	Henry Atchison.....			\$1,166.67	\$ 580.97	\$1,747.64	\$ 87.88
----------------	---------------------	--	--	------------	-----------	------------	----------

## JEFFERSON COUNTY.

April 5, 1899	Thomas H. Clover.....		\$5,326.34		\$ 5,326.34	\$266.31
April 19, 1899	John M. Moore.....		7,368.75	\$ 257.05	7,625.80	381.29
April 27, 1899	J. S. Dole.....		8,117.40	2,800.00	10,917.40	545.87
Total for period.....			20,812.49	\$3,057.05	\$23,869.54	1,193.47

## JOHNSON COUNTY.

Oct. 20, 1898	Sarah F. Ransom.....	\$ 4,874			\$ 4,874.00	\$ 243.70
Nov. 25, 1898						
Jan. 6, 1899	Michael Brierton.....			\$41,479.00	41,479.00	2,073.95
Jan. 28, 1899	Icymanda Dean.....			3,584.45	3,584.45	179.22
Mar. 27, 1899	Charlotte H. M. Stevens.....			6,927.86	6,927.86	346.39
May 23, 1899	Amy Tulloss.....	\$ 689.00			689.00	34.45
May 27, 1899	Annie Overholt.....			1,362.00	1,362.00	68.10
June 2, 1899	Bridget Nolan.....			357.11	357.11	17.85
Total for period.....		\$ 4,874	\$ 689.00	\$53,710.42	\$59,273.42	2,963.06

## JONES COUNTY.

Feb. 25, 1899	Elizabeth Tuttle.....		\$1,100.00	\$ 206.24	\$ 1,306.24	\$ 65.33
Mar. 1, 1899	Edward Flynn.....		1,202.07	2,935.00	4,137.07	206.65
Total for period.....			\$2,302.07	\$3,141.24	\$ 5,443.31	\$ 272.18

## KEOKUK COUNTY.

Feb. 16, 1899	Mrs. G. B. Meyer.....			\$1,500.00	\$1,500.00	\$ 75.00
---------------	-----------------------	--	--	------------	------------	----------

## KOSSUTH COUNTY.

Mar. 6, 1899	Martin Bonstetter.....			\$1,187.93	\$1,187.93	\$ 59.40
--------------	------------------------	--	--	------------	------------	----------

## LEE COUNTY.

Oct. 28, 1898	C. A. Kellogg.....		\$17,000.00	\$7,545.54	\$24,545.54	\$1,247.14
Feb. 6, 1899	Samuel Worley.....		5,121.00		5,121.00	256.05
Total for period.....			\$22,121.00	\$7,545.54	\$29,666.54	\$1,483.19

## LINN COUNTY.

Jan. 5, 1899	Chrisley Grandle.....		\$ 9,783.00	\$3,078.50	\$12,861.50	\$ 643.07
Jan. 30, 1899	Mary J. Smyth.....			646.25	646.25	32.31
Feb. 10, 1899	S. G. O. Homans.....		3,237.50		3,237.50	161.90
April 18, 1899	John White.....		21,050.00	2,955.23	24,005.23	1,200.25
Total for period.....			\$34,070.50	\$6,680.03	\$40,750.53	\$2,037.53



## REPORT OF THE STATE TREASURER.

## LOUISA COUNTY.

DATE.	DECEDENT.	BASIS OF TAX.				Tax paid.
		Bequest or legacy.	Real estate.	Personalty.	Total.	
Mar. 18, 1898	Anna Thomas.....	\$ 3,000			\$ 3,000.00	\$ 150.00
Sept. 2, 1898	Jonathan Hunt.....		\$ 190.43		190.43	9.45
	Total for period.....	\$ 3,000	\$ 190.43		\$ 3,190.43	\$ 159.45

## LUCAS COUNTY.

Mar. 24, 1899	Michael Smith.....		\$1,450.00	\$3,410.40	\$7,880.40	\$ 893.02
---------------	--------------------	--	------------	------------	------------	-----------

## LYON COUNTY.

Feb. 3, 1899	Evert J. Penning.....		\$4,885.36		\$1,885.36	\$ 244.27
Feb. 21, 1899	Mary W. Quirk.....		4,781.00		4,781.00	239.05
	Total for period.....		\$9,666.36		\$9,666.36	\$ 483.32

## MAHASKA COUNTY.

Dec. 1, 1898	Isaiah Frankel.....	\$ 2,500			\$2,500.00	\$ 125.00
Feb. 10, 1899	Mary D. McMasters.....		4,191.47		4,191.47	209.57
Feb. 13, 1899	A. E. Orokham.....		8,200.00	\$22,357.39	30,557.39	1,527.87
Mar. 11, 1899	Louisa Funston.....		9,691.05		9,691.05	494.55
Mar. 20, 1899	John Tremayne.....		1,900.00	11,990.56	13,890.56	694.53
	Total for period.....	\$ 2,500	\$23,982.52	\$34,347.95	\$60,830.47	\$3,041.52

## MARION COUNTY.

Dec. 24, 1898	John Cochran.....		\$1,161.00	\$ 238.18	\$4,399.18	\$ 219.41
---------------	-------------------	--	------------	-----------	------------	-----------

## MARSHALL COUNTY.

May 1, 1899	Robert Cadden.....		\$ 250.00	\$ 829.16	\$ 579.16	\$ 28.96
May 8, 1899	Robert Cadden.....				1.91*	
June 29, 1899	Robert F. Armstrong.....		9,778.13	886.47	10,664.60	533.23
	Total for period.....		\$10,028.13	\$ 1,215.63	\$11,243.76	\$564.10

\* Interest.

## MITCHELL COUNTY.

June 23, 1898	B. F. Rolf.....	\$ 1,000			\$1,000.00	\$ 50.00
July 13, 1898	Reuben Knapp.....	700			700.00	35.00
Jan. 7, 1899	Abijah Howard.....			\$7,219.74	7,219.74	360.98
	Total for period.....	\$ 1,700		\$7,219.74	\$ 8,919.74	\$445.98

## MONTGOMERY COUNTY.

Jan. 22, 1898						
April 9, 1898	Elvina M. Carey.....			\$ 637.06	\$ 637.06	\$ 31.84
May 19, 1898						
June 1, 1898						
May 13, 1899	John Gerken.....		\$1,200.00		1,200.00	60.00
May 29, 1899	Nathaniel E. Chenoweth.....		1,244.53		1,244.53	62.23
	Total for period.....		\$2,444.53	\$ 637.06	\$ 3,081.59	\$154.07

## MONONA COUNTY.

Oct. 27, 1898	Julia P. Whiting.....			\$3,400.00	\$ 3,400.00	\$ 170.00
---------------	-----------------------	--	--	------------	-------------	-----------

## REPORT OF THE STATE TREASURER.

## MUSCATINE COUNTY.

DATE.	DECEDENT.	BASIS OF TAX.				Tax paid.
		Bequest or legacy.	Real estate.	Personalty.	Total.	
Aug. 9, 1898	David Clough.....			\$12,512.17	\$12,512.17	\$625.60
April 24, 1899	Robert R. Evans.....		\$1,991.24		1,991.24	99.56
April 24, 1899	Dewitt O. Richman.....	\$ 100			100.00	5.00
	Total for period.....	\$ 100	\$1,991.24	\$12,512.17	\$14,603.41	\$730.16

## O'BRIEN COUNTY.

May 24, 1899	William Doughty.....		\$1,383.80		\$ 1,383.80	\$ 69.19
--------------	----------------------	--	------------	--	-------------	----------

## PAGE COUNTY.

Feb. 23, 1898	Samuel Rowley.....		\$9,194.00	\$ 7,548.68	\$16,742.68	\$ 837.13
May 27, 1898	Olaf Peterson.....		2,000.00	4,100.94	6,100.94	305.05
	Total for period.....		\$11,194.00	\$11,649.62	\$22,843.62	\$1,142.18

## POCAHONTAS COUNTY.

April 8, 1899	Garrett Hendrickson.....		\$ 746.45		\$ 746.45	\$ 37.32
---------------	--------------------------	--	-----------	--	-----------	----------

## POLK COUNTY.

Aug. 4, 1898						
Aug. 5, 1898						
Aug. 29, 1898						
Aug. 30, 1898	A. Lederer.....	\$50,500			\$50,500.00	2,625.00
Nov. 8, 1898						
Nov. 14, 1898						
Jan. 23, 1899	Richard L. Thomas.....			\$14,000.00	14,000.00	700.00
Feb. 23, 1899	Charles Weiblen.....		\$ 851.19		851.19	42.55
Mar. 14, 1899	Stanton H. McCammon.....		600.00	3,575.51	4,175.51	208.78
April 10, 1899	Jane Breckenridge.....		2,884.86		2,884.86	144.24
April 12, 1899	John Nuttall.....		2,314.35	304.36	2,618.71	130.93
May 10, 1899						
June 8, 1899	Matilda Carlisle.....	300	2,800.00		3,100.00	155.00
	Total for period.....	\$50,800	\$9,450.40	\$17,879.90	\$78,130.30	\$3,906.50

## POTTAWATTAMIE COUNTY.

Feb. 25, 1899	Maren Peterson.....		\$ 1,847.10		\$ 1,847.10	\$ 92.35
Mar. 10, 1899	Thomas Kelly.....		4,803.00	\$ 724.21	5,524.21	266.23
April 1, 1899	Angelina R. Shugart.....	\$ 3,000			3,000.00	150.00
April 29, 1899	Mary Kearney.....		4,000.00	464.47	4,464.47	223.23
June 29, 1899	Joel Eaton.....		2,235.35		2,235.35	111.77
	Total for period.....	\$ 3,000	\$12,685.45	\$1,188.68	\$16,871.13	\$843.58

## SCOTT COUNTY.

Oct. 8, 1897	O. J. H. Witt.....			\$ 880.77	\$ 850.77	\$ 43.54	
Oct. 28, 1897	John Ott.....			25,957.98	25,957.95	1,297.85	
Nov. 12, 1897	Margaretha Birkel.....			1,625.52	1,625.52	81.27	
Nov. 24, 1897	John Lepplen.....			345.01	345.01	17.25	
April 21, 1898	Thomas H. McGhee.....		\$10,318.00	48,680.00	58,998.00	2,900.00	
May 9, 1898	Maria L. Kendall.....			284.41	284.41	14.22	
May 9, 1898	Jemima La Grange.....			613.26	613.26	30.66	
May 11, 1898	Charles O. Leslie.....		4,590.00	3,243.58	7,833.58	391.68	
June 13, 1898	Mary Bowley.....		250.00	6,690.60	6,940.60	347.01	
Sept. 12, 1898	Wilhemina Peterson.....			961.49	961.49	48.08	
Sept. 15, 1898	Ira Burlingame.....			2,777.45	2,775.45	138.87	
Oct. 6, 1898	August Schwein.....		68.37		68.37	3.42	
Oct. 10, 1898	Gertrude Grob.....			425.68	425.63	21.28	
Jan. 31, 1899	O. W. Schaefer.....		4,500.00	22,949.68	27,449.68	1,372.48	
Feb. 14, 1899	Mary A. Jenkins.....		2,000.00	3,527.42	5,527.42	276.37	
Feb. 20, 1899	Helen Lesslie.....		45.00		45.00	2.25	
Feb. 21, 1899	Ann J. Garrett.....		300.00	1,169.36	1,469.36	73.47	
May 12, 1899	Claus J. Peters.....		2,212.00		2,212.00	110.60	
May 16, 1899	Catharine E. Lindsay.....		\$250.00		250.00	12.50	
May 27, 1899	Friedrich Maack.....			1,931.66	1,931.66	96.58	
June 9, 1899	Jeurgan Anderson.....		1,500.00		1,500.00	75.00	
June 16, 1899	Fritz Dircks.....		202.00		202.00	10.10	
	Total for period.....		\$250.00	\$25,985.37	\$122,038.82	\$148,289.19	7,363.50



## REPORT OF THE STATE TREASURER.

## SIOUX COUNTY.

DATE.	DECEDENT.	BASIS OF TAX.				Tax paid.
		Bequest or legacy.	Real estate.	Personalty.	Total.	
Dec. 10, 1898	Bartje Vander Zwaag.....		\$1,191.80		\$1,191.80	\$ 59.59
April 13, 1899	A. Van Rooden.....		6,720.00	\$1,170.56	7,890.56	394.50
	Total for period.....		\$7,911.80	\$1,170.56	\$9,082.36	\$454.09

## STORY COUNTY.

Mar. 7, 1899	Julia A. Walker.....	\$1,825.00	\$17,175.00	\$20,000.00	1,000.00
--------------	----------------------	------------	-------------	-------------	----------

## TAMA COUNTY.

Feb. 20, 1899	Alfred N. Poyneer.....	\$ 1,300		\$ 1,300 00	\$ 65.00	
April 18, 1899	John Arnett.....	\$ 5,100	\$16,305.14	\$1,405.14	\$1,070.24	
April 27, 1899	Curdin F. Stone.....		48.12	48.12	2.40	
June 2, 1899	Michael C. Redmond.....		8,000	210.27	9,110.27	453.51
	Total for period.....	\$ 1,300	\$ 14,000	\$6,563.51	\$31,863.53	\$1,598.17

## WAPELLO COUNTY.

June 5, 1898	Mary Shields Smith.....		\$1,100.00	\$2,100.00	\$105.00
Sept. 20, 1898	Rebecca Hickok.....	\$ 300.00	1,194.70	1,358.70	67.93
Oct. 13, 1893	Ell Holly.....	2,400.00	54.00	2,940.00	147.00
	Total for period.....	\$1,650.00	\$1,748.70	\$3,308.70	\$319.93

## WASHINGTON COUNTY.

June 16, 1898	S. O. Kirkpatrick.....		\$2,209.64	\$2,209.64	\$110.48
April 6, 1899	Samuel Calhoun.....		38.93	38.93	1.95
	Total for period.....		\$2,248.67	\$2,248.67	\$112.43

## WAYNE COUNTY.

Oct. 7, 1898	S. L. Vest.....	\$20,341.00		\$20,341.00	\$1,317.05
April 20, 1899	Narcissa D. Campbell.....		\$ 140.00	140.00	7.00
May 27, 1899	Frances M. Lewis.....	1,495.80		1,495.80	74.79
June 6, 1899	Leverett L. Tuller.....	1,300.00	746.39	1,946.39	97.32
	Total for period.....	\$20,036.80	\$ 886.39	\$20,923.19	\$1,496.16

## WEBSTER COUNTY.

Sept. 3, 1898	Augustus F. Gunther.....	\$ 4,500		\$ 4,500.00	\$ 225.00
April 13, 1899	Salome Morrill.....	750		750.00	37.50
	Total for period.....	\$ 5,250		\$ 5,250.00	\$ 262.50

## WINNEBAGO COUNTY.

Dec. 6, 1898					
Dec. 20, 1898	Phoebe Rodman.....	\$1,873.00	\$2,804.20	\$ 4,677.20	\$ 233.86
Dec. 23, 1898	Halvor Aslakson.....	1,490.00	2,825.38	4,315.38	215.62
Mar. 5, 1899	Jane Kautson.....	966.00		966.00	49.80
	Total for period.....	\$4,329.00	\$5,629.58	\$ 9,958.58	\$ 499.28

## WINNESHIEK COUNTY.

Sept. 26, 1898	Solomon Shroyer.....	\$ 440.16		\$ 440.16	\$ 22.05
Dec. 2, 1898	Nettie E. Bucknam.....	418.13		418.13	20.91
Feb. 25, 1899	Thore T. Rudt.....	\$ 236.05		236.05	11.80
June 2, 1899	Warren Danforth.....	9,000.00		9,000.00	450.00
	Total for period.....	\$10,458.29	\$ 236.05	\$10,694.34	\$ 536.81

## REPORT OF THE STATE TREASURER.

## WOODBURY COUNTY.

DATE.	DECEDENT.	BASIS OF TAX.				Tax paid.
		Bequest or legacy.	Real estate.	Personalty.	Total.	
Dec. 27, 1898	Patrick J. Small.....		\$1,077.91		\$1,077.91	\$ 53.90
Mar. 21, 1899	Ole Eronson.....		2,000.00		2,887.29	144.36
May 20, 1899	Richard C. Rice.....	\$ 250		887.29	290.00	18.50
	Total for period.....	\$ 250	\$3,077.91	\$ 887.29	\$ 4,215.20	\$ 210.76

## WORTH COUNTY.

Dec. 20, 1897	Lizzie S. Danshane.....			\$ 25.00	\$ 25.00	\$ 1.25
Dec. 20, 1897	Lizzie S. Danshane.....					\$ 4.10
April 26, 1899	D. J. Hyle.....	\$ 200			300.00	10.00
	Total for period.....	\$ 200		\$ 25.00	\$ 225.00	\$ 11.35

\*Interest.



## Division

---

### State Institutions Under the Board of Control

---

College for the Blind.....	Vinton
Industrial Home for the Blind.....	Knoxville
Institution for Feeble-Minded .....	Glenwood
Industrial School for Boys....	Eldora
Industrial School for Girls.....	Mitchellville
Hospital for Insane.....	Cherokee
Hospital for Insane.....	Clarinda
Hospital for Insane.....	Independence
Hospital for Insane.....	Mt. Pleasant
Penitentiary.....	Anamosa
Penitentiary.....	Ft. Madison
School for the Deaf.....	Council Bluffs
Soldiers' Orphans' Home .....	Davenport
Soldiers' Home .....	Marshalltown



# I. Receipts of Revenue from Institutions Under the Board of Control.

The receipts of revenue from the institutions under the Board of Control shown in the following fourteen tables were credited to appropriations of the several institutions as specified, in accordance with a ruling of the Attorney-General.

**Table No. 167.**—Receipts from College for the Blind at Vinton, for the Year Ending June 30, 1899.

T. F. McCUNE, *Superintendent.*

## CREDITED TO SPECIFIED APPROPRIATIONS.

	Support.	Salaries and ordinary expenses.	Expert occu- list.	Washing machine.	Total.
1898.					
July.....	\$7,078.04	\$3,500.00	\$700.00	\$59 84	\$ 10,937.88
August.....	278.59				278.59
September.....	38 09				38.00
October.....	90 70				90 70
November.....	169 75				169 75
December.....	22.95				22.95
1899.					
January.....	4.60				4.60
February.....	23 15				23.15
March.....	11.77				11.77
April.....	31 44				31.44
May.....	24.80				24.80
June.....	61 67				61 67
Total.....	\$8,435.46	\$2,500.00	\$700.00	\$59 84	\$ 11,695.30



**Table No. 168.**—Receipts from Industrial Home for the Blind at Knoxville, for the Year Ending June 30, 1899.CAM CULBERTSON, *Superintendent.*

## CREDITED TO SPECIFIED APPROPRIATIONS.

	Support.	Manufac- tures.	Contingent.	Machinery.	Farm and grounds.	Orchard.	Cold storage.	Total.
1898.								
July.....	\$ 3.45	\$ 309.49	\$332.29	\$ 82.95	\$120.24	\$118.50	\$228.39	\$1,195.31
August.....		756.54						756.54
September.....		1,143.34						1,143.34
October.....	1,036.51							1,036.51
November.....		995.91						995.91
December.....		1,319.78						1,319.78
1899.								
January.....		843.77						843.77
February.....		387.18						387.18
March.....	8.00	455.11						463.11
April.....	10.00	960.29						970.29
May.....		523.21						523.21
June.....		221.92						221.92
Total.....	\$1,057.98	\$7,995.54	\$332.29	\$ 82.95	\$120.24	\$118.50	\$228.39	\$9,856.87

**Table No. 169.**—Receipts from Institution for Feeble-Minded, at Glenwood, for the Year Ending June 30, 1899.F. M. POWELL, M. D., *Superintendent.*

## CREDITED TO SPECIFIED APPROPRIATIONS.

	Support.	Returnish- ing.	Water sup- ply.	Repairs to boiler hse.	Total.
1898.					
July.....		\$ 232.73	\$ 221.05	\$ 786.80	\$1,240.58
August.....	\$ 103.66				103.66
September.....	301.81				301.81
October.....	107.74				107.74
November.....	77.30				77.30
December.....	8.06				8.06
1899.					
January.....	14.50				14.50
February.....	59.88				59.88
March.....	23.47				23.47
April.....	199.30				199.30
May.....	34.70				34.70
June.....	82.52				82.52
Total.....	\$ 992.94	\$ 232.73	\$ 221.05	\$ 786.80	\$2,233.52

**Table No. 170.**—Receipts from Industrial School for Boys at Eldora, for the Year Ending June 30, 1899.B. J. MILES, *Superintendent.*

## CREDITED TO SPECIFIED APPROPRIATIONS.

	Support.	New roof on main building.	New family building.	Tile.	Total.
1898.					
July.....		\$108.83	\$700.00	\$457.20	\$1,266.03
August.....	\$ 212.30				212.30
September.....	76.82				76.82
October.....	45.18				45.18
November.....	102.06				102.06
December.....	88.49				88.49
1899.					
January.....	25.75				25.75
February.....	644.70				644.70
March.....	238.66				238.66
April.....	5.11				5.11
May.....	153.42				153.42
June.....	409.24				409.24
Total.....	\$2,001.73	\$108.83	\$700.00	\$457.20	\$3,267.76

**Table No. 171.**—Receipts from Industrial School for Girls at Mitchellville, for the Year Ending June 30, 1899.A. H. LEONARD, *Superintendent.*

## CREDITED TO SPECIFIED APPROPRIATIONS.

	Support.	Total.
1898.		
July.....		
August.....	\$1,042.13	\$ 1,042.13
September.....	60.48	60.48
October.....	100.42	100.42
November.....		
December.....	3.50	3.50
1899.		
January.....	4.50	4.50
February.....	1.00	1.00
March.....	5.00	5.00
April.....	15.00	15.00
May.....		
June.....	7.25	7.25
Total.....	\$1,239.23	\$ 1,239.23



**Table No. 172.**—Receipts for Hospital for Insane at Cherokee, for the Year Ending June 30, 1899.

CREDITED TO SPECIFIED APPROPRIATIONS.

	Support.	Total.
1898		
July.....	\$ 331.85	\$ 334.65
August.....		
September.....		
October.....	154.64	154.64
November.....		
December.....		
1899.		
January.....		
February.....	5.68	5.68
March.....		
April.....		
May.....		
June.....		
Total.....	\$ 494.97	\$ 494.97

**Table No. 173.**—Receipts from Insane Hospital, Clarinda, for the Year Ending June 30, 1899.MAX E. WITTE, M. D., *Superintendent.*

CREDITED TO SPECIFIED APPROPRIATIONS.

	Support.	Construction.	Buildings.	Repairs.	Improvements.	Machinery, etc.	Furnishings.	Library and amusements.	Total.
1898.									
July.....	\$5,851.82	\$9.66	\$39.10	\$39.32	\$8.88	\$62.21	\$43.90	\$8.57	\$6,063.26
August.....	45.90						4.22		50.12
September.....	234.05								234.05
October.....	271.05								271.05
November.....	513.84								513.84
December.....	553.55								553.55
1899.									
January.....	339.79								339.79
February.....	42.71								42.71
March.....	127.35								127.35
April.....	48.50								48.50
May.....	97.79								97.79
June.....	68.50								68.50
Total.....	\$8,244.85	\$9.66	\$39.10	\$39.32	\$8.88	\$62.21	\$48.12	\$8.57	\$8,460.51

**Table No. 174.**—Receipts from Hospital for Insane at Independence, for the Year Ending June 30, 1899.G. H. HILL, M. D., *Superintendent.*

CREDITED TO SPECIFIED APPROPRIATIONS.

	Support.	Total.
1898.		
July.....	\$ 4,540.67	\$ 4,540.67
August.....	692.39	692.39
September.....	527.64	527.64
October.....	1,173.81	1,173.81
November.....	903.35	903.35
December.....	206.26	206.26
1899.		
January.....	793.88	793.88
February.....	279.49	279.49
March.....	323.13	323.13
April.....	339.50	339.50
May.....	432.94	432.94
June.....	343.10	343.10
Total.....	\$10,556.16	\$10,556.16

**Table No. 175.**—Receipts from Insane Hospital at Mt. Pleasant, for the Year Ending June 30, 1899.FRANK C. HOYT, M. D., *Superintendent.*

CREDITED TO SPECIFIED APPROPRIATIONS.

	Support.	Repair walls, etc.	Water supply.	Total.
1898				
July.....	\$ 326.43	\$ 400.13	\$ 112.81	\$ 839.37
August.....	519.50			519.50
September.....	200.23			200.23
October.....	472.12			472.12
November.....				
December.....	650.84			650.84
1899.				
January.....	74.03			74.03
February.....	62.60			62.60
March.....	123.50			123.50
April.....	74.63			74.63
May.....	104.00			104.00
June.....	164.00			164.00
Total.....	\$2,901.88	\$ 400.13	\$ 112.81	\$3,414.82



**Table No. 176.**—Receipts from Penitentiary at Anamosa, for the Year Ending June 30, 1899.WILLIAM A. HUNTER, *Warden.*

## CREDITED TO SPECIFIED APPROPRIATIONS.

	Support.	Transportation.	Library.	Warden's house.	Female wing.	Cell house roof.	Salaries of officers and guards.	Total.
1898.								
July.....								
August.....	\$ 642.91	\$ 385.02	\$ 1,583.50	\$ 129.29	\$ 3.12	\$43.55	\$34.07	\$3,821.46
September.....	1,650.66		282.75					1,933.41
October.....	1,300.12		87.50					1,387.62
November.....	984.25		67.75					1,052.00
December.....			30.00					30.00
1899.								
January.....			50.25					50.25
February.....	41.76		48.50				25.00	115.26
March.....	42.00		34.50					76.50
April.....	4.25		46.75					51.00
May.....	84.85		51.50					86.35
June.....	59.24		40.50					99.74
Total.....	\$ 4,760.04	\$ 385.02	\$ 2,323.50	\$ 129.29	\$ 3.12	\$43.55	\$59.07	\$7,703.59

**Table No. 177.**—Receipts from Penitentiary at Ft. Madison, for the Year Ending June 30, 1899.N. N. JONES, *Warden.*

## CREDITED TO SPECIFIED APPROPRIATIONS.

	Support.	Library.	Transportation.	Repair and conting'nt	Warden's house.	Construct'n	Total.
1898.							
July.....	\$ 634.09	\$2,413.50	\$546.82	\$19.05	\$ .20	\$5.07	\$ 3,618.73
August.....	3,679.94	116.00					3,795.94
September.....	4,435.37	138.25					4,573.62
October.....	3,427.71	143.25					3,570.96
November.....	4.45	147.75					152.20
December.....	.85	237.31					238.16
1899.							
January.....	109.50	38.75					148.25
February.....	6.00	23.50					41.50
March.....	304.15	26.25					330.40
April.....	125.30	34.00					159.30
May.....	2.95	26.25					29.20
June.....	41.85	41.00					82.85
Total.....	\$ 12,772.16	\$3,397.61	\$546.82	\$19.05	\$ .20	\$5.07	\$16,741.11

**Table No. 178.**—Receipts from School for Deaf at Council Bluffs, for the Year Ending June 30, 1899.H. W. ROTHERT, *Superintendent.*

## CREDITED TO SPECIFIED APPROPRIATIONS.

	Support.	Iron shutt'r and door.	Total.
1898.			
July.....	\$ 1,025.58	\$ 409.00	\$ 1,434.58
August.....			
September.....	202.36		202.36
October.....	142.38		142.38
November.....	145.05		145.05
December.....	251.59		251.59
1899.			
January.....	375.20		375.20
February.....	282.01		282.01
March.....	260.93		260.93
April.....	300.27		300.27
May.....	260.73		260.73
June.....	277.53		277.53
Total.....	\$ 3,536.63	\$ 409.00	\$ 3,935.63

**Table No. 179.**—Receipts from Soldiers' Orphans' Home at Davenport, for the Year Ending June 30, 1899.M. T. GASS, *Superintendent.*

## CREDITED TO SPECIFIED APPROPRIATIONS.

	Support.	Repair and conting'nt	Total.
1898.			
July.....	\$ 193.72	\$ 3.28	\$ 197.00
August.....	19.00		19.00
September.....	3,795.94		3,795.94
October.....	205.29		205.29
November.....	14.75		14.75
December.....	.60		.60
1899.			
January.....	22.91		22.91
February.....	1.65		1.65
March.....	6.24		6.24
April.....	25.80		25.80
May.....	66.46		66.46
June.....	30.25		30.25
Total.....	\$ 586.67	\$ 3.28	\$ 589.95



**Table No. 180.**—Receipts from Soldiers' Home at Marshalltown, for the Year Ending June 30, 1899.

C. C. HORTON, Commandant.

CREDITED TO SPECIFIED APPROPRIATIONS.

	Support.	Supply and conting't	Total.
<b>1898.</b>			
July.....	\$ 1,094.86	\$ 1,288.53	\$ 2,383.39
August.....	2,176.92	1,383.65	3,560.57
September.....	6.07	136.00	142.07
October.....	199.86	16.00	215.86
November.....	30.30	1,468.75	1,499.05
December.....	3.10	109.90	113.00
<b>1899.</b>			
January.....	44.10	162.00	146.10
February.....	203.40	1,658.75	1,862.15
March.....	117.58	60.00	177.58
April.....	156.70	40.50	197.20
May.....	109.74	1,605.25	1,714.99
June.....	52.05	64.00	116.05
<b>Total.....</b>	<b>\$ 4,194.68</b>	<b>\$ 7,933.33</b>	<b>\$ 12,128.01</b>

**Table No. 181.**—Showing Summary of Receipts from Institutions and Appropriations Credited for Year Ending June 30, 1899.

	Supp't.	Salaries.	Contingent and repair.	Build'g.	Miscellaneous.	Total.
<b>1898.</b>						
July.....	\$1,348.46	\$2,500.00	\$2,978.23	\$762.91	\$ 6,127.20	\$13,716.80
August.....	9,777.89	34.07	1,383.65	175.96	2,945.28	14,216.75
September.....	7,893.49		136.00		1,564.34	9,583.83
October.....	8,572.89		16.00		230.75	8,819.64
November.....	3,099.74		1,468.75		1,211.41	5,779.90
December.....	1,793.79		109.90		1,587.09	3,489.78
<b>1899.</b>						
January.....	1,808.76		102.00		931.77	2,842.53
February.....	1,628.35	25.00	1,658.75		471.18	3,783.28
March.....	1,597.46		60.00		515.86	2,173.32
April.....	1,335.80		40.50		1,041.04	2,417.34
May.....	1,322.38		1,605.25		600.96	3,528.59
June.....	1,597.20		64.00		303.42	1,964.62
<b>Total.....</b>	<b>\$61,765.21</b>	<b>\$3,559.07</b>	<b>\$9,621.03</b>	<b>\$388.87</b>	<b>\$17,431.30</b>	<b>\$92,317.48</b>

**Table No. 182.**—Showing Miscellaneous Receipts from State Institutions under Board of Control, for the year ending June 30, 1899, Credited to the General Revenue Fund of the State.

COLLEGE FOR THE BLIND, VINTON.

DATE RECEIVED.	PAID BY—	ACCOUNT.	AMOUNT.
Jan. 2, 1899	T. F. McCune, Supt....	Board and education of five pupils from South Dakota.....	\$ 270.00
April 3, 1899	T. F. McCune, Supt....	Board and education of five pupils from South Dakota.....	270.00
	<b>Total.....</b>		<b>\$ 540.00</b>

INSTITUTION FOR THE FEEBLE-MINDED, GLENWOOD.

Dec. 2, 1898	F. M. Powell, Supt.....	Clothing.....	\$ 22.25
--------------	-------------------------	---------------	----------

INDUSTRIAL SCHOOL FOR BOYS, ELDORA.

Jan. 16, 1899	B. J. Miles, Supt....	Board of inmates.....	9.00
---------------	-----------------------	-----------------------	------

HOSPITAL FOR THE INSANE, INDEPENDENCE.

Dec. 3, 1898	Gershom H. Hill, Supt..	Board of patients.....	\$ 241.00
Jan. 6, 1899	Gershom H. Hill, Supt..	Board of patients.....	122.00
Feb. 3, 1899	Gershom H. Hill, Supt..	Board of patients.....	170.73
March 3, 1899	Gershom H. Hill, Supt..	Board of patients.....	24.00
April 4, 1899	Gershom H. Hill, Supt..	Board of patients.....	60.00
May 3, 1899	Gershom H. Hill, Supt..	Board of patients.....	57.00
June 5, 1899	Gershom H. Hill, Supt..	Board of patients.....	12.00
	<b>Total.....</b>		<b>\$ 686.73</b>

PENITENTIARY, ANAMOSA.

March 2, 1899	Wm. A. Hunter, warden	Keeping United States prisoners....	\$ 1,434.21
---------------	-----------------------	-------------------------------------	-------------

PENITENTIARY, FT. MADISON.

Nov. 1, 1898	N. N. Jones, warden...	Contractors' notes.....	\$ 3,546.61
Nov. 1, 1898	N. N. Jones, warden...	Keeping United States prisoners.....	11.25
Dec. 2, 1898	N. N. Jones, warden...	Contractors' notes.....	3,938.69
Jan. 2, 1899	N. N. Jones, warden...	Contractors' notes.....	3,712.43
Feb. 1, 1899	N. N. Jones, warden...	Contractors' notes.....	3,502.62
Mar. 1, 1899	N. N. Jones, warden...	Contractors' notes and keeping U. S. prisoners.....	4,368.29
April 1, 1899	N. N. Jones, warden...	Contractors' notes.....	3,182.60
May 1, 1899	N. N. Jones, warden...	Contractors' notes.....	3,289.99
June 1, 1899	N. N. Jones, warden...	Contractors' notes and keeping U. S. prisoners.....	4,316.90
	<b>Total.....</b>		<b>\$20,819.28</b>
	<b>Grand total misc. receipts.....</b>		<b>\$32,511.47</b>



## II. Disbursements of Revenue from the Treasury for Institutions Under Board of Control.

**Table No. 183.**—Showing Disbursements of Revenue for the College for the Blind at Vinton, for the Year Ending June 30, 1899.

	Support.	Salaries.	Janie Hagawood	Contingent and repair.	Total.
<b>1898.</b>					
July.....					
August.....		\$ 561.00			\$ 561.00
September.....		419.58			715.56
October.....	\$ 205.98	1,053.30	\$ 40.00		4,749.53
November.....	832.59	1,080.98	40.00		1,893.54
December.....	1,711.06	1,026.42	40.00		2,770.45
<b>1899.</b>					
January.....	1,251.34	1,040.20	40.00		2,331.54
February.....	1,718.07	1,046.50	40.00		3,803.57
March.....	1,119.42	1,044.00	40.00		2,197.42
April.....	1,170.15	1,043.24	40.00		2,253.39
May.....	1,075.35	1,043.30	40.00	\$ 406.03	2,564.38
June.....	1,646.68	1,011.50	40.00	350.14	3,048.32
<b>Total.....</b>	<b>\$14,468.90</b>	<b>\$10,307.50</b>	<b>\$ 390.00</b>	<b>\$ 756.17</b>	<b>\$ 25,922.05</b>

**Table No. 184.**—Showing Disbursements of Revenue for the Industrial Home for the Blind at Knoxville, for the Year Ending June 30, 1899.

	Salary and subsistence	Manufacturing.	Contingent.	Total.
<b>1898.</b>				
July.....				
August.....	\$ 530.23	\$ 1,150.73		\$ 1,680.95
September.....	958.58	845.15		1,803.73
October.....	963.73	1,010.16	\$ 11.25	1,985.16
November.....	503.81	1,568.56	124.77	2,497.14
December.....	953.02	1,214.28	27.52	2,204.82
<b>1899.</b>				
January.....	663.86	643.35	12.00	1,319.21
February.....	694.84	187.43	109.17	991.43
March.....	591.04	172.98	25.75	1,000.75
April.....	558.16	93.37	53.11	703.64
May.....	545.77	449.17	9.90	1,004.84
June.....	485.14	56.53	67.43	647.10
<b>Total.....</b>	<b>\$ 7,584.18</b>	<b>\$ 7,737.69</b>	<b>\$ 451.00</b>	<b>\$ 15,773.77</b>

**Table No. 185.**—Showing Disbursements of Revenue for the Institution for Feeble-Minded at Glenwood, for the year Ending June 30, 1899.

	Support.	Contingent and repair.	Watersupply.	Refurnishing fund.	Repair boiler house, etc.	Bedding supplies.	School supplies.	Total.
<b>1898.</b>								
July.....								
August.....	\$ 227.05							\$ 227.05
September.....	8,069.97		\$ 75.00	\$ 108.05				8,252.43
October.....	10,468.37		674.00		\$ 675.74			11,473.91
November.....	8,477.42	\$ 319.08	539.83					10,056.89
December.....	10,306.86	734.56	61.07	116.50		463.40		11,126.34
<b>1899.</b>								
January.....	14,302.43		142.65		107.00			14,469.12
February.....	11,321.72	31.58	10.00			241.80		11,605.10
March.....	7,787.45							7,787.45
April.....	10,143.86							10,143.86
May.....	10,483.57	255.60						10,739.17
June.....	11,409.73	385.20	112.50					11,907.43
<b>Total.....</b>	<b>\$ 102,430.84</b>	<b>\$ 1,732.02</b>	<b>\$ 1,615.05</b>	<b>\$ 224.55</b>	<b>\$ 782.74</b>	<b>\$ 860.00</b>	<b>\$ 174.48</b>	<b>\$ 107,765.68</b>

**Table No. 186.**—Showing Disbursements of Revenue for the Industrial School for Boys at Eldora, for the Year Ending June 30, 1899.

	Support.	Contingent and repair.	New roof.	Total.
<b>1898.</b>				
July.....				
August.....				
September.....	\$ 2,765.28			\$ 2,765.28
October.....	3,455.83	\$ 438.00		4,331.83
November.....	3,109.43	233.43		3,383.86
December.....	6,070.64	196.41		6,597.05
<b>1899.</b>				
January.....	6,386.21	60.00	\$ 51.55	6,478.46
February.....	4,223.51	130.20		4,428.71
March.....	5,522.80			5,353.60
April.....	5,386.94			5,386.94
May.....	3,657.70			3,657.70
June.....	6,096.34			6,096.34
<b>Total.....</b>	<b>\$ 46,976.33</b>	<b>\$ 1,078.04</b>	<b>\$ 51.55</b>	<b>\$ 48,105.92</b>



**Table No. 187.**—Showing Disbursements of Revenue for the Industrial School for Girls at Mitchellville, for the Year Ending June 30, 1899.

	Support.	Contingent and repair	Chaplain.	Library and school books	Total.
<b>1898.</b>					
July.....					
August.....	\$ 780.05				\$ 780.05
September.....	987.58				987.58
October.....	1,841.27	\$ 37.00			1,878.27
November.....	1,630.33				1,630.33
December.....	2,317.40	98.81	\$10.00	\$ 26.30	2,452.51
<b>1899.</b>					
January.....	1,768.28	49.90	67.50	147.50	2,033.18
February.....	2,446.23				2,446.23
March.....	1,579.32				1,579.32
April.....	1,819.98				1,819.98
May.....	2,238.42	368.00			2,606.42
June.....	1,669.41			21.60	1,691.01
<b>Total.....</b>	<b>\$ 18,235.27</b>	<b>\$543.71</b>	<b>\$77.50</b>	<b>\$195.40</b>	<b>\$19,141.88</b>

**Table No. 188.**—Showing Disbursements of Revenue for Hospital for Insane at Cherokee, for the Year Ending June 30, 1899.

	Construction.	Total.
<b>1898.</b>		
July.....		
August.....	\$ 33.66	\$ 33.66
September.....	53.23	53.23
October.....		
November.....	33.66	33.66
December.....	152.24	152.24
<b>1899.</b>		
January.....	121,900.66	121,900.66
February.....	26.66	26.66
March.....	26.66	26.66
April.....	26.66	26.66
May.....	26.66	26.66
June.....	26.66	26.66
<b>Total.....</b>	<b>\$122,205.79</b>	<b>\$122,205.79</b>

**Table No. 189.**—Showing Disbursements of Revenue for Hospital for Insane at Clarinda, for the Year Ending June 30, 1899.

	Support.	Repair and contingent.	Furnishing and outfitting of wards, etc. <sup>1</sup>	New range, roasters, etc. <sup>2</sup>	Machinery and supplies <sup>3</sup>	Steam and hot water heaters and plumbing <sup>4</sup>	Library.	Improvement of grounds.	Total.
<b>1898.</b>									
July.....	\$ 250.00	\$ 145.25	\$7,254.12		\$ 494.40	\$ 4,150.00			\$ 12,299.77
August.....	4,836.18	70.00						\$ 51.00	4,947.18
September.....	5,314.33	63.50	88.20					51.00	5,567.83
October.....	5,411.38	349.50	116.87	\$ 24.95		4,150.00		10.40	9,083.95
November.....	7,305.45	148.09							7,506.01
December.....	8,819.56	66.53		113.50				32.50	8,919.59
<b>1899.</b>									
January.....	15,985.56	824.25		1,777.50					18,587.31
February.....	13,343.09	77.62		10.00					13,430.71
March.....	8,880.69	66.66							8,947.35
April.....	10,032.68	78.00							1,103.68
May.....	15,350.02	70.00			16.25	\$279.63	1.36		15,717.23
June.....	11,365.81	246.95			50.00	74.50	73.90	29.67	11,717.73
<b>Total.....</b>	<b>\$113,785.03</b>	<b>\$2,178.35</b>	<b>\$7,409.19</b>	<b>\$1,924.90</b>	<b>\$ 560.65</b>	<b>\$ 8,874.50</b>	<b>\$153.48</b>	<b>\$172.93</b>	<b>\$134,768.98</b>

<sup>1</sup> Furnishing new women's wards; furnishing female violent and infirmary wards; new violent and infirmary ward on female wing.

<sup>2</sup> New range, roasters and kettles; new oven.

<sup>3</sup> Machinery and supplies; Industrial building and machinery.

<sup>4</sup> Paul system circulating steam and hot water heater, and plumbing.

**Table No. 190.**—Showing Disbursements of Revenue for Hospital for Insane at Independence, for the year Ending June 30, 1899.

	Support.	Repair and contingent.	Vacuum pumps and valves.	New boilers and furnaces.	Transfer of inmates.	Total.
<b>1898.</b>						
July.....						
August.....	\$ 4,419.15	\$ 122.50				\$ 4,541.65
September.....	11,697.43	92.47				11,789.90
October.....	5,944.82	151.75				6,096.57
November.....	14,396.90	372.33				14,769.23
December.....	18,222.82	191.45	\$ 292.00	\$ 600.74	17.30	18,502.16
<b>1899.</b>						
January.....	13,389.06	892.95	583.00	5,299.85		20,164.86
February.....	12,724.84	784.27		12.53		13,521.64
March.....	11,968.88	76.50				12,045.38
April.....	7,470.32	322.75				7,793.07
May.....	12,338.17	1,075.63		2,000.00		15,413.80
June.....	12,219.48	763.83				12,983.31
<b>Total.....</b>	<b>\$127,666.26</b>	<b>\$1,836.35</b>	<b>\$ 875.00</b>	<b>\$7,971.01</b>	<b>\$ 345.15</b>	<b>\$141,713.77</b>



**Table No. 191.—Showing Disbursements of Revenue for Hospital for Insane at Mt. Pleasant, for the Year Ending June 30, 1899.**

	Support.	Repair and contingents.	Painting.	State roof.	Furniture for hospital and wards.	Library.	Water supply.	Repairing walls of building.	Total.
1898.									
July.....	\$ 5,004.92	\$ 83.50	\$50.00						\$ 5,718.42
Aug.....	8,071.77	446.06	157.75	\$1,153.98					10,429.56
Sept.....	9,259.27	616.12	50.00						9,925.39
Oct.....	8,046.37	217.32	155.21		\$28.80				8,447.51
Nov.....	14,780.54	306.39	76.35		70.00				14,463.18
Dec.....									
1899.									
Jan.....	12,217.14	104.13	90.00			\$41.31			12,352.58
Feb.....	12,187.00	114.48	90.00	\$25.00					12,396.48
March.....	8,847.34	141.50	90.00				\$67.60		9,076.44
April.....	8,942.41	247.50	90.00		136.55	158.50			9,475.01
May.....	15,496.44	1,159.46	90.00		151.60			\$13.50	17,010.95
June.....	8,583.72	88.50							8,672.22
Total.....	\$110,607.52	\$3,504.96	\$849.22	\$2,075.98	\$388.95	\$199.81	\$7.25	\$13.50	\$117,710.53

**Table No. 192.—Showing Disbursements of Revenue for Penitentiary at Anamosa, for the Year Ending June 30, 1899.**

	Support.	Salaries.	North cell.	Repair and contingents.	Completion of hospital and laundry.	Warden's house.	Transportation.	Library.	Completion of female department.	Total.
1898.										
July.....	\$ 4,632.10	\$ 4,445.00	\$ 405.25	\$ 1,533.15						\$ 13,015.50
August.....	4,635.32	4,445.41	363.27	1,534.05	\$ 808.28			\$ 386.13		8,744.11
September.....	4,385.00	4,445.14	1,698.20	1,534.05						14,065.44
October.....	4,385.00	4,445.14	1,698.20	1,534.05						14,065.44
November.....	13,020.55	4,445.00	405.25	201.45				154.48		17,566.98
December.....										
1899.										
January.....	3,149.24	4,445.00	1,444.17	475.39	40.00			5.63		9,569.44
February.....	3,149.24	4,445.00	1,444.17	475.39	140.00					9,653.80
March.....	3,268.56	4,445.00	1,380.33	500.48	234.00			15.20		12,933.55
April.....	6,048.71	4,445.00	604.00	500.48	170.40				\$ 24.95	12,933.55
May.....	5,468.33	4,445.00	546.83	500.48	19.35			150.42		11,128.18
June.....		4,137.72	737.50	537.00	19.35			274.70		11,128.18
Total.....	\$ 60,234.26	\$ 54,531.45	\$ 8,638.39	\$ 7,055.49	\$ 1,606.17	\$ 2,171.93	\$ 1,490.39	\$ 750.86	\$ 514.90	\$ 131,218.75



Table No. 193.—Showing Disbursements of Revenue for Penitentiary at Ft. Madison, for the Year Ending June 30, 1899.

1898.	Support.	Salaries.	Repair and contingent.	Transportation.	Warden's house.	New barn.	Library.	New work shop.	Transfer of prisoners.	Total.
July.....	\$ 220.00	\$ 3,080.00	\$ 423.33	\$ 310.75	\$ 61.35	\$ 63.00	\$ 83.30	\$ 365.58	\$ 13.56	\$ 3,890.00
August.....	1,684.08	3,353.33	721.13	130.00	4.30	600.14	83.30	30.38	83.30	3,893.33
September.....	4,894.07	3,316.65	731.13	130.00	4.30	1,100.16	83.30	30.38	83.30	7,262.39
October.....	2,665.97	3,350.04	194.30	43.90	1.90	1,100.16	83.30	30.38	83.30	7,262.39
November.....	4,711.17	3,348.00	27.36	101.00	1.90	1,100.16	83.30	30.38	83.30	7,262.39
December.....	4,657.13	3,394.35	88.93	88.93	10.50	40.13	43.85	43.85	8,041.38	8,041.38
January.....	3,583.90	3,322.40	113.30	113.30	21.50	10.00	5.00	149.14	7,891.30	7,891.30
February.....	2,678.51	3,190.11	104.57	104.57	21.50	10.00	5.00	149.14	7,891.30	7,891.30
March.....	4,675.30	3,323.33	83.20	108.48	10.90	10.00	5.00	149.14	8,493.14	8,493.14
April.....	4,675.30	3,323.33	83.20	108.48	10.90	10.00	5.00	149.14	8,493.14	8,493.14
May.....	4,675.30	3,323.33	83.20	108.48	10.90	10.00	5.00	149.14	8,493.14	8,493.14
June.....	4,675.30	3,323.33	83.20	108.48	10.90	10.00	5.00	149.14	8,493.14	8,493.14
Total.....	\$ 26,834.30	\$ 26,874.30	\$ 1,750.00	\$ 1,067.01	\$ 89.96	\$ 1,811.43	\$ 394.02	\$ 1,131.54	\$ 413.56	\$ 85,130.96

Table No. 194.—Showing Disbursements of Revenue for School for the Deaf at Council Bluffs, for the Year Ending June 30, 1899.

	Support.	Salaries.	Repairs.	Water supply.	Type and tools.	Board of Control expense (throughout year).	Indebtedness.	Total.
1898.								
July.....	\$ 313.00	\$ 305.00				\$ 127.55	\$ 5,000.00	\$ 5,000.00
August.....	1,065.10	305.00					745.55	1,400.10
September.....	985.92	294.17	\$ 698.54				1,671.63	3,665.78
October.....	1,670.11	1,396.61	1,427.78				5,417.81	5,417.81
November.....	3,969.53	1,457.38					5,610.30	5,610.30
December.....	4,132.92	1,474.08					4,629.53	4,629.53
January.....	3,135.75	1,458.61					4,583.49	4,583.49
February.....	3,349.38	1,458.61					4,966.17	4,966.17
March.....	3,177.56	1,458.61					4,507.81	4,507.81
April.....	2,967.25	1,458.61		\$ 51.45			5,857.46	5,857.46
May.....	2,572.55	1,458.61	6.00		\$ 90			
June.....								
Total.....	\$ 27,127.87	\$ 12,613.36	\$ 300.54	\$ 51.45	\$ 90	\$ 127.55	\$ 5,600	\$ 45,400.77

Table No. 195.—Showing Disbursements of Revenue for the Soldiers' Orphans' Home at Davenport, for the Year Ending June 30, 1899.

	Support.	Repair and contingent.	Dental and oculist.	Sewer.	Library.	Total.
1898.						
July.....	\$ 3,075.11					\$ 3,075.11
August.....	2,701.54					2,701.54
September.....	3,125.14	\$ 232.00				3,357.14
October.....	2,167.61	93.88				2,261.49
November.....	5,968.45	171.15				6,139.60
December.....						
1899.						
January.....	5,965.10	101.55	\$ 43.00	\$ 253.75	\$ 124.38	6,487.78
February.....	4,257.08					4,257.08
March.....	3,529.67					3,529.67
April.....	3,552.79					3,552.79
May.....	5,310.57		55.00			5,365.57
June.....	4,316.66					4,316.66
Total.....	\$ 44,147.45	\$ 558.56	\$ 103.00	\$ 253.75	\$ 124.38	\$ 45,217.14



**Table No. 196.**—Showing Disbursements of Revenue for the Soldiers' Home at Marshalltown, for the year Ending June 30, 1899.

	Support.	Special contingent.	Old peoples building.	Additional storage building.	Board of control, expense investigation	Total.
1898.						
July.....			\$ 2,125.00	\$ 425.00		\$ 2,550.00
August.....	\$ 1,600.97		2,559.50			4,160.47
September.....	5,966.90		6,375.00	575.00		12,916.90
October.....	4,963.44					4,963.44
November.....	7,412.17		2,692.50			10,104.67
December.....	9,653.36	\$201.77				9,855.13
1899.						
January.....	7,304.32	12.25				7,316.57
February.....	7,555.64		775.00		\$ 3.50	8,334.14
March.....	5,612.90					5,612.90
April.....	6,190.61	31.80				6,222.41
May.....	5,968.26					5,968.26
June.....	6,079.21	184.00				6,263.21
Total.....	\$68,312.78	\$429.82	\$14,527.00	\$1,000.00	\$ 8.50	\$94,273.10

**Table No. 197.**—Summary of Disbursements for State Institutions for the Year Ending June 30, 1899.

	Support.	Salaries.	Repair and contingent.	Building.	Miscellaneous.	Total.
1898.						
July.....	\$ 500.00	\$ 2,980.00	\$ 145.25	\$ 2,550.00	\$16,898.52	\$ 23,073.77
August.....	27,469.03	9,268.15	1,955.16	2,643.16	1,742.60	43,083.10
September.....	54,925.28	9,543.55	2,235.60	7,664.31	1,800.27	76,169.01
October.....	63,864.25	9,975.99	5,059.07	1,665.38	9,128.67	89,693.36
November.....	53,315.43	10,642.56	1,753.02	3,865.68	4,871.45	79,448.14
December.....	97,571.97	11,135.13	2,266.13	248.10	2,401.33	113,922.66
1899.						
January.....	88,919.46	10,629.52	2,690.06	121,892.19	10,657.85	234,689.98
February.....	98,008.37	11,104.83	3,084.01	1,598.59	1,977.53	110,773.38
March.....	64,777.99	10,931.66	311.41	590.67	1,854.03	78,405.76
April.....	64,495.52	10,665.34	1,433.64	1,097.76	1,264.33	78,956.59
May.....	84,470.35	10,598.85	4,982.83	593.65	4,189.09	104,774.77
June.....	75,369.44	10,515.25	2,625.72	887.62	1,890.16	91,318.19
Total.....	\$773,917.09	\$117,980.88	\$28,542.80	\$145,242.11	\$58,675.83	\$1,124,308.71

**Table No. 198.**—Showing Warrants Received Monthly by John Herriott, as Treasurer of the State Institutions under the Board of Control, and the Disbursement of the Proceeds of the same by him from the State Depositories in Payment of the Bills of the Aforesaid Institutions for the Year Ending June 30, 1899.

MONTH OF—	RECEIPTS.	DISBURSEMENTS.		Total.
	Warrants.	Des Moines National bank.	Valley National bank.	
1898.				
August.....	\$ 66,156.87	\$ 34,071.28	\$ 32,085.59	\$ 66,156.87
September.....	76,169.01	38,951.38	37,217.63	76,169.01
October.....	89,693.36	50,259.30	39,434.06	89,693.36
November.....	79,448.14	44,396.64	35,111.50	79,448.14
December.....	113,852.66	61,355.30	52,497.36	113,852.66
1899.				
January.....	234,759.98	195,324.96	39,435.02	234,759.98
February.....	110,773.38	65,373.30	45,400.08	110,773.38
March.....	78,405.76	44,836.51	33,569.25	78,405.76
April.....	78,956.59	42,480.89	36,475.70	78,956.59
May.....	104,774.77	65,985.38	38,789.39	104,774.77
June.....	91,318.19	52,473.23	38,844.96	91,318.19
Total.....	\$1,124,308.71	\$695,448.17	\$428,860.54	\$1,124,308.71



**Table No. 199.—Showing Unexpended Balances of Appropriations of the Institutions Under the Board of Control, Undrawn June 30, 1899.**

## COLLEGE FOR BLIND, VINTON.

NAME OF APPROPRIATION.	CODE.		ACTS.			Amount.	Total.
	Section.	General Assembly.	Chapter.	Section.			
Support.....	2718					\$ 10,756.24	
Salaries and ordinary expenses.....	2718	27	74			2,192.41	
Contingent and repair.....	2718	27	141	1		1,749.83	
Improvement and repair.....						122.97	
Water closets and sewerage.....		27	141	1		4,009.00	
Furniture and bedding.....		27	141	1		500.00	
Expert oculist.....		27	152			700.00	
Washing machine.....		22	152			59.84	
Teacher Linnie Haguewood.....		27	128			640.00	\$ 20,715.23

## BLIND INDUSTRIAL HOME, KNOXVILLE.

Salary and subsistence.....	27	136				\$ 3,111.93	
Contingent.....	27	136				2,130.39	
Manufacturing.....	27	136				2,940.70	
Farm and grounds.....	25	144				130.24	
Orchard.....	25	144				118.50	
Machinery.....	25	144				82.95	
Cold storage.....	24	58				228.50	\$ 8,833.10

## INSTITUTION FOR FEEBLE-MINDED, GLENWOOD.

Support.....	2709	27	74-79			\$ 3,683.22	
Contingent and repair.....		27	137			973.98	
Repairs—bottle houses.....		27	137			4.06	
Refurnishing.....		26	17			8.18	
Water supply.....		27	137			3.00	
School supplies.....		27	137			125.53	\$ 4,797.96

## INDUSTRIAL SCHOOL FOR BOYS, ELDORA.

Support.....	2713	27	81			\$ 3,803.73	
Repair and contingent.....		27	155			2,423.96	
New roof—main building.....		26	132			57.28	
Chapel.....		27	155			2,000.00	\$ 8,284.97

## INDUSTRIAL SCHOOL FOR GIRLS, MITCHELLVILLE.

Support.....	2713	27	81			\$ 3,203.39	
Contingent, repair and painting.....		27	149			456.39	
Water works and closets.....		27	149			1,500.00	
Library and school books.....		27	149			4.60	
Chaplain.....		27	149			123.60	\$ 4,291.78

## HOSPITAL FOR INSANE, CHEROKEE.

Support.....		26	140			\$ 489.29	
Improvements.....		26	140			408.14	
Construction.....		26	140	1		2,794.51	\$ 3,692.64

## HOSPITAL FOR INSANE, CLARINDA.

Support.....		27	54			\$ 10,635.06	
Repair and contingent.....		27	133			2,334.57	
Improvement and repair.....		26	141			35.40	
Improvement of grounds.....		27	133			831.58	
Industrial building and machinery.....		27	133			22.85	
Painting old building.....		26	141			4.87	
Machinery and supplies.....		27	153			5.60	
Sawry machinery and cows.....		27	153			50.40	
Laundry machinery.....		27	141			11.81	
Plumbing.....		27	153			675.90	
Library and amusements.....		27	133			155.14	
Roasters and kettles.....		27	133			40.10	
Female infirmary and violent wards.....		26	141			429.01	
Furnishing violent and infirmary wards.....		26	141			15.56	\$ 14,797.55

## HOSPITAL FOR INSANE, INDEPENDENCE.

NAME OF APPROPRIATION.	CODE.		ACTS.			Amount.	Total.
	Section.	General Assembly.	Chapter.	Section.			
Support.....		27	54			\$ 14,931.78	
General repair and contingent.....		27	133			1,143.85	
New boilers, furnaces and steam mains.....		27	133	1		28.99	\$ 16,104.42

## HOSPITAL FOR INSANE, MT. PLEASANT.

Support.....		27	54			\$ 5,119.03	
Repair and contingent.....		27	130			2,495.04	
Repair walls old building.....		26	143	1		886.61	
Slate roof.....		27	139			421.02	
Hospital furniture.....		27	143	1		111.00	
Water supply.....		27	139			45.21	
Painting.....		27	139			150.79	
Library and amusements.....		27	139			300.19	\$ 9,028.96

## PENITENTIARY, ANAMOSA.

Support.....	5718	27	150			\$ 3,812.15	
Contingent and repair.....		27	150			542.25	
Warden's house.....		27	150			1,382.36	
Completion north cell house.....		27	150			11,646.86	
Cell house roof.....		26	149			43.55	
Completion hospital and laundry.....		27	150			53.25	
Completion female department.....		27	150			4,488.22	
Library.....	5685	27	150			1,596.64	
Transportation.....		27	150			2,894.63	
Escaped convicts.....						16.07	
Rotary oven.....		26	134			283.35	\$ 25,734.53

## PENITENTIARY, FT. MADISON.

Support.....	5718	27	143			\$ 12,653.49	
Repair and contingent.....		27	143			1,310.81	
Warden's house.....		27	143			430.08	
New work shop.....		27	143			4,819.46	
Library.....	5685	27	143			1,125.83	
Transportation.....		27	143			1,949.81	\$ 23,107.88

## SCHOOL FOR DEAF, COUNCIL BLUFFS.

Support.....	2727	27	83			\$ 3,907.00	
Salaries officers and teachers.....	2727	27	154			5,896.94	
Repair.....		27	154			1,100.46	
Nothing.....		27	154			500.00	
Repairs gas house and furnace.....		27	154			1,948.55	
Water supply.....		27	154			160.50	
Type and tools.....		27	154			490.00	
Iron shutter and door.....		27	154			200.00	
Fencing.....		27	154			300.00	
Library.....		27	154			300.00	\$ 15,511.95

## SOLDIERS' ORPHANS' HOME, DAVENPORT.

Support.....	3691	27	147			\$ 7,377.19	
Repair and contingent.....		27	147			2,415.75	
Sewer.....		27	147			2,248.25	
Library.....		26	139			175.69	
Dental and oculist.....		26	131	1		106.00	\$ 12,280.78

## SOLDIERS' HOME, MARSHALLTOWN.

Support.....	2908	27	144			\$ 19,174.45	
Special contingent. (Excess pensions).....						7,903.51	
Old peoples' building.....		27	144			478.00	\$ 27,550.97



Table No. 200.—Summary of Unexpended Balances of Appropriations to the Credit of the Institutions Under the Board of Control, Undrawn June 30, 1899.

INSTITUTION.	LOCATION.	Support.	Contingent and repair.	Buildings.	Miscellaneous.	Total.
College for Blind.	Vinton.	\$ 14,288.69	\$ 6,426.64		\$ 550.08	\$ 20,715.33
Industrial Home for Blind.	Knoxville.	4,162.63	2,130.39		125.52	6,833.10
Feeble-Minded.	Glenwood.	3,683.22	989.22			4,797.96
Industrial School—Boys.	Eldora.	3,803.73	2,423.96	\$ 2,057.28		8,384.97
Industrial School—Girls.	Mitchellville.	2,330.89	456.29	1,500.00	4.80	4,291.78
Hospital for Insane.	Cherokee.	489.29	409.14	2,794.21		3,692.64
Hospital for Insane.	Cherokee.	10,695.06	3,443.78	451.86		14,767.75
Hospital for Insane.	Independence.	14,931.78	1,172.64		207.05	16,104.42
Hospital for Insane.	Clarinda.	5,119.03	3,609.74			9,028.96
Penitentiary.	Mt. Pleasant.	3,812.15	585.80	19,570.89	300.19	24,754.53
School for Deaf.	Ft. Madison.	12,633.42	1,210.31	5,238.51	4,775.69	23,107.88
Soldiers' Orphans' Home.	Council Bluffs.	9,293.64	4,318.21		3,075.64	13,811.85
Soldiers' Home.	Davenport.	7,483.19	4,661.97		300.00	12,320.78
	Marshalltown.	26,677.97		4.73	175.62	27,150.97
Total.		\$19,384.69	\$31,838.09	\$32,075.75	\$9,404.39	\$192,702.92

Table No. 201.—Showing Net Cost Under Boards of Trustees of the Institutions now Under Board of Control, for Year Ending June 30, 1898.

INSTITUTION.	LOCATION.	Local treasurer's balance, July 1, 1897.	Warrants issued.	Refunds to State Treasurer.	Net cost.
College for Blind.	Vinton.	\$ 6,835.64	\$ 39,607.51	\$10,937.88	\$ 35,505.27
Industrial Home for Blind.	Knoxville.	3,136.90	11,012.10	1,195.31	12,953.69
Feeble-Minded.	Glenwood.	18,144.49	180,147.63	1,240.58	197,051.54
Industrial School—Boys.	Eldora.	10,923.66	75,246.06	1,266.03	84,903.69
Industrial School—Girls.	Mitchellville.	1,219.44	24,570.07		23,789.51
Hospital for Insane.	Cherokee.		139,734.42		139,734.42
Hospital for Insane.	Clarinda.	2,747.48	167,156.60	6,113.38	163,790.70
Hospital for Insane.	Independence.	19,188.63	170,332.60	4,560.67	184,970.56
Hospital for Insane.	Mt. Pleasant.	20,980.12	161,813.72	839.37	181,954.47
Penitentiary.	Anamosa.	19,366.65	137,400.63	7,351.83	149,415.45
Penitentiary.	Ft. Madison.	1,016.70	42,390.73	7,743.36	35,664.07
School for Deaf.	Council Bluffs.	4,633.95	69,836.48	1,434.58	73,035.85
Soldiers' Orphans' Home.	Davenport.	2,646.59	61,675.08	197.00	64,124.67
Soldiers' Home.	Marshalltown.	11,262.54	82,314.73	2,383.39	91,223.88
Total.		\$122,142.79	\$1,363,238.36	\$45,263.38	\$1,440,117.77

Table No. 202.—Showing Net Cost of Institutions Under Board of Control, for Year Ending June 30, 1899.

INSTITUTION.	LOCATION.	Treasury disbursements.	Receipts from.	Net cost.
College for Blind.	Vinton.	\$ 25,892.65	\$ 1,297.42	\$ 24,595.23
Industrial Home for Blind.	Knoxville.	15,773.77	8,661.56	7,112.21
Feeble-Minded.	Glenwood.	107,756.68	1,015.19	106,741.49
Industrial School—Boys.	Eldora.	48,103.92	2,010.73	46,093.19
Industrial School—Girls.	Mitchellville.	19,141.88	1,239.28	17,902.60
Hospital for Insane.	Cherokee.	122,205.79	494.97	121,710.82
Hospital for Insane.	Clarinda.	134,758.98	2,847.13	132,411.85
Hospital for Insane.	Independence.	141,713.77	6,702.22	135,011.55
Hospital for Insane.	Mt. Pleasant.	117,710.53	2,575.45	115,135.08
Penitentiary.	Anamosa.	131,213.75	6,316.34	124,897.41
Penitentiary.	Ft. Madison.	85,136.98	42,941.66	42,195.32
School for Deaf.	Council Bluffs.	45,409.77	2,501.05	42,908.72
Soldiers' Orphans' Home.	Davenport.	45,217.14	392.95	44,824.19
Soldiers' Home.	Marshalltown.	84,273.10	9,744.63	74,528.48
Total.		\$1,124,308.71	\$88,240.57	\$1,036,068.14



**Table No. 203.**—Showing Comparative Cost of Institutions  
for the Fiscal Years of 1897-1898 and 1898-1899.

INSTITUTION.	LOCATION.	Net cost under boards of trus- tees.	Net cost under Board of Control.	Increase.	Decrease.	Per cent increase.	Per cent decrease.
College for Blind .....	Vinton .....	\$ 35,505.27	\$ 24,595.23	.....	\$ 10,910.04	..	31
Industr'l Home for Blind	Knoxville .....	12,953.69	7,112.21	.....	5,841.48	..	45
Feeble-Minded .....	Glenwood .....	197,051.54	106,741.49	.....	90,310.05	..	46
Industrial School—Boys.	Eldora .....	84,903.69	46,093.19	.....	38,810.50	..	46
Industrial School—Girls.	Mitchellville ..	25,789.51	17,902.60	.....	7,886.91	..	31
Hospital for Insane .....	Oherokee .....	139,734.42	121,710.82	.....	18,023.60	..	13
Hospital for Insane .....	Clarinda .....	163,790.70	132,411.85	.....	31,378.85	..	19
Hospital for Insane .....	Independence..	184,970.56	135,011.55	.....	49,959.01	..	27
Hospital for Insane .....	Mt. Pleasant...	181,954.47	115,135.08	.....	66,819.39	..	36
Penitentiary .....	Anamosa .....	149,415.45	124,897.41	.....	24,518.04	..	16
Penitentiary .....	Ft. Madison ..	35,684.07	42,195.32	\$ 6,511.25	.....	18	..
School for Deaf .....	Council Bluffs.	73,035.85	42,908.72	.....	30,127.13	..	41
Soldiers' Orphans' Home.	Davenport .....	64,124.67	44,824.19	.....	19,300.48	..	30
Soldiers' Home .....	Marshalltown..	91,223.88	74,528.48	.....	16,695.40	..	18
Total. ....	.....	\$1,440,117.77	\$1,036,068.14	\$ 6,531.25	\$ 410,580.88	..	26

## Division

Endowment and Interest Funds of the Iowa  
State College of Agriculture and Mechan-  
ical Arts, Ames, Iowa.



## ENDOWMENT FUND.

## I. Mortgage Bonds.

Table No. 204.—Showing Mortgage Bonds on Deposit with the Treasurer of State and Bonds Received by Him During the Biennial Period Ending June 30, 1899.

1897.			
July	1.	Amount of bonds on hand.....	\$ 509,583.63
October	19.	New bond, No. 610.....	\$ 4,000
October	19.	New bond, No. 641.....	4,000
October	19.	New bond, No. 642.....	1,600
October	19.	New bond, No. 644.....	2,000
October	19.	New bond, No. 645.....	1,800
October	19.	New bond, No. 646.....	1,700— 15,100.00
1898.			
January	3.	New bond, No. 648.....	3,000 00
January	6.	New bond, No. 649.....	3,600
January	6.	New bond, No. 650.....	4,000
January	6.	New bond, No. 651.....	1,250— 8,850.00
January	10.	Bond returned, No. 448.....	4,000
January	10.	Bond returned, No. 470.....	1,100— 5,100 00
February	10.	New bond, No. 653.....	6,000
February	10.	New bond, No. 654.....	3,500
February	10.	New bond, No. 656.....	2,000— 11,500 00
March	31.	New bond, No. 652.....	3,000
March	31.	New bond, No. 659.....	2,500
March	31.	New bond, No. 662.....	2,000
March	31.	New bond, No. 663.....	1,500
March	31.	New bond, No. 665.....	1,200
March	31.	New bond, No. 666.....	2,000— 12,200 00
April	4.	New bond, No. 658.....	1,500
April	4.	New bond, No. 667.....	1,200— 2,700 00
April	14.	New bond, No. 661.....	1,000
April	14.	New bond, No. 668.....	3,500
April	14.	New bond, No. 670.....	1,000— 5,500.00
April	19.	New bond, No. 657.....	2,000
April	19.	New bond, No. 669.....	1,600— 3,600.00
April	27.	New bond, No. 671.....	1,500
April	27.	New bond, No. 673.....	1,500
April	27.	New bond, No. 674.....	1,500— 4,500.00
May	5.	New bond, No. 664.....	4,500.00
May	16.	New bond, No. 655.....	1,000
May	16.	New bond, No. 672.....	2,300— 3,300.00
May	17.	New bond, No. 675.....	1,200.00
May	24.	New bond, No. 677.....	2,000 00
June	28.	New bond, No. 676.....	2,800.00
July	14.	New bond, No. 679.....	1,600 00
August	4.	New bond, No. 678.....	2,000.00
September	19.	New bond, No. 680.....	1,800
September	19.	New bond, No. 681.....	1,600
September	19.	New bond, No. 682.....	1,600— 5,000.00



November 23.	New bond, No. 684.....	1,250	
November 28.	New bond, No. 685.....	3,000—	4,250.00
December 1.	New bond, No. 686.....		3,800.00
December 23.	Bond returned, No. 494, and tax receipt.....		2,583.63
1899.			
January 18.	New bond, No. 683.....	1,200	
January 18.	New bond, No. 637.....	6 000	
January 18.	New bond, No. 638.....	2,600	
January 18.	New bond, No. 682.....	1,700	
January 18.	New bond, No. 693.....	2,500—	14,000 00
February 10.	New bond, No. 693.....	1,530	
February 10.	New bond, No. 691.....	2,800	
February 10.	New bond, No. 635.....	600	
February 10.	New bond, No. 696.....	500	
February 10.	New bond, No. 697.....	7,000—	12,400.00
February 15.	New bond, No. 692.....		5,800.00
May 1.	New bond, No. 691.....	2,500	
May 1.	New bond, No. 698.....	1,000	
May 1.	New bond, No. 699.....	1,200	
May 1.	New bond, No. 700.....	1,000	
May 1.	New bond, No. 701.....	6,000	
May 1.	New bond, No. 702.....	6,000	
May 1.	New bond, No. 703.....	8,000—	23,700 00
Total .....			\$ 670,587.28

Table No. 205.—Showing Payments of Mortgage Bonds and Bonds Sent the Financial Agent for Foreclosure During the Biennial Period Ending June 30, 1899.

1897.			
July 30.	Bond No. 267, redeemed.....	\$ 600.00	
Aug. 2.	Bond No. 462, redeemed.....		550.00
Sept. 15.	Bond No. 362, redeemed.....		960.00
Sept. 27.	Bond No. 477, redeemed.....		2,000.00
Sept. 28.	Bond No. 489, redeemed.....		600.00
Sept. 30.	Bond No. 474, redeemed.....	\$ 800.00	
Sept. 30.	Bond No. 356, part payment.....	100.00—	900.00
Oct. 2.	Bond No. 491, redeemed.....		800.00
Oct. 4.	Bond No. 436, redeemed.....	6,000.00	
Oct. 4.	Bond No. 478, redeemed.....	1,500.00	
Oct. 4.	Bond No. 479, redeemed.....	1,000.00—	8,590.00
Oct. 6.	Bond No. 498, redeemed.....		650.00
Oct. 8.	Bond No. 487, redeemed.....		1,000.00
Oct. 11.	Bond No. 490, redeemed.....		800.00
Oct. 14.	Bond No. 278, redeemed.....		2,500.00
Nov. 17.	Bond No. 475, redeemed.....	800.00	
Nov. 17.	Bond No. 617, redeemed.....	400.00—	1,200.00
Dec. 2.	Bond No. 416, redeemed.....		1,600.00
Dec. 4.	Bond No. 522, redeemed.....		700.00
Dec. 27.	Bond No. 283, redeemed.....		400.00
Dec. 28.	Bond No. 332, part payment.....	100.00	
Dec. 28.	Bond No. 521, part payment.....	300.00—	400.00
Dec. 30.	Bond No. 316, redeemed.....	2,500.00	
Dec. 30.	Bond No. 332, redeemed.....		3,800.00
Dec. 30.	Bond No. 387, redeemed.....	1,800.00	
Dec. 30.	Bond No. 398, redeemed.....		800.00
Dec. 30.	Bond No. 404, redeemed.....		800.00
Dec. 30.	Bond No. 514, redeemed.....	1,000.00	
Dec. 30.	Bond No. 420, redeemed.....	700.00	
Dec. 30.	Bond No. 482, part payment.....	100.00—	11,100 00
Dec. 31.	Bond No. 516, redeemed.....		1,000.00

1898.			
Jan. 3.	Bond No. 331, redeemed.....	\$ 1,500.00	
Jan. 3.	Bond No. 461, redeemed.....		700.00
Jan. 3.	Bond No. 508, redeemed.....	1,300.00—	\$ 3,400.00
Jan. 5.	Bond No. 453, redeemed.....		500.00
Jan. 7.	Bond No. 510, redeemed.....		2,500.00
Jan. 8.	Bond No. 470, sent to financial agent for foreclosure.....		1,100.00
Jan. 10.	Bond No. 502, redeemed.....		900.00
Jan. 17.	Bond No. 322, redeemed.....		1,400.00
April 15.	Bond No. 488, redeemed.....		1,500.00
April 19.	Bond No. 314, part payment.....		501.43
May 16.	Bond No. 572, redeemed.....		2,000.00
July 1.	Bond No. 370, redeemed.....		2,000.00
Sept. 2.	Bond No. 548, redeemed.....		500.00
Sept. 27.	Bond No. 291, part payment.....	100.00	
Sept. 27.	Bond No. 437, part payment.....	700.00—	800.00
Sept. 28.	Bond No. 275, redeemed.....	800.00	
Sept. 28.	Bond No. 264, redeemed.....	800.00	
Sept. 28.	Bond No. 193, redeemed.....	500.00—	2,100.00
Sept. 29.	Bond No. 441, part payment.....		1,250.00
Sept. 30.	Bond No. 255, redeemed.....	700.00	
Sept. 30.	Bond No. 287, redeemed.....	800.00—	1,500.00
Oct. 1.	Bond No. 139, redeemed.....	800.00	
Oct. 1.	Bond No. 279, redeemed.....	900.00	
Oct. 1.	Bond No. 310, redeemed.....	800.00	
Oct. 1.	Bond No. 428, redeemed.....	950.00—	3,430 00
Oct. 3.	Bond No. 251, redeemed.....	750.00	
Oct. 3.	Bond No. 288, redeemed.....	3,000.00	
Oct. 3.	Bond No. 296, redeemed.....	600.00	
Oct. 3.	Bond No. 302, redeemed.....	900.00	
Oct. 3.	Bond No. 307, redeemed.....	500.00—	5,750.00
Oct. 5.	Bond No. 481, redeemed.....		800.00
Oct. 6.	Bond No. 367, redeemed.....	2,400.00	
Oct. 6.	Bond No. 441, redeemed.....	1,250.00—	3,650.00
Oct. 7.	Bond No. 252, redeemed.....	1,500.00	
Oct. 7.	Bond No. 286, redeemed.....	2,500.00—	4,000.00
Oct. 8.	Bond No. 270, redeemed.....		4,000.00
Oct. 11.	Bond No. 568, sent to financial agent for foreclosure.....		6,000.00
Oct. 17.	Bond No. 577, redeemed.....	2,000.00	
Oct. 17.	Bond No. 579, redeemed.....	2,000.00—	4,000.00
Oct. 18.	Bond No. 256, redeemed.....		2,200.00
Oct. 22.	Bond No. 263, redeemed.....		500.00
Oct. 31.	Bond No. 446, redeemed.....		800.00
Nov. 5.	Bond No. 239, redeemed.....		500.00
Nov. 14.	Bond No. 562, redeemed.....		1,400.00
Dec. 1.	Bond No. 401, redeemed.....	1,000.00	
Dec. 1.	Bond No. 527, redeemed.....	800.00—	1,800.00
Dec. 6.	Bond No. 617, part payment.....		100.00
Dec. 12.	Bond No. 491, sent to financial agent for foreclosure.....	\$ 2,500 00	
Dec. 12.	Tax receipt bond No. 494, sent to financial agent for foreclosure.....		83.63
Dec. 12.	Bond No. 576, sent to financial agent for foreclosure.....	2,000.00	
Dec. 12.	Bond No. 578, sent to financial agent for foreclosure.....	2,000.00—	\$ 6,583.63
Dec. 20.	Bond No. 513, redeemed.....		2,000.00
Dec. 23.	Bond No. 515, redeemed.....		1,350 00
Dec. 27.	Bond No. 396, redeemed.....	800.00	
Dec. 27.	Bond No. 537, redeemed.....	3,800.00	
Dec. 27.	Bond No. 552, redeemed.....	1,700.00—	6,300.00
Dec. 28.	Tax receipt bond No. 494, redeemed.....		83.63
Dec. 29.	Bond No. 246, redeemed.....	650.00	
Dec. 29.	Bond No. 555, redeemed.....	500.00	
Dec. 29.	Bond No. 397, redeemed.....	800.00	
Dec. 29.	Bond No. 406, redeemed.....	1,200.00	



Dec. 29.	Bond No. 417, redeemed.....	\$ 1,600.00	
Dec. 29.	Bond No. 421, redeemed.....	1,700.00	
Dec. 29.	Bond No. 422, redeemed.....	1,600.00	
Dec. 29.	Bond No. 424, redeemed.....	2,400.00	
Dec. 29.	Bond No. 332, part payment.....	100.00—	\$ 0,530.00
Dec. 30.	Bond No. 517, redeemed.....	800.00	
Dec. 30.	Bond No. 547, redeemed.....	1,000.00—	1,800.00
Dec. 31.	Bond No. 319, redeemed.....	930.00	
Dec. 31.	Bond No. 320, redeemed.....	2,400.00	
Dec. 31.	Bond No. 467, redeemed.....	1,000.00	
Dec. 31.	Bond No. 494, redeemed.....	2,500.00	
Dec. 31.	Bond No. 523, redeemed.....	1,000.00	
Dec. 31.	Bond No. 409, part payment.....	2,100.00—	9,950.00
1899.			
Jan. 2.	Bond No. 328, redeemed.....	1,400.00	
Jan. 2.	Bond No. 436, redeemed.....	2,000.00	
Jan. 2.	Bond No. 464, redeemed.....	800.00	
Jan. 2.	Bond No. 482, redeemed.....	1,700.00	
Jan. 2.	Bond No. 493, redeemed.....	1,500.00	
Jan. 2.	Bond No. 504, redeemed.....	1,000.00	
Jan. 2.	Bond No. 508, redeemed.....	1,200.00	
Jan. 2.	Bond No. 551, redeemed.....	2,000.00—	11,900.00
Jan. 2.	Bond No. 279, redeemed.....	2,200.00	
Jan. 2.	Bond No. 314, redeemed.....	2,300.00	
Jan. 2.	Bond No. 344, redeemed.....	1,250.00	
Jan. 2.	Bond No. 413, redeemed.....	800.00	
Jan. 2.	Bond No. 453, redeemed.....	1,600.00	
Jan. 2.	Bond No. 518, redeemed.....	1,400.00	
Jan. 2.	Bond No. 562, redeemed.....	2,000.00—	11,450.00
Jan. 4.	Bond No. 520, redeemed.....	1,700.00	
Jan. 5.	Bond No. 337, redeemed.....	3,000.00	
Jan. 6.	Bond No. 357, redeemed.....	1,200.00	
Jan. 9.	Bond No. 535, redeemed.....	1,000.00	
Jan. 18.	Bond No. 448, redeemed.....	4,000.00	
Jan. 25.	Bond No. 540, redeemed.....	1,000.00	
Feb. 15.	Bond No. 410, redeemed.....	1,600.00	
Feb. 15.	Bond No. 593, redeemed.....	2,500.00	
Feb. 15.	Bond No. 531, redeemed.....	1,000.00	
Feb. 15.	Bond No. 553, redeemed.....	1,000.00—	2,000.00
Feb. 20.	Bond No. 556, redeemed.....	900.00	
Feb. 21.	Bond No. 513, redeemed.....	1,000.00	
Feb. 21.	Bond No. 534, redeemed.....	800.00	
Feb. 21.	Bond No. 550, redeemed.....	2,500.00	
Feb. 21.	Bond No. 559, redeemed.....	1,000.00—	5,300.00
March 1.	Bond No. 626, redeemed.....	2,300.00	
June 3.	Bond No. 538, redeemed.....	1,400.00	
June 26.	Bond No. 348, redeemed.....	1,200.00	
June 30.	Bonds on hand.....	482,538.57	
Total.....		\$ 670,567.36	

## II. Endowment Cash.

Table No. 206.—Showing Receipts of Endowment Fund,  
Being Payments of Principal of Mortgage Bonds, and Additional  
Endowment received for the Biennial Period Ending  
June 30, 1899.

1897.			
July 1.	Balance on hand.....		\$ 5,332.87
July 9.	Cash from Herman Knapp, agent.....		820.15
July 30.	Cash from bond No. 387, redeemed.....		600.00
August 2.	Cash from bond No. 462, redeemed.....		550.00
August 9.	Cash from Herman Knapp, agent.....		1,040.00
September 15.	Cash from bond No. 362, redeemed.....		900.00
September 27.	Cash from bond No. 477, redeemed.....		2,000.00
September 28.	Cash from bond No. 489, redeemed.....		600.00
September 30.	Cash from bond No. 474, redeemed.....	\$ 800.00	
September 30.	Cash from bond No. 354, part payment.....	100.00—	900.00
October 2.	Cash from bond No. 491, redeemed.....		800.00
October 4.	Cash from bond No. 435, redeemed.....	6,000.00	
October 4.	Cash from bond No. 478, redeemed.....	1,500.00	
October 4.	Cash from bond No. 479, redeemed.....	1,000.00—	8,500.00
October 6.	Cash from bond No. 498, redeemed.....		650.00
October 8.	Cash from bond No. 497, redeemed.....	1,000.00	
October 8.	Cash from Herman Knapp, agent.....	978.87—	1,978.87
October 11.	Cash from bond No. 480, redeemed.....		800.00
October 14.	Cash from bond No. 278, redeemed.....		2,500.00
October 23.	Cash from Herman Knapp, agent.....		260.00
November 17.	Cash from bond No. 475, redeemed.....	800.00	
November 17.	Cash from bond No. 617, redeemed.....	400.00—	1,300.00
November 30.	Cash from Herman Knapp, agent.....		860.00
December 2.	Cash from bond No. 416, redeemed.....		1,600.00
December 4.	Cash from bond No. 552, redeemed.....		4,500.00
December 6.	Cash from Herman Knapp, agent.....		700.00
December 10.	Cash from Herman Knapp, agent.....		900.00
December 15.	Cash from Herman Knapp, agent.....		1,440.00
December 27.	Cash from bond No. 283, redeemed.....		400.00
December 28.	Cash from bond No. 333, part payment.....	100.00	
December 28.	Cash from bond No. 531, part payment.....	300.00—	400.00
December 30.	Cash from bond No. 315, redeemed.....	2,500.00	
December 30.	Cash from bond No. 382, redeemed.....	9,600.00	
December 30.	Cash from bond No. 377, redeemed.....	1,600.00	
December 30.	Cash from bond No. 398, redeemed.....	800.00	
December 30.	Cash from bond No. 404, redeemed.....	800.00	
December 30.	Cash from bond No. 514, redeemed.....	1,000.00	
December 30.	Cash from bond No. 420, redeemed.....	700.00	
December 30.	Cash from bond No. 482, part payment.....	100.00—	11,100.00
December 31.	Cash from bond No. 415, redeemed.....		1,000.00
1898.			
January 3.	Cash from bond No. 331, redeemed.....	1,500.00	
January 3.	Cash from bond No. 461, redeemed.....	700.00	
January 3.	Cash from bond No. 508, redeemed.....	1,200.00—	3,400.00
January 5.	Cash from Herman Knapp, agent.....	480.00	
January 5.	Cash from bond No. 463, redeemed.....	500.00—	980.00
January 7.	Cash from bond No. 510, redeemed.....		2,500.00
January 8.	Cash from Herman Knapp, agent.....		1,150.00
January 10.	Cash from bond No. 305, redeemed.....		900.00
January 17.	Cash from bond No. 328, redeemed.....		1,400.00
February 8.	Cash from Herman Knapp, agent.....		400.00
February 15.	Cash from Herman Knapp, agent.....		4,700.00
March 15.	Cash from Herman Knapp, agent.....		1,635.00



March	23.	Cash from Herman Knapp, agent.....	\$2,400.00	
April	9.	Cash from Herman Knapp, agent.....	4,960.00	
April	15.	Cash from bond No. 488, redeemed.....	1,500.00	
April	19.	Cash from bond No. 314, part payment.....	501.43	
May	16.	Cash from bond No. 572, redeemed.....	2,000.00	
June	7.	Cash from Herman Knapp, agent.....	560.00	
June	14.	Cash from Herman Knapp, agent.....	5,300.00	
June	27.	Cash from Herman Knapp, agent.....	150.00	
July	1.	Cash from bond No. 370, redeemed.....	2,000.00	
July	5.	Cash from Herman Knapp, agent.....	640.00	
August	24.	Cash from Herman Knapp, agent.....	25.00	
August	31.	Cash from Herman Knapp, agent.....	1,280.00	
September	2.	Cash from bond No. 548, redeemed.....	500.00	
September	20.	Cash from Herman Knapp, agent.....	1,680.00	
September	27.	Cash from bond No. 291, part payment.....	\$ 100.00	
September	27.	Cash from bond No. 437, part payment.....	700.00—	800.00
September	28.	Cash from bond No. 275, redeemed.....	800.00	
September	23.	Cash from bond No. 264, redeemed.....	800.00	
September	28.	Cash from bond No. 193, redeemed.....	500.00—	2,100.00
September	29.	Cash from bond No. 441, part payment.....		1,250.00
September	30.	Cash from bond No. 255, redeemed.....	700.00	
September	30.	Cash from bond No. 287, redeemed.....	800.00—	1,500.00
October	1.	Cash from bond No. 139, redeemed.....	800.00	
October	1.	Cash from bond No. 279, redeemed.....	900.00	
October	1.	Cash from bond No. 310, redeemed.....	800.00	
October	1.	Cash from bond No. 429, redeemed.....	950.00	
October	1.	Cash from Herman Knapp, agent.....	1,040.00—	4,490.00
October	3.	Cash from bond No. 251, redeemed.....	750.00	
October	3.	Cash from bond No. 238, redeemed.....	3,000.00	
October	3.	Cash from bond No. 296, redeemed.....	800.00	
October	3.	Cash from bond No. 302, redeemed.....	900.00	
October	3.	Cash from bond No. 307, redeemed.....	500.00—	5,750.00
October	5.	Cash from bond No. 481, redeemed.....		800.00
October	6.	Cash from bond No. 397, redeemed.....	2,400.00	
October	6.	Cash from bond No. 441, redeemed.....	1,250.00—	3,650.00
October	7.	Cash from bond No. 252, redeemed.....	1,500.00	
October	7.	Cash from bond No. 286, redeemed.....	2,500.00—	4,000.00
October	8.	Cash from bond No. 270, redeemed.....	4,000.00	
October	15.	Cash from Herman Knapp, agent.....	240.00	
October	17.	Cash from bond No. 577, redeemed.....	2,000.00	
October	17.	Cash from bond No. 579, redeemed.....	2,000.00—	4,000.00
October	18.	Cash from bond No. 256, redeemed.....		2,200.00
October	22.	Cash from bond No. 263, redeemed.....	500.00	
October	31.	Cash from bond No. 448, redeemed.....	600.00	
November	5.	Cash from bond No. 269, redeemed.....	500.00	
November	14.	Cash from bond No. 562, redeemed.....	1,400.00	
November	28.	Cash from Herman Knapp, agent.....	800.00	
December	1.	Cash from bond No. 401, redeemed.....	1,000.00	
December	1.	Cash from bond No. 527, redeemed.....	800.00—	1,800.00
December	6.	Cash from bond No. 617, part payment.....	100.00	
December	13.	Cash from Herman Knapp, agent.....	6,425.00	
December	20.	Cash from bond No. 513, redeemed.....	2,000.00	
December	23.	Cash from bond No. 515, redeemed.....	1,350.00	
December	27.	Cash from bond No. 396, redeemed.....	800.00	
December	27.	Cash from bond No. 537, redeemed.....	3,800.00	
December	27.	Cash from bond No. 552, redeemed.....	1,700.00—	6,300.00
December	28.	Cash from bond No. 494, tax receipt redeemed.....		83.63
December	29.	Cash from bond No. 246, redeemed.....	650.00	
December	29.	Cash from bond No. 555, redeemed.....	500.00—	1,150.00
December	29.	Cash from bond No. 397, redeemed.....	800.00	
December	29.	Cash from bond No. 406, redeemed.....	1,200.00	
December	29.	Cash from bond No. 417, redeemed.....	1,600.00	
December	29.	Cash from bond No. 421, redeemed.....	1,700.00	

December	29.	Cash from bond No. 422, redeemed.....	\$1,600.00	
December	29.	Cash from bond No. 424, redeemed.....	2,400.00	
December	29.	Cash from bond No. 332, part payment.....	100.00—	\$ 8,400.00
December	30.	Cash from bond No. 517, redeemed.....	800.00	
December	30.	Cash from bond No. 547, redeemed.....	1,000.00—	1,800.00
December	31.	Cash from bond No. 319, redeemed.....	950.00	
December	31.	Cash from bond No. 320, redeemed.....	2,400.00	
December	31.	Cash from bond No. 467, redeemed.....	1,000.00	
December	31.	Cash from bond No. 494, redeemed.....	2,500.00	
December	31.	Cash from bond No. 532, redeemed.....	1,000.00	
December	31.	Cash from bond No. 409, part payment.....	2,100.00—	9,950.00
1899.				
January	2.	Cash from bond No. 328, redeemed.....	1,400.00	
January	2.	Cash from bond No. 456, redeemed.....	2,000.00	
January	2.	Cash from bond No. 464, redeemed.....	800.00	
January	2.	Cash from bond No. 482, redeemed.....	1,700.00	
January	2.	Cash from bond No. 493, redeemed.....	1,500.00	
January	2.	Cash from bond No. 504, redeemed.....	1,000.00	
January	2.	Cash from bond No. 506, redeemed.....	1,200.00	
January	2.	Cash from bond No. 551, redeemed.....	2,000.00—	11,600.00
January	3.	Cash from bond No. 299, redeemed.....	2,200.00	
January	3.	Cash from bond No. 334, redeemed.....	2,200.00	
January	3.	Cash from bond No. 344, redeemed.....	1,250.00	
January	3.	Cash from bond No. 413, redeemed.....	800.00	
January	3.	Cash from bond No. 452, redeemed.....	1,600.00	
January	3.	Cash from bond No. 518, redeemed.....	1,400.00	
January	3.	Cash from bond No. 522, redeemed.....	2,030.00—	11,450.00
January	4.	Cash from bond No. 520, redeemed.....		1,700.00
January	5.	Cash from bond No. 337, redeemed.....		3,000.00
January	6.	Cash from bond No. 357, redeemed.....	1,200.00	
January	6.	Cash from Herman Knapp, agent.....	640.00—	1,840.00
January	9.	Cash from bond No. 535, redeemed.....		1,600.00
January	18.	Cash from bond No. 448, redeemed.....		4,000.00
January	25.	Cash from bond No. 540, redeemed.....		1,000.00
January	28.	Cash from bond No. 410, redeemed.....		1,600.00
February	1.	Cash from Herman Knapp, agent.....		640.00
February	13.	Cash from bond No. 503, redeemed.....		2,500.00
February	15.	Cash from bond No. 531, redeemed.....	1,000.00	
February	15.	Cash from bond No. 553, redeemed.....	1,000.00—	2,000.00
February	20.	Cash from bond No. 556, redeemed.....	900.00	
February	20.	Cash from Herman Knapp, agent.....	408.00—	1,308.00
February	21.	Cash from bond No. 533, redeemed.....	1,000.00	
February	21.	Cash from bond No. 534, redeemed.....	800.00	
February	21.	Cash from bond No. 550, redeemed.....	2,500.00	
February	21.	Cash from bond No. 559, redeemed.....	1,000.00—	5,300.00
February	23.	Cash from Herman Knapp, agent.....		9,525.00
March	1.	Cash from bond No. 626, redeemed.....		2,800.00
March	31.	Cash from bond No. 576, redeemed.....	2,000.00	
March	31.	Cash from bond No. 578, redeemed.....	2,000.00—	4,000.00
April	5.	Cash from Herman Knapp, agent.....		1,584.00
May	5.	Cash from Herman Knapp, agent.....		852.00
June	3.	Cash from bond No. 528, redeemed.....		1,400.00
June	7.	Cash from Herman Knapp, agent.....		400.00
June	9.	Cash from Herman Knapp, agent.....		432.00
June	26.	Cash from bond No. 348, redeemed.....		1,200.00
Total.....				\$ 242,050.95



**Table No. 207.**—Showing Disbursements of Endowment Fund to the Financial Agent of the College for the Biennial Period Ending June 30, 1899, with Balance in the Treasury.

1897.			
July	31.	Cash paid W. A. Helsell, financial agent.....	\$ 4,800.00
December	14.	Cash paid W. A. Helsell, financial agent.....	13,550.00
December	27.	Cash paid W. A. Helsell, financial agent.....	3,000.00
December	31.	Cash paid W. A. Helsell, financial agent.....	7,900.00
1898.			
January	4.	Cash paid W. A. Helsell, financial agent.....	2,000.00
February	3.	Cash paid W. A. Helsell, financial agent.....	3,500.00
February	15.	Cash paid W. A. Helsell, financial agent.....	9,000.00
March	5.	Cash paid W. A. Helsell, financial agent.....	9,200.00
April	4.	Cash paid W. A. Helsell, financial agent.....	9,600.00
April	27.	Cash paid W. A. Helsell, financial agent.....	2,000.00
May	19.	Cash paid W. A. Helsell, financial agent.....	6,500.00
August	27.	Cash paid W. A. Helsell, financial agent.....	5,000.00
September	1.	Cash paid W. A. Helsell, financial agent.....	7,600.00
October	13.	Cash paid W. A. Helsell, financial agent.....	9,250.00
December	5.	Cash paid W. A. Helsell, financial agent.....	6,000.00
December	22.	Cash paid W. A. Helsell, financial agent.....	6,800.00
1899.			
January	6.	Cash paid W. A. Helsell, financial agent.....	8,300.00
February	4.	Cash paid W. A. Helsell, financial agent.....	5,400.00
February	7.	Cash paid W. A. Helsell, financial agent.....	7,000.00
March	30.	Cash paid W. A. Helsell, financial agent.....	8,238.99
March	31.	Cash paid W. A. Helsell, financial agent.....	12,000.00
May	23.	Cash paid W. A. Helsell, financial agent.....	7,700.00
June	30.	Cash on hand.....	88,621.91
Total.....			\$ 242,050.95

### III. Morrill Endowment.

**Table No. 208.**—Showing Receipts and Disbursements of Morrill Endowment Fund, Received from the United States Government for the Biennial Period Ending June 30, 1899.

*Received in accordance with act of Congress, approved August 30, 1890.*

#### RECEIPTS.

July 12, 1897.	Received from the treasurer of the United States.....	\$ 23,000
July 21, 1898.	Received from the treasurer of the United States.....	24,000
Total.....		\$ 47,000

#### DISBURSEMENTS.

September 8, 1897.	Paid Herman Knapp, treasurer.....	\$ 5,000
October 1, 1897.	Paid Herman Knapp, treasurer.....	10,000
April 27, 1898.	Paid Herman Knapp, treasurer.....	8,000
September 16, 1898.	Paid Herman Knapp, treasurer.....	12,000
May 5, 1899.	Paid Herman Knapp, treasurer.....	12,000
Total.....		\$ 47,000

### IV. Interest Fund.

**Table No. 209.**—Showing Receipts and Disbursements of Interest Received from Mortgage Bonds for the Biennial Period Ending June 30, 1899.

#### RECEIPTS.

1897.			
July	1.	Balance on hand.....	\$ 943.48
July	31.	Interest collected during July.....	1,655.61
August	31.	Interest collected during August.....	503.04
September	30.	Interest collected during September.....	4,777.90
October	31.	Interest collected during October.....	7,911.60
November	30.	Interest collected during November.....	1,906.77
December	31.	Interest collected during December.....	8,637.89
1898.			
January	31.	Interest collected during January.....	8,534.74
February	28.	Interest collected during February.....	1,087.37
March	31.	Interest collected during March.....	1,564.80
April	30.	Interest collected during April.....	501.05
May	31.	Interest collected during May.....	462.16
June	30.	Interest collected during June.....	333.03
July	31.	Interest collected during July.....	493.89
August	31.	Interest collected during August.....	264.71
September	30.	Interest collected during September.....	4,918.60
October	31.	Interest collected during October.....	6,790.34
November	30.	Interest collected during November.....	1,811.98
December	31.	Interest collected during December.....	10,510.40
1899.			
January	31.	Interest collected during January.....	9,748.06
February	28.	Interest collected during February.....	689.19
March	31.	Interest collected during March.....	1,446.69
April	30.	Interest collected during April.....	741.97
May	31.	Interest collected during May.....	90.25
June	30.	Interest collected during June.....	363.06
Total.....			\$ 76,718.58

#### DISBURSEMENTS.

1897.			
August	6.	Paid Herman Knapp, treasurer.....	\$ 2,599.09
October	6.	Paid Herman Knapp, treasurer.....	5,280.91
November	13.	Paid Herman Knapp, treasurer.....	7,941.60
1898.			
January	10.	Paid Herman Knapp, treasurer.....	10,544.86
May	12.	Paid Herman Knapp, treasurer.....	11,687.96
July	9.	Paid Herman Knapp, treasurer.....	795.19
October	24.	Paid Herman Knapp, treasurer.....	5,677.20
December	12.	Paid Herman Knapp, treasurer.....	8,602.32
1899.			
February	21.	Paid Herman Knapp, treasurer.....	10,510.40
June	30.	Balance on hand.....	13,079.22
Total.....			\$ 76,718.58



## Special Funds.

---

Tabulated Statements Showing Receipts and Disbursements of

SWAMP LAND INDEMNITY,  
TEMPORARY SCHOOL FUND,  
PERMANENT SCHOOL FUND,  
SPECIAL UNIVERSITY TAX.



**Table No. 210.—Showing Receipts and Disbursements of  
Swamp Land Indemnity.**

*In accordance with the provisions of section 9, chapter 160, acts of the Ninth  
General Assembly.*

RECEIPTS.

July	14, 1898.	Received from Gov. L. M. Shaw, for Marshall county.....	\$ 533.43
May	13, 1899.	Received from Gov. L. M. Shaw, for Dallas county . . . . .	300.00
May	22, 1899.	Received from Gov. L. M. Shaw, for Benton county.....	100.00
May	22, 1899.	Received from Gov. L. M. Shaw, for Buchanan county.....	672.40
May	22, 1899.	Received from Gov. L. M. Shaw, for Hardin county . . . . .	1,317.78
May	22, 1899.	Received from Gov. L. M. Shaw, for Howard county.....	450.00
Total .....			\$ 3,373.61

DISBURSEMENTS.

October 17, 1898.	Paid to Marshall county.....	\$ 533.43
June 6, 1899.	Paid to Benton county.....	100.00
June 13, 1899.	Paid to Hardin county.....	1,317.78
June 19, 1899.	Paid to Buchanan county.....	672.40
June 30, 1899.	Balance on hand.....	750.00
Total.....		\$ 3,373.61

**Table No. 211.—Showing Receipts and Disbursements of the  
Temporary School Fund.**

*In accordance with the provisions of section 2839 of the Code.*

RECEIPTS.

September 9, 1897.	Auditor of State's apportionment order.....	\$ 381.97
March 7, 1898.	Auditor of State's apportionment order.....	311.31
September 10, 1898.	Auditor of State's apportionment order.....	341.31
March 10, 1899.	Auditor of State's apportionment order.....	304.02
Total.....		\$ 1,338.61

DISBURSEMENTS.

September 9, 1897.	Transfer to general revenue .....	\$ 381.97
March 7, 1898.	Transfer to general revenue .....	341.31
September 10, 1898.	Transfer to general revenue.....	341.31
March 10, 1899.	Transfer to general revenue.....	304.02
Total.....		\$ 1,338.61



Table No. 212.—Showing Receipts and Transfers of Permanent School Fund.

*In accordance with the provisions of section 2838 of the Code.*

## RECEIPTS.

December 3, 1897.	Cash from Milton Remley, Attorney General, escheat of Blake interest in Coakley estate .....	428 32
March 19, 1898.	Cash from Realto E Price, escheat Jos. Lehmail estate.....	40.00
March 19, 1898.	Cash from Realto E Price, escheat Mary Brown estate.....	169.00
	Total.....	\$ 637.32

## DISBURSEMENTS.

December 14, 1897.	Transfer to Carroll county, order Auditor of State.....	\$ 428.32
April 11, 1898.	Transfer to Carroll county, order Auditor of State.....	209.00
	Total.....	\$ 637.32

Table No. 213.—Showing Receipts and Disbursements of the Special University Tax.

*In accordance with section 2644 of the Code.*

## RECEIPTS.

July 1, 1897.	Balance on hand.....	\$ 11,083.72
July 1, 1897, to June 30, 1898.	Adair county.....	804.41
July 1, 1897, to June 30, 1898.	Adams county.....	648.54
July 1, 1897, to June 30, 1898.	Allamakee county.....	732.18
July 1, 1897, to June 30, 1898.	Appanoose county.....	946.49
July 1, 1897, to June 30, 1898.	Audubon county.....	961.89
July 1, 1897, to June 30, 1898.	Benton county.....	1,647.83
July 1, 1897, to June 30, 1898.	Black Hawk county.....	1,008.72
July 1, 1897, to June 30, 1898.	Boone county.....	1,137.38
July 1, 1897, to June 30, 1898.	Bremer county.....	766.94
July 1, 1897, to June 30, 1898.	Buchanan county.....	1,309.31
July 1, 1897, to June 30, 1898.	Buena Vista county.....	766.10
July 1, 1897, to June 30, 1898.	Butler county.....	695.53
July 1, 1897, to June 30, 1898.	Calhoun county.....	801.11
July 1, 1897, to June 30, 1898.	Carroll county.....	912.59
July 1, 1897, to June 30, 1898.	Cass county.....	1,172.28
July 1, 1897, to June 30, 1898.	Cedar county.....	1,291.60
July 1, 1897, to June 30, 1898.	Cerro Gordo county.....	968.95
July 1, 1897, to June 30, 1898.	Cherokee county.....	886.28
July 1, 1897, to June 30, 1898.	Chickasaw county.....	665.71
July 1, 1897, to June 30, 1898.	Clarke county.....	674.60
July 1, 1897, to June 30, 1898.	Clay county.....	535.35
July 1, 1897, to June 30, 1898.	Clayton county.....	1,151.85
July 1, 1897, to June 30, 1898.	Climon county.....	1,955.41
July 1, 1897, to June 30, 1898.	Crawford county.....	1,109.89
July 1, 1897, to June 30, 1898.	Dallas county.....	1,296.97
July 1, 1897, to June 30, 1898.	Davis county.....	815.24
July 1, 1897, to June 30, 1898.	Deaatus county.....	742.51
July 1, 1897, to June 30, 1898.	Delaware county.....	1,028.83
July 1, 1897, to June 30, 1898.	Des Moines county.....	1,665.79
July 1, 1897, to June 30, 1898.	Dickinson county.....	871.66
July 1, 1897, to June 30, 1898.	Dubuque county.....	2,739.15
July 1, 1897, to June 30, 1898.	Emmet county.....	384.85

July 1, 1897, to June 30, 1898.	Fayette county.....	1,195.46
July 1, 1897, to June 30, 1898.	Floyd county.....	972.80
July 1, 1897, to June 30, 1898.	Franklin county.....	823.52
July 1, 1897, to June 30, 1898.	Fremont county.....	973.57
July 1, 1897, to June 30, 1898.	Greene county.....	1,026.50
July 1, 1897, to June 30, 1898.	Grundy county.....	820.02
July 1, 1897, to June 30, 1898.	Guthrie county.....	1,003.80
July 1, 1897, to June 30, 1898.	Hamilton county.....	989.84
July 1, 1897, to June 30, 1898.	Hancock county.....	588.99
July 1, 1897, to June 30, 1898.	Hardin county.....	1,022.50
July 1, 1897, to June 30, 1898.	Harrison county.....	1,168.76
July 1, 1897, to June 30, 1898.	Henry county.....	1,144.22
July 1, 1897, to June 30, 1898.	Howard county.....	691.33
July 1, 1897, to June 30, 1898.	Humboldt county.....	656.81
July 1, 1897, to June 30, 1898.	Ia county.....	665.40
July 1, 1897, to June 30, 1898.	Iowa county.....	1,043.04
July 1, 1897, to June 30, 1898.	Jackson county.....	1,090.44
July 1, 1897, to June 30, 1898.	Jasper county.....	1,601.71
July 1, 1897, to June 30, 1898.	Jefferson county.....	1,017.80
July 1, 1897, to June 30, 1898.	Johnson county.....	1,739.91
July 1, 1897, to June 30, 1898.	Jones county.....	1,208.68
July 1, 1897, to June 30, 1898.	Keokuk county.....	1,441.26
July 1, 1897, to June 30, 1898.	Kossuth county.....	1,121.86
July 1, 1897, to June 30, 1898.	Lee county.....	1,281.96
July 1, 1897, to June 30, 1898.	Linn county.....	1,954.26
July 1, 1897, to June 30, 1898.	Louisa county.....	2,822.76
July 1, 1897, to June 30, 1898.	Lucas county.....	763.04
July 1, 1897, to June 30, 1898.	Lucas county.....	745.76
July 1, 1897, to June 30, 1898.	Lyon county.....	708.75
July 1, 1897, to June 30, 1898.	Madison county.....	901.41
July 1, 1897, to June 30, 1898.	Mahaska county.....	1,490.92
July 1, 1897, to June 30, 1898.	Marion county.....	1,292.67
July 1, 1897, to June 30, 1898.	Marshall county.....	1,787.61
July 1, 1897, to June 30, 1898.	Mills county.....	916.79
July 1, 1897, to June 30, 1898.	Mitchell county.....	720.85
July 1, 1897, to June 30, 1898.	Monona county.....	790.48
July 1, 1897, to June 30, 1898.	Monroe county.....	709.49
July 1, 1897, to June 30, 1898.	Montgomery county.....	1,028.87
July 1, 1897, to June 30, 1898.	Muscatine county.....	1,561.36
July 1, 1897, to June 30, 1898.	O'Brien county.....	763.72
July 1, 1897, to June 30, 1898.	Osceola county.....	397.87
July 1, 1897, to June 30, 1898.	Pago county.....	1,311.08
July 1, 1897, to June 30, 1898.	Palo Alto county.....	605.18
July 1, 1897, to June 30, 1898.	Plymouth county.....	1,283.40
July 1, 1897, to June 30, 1898.	Pocahontas county.....	707.18
July 1, 1897, to June 30, 1898.	Polk county.....	4,598.87
July 1, 1897, to June 30, 1898.	Pottawattamie county.....	2,705.67
July 1, 1897, to June 30, 1898.	Poweshiek county.....	1,184.92
July 1, 1897, to June 30, 1898.	Ringgold county.....	781.12
July 1, 1897, to June 30, 1898.	Sac county.....	889.04
July 1, 1897, to June 30, 1898.	Scott county.....	2,345.59
July 1, 1897, to June 30, 1898.	Shelby county.....	955.65
July 1, 1897, to June 30, 1898.	Sioux county.....	1,226.89
July 1, 1897, to June 30, 1898.	Story county.....	1,158.89
July 1, 1897, to June 30, 1898.	Tama county.....	1,497.73
July 1, 1897, to June 30, 1898.	Taylor county.....	998.91
July 1, 1897, to June 30, 1898.	Union county.....	843.72
July 1, 1897, to June 30, 1898.	Van Buren county.....	918.89
July 1, 1897, to June 30, 1898.	Vapecia county.....	1,681.00
July 1, 1897, to June 30, 1898.	Warren county.....	1,097.77
July 1, 1897, to June 30, 1898.	Washington county.....	1,496.52
July 1, 1897, to June 30, 1898.	Wayne county.....	883.88
July 1, 1897, to June 30, 1898.	Webster county.....	1,313.53
July 1, 1897, to June 30, 1898.	Winnebago county.....	424.81



July 1, 1897, to June 30, 1899.	Winnebago county.....	1,162.88
July 1, 1897, to June 30, 1899.	Woodbury county.....	2,392.36
July 1, 1897, to June 30, 1899.	Worth county.....	449.70
July 1, 1897, to June 30, 1899.	Wright county.....	765.73
Total.....		\$ 122,578.19

## DISBURSEMENTS.

Aug. 7, 1897.	State Auditor's warrant redeemed.....	\$ 12,000.00
Oct. 30, 1897.	State Auditor's warrant redeemed.....	15,000.00
Nov. 26, 1897.	State Auditor's warrant redeemed.....	7,000.00
Jan. 13, 1898.	State Auditor's warrant redeemed.....	1,600.00
March 1, 1898.	State Auditor's warrant redeemed.....	2,300.00
June 3, 1898.	State Auditor's warrant redeemed.....	7,500.00
Dec. 8, 1898.	State Auditor's warrant redeemed.....	12,000.00
June 1, 1899.	State Auditor's warrant redeemed.....	15,000.00
June 30, 1899.	Balance, cash on hand.....	50,178.19
Total.....		\$ 122,578.19

## Opinions

..OF..

## The Attorney-General

AFFECTING THE TREASURY DEPARTMENT.



DUTIES AND RESPONSIBILITIES OF ADMINISTRATORS AND  
EXECUTORS IN THE ASSESSMENT AND COLLECTION  
OF THE COLLATERAL INHERITANCE TAX.

STATE OF IOWA,  
OFFICE OF ATTORNEY-GENERAL, DES MOINES }  
IOWA CITY, Iowa, January 4, 1897.

*Hon. John Herriott, Treasurer of State, Des Moines, Iowa:*

DEAR SIR—In regard to the inquiry made by Mr. T. M. Dougherty with reference to the duties of the executor under chapter 28 of the Twenty-sixth General Assembly which you have referred to me, I beg to say that the said chapter 28 is somewhat indefinite in regard to the method of procedure. A part of the uncertainty, however, arises by grouping together different cases in which the collateral inheritance tax shall be paid, and endeavoring, for the sake of brevity, to make the language apply to each of such cases.

Under section 1 of the act it may be said there are two classes of property which are subject to the tax; first, that which passes by will or by the death of an intestate, and, second, such property as passes to collateral heirs by deed, grant or gift, which takes effect after the grantor's or donor's death. I notice a misprint or clerical error in the tenth line on page 36; the word "donor" in said line should read "donee."

Under section 2 of the act it is made the duty of the executor, administrator or trustee (trustees may be appointed by will or by deed) to file an inventory of all the real estate liable to such tax, evidently in the office of the Clerk of the Probate Court of the county.

Under section 12 it is also made the duty of such executor, administrator or trustee to file with the Treasurer of State a description of such real estate, etc.

Under section 3 of the act the amount of the tax shall be calculated upon the appraised value of the real estate, and such tax shall be paid by the person entitled to the real estate within fifteen months from the approval by the court of such appraisement. This language indicates that the court shall, after the filing of the appraisement, approve of same.

This, then, forms the basis for ascertaining the tax. Sections 4, 5, 6 and 7 of the act relate to the particular cases or conditions therein named, and, for the purposes stated in Mr. Dougherty's letter, need not be considered at this time.

Under the will of Samuel Rowley, deceased, it seems that all of his personal and real property passes to his executor, viz., Mr. Dougherty. This being true, under section 8 of the act, Mr. Dougherty must deduct the amount of the tax from the legacies before they are paid, and he would be responsible if he failed so to do.



Under section 9 he should pay the tax to the State Treasurer within one year. A difficulty arises because of this provision, for section 1 provides the tax shall be 5 per centum of the value of the property, above the sum of \$1,000, after the payment of all debts. It is impossible, under the law, to determine what the debts of the estate may be until the expiration of a year.

In case the real estate of the deceased is devised in such a manner that the title does not pass to the executor, nor the possession, or in case the decedent has by deed conveyed real estate before his death to take effect after his death, as contemplated in section 1 of the act, then under section 11 of the act the executor may procure an order from the court for the sale of such real estate or as much thereof as may be necessary to pay the tax, for which provision is made in Section 3; but where the real estate of the deceased passes to the executor, as in the case of Mr. Samuel Rowley, deceased, then there is no need of any action under section 11. The Treasurer of the State also has authority, under section 11, to make application for the sale of real estate if such a devisee or grantee refuses to pay the tax.

In my judgment the intent of said chapter 28 is that the executor or administrator, as the case may be, shall first file an inventory and cause an appraisal of the real estate of the decedent, with the Clerk of Court, of all property which he may know of or think is liable to the payment of the tax.

He shall, second, inform the Treasurer of the State of the existence of such tax and furnish a description of the real estate, as provided in section 11 of the act.

He shall, third, retain 5 per cent of all the money which is subject to the tax before he pays the same out to the legatees of the will or to the heirs in case the decedent is intestate.

Fourth, it is his duty to collect the tax from the devisees of real estate, the title of which passes directly to the devisee or from the donee or grantee, in case the deed has been executed before the decease.

Fifth, he shall pay all such tax for which he is liable or which it is made his duty to collect to the State Treasurer within one year, or as soon thereafter as the amount of tax can be determined.

I think Mr. Dougherty has furnished such a statement as is contemplated by section 11 of the act. The estate being devised to him he is authorized and required to make the payment of the tax due on both the personal and real property whenever it can be ascertained. In this case there will be no necessity for the application, either by the executor or the Treasurer of State, to the court for an order to sell the real estate under sections 3 and 11 of the act, because the executor must pay such tax before his accounts can be settled. Section 14 of the act. The provisions of sections 3 and 11 with reference to the application to the court for an order to sell the real estate applies only to those cases where the land passes directly either by devise or grant to the person named in the will or deed. It would be well to suggest to Mr. Dougherty that he state to the court in his reports his contemplated action in regard to the payment of the tax and deducting it from the shares of the legatees, and procure the approval of the court, as contemplated, before he actually pays out the money. I return you the letter and statement of Mr. Dougherty.

(Signed)

MILTON REMLEY.

COMPENSATION OF COUNTY ATTORNEYS FOR REPORTING ESTATES LIABLE FOR THE COLLATERAL INHERITANCE TAX TO THE TREASURER OF STATE—WHEN AND UNDER WHAT CONDITIONS FEE TO BE AUTHORIZED.

STATE OF IOWA,  
TREASURY DEPARTMENT,  
DES MOINES, May 3, 1898.

Hon. Milton Remley, Attorney-General, Des Moines, Iowa:

DEAR SIR—I desire your opinion as to the scope and meaning of that part of section 7 of the Acts of the Twenty-seventh General Assembly (S. F. 225), amending chapter 4, title 7 of the Code, relating to compensation of county attorneys for reporting estates subject to the collateral inheritance tax.

In January last we learned that the estate of Samuel Pearson, of Humboldt county, was subject to the tax on collateral inheritances. I wrote the executor, Edward Pearson, January 13th. On March 2d we received a copy of the appraisal of the real and personal property, and the executor is now awaiting the expiration of the time for filing claims against the estate before paying the tax. On April 8th it was made the duty of county attorneys to report estates subject to the collateral inheritance tax. Shortly thereafter, April 15th, I wrote all county attorneys to this effect. April 23d I wrote the county attorney of Humboldt county, Mr. W. L. Smith, that the Pearson estate had been reported and that the responsible parties were disposed to comply with the law. I neglected, however, to state the valuation of the personal property in my letter, but this is immaterial, as the law requires only the return of valuations of the real property. In my letter I said that if there was any reason for questioning the correctness of any return made for him to write me, having in mind a fraudulent return or a manifest undervaluation. On April 28th I received from Mr. Smith a letter reporting the Pearson estate and a copy of the material portions of the will, together with a statement of the appraisements. For his report he claims the fee.

I wrote Mr. Smith that in view of the fact that this estate had already been reported to us and all papers filed preliminary to the payment of the tax, I could not properly direct the Auditor to pay the fee. He nevertheless insists that the fee is due him.

As there are a considerable number of unsettled estates on our books that were reported to us prior to the taking effect of the amending act, about which similar questions are not unlikely, I desire to ascertain your opinion as to my duty, both with respect to the particular fee demanded by the county attorney of Humboldt county and with respect to the payment of the fee should county attorneys demand it for reporting cases now on our records.

Respectfully yours,

(Signed)

JOHN HERRIOTT,  
Treasurer of State.

Dict. F. I. H.

P. S. I enclose a copy of the amendatory act, my circular letter to county attorneys and correspondence with Mr. Smith. Kindly return the latter with your opinion.



STATE OF IOWA,  
OFFICE OF ATTORNEY-GENERAL,  
DES MOINES, Iowa, June 4, 1898. }

*Hon. John Herriott, Treasurer of State:*

DEAR SIR—Yours at hand, enclosing correspondence with Mr. W. L. Smith, County Attorney of Humboldt county, and you ask my construction of the law with reference to the compensation to be paid to County Attorneys for reporting to the Treasurer of State the death of all persons whose estates are liable to the payment of the Collateral Inheritance Tax, etc., under an act amending chapter 4, title VII of the Code, approved April 7, 1898, with respect to those estates which had been previously reported to you.

Section 7 of the act referred to makes it "the duty of the County Attorney of the county to report to the Treasurer of State the death of all persons whose estates are liable to the payment of the Collateral Inheritance Tax, and the description of any property located in the county liable to such tax. \* \* \* For reporting such estates and property, the County Attorney shall receive a compensation of 10 per cent of the tax payable to the State, but not to exceed the sum of \$20 for any one estate." It further provides for the payment of the fee for reporting when the Treasurer is satisfied that the estate is liable for the tax.

It is not to be supposed that the Legislature intended the estates which had theretofore been reported to the Treasurer of State to be reported again, but the law is general; it is made the duty of the County Attorney to report all estates liable for the tax, and, unless the County Attorney had knowledge that certain estates had theretofore been reported, he could not, in compliance with the law, omit any. I do not think the County Attorney would be entitled to the fees for reporting an estate which he knew had already been reported.

In your circular letter to the County Attorneys of April 15th, a copy of which you enclosed me, is the following: "Where estates have already been reported from your county, I will communicate with you in respect to them later." You also reminded the County Attorneys "to carefully inspect the probate records in the county from July, 1896, and all parties recorded as receiving property as collateral heirs or devisees, together with the administrator of such estates, should be reported to the Treasury Department."

This is in harmony with the statute imposing the duty upon the County Attorneys. If the County Attorney had been informed that certain estates had been reported previously, he would have had no duty to do in examining the records of the estates to see whether they would be liable to the Collateral Inheritance Tax. But, in the absence of information in regard to what estates had been previously reported, I think the County Attorney was not only justified in making a report, but to fail to make the report in regard to every estate that he found liable would be failing to perform a statutory duty, and for performing his duty I am of the opinion that he is entitled to the compensation fixed by said section 7.

In those cases where your Department had informed the County Attorneys that certain estates had been reported, I do not think they were

entitled to any compensation for again reporting them to you. It cannot be said that the law contemplates that the estates shall be reported more than once to the Treasurer. The purpose is to give information to the Treasurer as to what estates are liable to the tax, for which the State, under the new law, expects to pay; but it should not be expected to pay for information which it already has.

There is no more reason for saying that the present County Attorney should receive compensation for reporting an estate which had been reported by other parties before the law was passed than there is for saying that the County Attorney who goes into office, say, next January shall receive compensation for reporting all the unsettled estates which have been reported by his predecessor. But, wherever the County Attorney had no knowledge of what estates in his county had been reported, if he reports them, I think he is entitled, under the law, to the fee provided by statute.

I return you the correspondence as requested.

Yours respectfully,

(Signed)

MILTON REMLEY,  
Attorney-General.

THE COLLATERAL INHERITANCE TAX IS NOT ASSESSABLE  
AGAINST ESTATES WHERE THE DECEDENT'S DEATH TOOK  
PLACE PRIOR TO THE TAKING EFFECT OF CHAPTER 28,  
ACTS OF THE TWENTY-SIXTH GENERAL ASSEMBLY; VIZ.,  
JULY 4, 1896.

STATE OF IOWA,  
OFFICE OF ATTORNEY-GENERAL,  
DES MOINES, Iowa, May 28, 1898. }

*Hon. John Herriott, Treasurer of State:*

DEAR SIR—I have examined the question which you submitted to me; viz., whether the Collateral Inheritance Tax imposed by chapter 28 of the laws of the Twenty-sixth General Assembly can be collected from the estates of persons who died before the said act took effect, and do not find any authority to justify the conclusion that the law applies to the estates of persons who died prior to the time the law took effect.

The exact question has been several times before the Supreme Court of the State of New York. In the matter of Miller, 110 N. Y., 216, the court says: "The rule is considered settled in this State that neither original statutes nor amendments have any retroactive force unless, in exceptional cases, the Legislature so declares. The act before us contains no such declaration, and there seems no reason to give the amendment any other force than would be due to the provisions of an independent statute."

"Although retrospective acts are often passed and sustained as valid, yet they are viewed with disfavor, and will not be considered by the court to be such except from a necessary and unavoidable implication, or they are made so by the express terms of the law itself." *Rosier v. Hale et al*, 10 Iowa, 470.



Such laws, or retrospective laws, are looked upon with disfavor and are regarded generally as unjust. Sutherland on Statutory Construction, section 463.

In *Carpenter et al. v. Pennsylvania*, 17 How., 456, it was held that the law of the decedent's domicile attaches to the property until the period for distribution arrives, and the rights of the donee are subordinate to the conditions, formalities and administrative control, prescribed by the State in the interest of its public order, and are only irrevocably established upon its abdication of this control, at the period of distribution. If the State, during this period of administration and control by its tribunals and their appointees, thinks fit to impose a tax upon the property, there is no obstacle in the constitution and laws of the United States to prevent it.

While it would be competent for the Legislature to pass a law imposing a tax upon all estates which had not been fully administered upon, yet that question need not be examined now because, in my judgment, the statute does not have any retroactive effect. In a certain sense property passing from the decedent, or by will or the intestate laws of the State, passes at the time of the death of the decedent. This passing of the title at the time of the death fixes the status of the property. The law in force at the time of the decease determines the interest which the devisees or heirs have in the property which thus passes. The first section of chapter 28 subjects to the tax all property of a certain kind "which shall pass by will or the intestate laws of the State," etc. This language strikes the mind as applying only to property which shall pass in the future; that is, after the law takes effect.

The further provisions of the statute relating to the duties of the administrator or executor, and what the courts shall do, all have reference to the estates which shall, in the future, be affected by the statute in question, and there is no provision or suggestion that it shall apply to estates which remain unsettled. I see nothing in the entire statute which indicates that it was the intention of the Legislature to give the statute a retroactive effect.

Hence, I do not think a tax can be legally collected from estates of persons who died before the taking effect of the statute.

Yours respectfully,

(Signed)

MILTON REMLEY,  
Attorney-General.

#### REMAINDERS—TIME FOR APPRAISEMENT.

STATE OF IOWA,  
TREASURY DEPARTMENT,  
DES MOINES, August 12, 1898. }

Hon. Milton Remley, Attorney-General, Des Moines:

DEAR SIR—An estate reported to this department from Polk county as subject to the collateral inheritance tax, that of the late Marshall Hyder, W. O. Finkbine, executor and trustee, descends as a life estate to the widow, and, on her death, is apportioned as follows: \$10,000 to a brother of the deceased, \$10,000 to a sister, and the balance to another sister. A

question has been presented by the executor relative to the rights and duties of the State in this case in view of a possible shrinkage in the valuation of the property, he having in mind some method by which he can save as much as possible for the sister last mentioned, as he anticipates that the intent of the testator cannot be carried out by reason of the provisions of the will and the shrinkage of the property.

The question upon which we desire information is whether or not the State of Iowa can ask the District Court of Polk county to order an appraisement of the estate at this time for purposes of the assessment of the Collateral Inheritance Tax upon the aforesaid estate at the time of the determination of the life estate for the purpose of aiding the executor in carrying out the wishes of the testator. Section 1470 of the Code expressly declares that estates given for life, or a term of years, to direct heirs are not to be appraised until the expiration of the term or life estate. We are, therefore, of the opinion that the State can do nothing in this case, but we desire your official opinion in the matter. Respectfully yours,

(Signed)

JOHN HERRIOTT,  
Treasurer of State.

Dict. F. I. H.

STATE OF IOWA,  
OFFICE OF ATTORNEY-GENERAL. }  
IOWA CITY, Iowa, Aug. 22, 1898 }

Hon. John Herriott, Treasurer of State, Des Moines, Iowa:

DEAR SIR—In reply to your request asking my opinion as to the time when the remainder of an estate devised after the determination of a life estate, to collateral heirs should be appraised—whether at the time the estate is turned over to the life tenant, or at the determination of the life estate, I will say that in my judgment section 1470 of the Code leaves no room for controversy. It provides: "Upon the determination of such estate for life or years, the court shall, upon its own motion, or on the application of the Treasurer of State, cause such estate to be appraised at its then actual market value, from which shall be deducted the value of any improvements thereon or betterments thereto, if any, made by the remainderman during the time of the prior estate, to be ascertained and determined by the appraiser, and the tax on such remainder shall be paid by the remainderman within sixty days from the approval by the court of the report to the appraisers."

This plainly fixes the time for the appraisement of such remainder at the determination of the estate for life or for years. There is no provision requiring it to be appraised before that time.

Yours respectfully,

(Signed)

MILTON REMLEY,  
Attorney-General.



## THE LIABILITY OF POLICIES OF LIFE INSURANCE.

STATE OF IOWA,  
TREASURY DEPARTMENT,  
DES MOINES, August 23, 1898. }

Hon. Milton Remley, Attorney-General, Des Moines:

DEAR SIR—We have just been informed by Mr. W. H. Wilson, of Davenport, attorney for the administrator of the estate of one Ira Burlingame, that the proceeds of a life insurance policy of \$5,000, after the payment of some two or three notes, goes to collateral heirs of the estate. Mr. Wilson takes the position that the proceeds of this policy are exempt from the tax assessed against collateral inheritances. He probably rests his contention upon section 805 of the Code, relating to the exemption of policies of life insurance from execution, which section is as follows:

"A policy of insurance on the life of an individual, in the absence of an agreement or assignment to the contrary, shall inure to the separate use of the husband or wife and children of said individual, independently of his creditors. The proceeds of an endowment policy payable to the assured on attaining a certain age shall be exempt from liability for any of his debts. Any benefit or indemnity paid under an accident policy shall be exempt to the assured, or, in case of his death, to the husband or wife and children of the assured, from his debts. The avails of all policies of life or accident insurance payable to the surviving widow shall be exempt from liability for all debts of such beneficiary contracted prior to the death of the assured, but the amount thus exempted shall not exceed five thousand dollars."

The above quoted section does not, it seems to us, apply to the assessment and collection of the Collateral Inheritance Tax. Section 1467, chapter 4, title 7, expressly declares that "all property within the jurisdiction of this State, and any interest therein, whether belonging to the inhabitants of this State or not, and whether tangible or intangible, which shall pass by will or by the statutes of inheritance of this or any other State \* \* \* shall be subject to a tax of five per cent of its value, above the sum of one thousand dollars, after the payment of all debts, for the use of the State."

There surely is no doubt about the proceeds of life insurance policies being properly within the meaning of the last-mentioned section. In *Kelly v. Mann*, in the 56th Iowa, the proceeds of a life insurance policy are adjudged assets of an estate. It does not seem that the State of Iowa is to be regarded in the light of a creditor against whom section 1805 is a bar to the collection of the Collateral Inheritance Tax.

This matter has come before us in another case, that of the estate of the late Stanton H. McCammon, of Polk county, and, as the proceeds of life insurance policies make up a considerable proportion of the estates reported to the Treasury Department as subject to the Collateral Inheritance Tax, I write asking your opinion as to the liability of policies of life insurance for this tax.

If possible we would like your opinion in time to be able to be represented in the Scott County District Court at the hearing September 6th.

Respectfully yours,

(Signed)

JOHN HERRIOTT,  
Treasurer of State.

Dict., F. I. H.

STATE OF IOWA,  
OFFICE OF ATTORNEY-GENERAL  
DES MOINES, Sept. 10, 1898. }

Hon. John Herriott, Treasurer of State, Des Moines, Iowa:

DEAR SIR—In regard to your request for my opinion upon the question whether the proceeds of a life insurance which passes to the collateral heirs of the decedent is subject to the Collateral Inheritance Tax, I will say that in my opinion it depends upon the terms of the policy itself, under which the money is collected.

A policy made payable to a beneficiary therein named is not considered a part of the estate. The beneficiary's interest in the proceeds of the policy is derived from the contract made between the decedent and the company. In such a case, the money is paid directly to the beneficiary without the intervention of the administrator or executor, and the administrator or executor has nothing to do with the collection of the policy or the disposal of the funds.

In saying this, however, I would not overlook the fact that the statute subjects to the tax "a gift made or intended to take effect in possession or in enjoyment after the death of the grantor or donee." A case might arise where insurance made payable to a collateral heir would be considered as a gift which would be subject to the tax, but without some such circumstances I think without question the rule above stated would obtain.

Where the insurance policy is made payable to the decedent or his legal representatives, or his administrator or executor, then the proceeds of such policy become the property of the estate, and as such property, in my judgment, is subject to the payment of the tax in case it passes to collateral heirs. The right of the heirs to the property arises not by virtue of contract, but under the intestate laws of the state, or under the will, as the case may be. The right to succeed to the property of a decedent depends entirely upon the law of the state. The Collateral Inheritance Tax law is only a condition placed upon the right of succession. When the proceeds of an insurance policy passes to the administrator, they must be disposed of in accordance with the law, and one of the provisions of the law is that if property of the intestate passes to collateral heirs, the Collateral Inheritance Tax must be paid.

The fact that section 1805 of the Code provides that policies of insurance on the life of an individual, "in the absence of an agreement or assignment to the contrary, shall inure to the separate use of the husband or wife and children of such individual independently of his creditors," does not, in my judgment, change the rule. Persons liable to pay the Collateral Inheritance Tax cannot claim the benefits of provisions made for the widow and children of the deceased. The provisions of said section are for the sole benefit of the widow and children, who under no circumstance are required to pay the Collateral Inheritance Tax; nor is the State a creditor in the sense in which the term is used in said section. The section in question only provides a



rule for the disposal of the proceeds of a policy of insurance in case there be a husband or wife and children of the deceased. Where the proceeds of a life insurance policy are paid to the administrator and there is no husband or wife and children to take the same, under the provisions of section 1805 such funds are disposed of under the law as other property of the estate. Code, section 3313; *Kelly v. Mann*, 56 Iowa, 625.

The Supreme Court of New York, in the matter of the estate of Knoedler, 140 N. Y., 377, held that the proceeds of policies of insurance payable to the decedent or his administrators, executors, or legal representatives, were subject to the Collateral Inheritance Tax when such proceeds were distributed to collateral heirs. Same case, 68 Hun., 156.

I am of the opinion that where the proceeds of life insurance legally passes to the administrator or executor, and by him is distributed to collateral heirs, that it is subject to the payment of the Collateral Inheritance Tax, the same as other property of the estate.

Yours respectfully,

(Signed) MILTON REMLEY,  
Attorney-General.

**THE EXEMPTION OF \$1,000 APPLIES TO ENTIRE ESTATE  
WHERE PROPERTY GOES TO DIRECT AND  
COLLATERAL HEIRS.**

STATE OF IOWA,  
TREASURY DEPARTMENT,  
DES MOINES, Sept. 9, 1898. }

*Hon. Milton Remley, Attorney-General:*

DEAR SIR—I desire to obtain your official opinion upon the application of the debts and exemption allowed by chapter 4, title 7 of the Code, to estates subject to the tax imposed upon collateral inheritances in the light of the recent decision of the Supreme Court in *McGhee v. State of Iowa*. This department has held, in view of that decision, that the debts and exemption are to be deducted from the entire valuation of the estate of a decedent and not from the shares of the collateral heirs or from the portion going to collateral beneficiaries. This interpretation of the law and of the court's decision meets with considerable opposition, the court of Louisa county recently deciding that the exemption should be deducted from the collateral portion.

It is a matter of vast importance to the State Treasury whether the exemption applies to the entire estate or to the portion going to collateral heirs, and we therefore desire your written opinion for instruction and for purposes of reference.

The facts in some of the cases which have recently come before us may be of some assistance to you in forming your opinion. An estate reported from Louisa county, that of Jonathan Hunt, amounting in value to \$4,158 12, descends to direct and collateral heirs, one-half to each. The debts and expenses amount to \$1,286.89. The widow receives one-third, and the court allowed her one-fourth of the balance remaining after the payment of debts.

The administrator in computing the tax reckoned it as follows, and his method of computing it was confirmed by the court:

Gross sales of real estate .....	\$3,850 00
Widow's one-third .....	1,283.33
Balance proceeds real estate .....	\$2,566 67
Amount of personal property .....	308 12
Total balance .....	\$2,874 79
Debts, claims, and charges .....	1,286.89
Balance for distribution .....	\$1,587.90
Widow's one-fourth .....	396.97
Balance for distribution to collateral heirs .....	\$1,190 93
Exemption as per statute .....	1,000 00

Amount on which Collateral Inheritance Tax is to be paid..... \$ 190.93  
Total amount of Collateral Inheritance Tax due the State..... 9.45

We have insisted that the above is not the proper method for computing the tax. It should have been computed by deducting first from the total valuation, \$4,158.12, the debts and expenses, and then \$1,000, making a total of \$2,286.18 which must be deducted before any Collateral Inheritance Tax is imposed. The balance is \$1,871.23. The portion going to collateral heirs amounted to \$1,190.93. We have claimed that this latter amount is subject to the tax of 5 per cent, in view of the fact that in *McGhee v. State of Iowa* the court says that the phrases, "above the sum of \$1,000," and "after the payment of all debts," have direct relation to the estate of the decedent.

The same question arises in two estates reported from Johnson county, those of L B Patterson and John Ranshaw. In the former a legacy of \$500 is given to collateral beneficiaries, and in the latter \$200. These estates, we are informed, are considerable in amount, and go, with the exception of the legacies mentioned, to direct heirs. The attorney for the estates is inclined to hold that the \$1,000 exemption relieves these legacies from the tax, but if we are correct in our interpretation of the decision of the court, they are subject to the tax.

It will be of great service to the department in the enforcement of the law taxing collateral inheritances if you will discuss the exemption with more or less detail and set forth the purposes sought after by the exemption, as we wish to issue instructions for the use of county clerks, attorneys and administrators.

Respectfully yours,  
(Signed)

JOHN HERRIOTT,  
Treasurer of State.

Dict. F. I. H.

STATE OF IOWA,  
OFFICE OF ATTORNEY-GENERAL, }  
DES MOINES, Sept. 10, 1898.

*Hon. John Herriott, Treasurer of State:*

DEAR SIR—Yours of the 9th inst. at hand, asking my official opinion in regard to the manner of computing the Collateral Inheritance Tax imposed



by section 1467 of the Code, in a case where a part of the estate passes to the widow or heirs not liable to the payment of the tax, and a part passes to collateral heirs.

The construction given to the language of the said section by the Supreme Court *In re McGhee* estate, 74 N. W. R., 695, removes some doubt as to the meaning of the statute. In order for the estate to be subject to the tax, it must exceed in value the sum of \$1,000 after the payment of all debts against the estate. *In re* estate McGhee, the Court held that the so-called exemption of \$1,000 from the payment of the tax did not apply to each collateral heir. In other words, after the payment of the debts, the sum of \$1,000 should be deducted from the value of the estate remaining, and the amount of such remainder going to the different collateral heirs, under the provisions of the will or the law of descent, should be ascertained. Having thus ascertained the amount, 5 per cent of the amount going to the several collateral heirs should be computed as the amount of tax due the State.

To illustrate: Take an estate valued at \$10,000, against which there are debts amounting to \$3,000, the widow being entitled to one-third and the rest going to collateral heirs. In my judgment, the proper way would be to deduct \$3,000 from the total amount of the estate, leaving \$7,000. From this sum then deduct the \$1,000, the so-called exemption. Of the remaining \$6,000 the widow would receive \$2,000. The other \$4,000 going to collateral heirs should be taxed. This division is solely for the purpose of ascertaining the amount of the tax. The collateral heirs would have the right to insist upon their share of the \$1,000 exemption, and the amount, under the supposed facts, going to collateral heirs would be \$4,666.67, but they would be required to pay the Collateral Inheritance Tax on only \$4,000 of such amount.

There is no doubt in my mind that all of the estate above the amount of debts, and the sum \$1,000 which goes to collateral heirs, is required by law to pay the tax. The \$1,000 referred to in the fourth line from the top of page 551 of the Code is not in fact an exemption, but is a part of the terms used to define the estates which shall be liable to the tax. An estate of less value than \$1,000 passes to the heirs without the payment of any tax whatsoever. An estate of greater value than \$1,000, after the payment of debts, is liable to the tax in excess of \$1,000 if it passes to collateral heirs. If only a part of the estate in excess of \$1,000 above the debts passes to collateral heirs, only that part should pay the tax. If any other rule be adopted, it leads to confusion and does violence to the language of the statute.

Yours respectfully,

(Signed)

MILTON REMLEY,  
Attorney-General.

# TIME ALLOWED FOR PAYING TAX AND INTEREST THEREON.

STATE OF IOWA,  
TREASURY DEPARTMENT,  
DES MOINES, January 30, 1899. }

Hon. Milton Remley, Attorney-General:

DEAR SIR—In the course of the collection of the tax imposed on Collateral Inheritance by chapter 4, title VII of the Code, two questions have arisen with regard to the time allowed for the payment of the tax into the State Treasury concerning which I desire your opinion as to the proper construction of the law.

Section 1469 says: "All the real estate of the decedent subject to such tax, shall, except as hereinafter provided, be appraised within thirty days next after the appointment of an executor, administrator or trustee, and the tax thereon, calculated upon the appraised value after deducting debts for which the estate is liable, shall be paid by the person entitled to said estate *within fifteen months from the approval by the court of such appraisal.*"

\* \* \*

Section 1475 reads: "All taxes imposed by this chapter shall be payable to the Treasurer of State, and those which are made payable by executors, administrators or trustees shall be paid *within fifteen months from the death of the testator or intestate, or within fifteen months from assuming of the trust by such trustee, unless a longer period is fixed by the court.* All taxes not paid within the time prescribed in this act shall draw interest at the rate of 8 per centum per annum until paid."

Here appears to be a clear and undoubted conflict between the requirements of these two sections as to the time when the Collateral Inheritance Tax shall be paid into the State Treasury.

One question which I desire answered is, which section should govern the Treasurer of State in the collection of the tax? In view of the fact that the first section quoted is concerned almost entirely with the appraisement of estates and not primarily with the payment of the tax, and the second section is concerned wholly with the payment of the tax, it seems to me that the latter section should govern. This matter has been presented to us several times and we have been inclined to this view. If it is held that the "fifteen months" dates from the approval of the appraisal, the State will encounter constant delays and trouble in the assessment and collection of the tax.

The second question which I desire answered is: From what time is the interest to be reckoned on delinquent inheritance taxes? From the end of the fifteen months or from the date of the death of the decedent? The law does not give definite or explicit direction.

Respectfully yours,

(Signed)

JOHN HERRIOTT,  
Treasurer of State.

Dict. F. I. H.



STATE OF IOWA,  
OFFICE OF ATTORNEY-GENERAL, }  
DES MOINES, June 23, 1899.

Hon. John Herriott, Treasurer of State, City:

DEAR SIR—In reply to your request for my opinion in regard to apparent conflict between section 1469 and section 1475 of the Code with reference to the time of payment of the Collateral Inheritance Tax, I will say that there really is no conflict.

Section 1469 provides that such tax shall be paid within fifteen months from the approval of the court of the appraisal of all real estate of the decedent subject to tax.

Section 1475 provides that all taxes imposed by this chapter, payable by executors, administrators, or trustees, shall be paid within fifteen months from the death of the testator or intestate, or within fifteen months from assuming the trust by such trustees, unless a longer period is fixed by the court.

In many cases the administrator or executor has no charge or control of the real estate of the decedent. The title passes immediately upon death directly to the devisee or heir. Lands conveyed by deed to collateral heirs in anticipation of death are subject to the taxes. The owners of the real estate, which passes from the decedent to them, in many cases are required to pay the taxes. The administrator or the executor pays the tax upon such personal property as comes into his hands, also upon such real estate as comes under his control.

Section 1475 fixes the time when payment shall be made by the executors, administrators, or trustees, while section 1469 fixes the time within which payments shall be made by persons who have received land from the decedent, which lands do not come under the control of the administrator.

*Second.*—The last clause of 1475 is as follows: "All taxes not paid within the time prescribed in this act shall draw interest at the rate of 8 per cent per annum."

You ask from what time is the interest to be reckoned upon delinquent inheritance taxes, from the end of fifteen months or from the date of the death of the decedent? I think the taxes should bear interest from and after the time they become due, according to the time fixed by the statute, namely, fifteen months. It would be unusual to say that interest should be paid before the tax becomes due. To so construe the law would impose a penalty for not paying the tax promptly on the date fixed by statute. Penalties should not arise by implication, or if the Legislature intended to impose such a penalty it should have expressly so provided.

You will notice that under section 1475 the court has power to extend the time within which the tax shall be paid, but the time from which the tax shall draw interest is that fixed by statute by this act, and not from the extended time fixed by the court. It would appear that the Legislature intended that the Collateral Inheritance Tax should be paid within fifteen months of the death of the testator or intestate, and if not paid at that

time it should draw interest at the rate of 8 per cent thereafter, notwithstanding the court may under the authority given extend the time of payment beyond fifteen months.

Yours truly,

(Signed)

MILTON REMLEY,  
Attorney-General.

#### THE LIABILITY OF PERSONAL PROPERTY OF NONRESIDENT DECEDENTS FOR THE INHERITANCE TAX IN IOWA.

STATE OF IOWA,  
TREASURY DEPARTMENT,  
DES MOINES, Iowa, April 24, 1899. }

Hon. Milton Remley, Attorney-General:

DEAR SIR—In the assessment of the property in Iowa belonging to the estate of Benjamin R. Sheldon, late of Rockford, Ill., for the Collateral Inheritance Tax, several important questions present themselves, concerning which we desire instructions as to the rights of the State and our duties in the premises.

The material facts are: The Sheldon estate consists of large properties in Illinois and Iowa, and, we believe, other states. The decedent owned real estate in several counties of this State. We have information to the effect that he owned stock in at least one corporation in Iowa, namely, a bank, and that he died possessed of sundry notes of residents of Iowa, some, or the most, of which were secured by mortgages upon Iowa real estate.

Upon notification of the liability of this estate for the Collateral Inheritance Tax, the attorney for the estate informed us that the parties in interest were ready to pay the tax on the real estate in Iowa but were not disposed to pay the tax upon the personal property, especially the notes and mortgages and other intangible property belonging to the decedent, claiming that such personal property is not properly within the jurisdiction of this State.

On April 4th we issued instructions to the County Attorney of Lyon county to make an application to his district court for the appointment of a special administrator to look after the State's interests. At the same time we notified the attorney for the estate of our action, and that the special administrator would proceed to take all necessary measures to discover the amount and whereabouts of the personal property pertaining to Iowa, and that the expenses incurred would be charged against the real property.

The attorney for the estate called on us April 10th, and offered to pay the tax upon the real estate in Cherokee, Lyon, Osceola, Union and Woodbury counties. He further intimated the possible willingness of his clients, in view of sections 3 and 4 of chapter 37, Acts of the Twenty-seventh General Assembly, to file a statement of the amount of stock owned in Iowa corporations and to pay the tax thereon. He stated, however, that the beneficiaries maintained that the notes and mortgages before mentioned were not properly within the jurisdiction of this State and could not be justly taxed, and he believed that our law could not be sustained in court.



To his offer to pay the tax on the real estate we declared that we would accept payment only with the express understanding that the real estate was to be held liable for the tax on the personal property that might be discovered. Wishing to avoid a resort to the courts if possible, he asked that before we proceeded to carry out our instructions to the County Attorney of Linn county, that we present the following questions to you with the request for your official opinion:

*First.*—"Do notes given by citizens of this State, and mortgages on Iowa land or property securing them, and other intangible property of similar character, owned by the Sheldon estate and held in Illinois at the time of the decedent's death, constitute property within the jurisdiction of this State, as contemplated by section 1467 of the Code of Iowa imposing a tax of 5 per cent upon Collateral Inheritances?"

*Second.*—"Does the fact that some of the mortgages or notes before mentioned are made payable in Iowa and others at points outside of the State, in any way alter the status of such intangible property with respect to their liability for the Inheritance tax imposed by the Iowa statute?"

*Third.*—"Does the imposition of an Inheritance Tax by the State of Illinois upon the Sheldon estate estop the State of Iowa from assessing a tax of 5 per cent upon that part of the Sheldon estate consisting of evidences of indebtedness of citizens of Iowa?"

*Fourth.*—"If the beneficiaries of the Sheldon estate conclude to file an inventory of all the intangible property referred to above, are they entitled to the deduction of the Inheritance tax paid in Illinois along with the other deductions of indebtedness allowed by this State in the assessment of the Collateral Inheritance Tax?"

*Fifth.*—"Is the Treasurer of State acting with authority of law in authorizing the County Attorney of Lyon county to proceed as hereinbefore stated? In other words, can the State maintain a lien against the real property in Iowa belonging to the Sheldon estate for the taxes that may be charged against the intangible property which it is sought to discover by such proceedings?"

Respectfully yours,

(Signed)

JOHN HERRIOTT,  
Treasurer of State.

Dict. F. I. H.

STATE OF IOWA,  
OFFICE OF ATTORNEY-GENERAL,  
DES MOINES, Iowa, July 24, 1899.

Hon. John Herriott, Treasurer of State:

DEAR SIR—I have the honor to acknowledge the receipt of your request for my opinion upon the several questions hereinafter stated, growing out of the estate of Hon. Benjamin R. Sheldon, late of Rockford, Ill. The facts stated by you are substantially these: Judge Sheldon's estate consisted of large properties in Illinois, Iowa, and other States. In his lifetime he owned real estate in several counties in Iowa; also owned stock in at least one bank in Iowa, and was also the owner of sundry notes given by residents of Iowa and secured by mortgages upon Iowa real estate. You ask:

*First.*—"Do notes given by citizens of this State, and mortgages on Iowa land or property securing them, and other intangible property of a similar character, owned by the Sheldon estate and held in Illinois at the time of

the decedent's death, constitute property within the jurisdiction of this State, as contemplated by section 1467 of the Code of Iowa?"

The notes referred to, and the mortgages securing the same, are only evidence of a debt. If destroyed, the debt—the right to demand payment of the money loaned—with interest remains. (*Courtland v. Hotchkiss*, 100 U. S., 498.) The debt is unquestionably intangible property and by fiction of law is generally considered under a comity as having a situs at the place of residence of the owner. This, however, may change by statute.

There are a number of decisions which appear to hold that a debt owned by a nonresident of the State cannot be taxed by the State in which the debtor resides. An examination of these cases, however, shows that the question turns upon the statutes of the State under consideration. For instance, in *Davenport v. M. & M. Ry. Co.*, 12 Iowa, 539, the power of a State to impose a tax upon debts or obligations due from a citizen of this State to a resident of another State, was not involved. The court held that the debtor could not be taxed because of such debt, as it was not property, he did not own it, and the law did not authorize a tax to be levied against a nonresident to whom such debt was due.

The case of *State Tax on Foreign-held Bonds*, 15 Wal., 300, is most relied upon to sustain the doctrine that a State cannot tax a debt owing to a resident of another State. This decision was by a divided Court, four of the nine judges dissenting. The Pennsylvania law, under consideration, required the resident debtor to pay the tax, and to deduct the same from the interest which was due the nonresident creditor. The majority of the Court held this impaired the obligation of the contract, and the tax was void.

Unquestionably the greater weight of authority holds that the State has ample power to tax persons or property which are within its jurisdiction, and may, for the purpose of taxation, fix the situs of property, and when it has jurisdiction of the person or of the property in such a way as to enforce the tax, its right to levy such tax will be upheld.

The Collateral Inheritance Tax law, or inheritance tax laws of any kind, are not taxes upon property, but upon the right of succession to property. I think it is competent for the Legislature of a State, unless restricted by constitutional prohibitions, to enact whatever law it may desire with reference to the succession of property, and impose such terms and conditions upon the devolution of all property which is owned by residents of the State, or which is within the jurisdiction of the State, actually or constructively, or upon which the laws of the State are to be invoked for the purpose of reducing to possession.

The question then is, does chapter 4, title VII of the Code subject the owners of property referred to in your inquiry to the succession tax? It, in express terms, subjects the property within the jurisdiction of the State, whether belonging to inhabitants of the State or not or whether tangible or intangible, which shall pass by will or by the statutes of inheritance of this or any other state, or by deed, will, etc. The fact that one is a non-resident of the State does not release his estate from the payment of this tax. If the property is within the jurisdiction of the State, that is sufficient.

There are a number of cases which hold that where the notes and evidence of the debts are within the State at the time of the decease, the



Inheritance Tax must be paid because the property is within the jurisdiction of the State.

I do not think the case is different, however, in any essential feature, where the evidence of the debt may be at the place of residence of the decedent, or actually outside of the State. The debt itself is the property; the note merely the evidence of the debt. The statute subjects intangible property. In order to reduce choses in action to possession in this State the courts of the State must be resorted to. A local administrator must be appointed, and such administrator is, under the law, required to pay the cost of administration and all charges which the State imposes upon him. Among such charges is the Collateral Inheritance Tax. The State may not have jurisdiction of the piece of paper which is used as the evidence of the debt, but the debt itself is in the State, and the means of enforcing payment must be exercised in the State. The administrator, who alone is authorized to collect debts within this State, must be an officer appointed by the courts of this State, and in a very real sense the debt, which is intangible property, is within the jurisdiction of the State, and clearly, to my mind, the legislature intended to require such property to be subject to the succession tax. It is certainly included within the class known as intangible property.

There is no provision exempting ancillary administrators or trustees from paying the tax which is imposed in general terms upon all executors or administrators. Hence, I think all such notes and mortgages should be considered in arriving at the amount of Collateral Inheritance Tax to be paid by the Sheldon estate.

*Second.*—You further ask: "Does the fact that some of the mortgages or notes before mentioned are made payable in Iowa and others at points outside of the State, in any way alter the status of such intangible property with respect to their liability for the Inheritance Tax imposed by the Iowa statute?"

The debt itself, and not the evidence thereof, being the property, I do not think the fact that the contract to pay the debt at some point outside of the State would alter the status of the debt with reference to the liability for the Collateral Inheritance Tax in this State.

The debt itself is the property. Since the statute takes cognizance of the intangible property, and has indicated the policy which sets aside the fiction that choses in action are within the jurisdiction of the domicile of the owner, I see no difference in principle between notes and mortgages payable in the State and those payable outside of the State. If it is competent for the purpose of taxation, for the State to fix the situs of intangible property within the State for the purpose of subjecting it to the succession tax, the debt being considered the property, it being due from a citizen of the State, it becomes property within the State in contemplation of law.

The Orcutt appeal, 97 Pa., 179, held that bonds of the United States belonging to a resident of New Jersey, deposited simply for safe keeping with a trust company in Philadelphia, were not subject to the Inheritance Tax of Pennsylvania, because they were simply evidence of indebtedness, not by any person or corporation within the commonwealth, but by the general

government. Pennsylvania had no jurisdiction of the personal representatives of the decedent, and had no jurisdiction of the debt itself; hence, by no fair construction of law could the debt evidenced by the bonds be considered within the jurisdiction of Pennsylvania.

A debt payable outside of the State could be collected by an administrator appointed within the State, and such administrator would be required, undoubtedly, to account for the Collateral Inheritance Tax provided by law.

*Third.*—"Does the imposition of an Inheritance Tax by the State of Illinois upon the Sheldon estate estop the State of Iowa from assessing a tax of 5 per cent upon that part of the Sheldon estate consisting of evidences of indebtedness of citizens of Iowa?"

By no manner of means. The State of Iowa, having jurisdiction of the property within its borders, tangible and intangible, and having authority to levy a tax thereon, or impose conditions upon its devolution, it coming within its recognized powers, cannot be hindered from so doing because a sister State, after the property passes from the jurisdiction of Iowa, may also levy a tax thereon. It may be said that the property is liable for double taxation, or to pay two succession taxes. Double taxation cannot always be avoided. It is at most a mere matter of policy. Courts will not construe the laws of the State so as to cause double taxation unless it is plainly the intent of the Legislature. There are many instances where double taxation is effected. In our own State, for instance, the property of railroads is taxed, and the stock of railroad companies, held by citizens of our State, is also taxed. At any rate, the power of taxation being vested in the State of Iowa with regard to property within the State, it cannot be limited in the exercise of this power because another State may also levy a tax based upon property in Iowa.

"No State can legislate except with reference to its own jurisdiction. One State cannot exempt property from taxation in another. Each State is independent of all others in this respect." (*Bonaparte v. Tax Court*, 104 U. S., 594; *Dos Passos Inheritance Tax*, page 50, page 187.)

*Fourth.*—You ask, "If the beneficiaries of the Sheldon estate conclude to file an inventory of all the intangible property referred to above, are they entitled to the deduction of the Inheritance Tax paid in Illinois along with the other deductions of indebtedness allowed by this State in the assessment of the Collateral Inheritance Tax?"

I do not consider the Inheritance Tax paid in Illinois, or to be paid there, if any, a debt provable against the estate in Iowa. The property within the jurisdiction of Illinois is subject to the laws of Illinois with reference to the Inheritance Tax. Iowa could not prove up against the estate in Illinois a claim for Inheritance Tax, and I see no reason for considering a claim for Inheritance Tax by the State of Illinois as a debt against the estate in Iowa.

*Fifth.*—You ask, "Is the Treasurer of State acting with authority of law in authorizing the County Attorney of Lyon county to proceed as hereinbefore stated? In other words, can the State maintain a lien against the real property in Iowa belonging to the Sheldon estate for the taxes that may be charged against the intangible property which it is sought to discover by such proceedings?"



You say you have instructed the County Attorney of Lyon County to make application to the District Court for the appointment of an administrator of the estate in Iowa. I think you are authorized by law to instruct the County Attorney to procure the appointment of an administrator and enforce the rights of the State to the succession tax. Whether the State may maintain a lien upon the real property in Iowa for the tax that may be charged against the personal property, is a matter that I cannot determine from the facts before me. If the real estate was devised as a specific bequest to one person, and the notes and mortgages to another collateral heir, then I do not think the real estate of one collateral heir could be made liable for the tax due from the property bequeathed to another collateral heir. In other words, the executor and administrator must pay the tax due on account of the personal property and, I think, as a general rule, he could not subject lands devised to another person to the payment of such tax upon personal property. What would be the administrator's rights in regard to the real estate I cannot say, not having a copy of the will before me.

Yours respectfully,

(Signed)

MILTON REMLEY,  
Attorney-General.

**COMPENSATION OF THE FINANCIAL AGENT OF THE IOWA  
STATE COLLEGE AT AMES AND THE ALLOWANCE FOR  
ASSISTANTS AS CONTEMPLATED BY SECTION 2669 OF  
THE CODE.**

STATE OF IOWA,  
TREASURY DEPARTMENT,  
DES MOINES, Iowa, March 28, 1898.

Hon. Milton Remley, Attorney-General, Des Moines, Iowa:

DEAR SIR—I desire to obtain your opinion upon the proper construction to be put upon section 2669 of the Code relating to the financial agent of the Agricultural College and Farm. The questions concerning which I desire information particularly are:

*First.*—This section provides the financial agent shall receive a salary, to be fixed by the Board of Trustees, "and \$800 in addition for assistants and sub-agents and all necessary expenses connected with the discharge of his duties." The question is, does this \$800 include the necessary expenses of the financial agent, or, is he entitled to his necessary expenses besides the \$800?

*Second.*—Is the financial agent entitled to the "\$800" for assistants and sub-agents absolutely, or only so much of it in any one year as he pays out? In other words, suppose in one year he should not require all of the \$800 for assistants and sub-agents, but the next year should be such a year that the \$800 would not be sufficient to meet this expense, could he draw the whole \$800 the first year so that he could have any surplus to use in years when the \$800 was not enough to meet the requirements of the office?

Respectfully yours,

(Signed)

JOHN HERRIOTT,  
Treasurer of State.

STATE OF IOWA,  
OFFICE OF ATTORNEY-GENERAL,  
DES MOINES, April 8, 1898.

Hon. John Herriott, Treasurer of State:

DEAR SIR—Your favor of recent date duly at hand, in which you refer to section 2669 of the Code and ask my opinion upon the following points:

*First.*—"Does the \$800 in addition, for assistants and sub-agents and all necessary expenses connected with the discharge of his duties, include the necessary expenses of the financial agent, or is he entitled to his necessary expenses beside the \$800?"

*Second.*—"Is the financial agent entitled to the \$800 for assistants and sub-agents absolutely, or only so much of it in any one year as he pays out? In other words, suppose in one year he should not require all of the \$800 for assistants and sub-agents, but the next year should be such a year that the \$800 would not be sufficient to meet this expense; could he draw the whole \$800 the first year, so that he could have any surplus to use in years when the \$800 was not enough to meet the requirements of the office?"

The entire section is as follows: "The financial agent shall receive a compensation to be fixed by the Board of Trustees, not exceeding the sum of \$1,200 annually, and \$800 annually in addition for assistants and sub-agents and all necessary expenses connected with the discharge of his duties, to be paid as that of other officers, out of the State Treasury."

I think the fair construction of this section is that the financial agent shall receive as his compensation the salary to be fixed by the Board of Trustees, not exceeding \$1,200, and all personal expenses necessary to or connected with the discharge of his duties. He is also authorized to draw, as compensation for assistants and sub-agents, \$800. That is, necessary expenses are not to be deducted from the \$800 which is allowed for assistants and sub-agents. The appropriation of \$800 for assistants and sub-agents is the amount that may be paid for such assistants and sub-agents.

In regard to the second question, I do not think that the appropriation of \$800 for assistants and sub-agents is an appropriation to the financial agent in any sense. It is in the nature of an appropriation to such assistants and sub-agents as he may employ. This sum should be paid as that of other officers, out of the Treasury of the State, upon the voucher or certificate of the financial agent that services have been rendered, and I find no warrant for the payment to the financial agent of \$800 annually, whether any assistants or sub-agents have been employed or not, or whether there is need of drawing that sum from the Treasury.

If no assistants or sub-agents are employed in any one year, no sum should be drawn from the Treasury during that year, and the fact that nothing was drawn in one year would not authorize any more than \$800 to be drawn during the years following. The amount that may be drawn for assistants and sub-agents is limited to \$800 annually. If there is no one who renders services as assistant or sub-agent, then there is no one authorized to receive the compensation. The salary or compensation of a public position belongs to the one who renders the services in that position, and



if no services are rendered, then no part of the salary should be drawn for that period. Yours respectfully,

(Signed) MILTON REMLEY,  
Attorney-General.

**DUTIES AND RESPONSIBILITIES OF THE TREASURER OF  
STATE AS TREASURER OF STATE INSTITUTIONS  
UNDER BOARD OF CONTROL.**

(Extract from Opinion furnished Chairman of Board of Control.)

DES MOINES, Iowa, June 2, 1898.

\* \* \* \* \*

3. "What will be the status of these institutions after July 1, 1898, as to money by them turned into the State Treasury, which may be derived from sales of surplus products from their farms, or from sales of stock, hides, or of articles manufactured by said institutions, or otherwise, except that derived from appropriations, either general or special?

"Will such sum be placed to the credit of the institution remitting it, and can the institution have the benefit of it in addition to the per capita prescribed by law?"

By section 38 of the act, the Treasurers of the institutions placed under the management of the Board of Control will be relieved of their duties July 1st. The funds in their hands must be sent to the State Treasurer, and it is made his duty to receive such funds. As is well known, the Treasurers of the State institutions have separate funds under their control; for instance, the support fund, the contingent fund, the repair fund, the building fund, and different funds appropriated for special purposes. Not that the Treasurers of all institutions have each of these separate funds, but they are to be found in the appropriations of the different institutions. Generally, each fund can be used only for the purposes for which it was appropriated. The duties of the Treasurers of these different institutions are imposed now upon the Treasurer of State. He becomes the Treasurer for each institution, and in my judgment, it will be necessary for him to keep an account with each fund which belongs to the several institutions of which he is Treasurer. The monthly or quarterly appropriations, called the support fund, are used in the general support of the institutions to which they belong.

I do not think it can be questioned that the products from the farm or garden belonging to an institution can properly be used for the support of the institution, and if more of one kind of produce is raised than is needed, it may be sold and the proceeds thereof used to purchase other supplies necessary for the support of the institutions. So if live animals are purchased to be slaughtered, they are paid for out of the support fund and the proceeds of the sales of the hides, or any part thereof not used in the institution, could be used for the support fund. So of articles manufactured for sale by the institutions; as, for instance, the Industrial Home for the Blind; they can be sold and the proceeds used for the support of the institution.

If the proceeds of such sales are paid into the Treasury of the State they should be credited to the proper account, viz: the support fund, just as they

would have been by the local Treasurer. When money is paid out for an institution in the manner provided in section 42 of the act creating the Board of Control, it should be charged to the support fund or its appropriate fund.

In section 42 we find the following: "Upon such certificate the Auditor of State shall, if the institution named has sufficient funds, issue his warrant upon the Treasurer of State for the gross amount as shown by such certificate abstract." The appropriation of given sums monthly or quarterly, under the old system, is a limitation on the net amount appropriated by the State for the institutions respectively. It cannot be imagined that the Legislature ever supposed that the cost of furnishing food and clothing for the inmates of an institution would uniformly, month by month, be the same. It is apparent that the cost of support in the winter time, when more clothing and fuel are needed, will be greater than in summer months. The custom has been for the Trustees to draw from the State Treasury during the months when less is needed, the full amount, so as to keep in the local Treasury sufficient to cover the expenses during the months when the actual expenses would exceed the statutory limit. The act creating the Board of Control does not make plain how the Auditor may determine whether the institution has sufficient funds. It is evident that the Auditor's warrant must be drawn for all funds that are paid out by the State Treasurer. It is customary and proper for the Auditor, in his account with the several institutions, to credit such institutions with the appropriation and charge the same with the warrants drawn. In like manner, the Auditor, in his accounts with the institutions, can credit their accounts with the amounts they are entitled to under the law, making an appropriation, and also credit such accounts with the amount paid by such institutions into the State Treasury belonging to that fund, and then charge the institutions with all the warrants issued upon that fund, and at the end of the year, any unexpended balance of these appropriations, can be charged off, as is done with reference to unexpended general appropriations on the 1st of April.

I do not think that the proceeds of the sale of surplus products from the farms, or the proceeds of the sale of stock, hides, or manufactured articles, when paid into the State Treasury on the support fund account, should be considered a part of the per capita allowance provided by law. The plan above suggested is only a suggestion. It appears to me to be clearly within the spirit and the letter of the law. It may be some other plan accomplishing the same end may be better, but certainly the Legislature never intended, when, for instance, a beef is bought and paid for out of the support fund, the parts that cannot be used being sold and the money put into the State Treasury, that that same money should be again charged to the institution as a part of the per capita allowance.

\* \* \* \* \*

(Signed)

MILTON REMLEY,  
Attorney-General.



Rules and Regulations  
FOR THE  
Assessment and Collection  
OF THE  
Collateral Inheritance Tax.

ADOPTED JUNE 11, 1898. IN EFFECT JULY 4, 1898.



The following rules and regulations for the assessment and collection of the tax on collateral inheritances in Iowa were drafted and adopted in accordance with the provisions of section 6, chapter 37, of the acts of the Twenty-seventh General Assembly, which follow:

"The Chief Justice of the Supreme Court shall, prior to July 1, 1898, appoint five of the district judges of the State to meet with him at Des Moines, on a date to be by him fixed, for the purpose of framing uniform rules and regulations relative to the assessment and collection of the Collateral Inheritance Tax, for the guidance of the district judges, officers of the court, executors and administrators. Said rules and regulations shall aim to give more publicity to the provisions of this chapter, and to secure the strict enforcement of the same, and when made shall form a part of, and be published with, the rules of the district courts of the State."

Pursuant to the authority conferred in the above section, Judge H. E. Deemer, Chief Justice of the Supreme Court, directed Judges S. M. Weaver, of the Eleventh judicial district; L. E. Fellows, of the Thirteenth; H. M. Towner, of the Third; Z. A. Church, of the Sixteenth, and M. J. Wade, of the Eighth judicial district of Iowa, to meet with him in Des Moines. The rules and regulations for the assessment and collection of the Collateral Inheritance Tax herewith published were adopted June 11, 1898.

# **RULES AND REGULATIONS RELATING TO THE ASSESSMENT AND COLLECTION OF THE COLLATERAL INHERITANCE TAX.**

## **RULE 1.**

*Lien book.*—The Clerk of the District Court in and for each county shall provide and keep a suitable book, substantially bound and suitably ruled, to be known as the Collateral Inheritance Tax and Lien Book, in which shall be kept a full and accurate record of all proceedings in cases where property is charged or sought to be charged with the payment of a Collateral Inheritance Tax under the laws of this state, to be printed and ruled so as to show, upon one page—

1. The name, place of residence, and date of death of the decedent.
2. Whether the decedent died testate, or intestate, and if testate, the record and page where the will was probated and recorded.
3. The name and postoffice address of the executor, administrator, trustee, or grantee, with date of appointment or transfer.
4. The names, postoffice addresses and relationship, if known, of all the heirs, devisees and grantees.
5. The appraised valuation of the personal property.
6. The amount of inheritance tax due upon said personal property.
7. A record of payment with amount and date.
8. Date of filing objections and names of objectors.
9. Blank for index and reference to all proceedings, and for memorandum entries of the court or judge in relation thereto.

Upon the opposite page of such record shall be printed:

1. "Real estate derived from.....(naming decedent) which is subject to the lien prescribed by the statute for Collateral Inheritance Tax."
2. A full and accurate description of such real estate, by forty-acre or fractional tracts, or by lots, or other complete individual description.
3. The appraised valuation as reported by the appraisers—with a reference to the record of their report—as to each piece of such real estate.
4. The amount of the inheritance tax due upon each such piece.
5. A record of payments, with dates and amounts.
6. Date of filing objections, and names of objectors.
7. Blank for index and reference to all proceedings, and for memorandum entries of court or judge in relation thereto.

## **RULE 2.**

*Report by administrators, etc.*—Upon the appointment and qualification of each executor, administrator and testamentary trustee, the Clerk issuing the letters shall at the same time deliver to him a blank form upon which he shall be required to make detailed report of the following facts:



1. Name and last residence of decedent.
2. Date of death.
3. Whether or not he left a will.
4. Name and postoffice of executor, administrator or trustee.
5. Name and postoffice of surviving wife or husband, if any.
6. If testate, name and postoffice of each beneficiary under will.
7. Relationship of each beneficiary to the testator.
8. If intestate, name and postoffice of each heir at law.
9. Relationship of each heir at law to the decedent.
10. Inventory of all the real estate of the decedent, giving amount and description of each tract.

Within ten days after his qualification each executor, administrator and testamentary trustee shall make and return to the Clerk, under oath, a full and detailed report as indicated in the preceding paragraph, and upon his failure so to do, the Clerk shall forthwith report his delinquency to the district court if in session, or to a judge of said court if in vacation, for such order as may be necessary to enforce an observance of these rules.

If it appears from the inventory or report so filed, that the real estate, or any part of it is subject to an inheritance tax, it shall be the duty of the executor or administrator to cause the lien of the same to be entered upon the lien book in the office of the Clerk of the Court in each county where each particular tract of said real estate is situated.

#### RULE 3.

*Duties of the clerk.*—The clerk shall, from time to time, enter upon the Collateral Inheritance Tax and Lien Book, the title of all estates subject to the inheritance tax, as shown by the inventories or lists of heirs filed in his office, or as reported to him by the County Attorney or the Treasurer of State, and shall enter in said book as against each estate or title at the appropriate place, all such information relating to the situation and condition of the estate as he may be able to obtain from the papers filed in his office, or from the County Attorney or the Treasurer of State, as may be necessary to the collection and enforcement of the tax. He shall also immediately index all liens entered upon the Collateral Inheritance Tax and Lien Book in the book kept in his office for that purpose.

Should any estate or the name of any grantee or grantees, be placed upon the book at the suggestion of the County Attorney or the Treasurer of State, in which the papers already on file in the Clerk's office do not disclose that an inheritance tax is due or payable, the County Attorney shall forthwith give to all parties in interest, such notice as the court or judge may prescribe, requiring them to appear on a day to be fixed by the said court or judge, and show cause why the property should not be appraised and subjected to said tax. If, upon hearing at the time so fixed, the court is satisfied that any property of the decedent, or any property devised, granted or donated by him, is subject to the tax, the same proceedings shall be had as in other cases, so far as applicable.

#### RULE 4.

*Appointment of appraisers.*—At the first term of court in each county, after the publication of these rules, and annually thereafter, the court shall

appoint three competent residents and freeholders of said county to act as appraisers of all property within its jurisdiction, which is charged or sought to be charged with a Collateral Inheritance Tax. Said appraisers shall serve for one year, and until their successors are appointed and qualified. They shall each take an oath to faithfully and impartially perform the duties of the office, but shall not be required to give bond. They shall be subject to removal at any time at the discretion of the court, and the court, or a judge thereof in vacation, may also, in its discretion, either before or after the appointment of the regular appraisers, appoint other appraisers to act in any given case. Vacancies occurring otherwise than by expiration of term, shall be filled by the appointment of the court, or by a judge in vacation.

#### RULE 5.

*Duties of appraisers.*—When an estate is opened in which there is property which may be subject to the inheritance tax, the clerk shall forthwith issue a commission to the appraisers, who shall fix a time and place for appraisement, and if not practicable to serve the notice provided for by statute, they shall apply to the court or judge for an order as to notice, and upon service of such notice and the making of such appraisement, the said notice, return thereon and appraisement shall be filed with the Clerk, and a copy of such appraisement shall be filed by the Clerk with the Treasurer of State.

Any person interested may, within twenty days thereafter, file objections to said appraisement or taxation, and the same shall then stand for trial and further proceedings as provided by statute. If upon such hearing the court finds that the property is not subject to the tax, the court shall upon expiration of time for appeal, when no appeal has been taken, order the Clerk to enter upon the lien book a cancellation of any claim or lien for taxes.

#### RULE 6.

*Duty of County Attorney.*—It shall be the duty of each County Attorney to make examination from time to time of all reports filed with the Clerk by administrators, executors, and trustees, pursuant to law or the provisions of these rules; also to make examination of all foreign wills offered for probate or recorded within his county, as well as of the records of deeds and conveyances in the Recorder's office of said county, and if from such examination, or from information or knowledge coming to him from any other source, he finds or believes that any property within his county, or within the jurisdiction of the district court of said county, has since July 4, 1898, passed by will or by the intestate laws of this or any other State, or by deed, grant, sale, or gift, made or intended to take effect, in possession or enjoyment after the death of the testator, donor or grantor, to any person other than to or for the use of the father, mother, husband, wife, lineal descendant, adopted child, the lineal descendant of an adopted child of a decedent, or to or for charitable, educational or religious societies, or institutions within this State, he shall make report thereof in writing to the Clerk of the district court, embodying in such report, so far as he is able, all the facts mentioned in rule 2 of these rules, and cause the notice required by rule 3 hereof to be properly given and returned.



Any citizen of the State having knowledge of property liable to such tax, against which no proceeding for enforcing collection thereof is pending, may report the same to the County Attorney, and it shall be the duty of such officer to investigate the case, and if he has reason to believe the information to be true, he shall forthwith institute such proceedings substantially as above indicated. He shall also advise and assist the Clerk and appraisers in the discharge of their duties in cases of this nature, and see that notices required by law and these rules are properly made, served and returned.

## RULE 7.

*Duty of Court.*—On the first or second day of each regular term, the court shall require the Clerk to present for its inspection, the Inheritance Tax and Lien Book hereinbefore provided for, together with all reports of administrators, executors and trustees which have been filed pursuant to these rules, since the last preceding term. The County Attorney shall also attend and make report to the court concerning the progress of all cases pending for the collection of such taxes, together with any other facts, which, in his judgment, may aid the court in enforcing the general observance of the Collateral Inheritance Tax Law. If from information obtained from the records or reports, or from any other source, the court has reason to believe that there is property within its jurisdiction liable to the payment of an inheritance tax, against which proceedings for collection are not already pending, it shall enter an order of record, directing the County Attorney to institute such proceedings forthwith.

## RULE 8.

*Record.*—In all cases entered upon the Inheritance Tax and Lien Book, the Clerk shall make a complete record in the proper probate record, of all the proceedings, orders, reports, inventory, appraisements and all other matters and proceedings therein.

## RULE 9.

*Costs.*—In all cases where property is found to be liable to taxation under the Inheritance Tax Law, all costs of the proceedings had for the assessment of such tax shall be chargeable to such property, and to discharge the lien upon such property all costs, as well as the taxes, must be paid. In all other cases the costs are to be paid as ordered by the court.

## RULE 10.

*Book and blanks.*—The book herein provided for, and all blanks to be used in carrying out the provisions of the law and of these rules, shall be in form to be approved by the Chief Justice of the Supreme Court, which form shall be furnished to the Clerk of each county by the Treasurer of State.

It shall be the duty of the State Treasurer to give such publicity to these rules, and the provisions of the statutes regarding the collection of such tax, as may by him be deemed advisable and practicable.

## RULE 11.

*Construction.*—These rules are not to be construed as in any manner superseding any of the requirements of the statute governing the levy and

collection of Collateral Inheritance Taxes, or as relieving executors, administrators, trustees or officers of court, or any of them, from a strict observance of all the duties which such statute imposes upon them.

These rules shall be in full force and effect from and after the 4th day of July, 1898.

BE IT REMEMBERED, That the above and foregoing rules were adopted this 11th day of June, 1898, by the following: H. E. Deemer, Chief Justice of the Supreme Court of Iowa; S. M. Weaver, Judge of the Eleventh Judicial District of Iowa; L. E. Fellows, Judge of the Thirteenth Judicial District of Iowa; H. M. Towner, Judge of the Third Judicial District of Iowa; Z. A. Church, Judge of the Sixteenth Judicial District of Iowa; M. J. Wade, Judge of the Eighth Judicial District of Iowa. Said District Judges having been appointed by the said Chief Justice of the Supreme Court, pursuant to section 6, chapter 37, of the acts of the Twenty-seventh General Assembly of the State of Iowa.

Witness my hand the 11th day of June, 1898.

H. E. DEEMER,

Chief Justice of the Supreme Court of Iowa.

Attest: M. J. WADE,

Secretary.



# Instructions to County Attorneys

RELATIVE TO

Reporting Estates Subject to the Collateral Inheritance Tax,  
Performing Legal Services in the Collection of the  
Tax, and Compensation Therefor.

---

ISSUED JANUARY 25, 1899.



**INSTRUCTIONS TO COUNTY ATTORNEYS RELATIVE TO REPORTING ESTATES SUBJECT TO THE COLLATERAL INHERITANCE TAX, PERFORMING LEGAL SERVICES IN THE COLLECTION OF THE TAX, AND COMPENSATION THEREFOR.**

[Ch. 28, Acts 26th G. A.—now Ch. 4, Title VII, Code—Ch 37, Acts 27th G. A., and Rules and Regulations ]

“It shall be the duty of the County Attorney of each county to report to the Treasurer of State the death of all persons whose estates are liable to payment of the Collateral Inheritance Tax, and the description of any property located in the county liable to such tax, and to perform such further legal services in the enforcement of said tax as he may be directed to do by the Treasurer of State, but such attorney shall have no authority to receipt for or receive any of such tax. For reporting such estates or property the County Attorney shall receive a compensation of ten (10) per cent of the tax payable to the State, but not to exceed the sum of twenty dollars (\$20) in any one estate; and for additional legal services performed under the direction of the Treasurer of State, he shall be paid a compensation of three (3) per cent on the amount of all taxes collected from estates so reported by him, but in no event shall the amount thereof exceed the sum of one hundred and fifty dollars (\$150) from any one estate. When the Treasurer of State is satisfied that an estate reported by the County Attorney is liable to the tax, he shall so certify to the Auditor of State, who shall issue his warrant on the Treasurer of State in favor of said County Attorney for the sum due for reporting said estate as herein provided, and all other compensation shall be paid said County Attorney in like manner when the tax is collected and paid into the State Treasury.”—[Sec. 7, Ch. 37, Acts 27th G. A.]

The purpose of the foregoing section of chapter 37 of the acts of the Twenty-seventh General Assembly is to afford the Treasurer of State sources of information and assistance in the enforcement of the law imposing a tax upon collateral inheritances within the jurisdiction of the State of Iowa. The following instructions and rules have been drafted with this purpose in view. Additions or amendments thereto may be made as experience may demonstrate to be necessary.

**REPORTING ESTATES AND THE ALLOWANCE OF FEES.**

*All estates, legacies, etc., to be reported.*—“All property within the jurisdiction of this State, and any interest therein, whether belonging to the inhabitants of this State or not, and whether tangible or intangible, which shall pass by will or by the statutes of inheritance of this or any other State, or



by deed, grant, sale or gift made or intended to take effect in possession or in enjoyment after the death of the grantor or donor, to any person in trust or otherwise," for the benefit of collateral heirs or devisees, is subject to an inheritance tax by the State of Iowa.—[Sec. 1487 Code.]

This language is sweeping and all inclusive. In searching the probate records, County Attorneys should keep it constantly in mind. All estates entered on the probate records and all transfers, or grants of land or other property, made in view of death, recorded in each and every county in Iowa, which go wholly or partly to collateral heirs or devisees or grantees, are to be reported to the Treasurer of State at Des Moines. Such estates and grants should be reported, even if it appears that the debts, probate expenses and the exemption are likely to absorb the entire valuation of the estate and the State derive no tax therefrom. All legacies and bequests given to collateral beneficiaries should likewise be reported to the Treasury department.

*Promptness in reporting estates.*—It is especially urged upon county attorneys that they promptly report estates to the Treasury Department as soon as they have been entered upon the county records in such wise as to show their liability for the Inheritance Tax. It is very important that administrators, executors and beneficiaries of estates should know of their liability for the payment of the tax as soon as possible. Great annoyance, and frequently considerable costs, have resulted where the representatives of estates have not had their attention called to this law in time and the property has been distributed. The tax is a lien against the estate until paid, and is to be collected whenever the liability of the estate is discovered.

*Method of reporting estates.*—In reporting estates liable for the Collateral Inheritance Tax to the Treasurer of State, County Attorneys are particularly requested to make their reports upon the blank forms which will be furnished them by the department. Each report should contain any and all material facts showing the nature of the property or affecting the manner in which it passes, such as the date of the death of the decedent, life estates enjoyed by direct heirs, remainders, bequests to charitable or educational institutions, etc. The name and address of the administrator or executor should also be given. Each estate should be separately reported, and a letter should accompany the report or reports showing the names of the estates reported at such time. Such letter will often prove of importance in the allowance of fees.

*County Attorneys must personally report estates.*—County Attorneys, in order to obtain the fees allowed them for reporting estates and legacies liable for the Inheritance Tax, must personally report the same to the Treasurer of State over their own signature. The Treasurer of State will not recognize private arrangements between a County Attorney and any other party (for instance, the County Clerk or one of the Collateral Inheritance Tax appraisers), whereby the latter will report estates to the Treasury Department for the County Attorney. The Treasurer must have clear evidence that the County Attorney himself reported an estate before he will authorize the issue of a warrant for the reporting fee.

*Reporting fee paid when tax is paid.*—"For reporting such estates or property the County Attorney shall receive a compensation of ten (10) per

cent of the tax payable to the State, but not to exceed the sum of twenty dollars (\$20) in any one estate. \* \* \* When the Treasurer of State is satisfied that an estate reported by the County Attorney is liable to the tax, he shall so certify to the Auditor of State, who shall issue his warrant on the Treasurer of State in favor of said County Attorney for the sum due for reporting said estate as herein provided, and all other compensation shall be paid said County Attorney in like manner when the tax is collected and paid into the State Treasury."

This language is somewhat indefinite as to the time when the fee for reporting should be paid. But in view of the latter clause, and the fact that the fee is a percentage of the tax paid into the State Treasury, the Treasurer will not issue a requisition upon the Auditor for the fee until the tax or a considerable portion thereof has been paid into the State Treasury. It is not infrequent that estates realize much less in the final settlement and distribution than anticipated at the time of the decedent's death, and the tax proves to be less than \$200. To avoid the complications and disputes that might occur, the rule of not allowing the reporting fee until the tax or a considerable portion is paid has been adopted.

*Information from other sources.*—Where information concerning the liability of an estate for the Collateral Inheritance Tax reaches the Treasurer of State from private or official sources other than the County Attorney, no fee will be allowed. The Treasury Department receives such information when the Treasurer is served with a notice of the time and place of appraisal of an estate, or is notified by a bank or trust company of stocks or funds in their possession subject to the tax, or obtains copies of the inventory and appraisal, or in any manner learns of an estate. This is sufficient information to enable the Treasurer to take the proper steps to notify the representatives of estates and to enforce the assessment and collection of the tax. Subsequent notification by the County Attorney is unnecessary.

The Treasurer will, however, endeavor to notify County Attorneys during their terms of office of all estates reported to him by other parties, in order to prevent unnecessary reports, but his failure so to notify them will not be recognized as sufficient ground for the claim for the reporting fee.

A ruling of the Attorney-General upon this point has been obtained, part of which is as follows:

"\* \* \* It cannot be said that the law contemplates that the estates shall be reported more than once to the Treasurer. The purpose is to give information to the Treasurer as to what estates are liable to the tax, for which the State, under the new law, expects to pay; but it should not be expected to pay for information which it already has. There is no more reason for saying that the present County Attorney should receive compensation for reporting an estate which has been reported by other parties before the law was passed than there is for saying that the County Attorney who goes into office, say, next January, shall receive compensation for reporting all the unsettled estates which have been reported by his predecessor."

Each County Attorney should, as soon as may be after qualifying, write to the Treasurer of State to ascertain what estates have been reported from his county.



## THE PERFORMANCE OF OTHER LEGAL DUTIES.

The Iowa statute allows administrators and executors fifteen months from the date of death of a decedent in which to pay the Inheritance Tax. (section 1475 Code.) Unless they refuse to file the inventory and copy of the appraisement, it is not the policy of the Treasury Department to push representatives of estates or increase costs unduly by legal proceedings. Where, however, the Treasurer is credibly informed that administrators, executors or beneficiaries refuse or delay or neglect to comply with the law, he will take measures to enforce the law taxing collateral inheritances.

*Legal services required by the Treasurer of State.*—In addition to the duty of reporting estates liable for the Inheritance Tax to the Treasurer of State, it is made the duty of County Attorneys to "perform such further legal services in the enforcement of said tax as he may be directed to do by the Treasurer of State, but such attorney shall have no authority to receipt for or receive any of such tax." County Attorneys should give particular attention to the specific language of this provision of section 7, chapter 37, Acts of the Twenty-seventh General Assembly.

The obvious purpose of this clause of the section is to give the Treasurer of State such assistance as he may deem necessary to protect the interests of the State and to enforce the assessment and payment of the Collateral Inheritance Tax into the State Treasury. And the language plainly declares that it is only when the Treasurer directs County Attorneys to perform "further legal services" that they shall receive the additional fee of 3 per centum upon the amount of the tax paid. Fees for legal services will therefore only be allowed where definite instructions have been issued to County Attorneys by the Treasurer of State.

*Facts justifying action should be reported.*—County Attorneys when making their reports are requested to certify to the Treasurer of State any facts and circumstances relating to the estates reported which in their opinion justify the initiation of legal proceedings to enforce the assessment and collection of the Inheritance Tax. If upon consideration of the facts submitted the Treasurer deems them of such a character as to warrant action, instructions will issue to the attorney reporting to inaugurate the necessary measures in his District Court.

Whenever the Treasurer of State receives information that justifies proceedings against administrators or executors, definite instructions will issue to the County Attorney of the county wherein an estate has been probated to initiate such action as may be necessary to enforce the assessment and payment of the tax that may be charged against the estate, to protect the interests of the State.

*Where Courts direct County Attorneys to act.*—It frequently will happen that County Attorneys will be directed by Judges to look after the interests of the State in accordance with the general provisions of the Code (section 301) prescribing their duties, or in accordance with rule 6 of the "Rules and Regulations Relating to the Assessment and Collection of the Collateral Inheritance Tax." Or, County Attorneys may on their own motion, under the authority of the foregoing provisions, represent the interests of the State in District Courts. Such services, however, performed under direction of the Courts or on motion of the County Attorney,

are not matters within the discretion or under the direction of the Treasurer of State; and where not directly confirmed and authorized by him no fee for such legal services can be allowed.

*County Attorneys have an interest in the prompt payment of the Tax.*—County Attorneys have, nevertheless, a very decided interest in the prompt and proper settlement of estates subject to the Inheritance Tax, which of itself will justify on their part more or less voluntary personal supervision of such estates in probate. Their reporting fee depends upon the amount of tax paid by an estate, and their fee is not allowed until the tax is paid into the State Treasury. County Attorneys are therefore directly interested in seeing that the initial steps in the assessment of the Inheritance Tax are taken, that estates are entered upon the "Collateral Inheritance Tax and Lien Book," that the Clerk of the Court issues the commission to the Inheritance Tax appraisers to appraise the estate within the required time, in seeing that a true valuation is placed upon it so that they will receive at least the maximum fee allowed for reporting, and that the tax is paid into the State Treasury as soon as may be.

*Allowance of fees after term expires.*—Fees for reporting estates and for legal services in the collection of the inheritance tax are allowed and paid, even though the tax charged against an estate is not paid into the State Treasury until after the expiration of the term of office of the County Attorney who rendered the services.

*Where unable to complete action.*—Where, however, instructions have been issued to a County Attorney to begin action to collect the tax and his term of office ceases before he has taken any steps in the matter, no fee will be allowed. In cases where a County Attorney has initiated proceedings in his District Court to collect the tax, but is unable to obtain the decision before the expiration of his term; and it is necessary to call upon his successor for additional legal services, the fee of 3 per cent upon the tax paid will have to be apportioned between the two attorneys by arrangement.

*Fees not paid by administrators or executors.*—The fees allowed County Attorneys for reporting estates and for legal services are not paid by administrators or executors and by the latter deducted out of the tax assessed against estates. Nor are such fees paid out of or chargeable against the estates of decedents like ordinary expenses in probate. County Attorneys' fees are to be paid only upon requisition of the Treasurer of State upon the Auditor of State, who shall issue a warrant to the person designated.

*Tax payable to Treasurer of State.*—The tax due from collateral successions must be paid by the administrator, executor or trustee into the State Treasury. The law is express in requiring that it be sent to the Treasurer of State only, upon whom the duty is imposed of enforcing the collection by suit in case of nonpayment. "All taxes imposed by this chapter shall be payable to the Treasurer of State" [section 1475, Code,] and "the receipt of the Treasurer of State for such tax" is the only "proper voucher for such payment" [1480] that will enable an administrator or executor to obtain his discharge. It is not, therefore, a proper payment of the tax for an administrator or executor to pay it to a County Attorney or Treasurer



or to a Clerk of Court. The receipt of either of these officials to the executor would not estop the Treasurer of State from proceeding against the executor for the amount of the tax in case it is not covered into the State Treasury.

Where administrators or executors offer to pay the inheritance tax to County Attorneys the latter are requested to advise its remittance direct to the Treasurer of State. By so doing County Attorneys will avoid any personal responsibility in any complication that may arise over the payment or nonpayment of the tax into the State Treasury.

January 25, 1899.

JOHN HERRIOTT,  
*Treasurer of State of Iowa.*

## Record of Litigation.

---

Showing Cases in Federal and State Courts in which the Treasury Department has been Involved During the Biennial Period Ending June 30, 1899.



## I. INSURANCE TAX CASES.

- (1) Suit to recover from John Herriott, Treasurer of State, by the Scottish Union and National Insurance Company of Edinburgh and London, England, taxes paid by said company under the provisions of section 1333 of the Code, action being brought on the ground of the alleged unconstitutionality of the aforesaid section.

On the 31st day of January, 1898, Mr. Martin Bennett, United States manager for the Scottish Union and National Insurance company, proffered to John Herriott, Treasurer of State, \$929.11 in payment of  $3\frac{1}{2}$  per cent tax on premiums received by said company in the State for the year 1897. Such offer of payment was accompanied by a notice and protest claiming that the Treasurer of State was acting illegally in collecting such tax and that the same was illegal, unconstitutional, discriminating and unjust, and that said company reserved the right to bring action to recover the same. The Treasurer of State refused to issue receipts with the words "paid under protest" entered upon the face of the receipt. The amount was finally paid and the receipt issued without qualification.

In February, 1898, the Treasurer of State was served with a notice of the coming on for hearing, in the District court of Polk county, of a petition of the Scottish Union and National Insurance company seeking to recover from John Herriott, Treasurer of State, excessive and unjustly levied taxes paid by said company into the State Treasury, bringing suit against the Treasurer of State on the grounds that he acted without warrant of law in collecting such tax. The matter came on for hearing on the 6th day of April, 1898, on which date John Herriott, Treasurer of State, through the Attorney-General, Hon. Milton Remley, filed a motion asking the court to dismiss the action against the defendant on the ground that he was acting in his official capacity as Treasurer of the State of Iowa in receiving taxes from the aforesaid insurance company. On the 18th day of May the motion was heard by the court and the contention of the Attorney-General sustained. Judgment was entered, to which the plaintiff excepted.

On the 30th day of April, 1898, the Attorney-General filed a demurrer to the petition of the plaintiff on the following grounds: First, that the facts of the petition did not constitute a cause of action; second, that plaintiff's petition stated facts which defeated any cause of action, if plaintiff possessed any; namely, that John Herriott, as Treasurer of State, took no steps and did no act whatever to enforce or compel the payment of the money tendered to him by said insurance company, nor was he, under the law, authorized to collect said money by distraint or coercion, and that said money was not paid by plaintiff insurance company under duress or coercion, etc. The demurrer of the Attorney-General was sustained by the court on the 19th day of May, 1893, and the court entered judgment in favor of defendant.



On the 21st day of May, 1898, the Scottish Union and National Insurance company, through its attorneys, served notice of appeal from judgment of the court of Polk County to the Supreme Court of Iowa.

The grounds upon which the aforesaid plaintiff brought action against the Treasurer of State for recovery of money paid into the State Treasury were that section 1333 of the Code of 1897 imposing discriminating taxes upon various classes of insurance companies (foreign companies being taxed at the rate of 3½ per cent) was in violation of the Constitution of Iowa, article 1, section 6, which provides that all laws of a general nature shall have a uniform operation, and also section 30 of article 3 of the Constitution of the State, which provides that the General Assembly shall not pass local or special laws for the assessment and collection of taxes. Further, that the aforesaid section of the Code of 1897 is in violation of section 2, article 8 of the Constitution of Iowa, which provides that the property of all corporations for pecuniary profit shall be subject to taxation the same as that of individuals, and also in violation of section 1 of the fourteenth amendment to the Constitution of the United States.

Arguments of the attorneys for plaintiff and defendant have been submitted to the Supreme Court. The case is still pending.

#### TITLE OF CASE.

The Scottish Union and National Insurance Company, of Edinburgh, Scotland, and London, England, Appellant, v. John Herriott, and John Herriott, Treasurer of State, Defendants, Appellees, McVey & McVey, attorneys for plaintiff, and Milton Remley, Attorney-General for defendant.

Hon. C. P. Holmes, *Judge*.

- (2) Proceedings to Enjoin John Herriott, Treasurer of State, Brought by the Manchester Fire Insurance Company, et al., from Collecting from Said Companies Tax of 3½ Per Cent. Action Brought in the Circuit Court of the United States for the Southern District of Iowa; Central Division at Des Moines.

On the 14th day of December, 1898, a bill of complaint was presented to Judge John S. Woolson, of the Federal Circuit Court, by Messrs. McVey & McVey, attorneys for plaintiffs Manchester Fire Insurance company, et al., seeking for an injunction restraining John Herriott, Treasurer of State, from collecting an alleged illegal and unconstitutional tax from said insurance companies under the authority of section 1333 of the Iowa Code of 1897. On that date it was ordered by Hon. Walter H. Sanborn, United States Circuit Judge, that plaintiff's motion for an injunction, as prayed for in the bill, should be heard by the Hon. O. P. Shiras, United States Judge, on the 28th day of December. The insurance companies uniting as plaintiffs in this case were:

The Manchester Fire Assurance Company, of Manchester, England; Aachen and Munich Fire Insurance Company, of Germany; Atlas Assurance Company, of London, England; British America Assurance Company, of Canada; Baloise Fire Insurance Company, of Switzerland; Caledonian Insurance Company, of Scotland; Commercial Union Assurance Company,

Limited, of London, England; Hamburg-Bremen Fire Insurance Company, of Germany; Helvetia Swiss Fire Insurance Company, of Switzerland; Imperial Insurance Company, Limited, of London, England; Liverpool and London and Globe Insurance Company, of England; London and Lancashire Fire Assurance Company, of Liverpool, England; Lancashire Assurance Company, of England; Law Union and Crown Insurance Company, of England; Lion Fire Insurance Company and London Assurance Corporation, of London, England; Magdeburg Fire Insurance Company, of Germany; North British and Mercantile Insurance Company, of London and Edinburgh; Northern Assurance Company, of London, England; Norwich Union Fire Insurance Society, of England; Netherlands Fire Insurance Company, of Holland; North German Fire Insurance Company, of Germany; Phoenix Assurance Company, of London, England; Palatine Insurance Company, Limited, of England; Prussian National Insurance Company, of Germany; Royal Exchange Assurance Company, of London, England; Royal Insurance Company, of England; Scottish Union and National Insurance Company, of Scotland and England; Svea Fire and Life Insurance Company, of the Kingdom of Sweden.

On the 29th day of December the Attorney-General of the State of Iowa filed a demurrer to complainants' bill and there was a stipulation as to the facts in controversy agreed upon between counsel for plaintiff and defendant filed with the court. The grounds of the bill of complaint were that the Treasurer of State was about to collect an illegal and unjust tax from the aforesaid complaining companies; that the tax was in contravention of the Constitution of Iowa and of the Constitution of the United States, guaranteeing equal treatment to foreign corporations doing business in this country. January 20th Judge Shiras entered a decree overruling the plaintiff's motion and set aside the temporary injunction granted against the Treasurer of State. On March 28th Judge Shiras overruled the petition of the plaintiff for rehearing. Plaintiffs have since appealed the case.

#### TITLE OF CASE.

Manchester Fire Insurance Co. et al. v. John Herriott, Treasurer State of Iowa.

McVey & McVey, attorneys for Plaintiff.

Milton Remley, Attorney-General, for Defendant.

*Judges:* Hon. Walter H. Sanborn, John S. Woolson and O. P. Shiras, in the Circuit Court of United States for the Southern District of Iowa, Central Division.

## II. COLLATERAL INHERITANCE TAX CASES.

- (1) The Basis of the Appraisalment for Assessing the Collateral Inheritance Tax and the Application of the Exemption in Arriving at the Taxable Valuation.

ESTATE OF THOMAS H. MCGHEE, SCOTT COUNTY:

In the estate of Thomas H. McGhee, the appraisalment returned for the purpose of assessing the Collateral Inheritance Tax, was upon the basis of



the valuations returned by the local assessors, the amount returned being \$22,535. Further, the administrator, in computing the tax, deducted the so-called exemption of \$1,000 from the shares of each of the collateral heirs. The aforesaid appraisal was approved on April 30, 1897, and the estate ordered to pay \$231.83 into the State Treasury. On May 27th Attorney-General Milton Remley, on behalf of the State, appeared in the District Court of Scott County and filed a motion to set aside the appraisal approved on April 30th, and the order of the court fixing the amount of tax, alleging that the State had no notice of the appraisal; that the appraisal was inadequate; that the tax was erroneously computed, and that the taxable valuation was much larger than that returned. On October 5, 1897, the motion of the Attorney-General was considered and his contention sustained, and a new appraisal ordered. November 9, 1897, an amended and substituted report of the appraisers was filed which returned the appraised valuation of the McGhee estate at \$62,580, from which was deducted \$3,582 debts and \$1,000 exempt under the statute, and on November 20th, the court, W. F. Brannan, judge, ordered the administrator, Mr. Nathaniel French, to pay the sum of \$2,900 into the State Treasury.

On January 18, 1898, the administrator appealed from the order of the District Court. The case came on for hearing in the January term of the Supreme Court, and the decision was rendered April 6th, Justice G. S. Robinson rendering the opinion. The Supreme Court sustained the contention of the State that the appraisal is to be made on the basis of the "market value" and not the "assessed value" of the property of an estate, and that the so-called exemption of \$1,000 refers to the entire estate of a decedent and is not to be deducted from the shares of the individual legatees or heirs. See *In re McGhee Estate*, Iowa Reports, volume 105, pages 9-16.

## TITLE OF CASE.

Nathaniel French, Administrator,	}	Estate of Thomas H. McGhee,
Appellant,		
v.		Deceased.
State of Iowa,	}	Proceedings to fix Inheritance Tax.
Appellee.		

Appeal from Scott County District Court.  
Nathaniel French, Attorney for Appellant.  
Milton Remley, Attorney-General, for Appellee.  
Hon. P. B. Wolfe, Judge.

- (2) Injunction proceedings to Test the Constitutionality of the Original Act on Grounds of Lack of "Due Process of Law."

## ESTATE OF FRANK C. STEWART, POTTAWATTAMIE COUNTY:

Frank C. Stewart died on December 11, 1896. His property passed by will to collateral heirs. The executor of the estate, Mr. S. C. Campbell, as soon as the will was probated and his appointment confirmed, filed inventories of the real estate and personal property in accordance with chapter 28, acts of the Twenty-sixth General Assembly. As directed by its provisions, appraisers were appointed to appraise the property for the purpose

of computing the Inheritance Tax. Upon the filing of their report injunction proceedings were resorted to by the heirs seeking to prevent the executor from paying the tax and to enjoin John Herriott, Treasurer of State, from collecting the Collateral Inheritance Tax from the Stewart estate. The grounds of their petition were that chapter 28, acts of the Twenty-sixth General Assembly, was invalid and of no effect because in contravention of the fourteenth amendment to the Constitution of the United States, which says, that no State shall deprive any person of life, liberty or property without due process of law, and also of section 9, article 1, of the Constitution of Iowa, to the same effect, and further that no means or methods are provided in said statute for giving due notice to interested parties and an opportunity to be heard in the matter of the appraisal and the assessment of the tax. Mr. C. G. Saunders, County Attorney of Pottawattamie County, appeared in the District Court on behalf of the Treasurer of State and filed a demurrer to plaintiff's petition which came on for hearing March 9, 1898, before Hon. A. B. Thornell, judge. The court overruled the demurrer and adjudged chapter 28, acts of the Twenty-sixth General Assembly, to be in contravention of section 9, article 1, of the Constitution of Iowa, and that portion of the fourteenth amendment of the Constitution of the United States before referred to. On September 1, 1898, the attorneys for the state appealed. The matter is now before the Supreme Court. The argument of the State has been submitted; at this writing the appellees had not filed their argument.

## TITLE OF THE CASE.

John Y. Ferry, Hiram Ferry, Jr.; Julia Redding, Charles Coye, guardian of Hiram and John Coye; Ella Coye, Elmer Coye and Laura Coye, heirs, devisees and legatees of Frank C. Stewart, deceased, and Addie Longcarley and Mabel Starr, legatees of Frank C. Stewart, deceased, Plaintiffs and Appellees, v. S. C. Campbell, executor of the last will and testament of Frank C. Stewart, deceased, and John Herriott, Treasurer of the State of Iowa, Defendants and Appellants.  
Milton Remley, Attorney-General, and C. G. Saunders, attorneys for Appellants.  
Frank Shinn and Stone & Tinley, attorneys for Appellees.  
Hon. A. B. Thornell, Judge.

- (3) Injunction Proceedings to Test the Constitutionality of the Original Act on Grounds of Lack of "Due Process of Law."

## ESTATE OF GEORGE W. LOVELL, JONES COUNTY:

George W. Lovell died in March, 1897, leaving an estate estimated at \$500,000 in value, the bulk of which passed to collateral heirs. The District Court of Jones county, at the March term, 1898, issued an order that the Inheritance Tax should be assessed upon the sum of \$319,000, and entered a decree that the sum of \$15,950 was due the State, and that the same is, and continues, a lien against the real estate belonging to said estate. On March 26th the Treasurer of State was served with a notice that a petition for an injunction against John Herriott, State Treasurer, and George L. Lovell, executor, seeking to prevent said parties from assessing and collecting the Collateral Inheritance Tax, would come on for



hearing on the 16th day of May. The grounds for the petition were the alleged unconstitutionality of the statutes imposing the Collateral Inheritance Tax because of lack of due notice and process of law in the assessment of the tax—the same grounds alleged in the petition in the Stewart case previously set forth. Owing to default of defendant judgment was entered for the plaintiffs May 17th. On December 5, 1898, the County Attorney of Jones county, Mr. M. W. Herrick, was instructed by the State Treasurer to appear in the District Court and to ask for the setting aside of the default. By agreement a stipulation was entered into between plaintiffs and defendant agreeing to continue the case until the Supreme Court hands down its opinion in the Stewart estate involving the same points.

## TITLE OF CASE.

Enos T. Lovell, Mary M. Smith, H. B. Colman, Patrick H. Gilkey, C. L. Gilkey, Julian F. Gilkey, Grace Gilkey-Mygatt, the heirs, devisees and legatees of Geo. W. Lovell, deceased, and G. L. Gilkey, guardian of Clarence F. Gilkey, a minor devisee and legatee of George W. Lovell, deceased, plaintiffs, v. John Herriott, Treasurer of State of Iowa, and George L. Lovell, executor of the last will and testament of George W. Lovell, deceased, defendants. J. W. Doxsee, Attorney for Plaintiff, and M. W. Herrick, County Attorney, for Defendant.  
Hon. W. G. Thompson, *Judge*.

- (4) The application of the Exemption Where an Estate Goes to Direct and Collateral Heirs.

## ESTATE OF JONATHAN HUNT, LOUISA COUNTY:

In the assessment of the Collateral Inheritance Tax against the estate of the late Jonathan Hunt, the administrator, J. F. Holiday, deducted the so-called exemption of \$1,000 from the portion of the estate going to collateral heirs. Pursuant to instructions of the Attorney-General, the Treasurer of State asked for the assessment of the tax upon the proportion of the estate going to collateral heirs over and above \$1,000, which proportion amounted to one-half of the estate. The administrator submitted the matter to the district court and the court held that the so-called exemption was to be deducted from the portion going to collateral beneficiaries. On September 14th Mr. F. M. Molsberry, County Attorney of Louisa county, was instructed by the Treasurer of State to ask for a rehearing in the matter. On the 20th of September he filed a petition for reconsideration of the tax assessed. The court, however, reaffirmed its former ruling. The amount involved being less than \$100 the court refused to permit an appeal to the supreme court.

## TITLE OF CASE.

State of Iowa v. J. F. Holiday.  
Courts & Curran, attorneys for administrator.  
F. M. Molsberry, County Attorney, representing Treasurer of State.  
Hon. W. S. Withrow, *Judge*.

- (5) The Application of the Exemption Where an Estate Goes to Direct and Collateral Heirs.

## ESTATE OF DELOS FULLER, BUTLER COUNTY.

In the assessment of the Collateral Inheritance Tax against the estate of the late Delos Fuller, the administrator, F. W. Paulger, deducted the so-called exemption of \$1,000 from the portion of the estate going to collateral heirs. Pursuant to instructions of the Attorney-General, the Treasurer of State asked for the assessment of the Tax upon the proportion of the estate going to collateral heirs over and above \$1,000, which proportion amounted to one-half the estate. The administrator refused to comply with the request of the Department, and at the September term of the District Court of Butler county the Court assessed the tax as computed by the administrator. On October 30th, Mr. George A. McIntyre, County Attorney of Butler county, was instructed to appear in the District Court and ask for reconsideration. The matter is still pending.

## TITLE OF THE CASE.

In the matter of the estate of Delos Fuller, deceased.  
Courtright & Arbuckle, attorneys for the administrator.  
George A. McIntyre, County Attorney, representing the State.  
Hon. J. F. Clyde and Hon. John C. Sherwin, *Judges*.

- (6) The Appointment of an Ancillary Administrator on Petition of the Treasurer of State, in Order to Secure an Appraisalment and Assessment of the Collateral Inheritance Tax.

## ESTATE OF JULIA P. WHITING, MONONA COUNTY:

Julia P. Whiting died possessed of various properties, real and personal, located in Monona county. A. W. Fellows, of Hanover Center, N. H., was appointed administrator. Owing to delays in the appraisalment of the property for the purpose of assessing the Collateral Inheritance Tax, County Attorney B. F. Ross, of Monona county, was, on July 8, 1898, instructed by the Treasurer of State to make an application to the District Court for the appointment of an ancillary administrator. Such application was made, and Mr. George A. Oliver was appointed by the District Court as such ancillary administrator. Part of the tax on certain bank stock has been paid, and the final report of the administrator is soon expected.

## TITLE OF CASE.

In the matter of the Julia P. Whiting estate.

- (7) The Liability of Policies of Life Insurance for the Collateral Inheritance Tax.

## ESTATE OF STANTON H. MCCAMMON, POLK COUNTY:

July 20, 1898, the Treasurer of State received notice from Charles L. Powell, administrator of the Stanton H. McCammon estate, that he would ask the District Court of Polk county to pass upon the question of the liability of certain policies of life insurance belonging to the estate of the aforesaid decedent for the Collateral Inheritance Tax. On August 23, 1898, the County Attorney of Polk county, Mr. James A. Howe, was instructed by the Treasurer of State to appear in the District Court and



ask for the assessment of the tax upon the policies of life insurance upon the life of the decedent, Stanton H. McCammon, said policies being payable to his heirs or assigns. On December 19, 1898, the court heard the arguments of the attorneys and found for the State, entering the decree that policies to the amount of \$4,000 were liable for the tax under the provisions of chapter 4, title 7, of the Code, holding that the State is not to be considered in the same light as an ordinary creditor. Notice of appeal was served on the 13th day of February, 1899. The contention of the heirs of the estate is that the proceeds of life insurance are exempt from execution for debts to collateral heirs as well as the immediate members of decedent's family. The argument of appellants have not yet been submitted.

## TITLE OF CASE

In the matter of the estate of Stanton H. McCammon, deceased. I. A. McCammon, Appellant, v. State of Iowa; John Herriott, Treasurer of State.

Charles L. Powell, administrator of said estate, Appellees.

Attorneys in the original hearing, John McLennan, F. W. Paschal, T. D. Hastie, for the administrator, and James A. Howe for Treasurer of State.

Attorneys in the appeal, F. W. Paschal, T. D. Hastie, Charles Powell, for Appellants, and Milton Remley, Attorney-General, John McLennan, County Attorney, for Appellees.

Hon. Charles Bishop, Judge.

- (8) The Application of the Exemption where Specific Legacies are Made to Collateral Legatees Under a Will.

## ESTATE OF SARAH F. RANSOM, JOHNSON COUNTY:

Sarah F. Ransom, late of Iowa City, died testate, January 9, 1897. By the provisions of her will sundry legacies and specific bequests amounting in value to \$5,874 were made to various collateral legatees. The estate, or so much thereof as is liable for the Collateral Inheritance Tax, was appraised by the regular appraisers on the 14th day of September, 1898, and the returns were approved by the court. The executor, Mr. Seldon Bacon, deducted the exemption from the valuation of the legacies in computing the Collateral Inheritance Tax, the amount of tax determined upon being \$243.70. In accordance with instructions from the Attorney General, the Treasurer of State claimed tax upon \$1,000 deducted by said executor, the Attorney-General holding that specific bequests do not enjoy the benefit of the so-called exemption allowed ordinary estates falling under the provisions of chapter 4, title 7 of the Code. On November 10, 1898, John Herriott, Treasurer of State, through County Attorney Charles M. Dutcher and Milton Remley, Attorney-General, filed a petition asking for reconsideration of the assessment of the tax against the Sarah F. Ransom estate, to which, on November 15th the executor filed a demurrer claiming that the tax due under the statute was paid. The court, on the 27th day of November, sustained the demurrer of the defendant. December 14th the Treasurer of State served notice of appeal on the attorney for the estate. The matter is now before the Supreme Court. Attorney-General Remley, in his argument, contends that the so-called exemption of \$1,000 is merely descriptive of

estates subject to the tax; that where an estate exceeds the sum of \$1,000 there really is no exemption but the tax is assessed against the entire estate. On the other hand, where estates fall below the sum of \$1,000 no tax is assessed.

## TITLE OF CASE.

John Herriott, Treasurer of the State of Iowa, Appellant, v. Seldon Bacon as Executor of the Estate of Sarah F. Ransom, Appellee.

Seldon Bacon and A. E. Swisher, Attorneys for Appellee.

Milton Remley, Attorney-General, Dutcher & Burton, Attorneys for Appellant.

Hon. M. J. Wade, Judge.

- (9) Action to Compel Payment of Tax—Continuance Pending Decision of Supreme Court on Constitutionality of Law.

## ESTATE OF ALVIN LEWIS, WAPELLO COUNTY:

In this estate the executors, acting by and with the consent of the beneficiaries of the estate, objected to the payment of the Collateral Inheritance Tax on account of the doubtful constitutionality of the original act, basing their objections on the ruling of the District Court of Pottawattamie county in the Stewart estate previously referred to. On December 7, 1898, A. W. Enoch, County Attorney, was instructed to take necessary action in the District Court to compel the responsible parties to have an appraisal made, assess and to enforce collection of the Collateral Inheritance Tax. In the hearing given the case on the 15th day of December the Court, upon the agreement of the County Attorney and the attorneys for the estate, agreed to continue the case until the decision of the Supreme Court in the Stewart estate, the executors desiring simply to be assured of the constitutionality of the law before paying the Inheritance Tax.

## TITLE OF CASE.

Treasurer of State v. W. M. McNett and C. G. Lewis, Executors, and Lewis heirs.

Attorneys A. W. Enoch for Treasurer of State and McNett & Tisdale for Defendants.

Hon. F. W. Eichelberger, Judge.

- (10) Liability of Stock of Foreign Corporation in Possession of Decedent at Time of Death and a Part of the Assets under the Control of the Local Executor.

## ESTATE OF HENRY STRAUSE, CLAYTON COUNTY:

In the assessment of the Collateral Inheritance Tax against the Estate of Henry Strause, the administrator, Mr. C. E. Daniels, through his attorney, moved at the October, 1898 term of court, to strike from the inventory sundry shares of stock in certain building and loan associations of Chicago, namely, the Central Avenue Investment Association and the Grand Avenue Investment Association, setting out in his petition that said companies were located in Chicago and were without the jurisdiction of the State and therefore could not be taxed by the State of Iowa. Mr. T. M.



Davidson, county attorney of Clayton county, was instructed December 1, 1898, by the Treasurer of State, to appear in court and contest the motion of the administrator. The court after listening to the argument overruled the motion of the plaintiff, holding such stock of foreign corporations within Iowa, at time of decedents death, liable for the Inheritance Tax.

## TITLE OF CASE.

In the matter of the estate of Henry Strause, deceased.

C. E. Daniels, administrator, plaintiff.

John Herriott, Treasurer of State, defendant.

A. Chapin, attorney for plaintiff.

T. M. Davidson, County Attorney, representing Treasurer of State.

- (11) Application of the Exemption where Specific Legacies are made to Collateral Legatees under a Will.

## ESTATE OF M. E. FISHER, BUTLER COUNTY:

In this estate various specific legacies are given under the will to collateral legatees. Pursuant to instructions of the Attorney-General, the Treasurer of State claimed the tax upon the clear amount of the legacies without allowing the legatees the benefit of the deduction of the so-called exemption. On January 4, 1899, Mr. George A. McIntyre, County Attorney of Butler County, was instructed to make an appearance in the District Court and claim the assessment of the Collateral Inheritance Tax upon the full amount of such legacies. The matter is still pending.

## TITLE OF THE CASE.

In the matter of the estate of M. E. Fisher.

- (12) The Liability of Personal Property Temporarily Outside of Iowa at the Time of Death of Decedent, but Considered as a Part of the Assets of the Estate in Charge of the Executor.

## ESTATE OF JOHN CLARK WEAVER, LEE COUNTY:

Mr. J. C. Weaver died possessed of property in Lee county. There was also belonging to the estate a herd of cattle numbering some 420, just across the line in Missouri, being temporarily located there for the purpose of grazing. This herd of cattle was appraised at \$4,530 and was sold, and the proceeds of the sale brought to the State of Iowa and deposited with the State Central Savings Bank of the city of Keokuk, under the charge of the administrator, Mr. George E. Rix. Owing to the fact that the cattle happened to be outside of the territorial limits of Iowa at the time of Mr. Weaver's death, the administrator entertained some doubts as to their liability for the Collateral Inheritance Tax. He, therefore, made an application to the District Court of Lee county for consideration of the matter, which came on for hearing March 6, 1899. The County Attorney of Lee county, Mr. John E. Craig, was instructed to appear in behalf of the State. He entered into an agreement with the attorney for the estate whereby the matter was considered by the Court upon an agreed statement of facts. Arguments were presented and on the 17th day of March the Court ruled that the property under consideration was not liable for the tax. Mr.

Craig, on behalf of the State, August 9th filed notice of appeal and the matter will be presented to the Supreme Court for adjudication.

## TITLE OF CASE.

In re estate of John Clark Weaver. John Herriott, Treasurer of State, appellant, v. George E. Rix, appellee.

John E. Craig, County Attorney, representing Treasurer of State, and A. Hollingsworth, attorney for administrator.

- (13) Injunction Proceedings to Prevent the Treasurer of State from Collecting the Collateral Inheritance Tax, on the Grounds of the Unconstitutionality of the Law. The Court Rules that the Retroactive Clause of Section 19, Chapter 37, Acts of the Twenty-seventh General Assembly, Provides Sufficient Remedy in the Matter of Notice and Due Process of Law Complained of in the Petition.

## ESTATE OF J. S. DOLE, JEFFERSON COUNTY:

On January 14, 1899, the Treasurer of State was served with a notice that W. G. Ross, administrator of the estate of J. S. Dole, would ask the District Court of Jefferson county to restrain the Treasurer of State from collecting any Collateral Inheritance Tax from the estate of J. S. Dole. The grounds set up in the petition were that the law was unconstitutional, being in violation of that portion of the Fourteenth Amendment of the Constitution of the United States which provides that no person shall be deprived of life, liberty and property without due process of law, and also in violation of section 9, article 1, of the Constitution of Iowa to the same effect. He further alleged that the amendatory act, namely, Chapter 37, Acts of the Twenty-seventh General Assembly, in so far as it was retroactive did not affect the estate of J. S. Dole by reason of the fact that he died prior to the date on which the act took effect. At the April term, the Court, after consideration of the arguments of the attorneys, decided that section 1, chapter 37, provided sufficient remedy, and that the Tax was due and payable from the J. S. Dole estate. The Court did not pass upon the validity of the original act imposing the Inheritance Tax. The judgment of the Court was accepted and the Tax paid.

## TITLE OF CASE.

W. G. Ross, Administrator, Plaintiff, v. John Herriott, Treasurer of State; A. G. Jordan, County Attorney; John H. Merckens, Clerk, Defendants.

W. G. Ross, attorney for Administrator.

A. G. Jordan, County Attorney, and Hon. H. H. Brighton, attorneys for State.

Hon. Robert Sloan, Judge.

- (14) Injunction Proceedings Against the Treasurer of State on the Grounds of Alleged Unconstitutionality of the Act, Owing to Lack of Due Process of Law.

## ESTATE OF JOHN F. SAUNDERSON, VAN BUREN COUNTY:

On February 21 the Treasurer of State was served with a notice that there would come on for hearing on the 13th day of February, 1899, petition



of W. H. Saunderson and H. B. Barker, executors of the estate of John F. Saunderson, praying for a writ of injunction enjoining and restraining the Treasurer of State from collecting the Collateral Inheritance Tax assessed against said estate, and also enjoining the Clerk of the District Court of Van Buren County to remove said estate from the Collateral Inheritance Tax and Lien Book, and relieve the property from any liability under the provisions of chapter 4, title 7 of the Code, and chapter 37, acts of the Twenty-seventh General Assembly, amendatory thereof. The grounds set up in the petition for the injunction proceedings were the alleged unconstitutionality of the act imposing the tax, owing to lack of due notice to interested parties, and process of law in the appraisal of property which was in violation of the fourteenth amendment of the Constitution of the United States, and section 9, article 1 of the Constitution of Iowa, prohibiting the deprivation of life, liberty or property without due process of law. On February 3d Mr. E. R. Harlan, County Attorney of Van Buren County, was instructed to appear in the District Court of said County and represent the State's interest, and contest the injunction sought for. The matter is still pending.

## TITLE OF CASE.

W. H. Saunderson, H. B. Barker, Plaintiffs, v. State of Iowa, John Herriot, Treasurer of State, Defendant.  
Starr & Starr, Attorneys for Plaintiff.  
E. R. Harlan, County Attorney, for Defendant.

- (15) Proceedings to Enforce the Assessment and Collection of the Collateral Inheritance Tax.

## ESTATE OF MARY E. BIRD, POLK COUNTY:

The estate of Mary E. Bird was reported to the Treasury Department as subject to the Collateral Inheritance Tax by the County Attorney of Polk county in July, 1898. In this case the facts of importance were that Anna P. Bird, mother of W. K. Bird, conveyed the title or ownership of certain real estate to the late Mary E. Bird. This property was willed or devised to Joseph Geneser in trust for W. K. Bird, husband of the testatrix. W. K. Bird died prior to the death of Mary E. Bird. By previous arrangement it appears that the property was to revert to the mother of W. K. Bird, to-wit, Anna P. Bird, in case W. K. Bird died prior to Mary E. Bird. This arrangement was made for the purpose of avoiding the claims of various creditors of W. K. Bird. This plan by which the property was to be transferred from Mary E. Bird back to Anna P. Bird, the State contended, brought the property within the provisions of chapter 4, title 7 of the Code, by reason of the fact that Anna P. Bird was not a direct heir of Mary E. Bird, but stood in the relationship of a collateral beneficiary. On February 9, 1899, the Treasurer of State instructed John McLennan, County Attorney of Polk county, to represent the interests of the State in the District Court and to compel the assessment and collection of the tax. The matter is still pending.

## TITLE OF CASE.

In the Matter of the Mary E. Bird Estate. John Herriott, Treasurer of State, Plaintiff, v. Joseph Geneser, Trustee, Defendant.  
John McLennan, County Attorney, for Plaintiff.  
Barcroft & McCaughan, attorneys for Defendant.

- Sixteenth.—Proceedings to Compel the Filing of an Inventory for the Purpose of Appraising Property Subject to the Collateral Inheritance Tax.

## ESTATE OF WILLIAM K. GILCREST, POLK COUNTY:

William K. Gilcrest died possessed of one-half interest in the partnership business of the firm of W. H. & Wm. K. Gilcrest, of the city of Des Moines, said firm owning various lumber interests, parcels of real estate and intangible personal property. Owing to delay in the filing of an inventory for purposes of the Collateral Inheritance Tax, the County Attorney of Polk county, Mr. John McLennan, was instructed by the Treasurer of State, on the 9th of February, 1899, to ask the administrator, Mr. Charles L. Gilcrest, to file an inventory of the property belonging to said firm so that an appraisal could be made for the purpose of computing the Collateral Inheritance Tax. On February 18th, at the request of the administrator and his attorney, a continuance was granted in order to enable the administrator to settle up various claims and ascertain the real condition of the estate. The matter is still pending.

## TITLE OF CASE.

In the Matter of the Estate of William K. Gilcrest.  
John Herriott, Treasurer of State, Plaintiff, v. Charles L. Gilcrest, Administrator, Defendant.  
John McLennan, County Attorney, for Plaintiff.  
Barcroft & McCaughan, Attorneys for Administrator.

- (17) Proceedings to Compel the Administrator to Pay the Balance of Tax Due Overlooked in the Order of the Court Assessing the Tax.

## ESTATE OF S. L. VEST, WAYNE COUNTY:

In this case upon the final report of the administrator, Mr. T. P. Walden, approved at the October term of the District Court of Wayne county, in 1898, the court ordered that the administrator pay a Collateral Inheritance Tax of \$1,317.05 into the State Treasury. This amount was received at the State Treasury October 6, 1898. An examination of the estate proved, however, that the total valuation of the real estate and personal property amounted to \$65,096.45. There was to be deducted from this sum debts and expenses to the amount of \$6,193. One-half of the amount remaining, namely, \$29,451.73, went to the widow and upon the other half five per cent tax was due, amounting to \$1,472.58, leaving an unpaid balance of \$155.53. The administrator was duly notified by the Treasurer of State of this unpaid balance, but neglecting to pay it into the State Treasury Mr. W. L. Livingston, County Attorney of Wayne county, was, on the 10th day of February, 1899, instructed to take such action against the administrator



as would be necessary to compel him to pay the tax into the State Treasury. The matter is still pending.

#### TITLE OF THE CASE.

In the Matter of the Estate of S. L. Vest.

John Herriott, Treasurer of State, Plaintiff, v. T. P. Walden, Administrator, Defendant.

W. L. Livingston, County Attorney, for Plaintiff.

- (18) Suit to Overthrow Chapter 28, Acts Twenty-sixth General Assembly, on Ground of Alleged Defects in the Passage of the Act.

#### ESTATE OF VIRGINIA SHELTON, DES MOINES COUNTY:

On February 25th the Treasurer of State received notice that there would come on for hearing on the 6th day of March, 1899, the final report of the administrator of the estate of the late Virginia Shelton, of Des Moines county, and that the administrator would ask for the cancellation of the claim of the State for Collateral Inheritance Tax against this estate on the ground of alleged defects in the passage of the original act imposing the tax. Mr. Charles C. Clark, County Attorney of Des Moines county, was immediately instructed to represent the State, and to contest the attempt to overthrow the original act. The claim made by the administrator, Judge E. S. Huston, was to the effect that the written Journal of the House of Representatives of the Twenty-sixth General Assembly, regular session, showed what appeared to be a defect in the passage of the act. Between the calling of the yea and nay votes, on the final passage of the bill, other business appeared to intervene, and was considered, thus nullifying the effect of the nay votes subsequently recorded, all of which appears on pages 1016 and 1017 of the Journal. The matter came on for hearing on the 9th of June. The State subpoenaed the Chief Clerk of the House at the regular session in 1896, and was able, by means of his testimony, to prove that the alleged defect was a clerical error, made in copying the Journal, and that what appeared to have intervened was not possible under the method of conducting roll calls, and that it in no wise affected the validity of the act. Upon consideration of the testimony, the court overruled the motion of the plaintiff. No appeal has been taken.

#### TITLE OF THE CASE.

In the Matter of the Estate of Virginia Shelton, E. S. Huston, Administrator, Plaintiff, v. John Herriott, Treasurer of State, Defendant.

E. S. Huston, Attorney for Plaintiff.

C. C. Clark, County Attorney, for State.

Hon. J. S. Withrow, Judge.

- (19) Action to Compel the Filing of Inventories and the Appraisalment of Property in the Assessment and Collection of the Collateral Inheritance Tax.

#### ESTATE OF AGNES KONIGSMARK, LINN COUNTY:

On March 9, 1899, W. O. Clemans, County Attorney of Linn county, was instructed by the Treasurer of State to appear in the District Court and to

ask for reconsideration of the final report of the administrator of the estate of the late Agnes Konigsmark. The executor's final report was approved January 10, 1898, and the executor discharged. No appraisalment was made, so far as reported to the Treasurer of State, and the Collateral Inheritance Tax was overlooked. The matter is still pending.

#### (20) ESTATE OF TIMOTHY OSBORN, LINN COUNTY:

No measures being taken on the part of the administrator to assess and pay the Collateral Inheritance Tax, Mr. W. O. Clemans, County Attorney of Linn county, was instructed, March 9, 1899, by the Treasurer of State, to appear in the District Court and compel the administrator to certify to the property and to pay whatever tax might be due. The matter is not yet determined.

#### (21) ESTATE OF FRANK BOURNE, LINN COUNTY:

The report of the County Attorney rendered to the Treasurer of State in July, 1898, showed that various properties belonging to the estate passed to collateral heirs, and that the value of the same exceeded \$1,000. No steps being taken to determine the amount of the Collateral Inheritance Tax, Mr. W. O. Clemans, County Attorney, was instructed on March 9, 1899, to take whatever measures were necessary in the District Court to compel the responsible parties to comply with the law taxing collateral inheritances. The matter is still undetermined.

#### (22) ESTATE OF ISAAC BLACK, LINN COUNTY:

In this estate no steps were taken by the representatives of the estate to comply with the law taxing collateral inheritances, and on the 9th of March, 1899, Mr. W. O. Clemans was instructed to take such measures as might be necessary to compel the administrator to file an inventory of the property and to secure the appraisalment and assessment of the Collateral Inheritance Tax. The appraisalment bill was returned on the 10th day of June following and showed the total value of the real and personal property to be \$3,697.

#### (23) BETSEY R. WINSOR, LINN COUNTY:

This estate was reported liable for the Collateral Inheritance Tax by the County Attorney of Linn county, in July, 1898. The administrator, Mr. W. O. Russell, having jurisdiction only in regard to the personal property, and no steps being taken to secure the appraisalment of the real property, Mr. W. O. Clemans was authorized by the Treasurer of State on March 9th to take such measures as might be necessary to secure the appraisalment of the property and the assessment of the Collateral Inheritance Tax. The matter has not yet been determined.

#### (24) ESTATE OF MARGARET KENNY, LINN COUNTY:

In this estate no appraisalment being made and the administrator reporting that he had practically nothing to do with the settling of the estate, the



court having appointed referees to take charge of the sale of the personal property, W. O. Clemans was instructed by the Treasurer of State on March 9th to take such measures as might be necessary to secure the appraisal of the property and the assessment of the Collateral Inheritance Tax.

- (25) Party Alleging to be the Son of Decedent, Claims Estate—Intervention to Protect State's Interest.

ESTATE OF MARY J. DIAMOND, BREMER COUNTY:

Instructions were issued to the County Attorney of Bremer county, Mr. J. Y. Hazlett, March 18, 1899, to appear in the District Court and represent the State in the application of one Charles F. Arnold, who preferred a claim to the effect that he was a son of the decedent. There seems to be evidence that the claim was not provable, and that the estate should pay the Collateral Inheritance Tax. The matter is not yet determined.

- (26) ESTATE OF JOHN WHITE, LINN COUNTY:

Instructions were issued to W. O. Clemans, County Attorney of Linn county, under date of March 20, 1899, to appear in the District Court of Linn county at the time of the final settlement of this estate and to secure the assessment of the tax on the lands in charge of referees. Upon the final hearing, the returns made by the referees proving satisfactory, the tax was paid on the basis of their report.

- (27) Proceedings to Obtain Tax from Land Deeded Prior to Death of Decedent.

ESTATE OF JOHN GERKEN, MONTGOMERY COUNTY:

The disposition on the part of the beneficiaries of this estate to contest the Collateral Inheritance Tax led the Treasurer of State, on March 22, 1899, to issue instructions to F. P. Greenlee, county attorney of Montgomery county, to take such measures as might be necessary in the district court to compel the administrator and the beneficiaries to pay the tax that might be charged against the estate. It was contended by one of the beneficiaries that having received the land prior to the death of the decedent it was not liable for the tax. It was shown, however, that the gift of land was made in view of death and the title did not become complete until such time as shown by the provisions of the will. A contest of the will was made by the daughter of the decedent and the aforesaid beneficiary compromised with said daughter on the basis of one-half the property. The matter has not yet been finally settled.

- (28) Proceedings to Compel the Payment of the Collateral Inheritance Tax After Discharge of the Executor.

ESTATE OF JANE BRECKENRIDGE, POLK COUNTY:

In this case the executor had filed his final report in the district court of Polk county and was discharged without having paid the Collateral Inheritance Tax. Instructions were issued to John McLennan, County Attorney of Polk county, under date of March 27, 1899, to appear in the

District Court and ask for a reconsideration of the matter and an order for the administrator to pay the tax. As soon as notified, the executor, Dr. M. B. Cherry, promptly paid the tax.

- (20) Proceedings to Collect the Collateral Inheritance Tax Where the Widow, to Avoid Contest of the Will, Settles with Collateral Heirs Outside of the Court.

ESTATE OF ALVA W. BROWN, HARRISON COUNTY.

Alva W. Brown died, leaving all his property by will to his wife. A contest was entered in the District Court, and, after one day's trial, the suit was withdrawn. By stipulation made outside of Court, the brothers and sisters agreed to withdraw their objections upon the receipt of several thousand dollars. This settlement was not made a matter of record. The will being duly admitted to probate, the widow received the entire estate, the record not showing that any collateral heirs benefited. The claim of the State in this case was that the Collateral Inheritance Tax should be assessed against this estate, even though nominally the entire property passed to the widow. The various brothers and sisters were about to contest her right, and so strong apparently was their claim that the widow, in order to avoid being worsted in the suit, compromised with said brothers and sisters, and paid them several thousand dollars to withdraw their objections to the will. These collateral beneficiaries benefited by reason of the death of the decedent and the State has an equitable claim against this estate. County Attorney J. A. Traver, of Harrison county, was instructed on March 31, 1899, to represent the State in obtaining the Tax from this estate. The attorney for the estate, Mr. J. S. Dewell, signified his willingness to have the matter submitted to the District Court on an agreed statement of facts.

This case is of great importance, owing to the precedent it would establish had it been permitted to pass unnoticed. It is a typical instance of what is likely to arise often in the execution of the law taxing Collateral Inheritances. Parties wishing to avoid payment of this tax on the property which they wish to devise may, by arrangement with collateral relatives or other intended beneficiaries, enter into an arrangement by which the property is willed to a direct heir with the understanding that it is to be distributed to certain collateral persons after the death of the decedent and the property has been probated and passed upon by the District Court in regular probate proceedings. The matter has not yet been decided.

TITLE OF CASE.

John Herriott, Treasurer of State, Plaintiff, v. Mrs. Lucy Brown, Executrix, and Parties in Interest, Defendants.

J. A. Traver, County Attorney, for Plaintiff.

J. S. Dewell, attorney for Defendant.

- (30) Proceedings to Compel the Administratrix to Pay the Collateral Inheritance Tax Although Discharged by the District Court.



## ESTATE OF L. D. BALLARD, DES MOINES COUNTY:

Although the administrator of this estate was notified by the Treasury Department of the liability of the estate for the Collateral Inheritance Tax, her final report was submitted to the District Court of Des Moines County, and the same was passed upon and accepted and the administratrix discharged without payment of the Collateral Inheritance Tax or any proceedings having been initiated to ascertain whether any tax was due. On the 4th of April, 1899, Mr. Charles C. Clark, County Attorney of Des Moines county, was instructed by the Treasurer of State to appear in the District Court and ask for reconsideration of the final report and to secure the appraisalment of the property and the assessment and collection of the tax. The matter has not yet been determined.

- (31) Liability of Devised Interest in the Profits of a Merchandising Business for the Collateral Inheritance Tax.

## ESTATE OF JOHN S. SCHRAMM, DES MOINES COUNTY:

By provisions 4 and 5 of the will of the late J. S. Schramm, one Charles Armknecht is entitled to one-third of one-half the net profits arising from the merchandise business of the late J. S. Schramm, and said portion under the will is to be allotted to him on the 15th day of January succeeding the death of the testator and annually thereafter for three years during the continuance of the trust created by the will. This beneficiary claims that the profits of the business allotted to him are not subject for the reason that they are in the nature of compensation for remaining in the business according to the terms of the will. The State, however, claims that the portion of said profits received by the aforesaid beneficiary is subject to the Collateral Inheritance Tax, as it comes to him by reason of the death of the decedent. On the 4th of April, 1899, Mr. Charles C. Clark, County Attorney of Des Moines county, was instructed to bring the matter before the District Court and secure the appraisalment of this interest and compel the payment of the tax. The matter has not yet been decided.

- (32) Liability of Personal Property of Nonresident Decedents for the Inheritance Tax in Iowa.

## ESTATE OF BENJAMIN R. SHELDON, LYON COUNTY:

The estate of the late Judge Benjamin R. Sheldon consists of large properties in Illinois, Iowa and other States. The decedent owned real estate in several counties in Iowa. He also owned stock in at least one corporation in this State, a bank, and died possessed of sundry notes of residents of Iowa, some or most of which were secured by mortgages upon Iowa real estate. Upon notification of the liability of this estate for the Collateral Inheritance Tax, the attorney for the executrix informed us that the heirs and devisees were ready to pay the tax on the real estate in Iowa, but were not disposed to pay the tax upon the personal property, especially the notes and mortgages and other intangible property belonging to the decedent, claiming that such personal property is not properly within the jurisdiction of this State.

Realizing the importance of the questions involved, and not having power to compel the parties in Illinois to appear before Iowa courts, the Treasurer of State on April 4th issued instructions to Mr. Simon Fisher, County Attorney of Lyon county, to make application to the District Court of said county for the appointment of a special or ancillary administrator to look after the State's interests, further instructing him to have said administrator, upon his appointment, take all necessary measures to discover the amount and whereabouts of the personal property pertaining to Iowa, even to the extent of traveling about the State and going to Illinois to inspect the probate records of that State, and to make the expense incurred in such investigation a part of the lien against the real estate along with the Collateral Inheritance Tax already chargeable against such real estate. At the same time the Treasurer of State notified the attorney for the estate in Illinois of such intended proceedings.

On the 10th day of April Mr. E. G. Lathrop, attorney for the estate, called upon the Treasurer of State and offered to pay the tax on land in Cherokee, Lyon, Osceola, Union and Woodbury counties. In view of sections 3 and 4 of chapter 37, Acts of Twenty-seventh General Assembly, he further stated that his clients would probably file a statement of the amount of stock owned in Iowa corporations and pay the tax thereon. He stated, however, that his clients continued in the opinion that the notes and mortgages relating to Iowa and held in Illinois by the decedent at the time of his death were not within the jurisdiction of this State and could not be taxed. Upon proffer of the tax on the real estate in Iowa the Treasurer of State announced that payment would be accepted only upon the express understanding that the real estate would be holden for the tax on any personal property that might be discovered through the ancillary administrator, should he be appointed. Desiring to avoid litigation, if possible, he requested that we submit the various questions concerning the liability of the personal property to the Attorney-General and, pending his decision, request the County Attorney of Lyon county to delay pushing proceedings in his District Court. This was agreed upon. The matter has not yet been determined. (See pages 212-218 for opinion of the Attorney-General.)

## TITLE OF CASE.

In the Matter of the Estate of Benjamin R. Sheldon:

Simon Fisher, County Attorney, for Treasurer of State.

E. G. Lathrop, attorney for Executrix.

- (33) Action to Secure Filing the Inventory and Appraisalment of Property and Assessment of the Collateral Inheritance Tax.

## ESTATE OF GEORGE CLARK, FRANKLIN COUNTY:

This estate having been reported as liable for the Collateral Inheritance Tax and no measures having been taken to comply with the law in regard to the appraisalment of the property, Mr. J. Y. Luke, County Attorney of Franklin county, was instructed by the Treasurer of State under date of April 8, 1899, to appear in the District Court and take such measures as might be necessary to compel the proper parties to certify the property



belonging to the estate and to secure the collection of the Collateral Inheritance Tax. The matter is not yet determined.

(34) Proceedings to Protect the Interests of the State.

ESTATE OF THOMAS L. WILSON, CLAYTON COUNTY:

In this case the decedent died without making a will and with no direct legitimate heirs. Claim was set up by a woman alleging that her son was the illegitimate child of the decedent, and therefore should receive the estate. The County Attorney reported that the provisions of section 3385, relating to inheritance by and from illegitimate children, had not been complied with and that the paternity of the child was not proven during decedent's life, and that the latter did not recognize said claimant as his child in any manner during his life. Mr. T. M. Davidson, County Attorney, was instructed under date of April 11, 1899, to appear on behalf of the State in the District Court and protect the interests of the State in the case of *State of Iowa v. Thomas L. Wilson*. The matter is not yet determined.

(35) Proceedings to Compel the Appraisement of Personal Property After Discharge of Executor.

ESTATE OF ORLINA A. COWELL, FRANKLIN COUNTY:

This estate was about to be closed up and the property distributed and the executor discharged without the payment of the Collateral Inheritance Tax. Mr. J. Y. Luke, County Attorney of Franklin county, was instructed under date of April 11, 1899, to interfere on behalf of the State and to compel compliance with the law.

(36) Proceedings to Compel Payment of Collateral Inheritance Tax.

ESTATE OF EDWARD C. SMITH, POLK COUNTY:

This estate having been reported to the Treasurer of State as liable for the Collateral Inheritance Tax, and no steps having been taken on the part of the executrix to have the property appraised for the purpose of assessing the tax, application was made to the Clerk of the District Court on February 25th for the issuance of a commission to the regular appraisers. Notice of appraisement was accepted by the Treasurer of State on March 21st. The executrix and parties in interest gave notice that they would file an objection to the appraisement as made by the regular appraisers and resist payment of the tax, and under date of April 22d, John McLennan, County Attorney of Polk county, was instructed to appear in the District Court in behalf of the Treasurer of State and secure the State's interest. The matter is not yet determined.

(37) ESTATE OF MATILDA CARLILE, POLK COUNTY:

The Treasurer of State being notified by Mr. John McLennan, County Attorney of Polk County, that objections were to be filed by the representatives of the estate of Matilda Carlile to the appraisement returned by the regular appraisers of Polk county, Mr. McLennan was instructed on the

22d day of April to represent the Treasurer of State in proceedings in the District Court. The matter came on for hearing on the 29th of May and the court found that certain portions of the estate under the will of the decedent were devised for charitable and religious purposes and were, therefore, exempt from payment of the tax. It was found, however, that certain legacies given to collateral legatees and to other devisees were liable for the tax. The appraisement of certain pieces of real estate was confirmed, and the Clerk ordered to enter a lien against said real estate in the Collateral Inheritance Tax and Lien Book.

TITLE OF CASE.

In the Matter of the Estate of Matilda Carlile.

St. John & Stevenson, Attorneys for Administrator.

John McLennan, County Attorney, for Treasurer of State.

(38) ESTATE OF ADDIE M. SWAIN, WEBSTER COUNTY:

No administrator being appointed in this estate and no steps having been taken to secure the payment of the property, Mr. W. T. Chantland, County Attorney of Webster county, was instructed to see that an administrator was appointed and enforce compliance with the law imposing a tax on collateral inheritances. Shortly after instructions were issued, Mr. N. B. Morrison, of Odon, Ill., certified papers to the Clerk of Court of Webster county, notifying the latter that he had charge of the estate in Illinois.

(39) Effect of the Rules and Regulations With Respect to the Appraisement of Personal Property for the Collateral Inheritance Tax.

ESTATE OF JOHN M. DAY, POLK COUNTY:

John M. Day died in 1896, leaving his property in three equal parts, one to his widow, one to his son, and another third to collateral heirs. This required the appraisement of the entire estate in order to ascertain the amount and value of the one-third portion going to collateral heirs. No steps being taken toward the appraisement of the estate by the representatives of the executrix, the Treasurer of State issued application to the Clerk of Polk county for the appraisement of the same on the 25th of February, 1899. Commission was issued to the Collateral Inheritance Tax appraisers and the property was appraised on the basis of its value in 1899. Objections were entered by the attorneys for the estate in which it was contended that the appraisement should be made upon the basis of the value of the property in 1896 and not at the time of the appraisement by the Collateral Inheritance Tax appraisers. It was further objected that the rules and regulations devised by the committee of judges in pursuance of section 6, acts of the Twenty-sixth General Assembly, ordering that all property subject to the Collateral Inheritance Tax be appraised by the regular Collateral Inheritance Tax appraisers did not and could not apply to this estate, since the rules were devised under a statute made subsequent to the date of the death of the decedent. On the 10th of May, Mr. John McLennan, county attorney, was instructed to appear in the district court and represent the State's interest. The matter has not yet been determined.



## (40) ESTATE OF PHEBE STEIN, CLINTON COUNTY:

On the 1st of June, Mr. C. H. George, County Attorney of Clinton county, was authorized to appear in the District Court and initiate the necessary proceedings to secure the filing of an inventory and the appraisalment of the property in this estate. The matter has not yet been settled.

## (41) State Contests a Claim Filed Against an Estate.

## ESTATE OF THOMAS McHALE, CLINTON COUNTY:

In this case a claim of \$6,000 was filed against the estate, and, upon information certified by the County Attorney, Mr. C. H. George, to the effect that this claim should not be allowed, the County Attorney was authorized, under date of June 1, 1899, to appear in the case and contest the allowance of the claim by the Court. The matter is not yet determined.

## (42) Effort to Overthrow the Validity of the Statute on the Grounds Collateral of the Alleged Unconstitutionality of the Act Imposing the Inheritance Tax.

## ESTATE OF MARGERY BUSBEE, MUSCATINE COUNTY:

The executor of this estate, Mr. Adam Wigim, filed objections to the appraisalment of this estate and the assessment of the Collateral Inheritance Tax, setting forth in his objections, first, that the law authorizing the imposition of the tax is inimical to and in violation of article 1, section 6 of the Constitution of Iowa in that said tax is imposed not upon all property within the State equally, nor upon all property which descends by the laws of inheritance, but applies only to property of a particular class, and, therefore, the statute is not uniform in its operation. Second, that the property of the estate had been regularly assessed for purposes of taxation during the life of the decedent, and that the imposition of the Inheritance Tax is, therefore, double taxation, to which other property is not subject, and that it is also in violation of section 9, article 1, of the Constitution, guaranteeing that no citizen shall be deprived of property without due process of law. Upon receipt of notice of the filing of these objections, Mr. Clymer A. Coldren, County Attorney of Muscatine county, was instructed by the Treasurer of State, on May 1, 1899, to appear and defend the interests of the State against the claims of the plaintiff executor. The matter is still pending.

## TITLE.

In the Matter of the Estate of Margery Busbee.

E. M. Warner, attorney for executor.

Clymer A. Coldren, County Attorney, for Treasurer of State.

## (43) Proceedings to Set Aside an Order of the Court Discharging the Administrator and Asking for the Re-Appraisalment of the Property.

## ESTATE OF SARAH SATTERTHWAITE, MUSCATINE COUNTY:

In this case the administrator presented his report to the District Court and was discharged. The valuation placed upon the real estate was

arrived at by an agreement among the beneficiaries, as shown by the report. Being notified by the County Attorney of Muscatine county that no regular appraisalment was made—that the State had no notice and was not represented when the valuation was placed on the property, and the property appearing to be of higher value than reported, Mr. Clymer A. Coldren, County Attorney, was instructed on the 10th day of June to ask the court for the reopening of the case and to insist upon the regular appraisalment of the property. The matter is still pending.

This case is typical of many that arises where parties in interest put forth a claim that the property is not of sufficient value to make it liable for the Collateral Inheritance Tax, and, upon such claim, ask for the release of the estate from the regular appraisalment.

## TITLE OF CASE.

In the Matter of the Estate of Sarah Satterthwaite.

## (44) The Appraisalment of Personal Property and the Reduction of Administrator's Fees.

## ESTATE OF MARGARET MOSS, DES MOINES COUNTY:

The matter in controversy in this case was the appraisalment of the personal property and the amount to be allowed the administrator as compensation. The estate was appraised under the original act in accordance with the provisions of the ordinary statutes of inheritance governing appraisalment, and upon consideration of the matter in court the original appraisalment of the personal property was allowed. The administrator put in a claim for \$570 and this amount was reported to the Treasurer of State by the County Attorney as excessive. Mr. Charles C. Clark, County Attorney of Des Moines county, was instructed on June 12th to file objections to the report of the administrator and to the allowance of his claim for fees. Upon consideration of the matter in court the fee was reduced from \$570 to \$325.

## TITLE OF CASE.

In the Matter of the Estate of Margaret Moss.

J. T. Illick, Attorney for Administrator.

Charles C. Clark, County Attorney, for Treasurer of State.

## (45) Foreign Administration and the Responsibility of Safe Deposit Companies for the Transfer of Assets of an Estate.

## ESTATE OF N. BELL, DUBUQUE COUNTY:

On June 10, 1899, the Treasurer of State was notified by the Iowa Trust and Savings Bank of Dubuque that there was on deposit, in one of their safe-deposit boxes, various papers and securities belonging to the estate of N. Bell, late resident of New Mexico. The notice further stated that one John S. Lewis, a resident of the city of Dubuque, had been directed by the foreign executor to take charge of such securities and ascertain their amount and value. On June 12th Mr. E. E. Bowen, County Attorney of Dubuque county, was instructed to be present on the 15th day of June, at the time such papers and securities were inspected by Mr. Lewis, and



to ascertain if the property was subject to the provisions of chapter 4, title 7 of the Code. On July 13th affidavit was made by Susan W. Bell, widow of the decedent, stating that the property of the estate passed entirely to direct heirs. The County Attorney was, therefore, instructed to notify the parties in interest that no Collateral Inheritance Tax was due.

TITLE OF THE CASE.

In the Matter of the Estate of N. Bell.

E. E. Bowen, County Attorney for Treasurer of State.

Henderson, Hurd, Lenehan & Kiesel, attorneys for Iowa Trust and Savings bank and John M. Lewis.

- (46) Proceedings to Secure the Appointment of an Administrator and the Appraisement of an Estate.

ESTATE OF DANIEL PRITCHARD, MONTGOMERY COUNTY:

Daniel Pritchard died intestate. His only heirs being of full age, and the estate consisting almost entirely of real estate, it was proposed to settle the estate without taking out letters of administration, and thus avoid expense. On June 17th, Mr. F. P. Greenlee, County Attorney of Montgomery county, was instructed to secure the proper appraisement of this estate and, if necessary, to ask the court for the appointment of an administrator, who shall take charge of the estate if the beneficiaries refuse to comply with the provisions of chapter 4, title 7 of the Code.

- (47) Property Made Subject to the Collateral Inheritance Tax in an Effort to Evade Creditors.

ESTATE OF F. J. EVERETT, BUCHANAN COUNTY:

In this case under the will of the decedent a legacy was given to the wife of a son. The latter being largely in debt at the time of the death of the decedent was not given anything under the will. After having settled with his creditors, he filed a petition to set aside the will, alleging in substance the fact of his indebtedness and that it was the intention of the decedent to give the money for his benefit, but that it was devised to his wife to prevent creditors from obtaining the same. In this attempt to evade creditors the State claimed that the property was brought within the provisions of chapter 4, title 7 of the Code, and was subject to the Collateral Inheritance Tax. On June 17, 1899, Mr. H. W. Holman, County Attorney of Buchanan county, was instructed to appear in the District Court and to claim the tax upon the legacy given as above stated.

TITLE OF THE CASE.

In the Matter of the Estate of F. J. Everett.

- (48) Property Transferred in View of Death and Proceedings to Collect the Tax Thereon.

ESTATE OF JOHN COLLINS, CLINTON COUNTY:

In this case the decedent made deeds prior to his death, conveying various parcels of real estate to one alleged to be his daughter. The Treasurer

of State was informed by the County Attorney of Clinton county that the aforesaid grantee, although raised as a child of the decedent, was never legally adopted, and that the land transferred was subject to the Collateral Inheritance Tax. On June 21st C. H. George, County Attorney, was instructed to appear in the case and secure the State's interests. The estate is involved in other litigation on the part of the heirs and other parties interested. Matter still pending.

TITLE OF CASE.

In the Matter of the Estate of John Collins.

C. H. George, County Attorney, for Treasurer of State.

J. M. Dower, Attorney for Administrator.

- (49) Proceedings to Prevent the Setting Aside of the Appraisement of Property.

ESTATE OF W. V. WILLIAMS, POLK COUNTY:

In this case a motion was filed on June 19, 1899, in the District Court of Polk county, by the attorneys for the estate, to set aside the appraisement made for the assessment of the Collateral Inheritance Tax. On June 27th Mr. John McLennan, County Attorney of Polk county, was instructed to contest the motion. The matter in controversy was that certain property appraised was returned at too high a valuation, and whether or not sundry debts should be allowed and deducted in computing the tax. The matter came on for hearing June 29th. The appraised value of the property agreed upon was \$15,080; total amount of debts and expenses allowed to be deducted, \$6,135.

TITLE OF CASE.

In the Matter of the Estate of W. V. Williams.

Read & Read, attorneys for Administrator.

John McLennan, County Attorney, for Treasurer of State.

- (50) Action to Collect Tax.

ESTATE OF CHRISTOPHER LAZENBY, WAPELLO COUNTY:

In this case the matter in controversy was the relief of certain legatees from payment of the tax upon various notes given by said legatees to the decedent, the claim being put forward that they were not properly assets of the estate. The State claims the tax upon said notes for the reason that either they are a part of the assets of the estate and are subject to the tax, or if it was the intention of the decedent not to have them collected, they were gifts to said legatees, which likewise subjects them to the tax. On June 30, 1899, Mr. A. W. Enoch, County Attorney of Wapello county, was instructed to take whatever measures were necessary to collect the tax from this estate.



## COMPARATIVE STATISTICAL TABLES.

---

The following comparative statistical tables have been compiled from various sources; chiefly from the records of the Treasury department, but also from other state and national statistical reports. Besides the Treasurer's reports, the reports of the Auditor of state, the reports and records of the Executive Council, state and federal censuses have been resorted to, to obtain data to complete some of the tabulations.



Table No. 214—Showing Monthly Transactions of the Treasury of Iowa for the Biennial Fiscal Period of 1893-95 so far as Relates to Receipts of General Revenue, the Issue of Warrants Against the Same, and the Disbursements of General Revenue in the Redemption of Warrants.

TREASURY BALANCE JULY 1, 1893, \$412,981.45.

YEAR.	REVENUE COLLECTIONS	WARRANTS ISSUED.	WARRANTS REDEEMED.
1893.			
July.....	\$ 28,286.04	\$ 185,430.99	\$ 177,795.88
August.....	55,207.30	118,055.95	109,700.01
September.....	40,798.35	114,981.51	124,708.14
Quarter.....	\$ 124,291.69	\$ 418,468.45	\$ 412,204.03
October.....	296,301.02	180,144.26	175,327.82
November.....	118,169.16	79,400.76	80,385.01
December.....	63,143.66	120,592.06	123,495.97
Quarter.....	\$ 477,613.84	\$ 380,137.08	\$ 379,108.80
1894.			
January.....	139,246.08	199,411.90	194,881.60
February.....	134,603.56	130,059.67	128,220.42
March.....	138,631.98	130,726.58	133,353.38
Quarter.....	\$ 411,481.62	\$ 460,198.15	\$ 456,458.40
April.....	426,531.81	277,385.63	285,383.54
May.....	143,794.00	92,810.75	99,729.22
June.....	57,215.01	109,568.96	110,150.64
Quarter.....	\$ 627,540.82	\$ 480,065.34	\$ 475,263.40
July.....	55,016.01	228,586.45	269,023.50
August.....	52,804.45	115,956.14	94,874.61
September.....	64,275.09	119,190.55	91,308.31
Quarter.....	\$ 172,095.55	\$ 463,643.11	\$ 396,106.42
October.....	370,486.56	268,226.54	257,632.00
November.....	97,763.60	111,168.81	103,167.47
December.....	78,815.17	170,266.47	168,936.89
Quarter.....	\$ 547,065.33	\$ 549,661.82	\$ 529,736.36
1895.			
January.....	117,717.51	198,381.47	160,110.61
February.....	165,357.21	70,027.00	113,903.00
March.....	138,677.74	116,283.51	103,253.21
Quarter.....	\$ 421,752.46	\$ 384,691.98	\$ 377,266.82
April.....	528,581.58	298,027.67	352,297.68
May.....	157,236.92	103,954.57	106,801.43
June.....	56,571.54	138,199.19	189,335.05
Quarter.....	\$ 742,390.01	\$ 540,181.43	\$ 598,234.16
Grand total.....	\$3,524,251.35	\$3,677,047.36	\$ 3,624,378.99



Table No. 215—Showing Monthly Transactions of the Treasury of Iowa for the Biennial Fiscal Period of 1895-97 so far as Relates to Receipts of General Revenue, the Issue of Warrants Against the Same, and the Disbursements of General Revenue in the Redemption of Warrants.

TREASURY BALANCE JULY 1, 1895, \$312,854.41.

YEAR.	REVENUE COLLECTED.	WARRANTS ISSUED.	WARRANTS REDEEMED.	WARRANTS ENDORS'D.
1895.				
July.....	\$ 36,636.63	\$ 208,117.64	\$ 209,208.07	.....
August.....	59,497.08	113,302.08	109,786.62	.....
September.....	84,354.95	139,715.17	137,706.13	.....
Quarter.....	\$ 178,488.66	\$ 461,135.79	\$ 456,700.82	.....
October.....	437,865.53	290,251.21	335,088.51	.....
November.....	311,653.03	156,492.01	145,885.04	.....
December.....	94,542.03	139,511.43	140,187.03	.....
Quarter.....	\$ 864,090.57	\$ 575,256.65	\$ 620,160.58	.....
1896.				
January.....	144,563.41	158,007.30	154,736.60	.....
February.....	147,038.89	194,216.43	175,187.09	.....
March.....	128,032.99	146,097.88	139,645.12	.....
Quarter.....	\$ 419,635.29	\$ 498,321.51	\$ 469,571.81	.....
April.....	516,473.26	307,177.95	317,051.96	.....
May.....	156,036.42	161,449.88	167,539.57	.....
June.....	45,549.79	129,377.09	135,218.97	.....
Quarter.....	\$ 748,059.47	\$ 598,004.93	\$ 619,810.50	.....
July.....	67,778.63	279,773.22	200,647.04	\$ 50,440.00
August.....	74,794.33	199,542.20	49,118.72	137,569.76
September.....	61,594.09	183,861.83	60,004.79	148,429.99
Quarter.....	\$ 204,167.05	\$ 663,177.25	\$ 319,770.55	\$ 336,439.75
October.....	101,920.61	261,449.82	206,919.91	228,752.48
November.....	176,881.25	278,432.39	120,998.99	230,656.47
December.....	75,371.89	158,452.57	107,928.34	107,103.08
Quarter.....	\$ 653,173.75	\$ 721,324.78	\$ 496,841.24	\$ 566,512.03
1897.				
January.....	135,308.12	212,135.38	94,547.00	104,910.38
February.....	138,109.72	167,989.32	185,012.25	634.85
March.....	148,205.34	161,880.23	216,550.06	.....
Quarter.....	\$ 421,623.18	\$ 541,711.03	\$ 496,109.32	\$ 105,545.21
April.....	585,667.91	186,751.63	208,107.57	.....
May.....	145,317.37	353,424.81	553,135.17	187,272.41
June.....	56,253.69	143,673.75	129,753.73	66,377.16
Quarter.....	\$ 787,238.97	\$ 683,849.69	\$ 800,996.47	\$ 253,649.57
Grand total.....	\$ 4,101,379.84	\$ 4,731,511.33	\$ 4,377,561.29	\$ 1,205,316.56

Table No. 216—Showing Monthly Transactions of the Treasury of Iowa for the Biennial Fiscal Period of 1897-99 so far as Relates to Receipts of General Revenue, the Issue of Warrants against the Same, and the Disbursements of General Revenue in the Redemption of Warrants.

TREASURY BALANCE JULY 1, 1897, \$36,672.96.

YEAR.	REVENUE COLLECTED.	WARRANTS ISSUED.	WARRANTS REDEEMED.	WARRANTS ENDORS'D.
1897.				
July.....	\$ 64,223.31	\$ 148,328.12	\$ 57,369.69	\$101,230.99
August.....	64,404.33	211,597.51	44,070.97	178,284.31
September.....	74,043.51	166,561.61	74,665.12	75,371.54
Quarter.....	\$ 202,671.15	\$ 510,287.24	\$ 176,045.78	\$354,915.84
October.....	483,591.93	125,471.02	416,599.73	112,191.15
November.....	188,890.24	254,182.74	85,035.53	194,763.50
December.....	71,157.20	105,190.98	190,628.06	.....
Quarter.....	\$ 743,639.46	\$ 484,814.74	\$ 698,261.32	\$370,954.65
1898.				
January.....	148,108.10	205,661.21	130,539.96	207,324.50
February.....	181,441.26	262,645.15	147,090.37	112,955.28
March.....	163,101.82	196,358.40	217,747.29	45,142.46
Quarter.....	\$ 492,741.18	\$ 724,594.82	\$ 495,378.69	\$165,362.22
April.....	674,192.73	194,641.74	597,767.32	73,861.05
May.....	167,440.71	249,121.02	302,277.12	176,514.24
June.....	68,813.87	245,020.67	302,115.40	172,561.32
Quarter.....	\$ 910,477.11	\$ 628,784.03	\$ 930,159.84	\$422,936.61
July.....	45,421.53	108,819.61	60,639.25	47,118.46
August.....	122,638.99	115,381.17	34,947.54	67,715.96
September.....	87,114.81	137,734.31	128,476.16	117,185.69
Quarter.....	\$ 255,195.33	\$ 361,931.49	\$ 224,065.65	\$232,021.11
October.....	542,283.81	138,000.41	375,385.87	59,061.98
November.....	170,128.19	143,048.66	249,850.61	130,071.73
December.....	94,053.53	191,557.76	87,899.58	.....
Quarter.....	\$ 806,475.53	\$ 461,639.83	\$ 713,136.06	\$186,123.10
1899.				
January.....	165,476.17	279,410.12	218,433.19	33,568.80
February.....	192,218.35	156,018.19	163,090.81	.....
March.....	224,165.72	134,970.86	152,692.95	.....
Quarter.....	\$ 581,860.24	\$ 569,394.17	\$ 534,216.95	\$ 33,568.80
April.....	712,091.06	125,338.16	535,191.96	.....
May.....	276,569.61	162,235.07	161,746.89	.....
June.....	97,774.62	150,974.38	149,574.84	.....
Quarter.....	\$1,086,474.29	\$ 438,551.61	\$ 850,503.69	.....
Grand total.....	\$3,079,403.29	\$1,169,894.93	\$1,671,073.83	1,863,861.85



Table No. 217—Showing Summary of the Financial Transactions of 1893-95, 1895-97, 1897-99

MONTHS OF FISCAL PERIOD.	REVENUE COLLECTIONS.			WARRANTS ISSUED.		
	1893-95.	1895-97.	1897-99.	1893-95.	1895-97.	1897-99.
July.....	\$ 28,286.04	\$ 36,636.53	\$ 64,223.31	\$ 185,430.99	\$ 208,117.61	\$ 148,323.12
August.....	55,207.39	59,497.08	64,404.33	118,055.95	113,302.98	211,397.51
September.....	40,798.35	82,354.95	74,043.51	114,989.51	139,715.17	150,561.61
Quarter.....	\$ 124,291.69	\$ 178,488.53	\$ 202,671.15	\$ 418,468.45	\$ 461,135.79	\$ 510,287.24
October.....	296,301.02	437,865.53	483,591.93	180,144.26	239,253.21	125,471.02
November.....	118,169.16	131,683.02	188,859.24	79,400.76	156,492.01	254,182.74
December.....	63,143.66	94,542.02	71,157.29	120,592.06	129,511.43	105,160.98
Quarter.....	\$ 477,613.84	\$ 664,090.57	\$ 743,608.46	\$ 380,137.08	\$ 575,256.65	\$ 484,814.74
January.....	139,216.08	146,563.41	148,198.10	199,411.90	158,007.30	265,691.21
February.....	133,603.56	147,938.89	181,441.26	130,059.87	184,316.43	262,645.15
March.....	138,631.98	135,035.99	163,101.8	130,726.58	146,097.58	196,258.46
Quarter.....	\$ 411,481.62	\$ 429,538.29	\$ 492,741.18	\$ 460,198.15	\$ 488,471.31	\$ 724,594.82
April.....	426,531.81	516,473.26	674,192.73	277,685.63	307,177.96	134,641.74
May.....	143,794.00	156,036.42	167,440.71	92,810.75	161,449.88	249,121.62
June.....	57,215.01	41,549.79	68,843.67	109,568.96	129,377.09	245,020.67
Quarter.....	\$ 627,540.82	\$ 748,059.47	\$ 910,477.11	\$ 480,065.34	\$ 598,004.93	\$ 628,784.03
July.....	55,016.01	67,778.63	45,421.53	228,586.45	279,773.22	108,813.01
August.....	52,804.45	74,794.33	122,653.99	115,956.11	199,512.20	115,384.17
September.....	61,275.09	61,594.09	87,114.81	119,100.55	183,861.83	137,734.31
Quarter.....	\$ 172,095.55	\$ 204,167.05	\$ 255,195.33	\$ 463,643.11	\$ 663,177.25	\$ 361,931.49
October.....	370,486.56	401,920.61	542,283.81	268,226.54	284,449.82	138,000.41
November.....	97,783.60	175,881.25	170,138.19	111,168.81	278,432.39	132,048.66
December.....	78,815.17	75,371.89	94,053.53	170,266.47	158,452.57	191,587.76
Quarter.....	\$ 547,085.33	\$ 653,173.75	\$ 806,475.53	\$ 549,661.82	\$ 721,934.78	\$ 461,636.83
January.....	117,717.51	133,308.12	165,476.17	193,381.47	212,135.38	279,410.12
February.....	165,857.21	158,109.72	192,218.35	70,127.00	167,989.32	156,013.19
March.....	133,677.74	149,205.34	224,165.72	116,283.51	161,586.23	153,970.86
Quarter.....	\$ 421,752.46	\$ 442,623.18	\$ 581,860.24	\$ 384,691.98	\$ 541,711.03	\$ 589,394.17
April.....	528,581.58	585,667.91	712,031.06	293,027.67	186,751.63	125,338.13
May.....	157,236.92	145,317.37	276,569.61	103,954.57	353,424.31	162,235.07
June.....	56,571.54	50,253.69	97,773.62	138,199.19	142,673.75	150,978.38
Quarter.....	\$ 742,390.04	\$ 781,238.97	\$ 1,083,374.29	\$ 540,181.43	\$ 682,849.69	\$ 438,551.61
Grand total.....	\$ 3,524,751.35	\$ 4,101,379.84	\$ 5,079,403.29	\$ 3,677,047.36	\$ 4,731,591.33	\$ 4,199,994.93

Transactions of the Treasury of Iowa for the Biennial Fiscal Periods -97, 1897-99.

MONTHS OF FISCAL PERIOD.	WARRANTS REDEEMED.			WARRANTS ENDORSED.		
	1893-95.	1895-97.	1897-99.	1893-95.	1895-97.	1897-99.
July.....	\$ 177,795.88	\$ 209,208.07	\$ 57,309.69	.....	.....	\$ 101,259.99
August.....	109,700.01	109,786.62	44,070.97	.....	.....	178,284.31
September.....	124,708.14	137,706.13	74,665.12	.....	.....	75,371.54
Quarter.....	\$ 412,204.03	\$ 456,700.82	\$ 176,045.78	.....	.....	\$ 354,915.84
October.....	175,227.82	339,038.51	416,599.73	.....	.....	\$ 112,191.15
November.....	80,385.01	146,885.04	85,035.53	.....	.....	158,763.50
December.....	123,495.97	140,187.03	196,626.06	.....	.....	.....
Quarter.....	\$ 379,108.80	\$ 626,160.58	\$ 698,261.32	.....	.....	\$ 270,954.65
January.....	194,884.60	154,736.60	130,529.96	.....	.....	\$ 207,264.50
February.....	128,220.42	175,187.09	147,099.37	.....	.....	112,955.28
March.....	133,353.38	139,648.12	217,747.26	.....	.....	43,142.46
Quarter.....	\$ 456,458.40	\$ 469,571.81	\$ 495,376.59	.....	.....	\$ 363,362.22
April.....	265,383.54	317,051.96	567,767.32	.....	.....	\$ 73,861.05
May.....	99,729.22	167,539.57	89,277.12	.....	.....	176,514.24
June.....	110,150.64	135,218.97	302,115.40	.....	.....	172,561.32
Quarter.....	\$ 475,263.40	\$ 619,810.50	\$ 959,159.84	.....	.....	\$ 422,936.61
July.....	209,923.50	200,647.04	60,639.95	.....	\$ 50,440.00	\$ 47,118.48
August.....	94,874.61	49,118.72	34,947.54	.....	137,569.76	67,715.96
September.....	91,308.31	69,604.79	128,476.16	.....	148,429.99	117,165.69
Quarter.....	\$ 396,106.42	\$ 319,370.55	\$ 224,063.65	.....	\$ 336,439.75	\$ 232,000.13
October.....	257,632.00	269,913.91	375,385.87	.....	226,752.48	56,051.38
November.....	103,167.47	120,998.99	249,850.61	.....	230,656.47	.....
December.....	168,936.89	107,928.34	87,899.58	.....	107,103.08	130,071.72
Quarter.....	\$ 529,736.36	\$ 498,841.24	\$ 713,136.06	.....	\$ 564,512.03	\$ 186,123.10
January.....	160,110.61	94,547.00	238,633.19	.....	104,910.38	33,568.80
February.....	113,903.00	185,012.26	163,000.81	.....	634.83	.....
March.....	103,253.21	216,550.06	152,892.95	.....	.....	.....
Quarter.....	\$ 377,266.82	\$ 496,109.32	\$ 554,526.95	.....	\$ 105,545.21	\$ 83,568.80
April.....	352,297.68	208,107.57	536,191.96	.....	.....	.....
May.....	106,601.43	553,135.17	164,736.89	.....	187,272.41	.....
June.....	139,335.05	129,753.73	149,574.84	.....	66,377.16	.....
Quarter.....	\$ 598,234.16	\$ 890,996.47	\$ 850,503.69	.....	\$ 253,649.57	.....
Grand total.....	\$ 3,624,378.39	\$ 4,377,561.29	\$ 4,671,073.88	.....	\$ 1,285,346.54	.....



Table No. 219.—Showing Receipts of Taxes at the State Treasury from County Treasurers for the Biennial Periods Beginning with the Biennial Fiscal Period 1885-87.

272

REPORT OF THE STATE TREASURER.

	1885-87.	1887-89.	1889-91.	1891-93.	1893-95.	1895-97.	1897-99.
Adair.....	\$ 21,389.23	\$ 20,220.12	\$ 21,656.26	\$ 24,224.25	\$ 21,300.91	\$ 23,509.61	\$ 36,610.40
Adams.....	23,326.53	18,448.20	20,155.61	18,423.18	19,536.63	21,759.30	23,444.27
Allamakee.....	31,392.20	24,560.41	25,662.70	22,856.84	21,297.47	22,985.63	28,385.67
Appanoose.....	22,090.09	26,189.49	29,877.81	27,240.20	25,169.70	32,196.98	34,043.72
Audubon.....	15,818.41	17,502.21	20,508.89	16,892.48	18,501.86	21,730.80	24,303.54
Benton.....	57,859.51	46,369.85	52,753.30	46,253.76	39,652.50	47,961.54	60,180.46
Black Hawk.....	34,258.33	31,144.32	35,922.61	30,489.44	32,230.52	41,408.34	53,970.85
Boone.....	29,245.77	31,704.66	35,547.17	31,143.39	31,272.70	42,024.67	46,898.02
Bremer.....	22,917.20	25,139.20	27,110.50	26,172.04	25,663.54	24,905.53	28,417.91
Buchanan.....	31,263.97	32,077.61	31,467.80	27,688.40	30,832.96	37,835.60	39,488.56
Buena Vista.....	20,754.97	22,722.13	18,408.10	22,570.73	21,733.23	26,973.82	33,195.36
Butler.....	30,973.72	24,544.27	23,578.62	22,579.26	21,699.99	26,237.40	32,517.57
Calhoun.....	19,218.27	20,475.54	21,449.97	18,959.16	24,365.95	28,857.44	36,011.49
Carroll.....	19,710.52	21,165.83	23,132.38	19,982.50	19,411.01	25,986.68	30,496.00
Cass.....	37,630.73	38,184.37	38,206.63	32,188.26	30,694.27	39,134.24	44,688.24
Cedar.....	38,685.75	42,482.41	40,500.28	33,106.14	34,389.54	40,639.09	46,541.13
Cerro Gordo.....	18,900.95	19,613.44	17,077.56	24,822.53	21,588.63	27,383.43	30,077.47
Cherokee.....	23,800.57	24,497.65	26,083.31	22,804.19	24,385.30	28,883.42	35,135.60
Chickasaw.....	16,759.85	16,888.37	18,153.43	16,283.65	17,487.18	19,740.23	23,963.72
Clarke.....	22,584.87	20,844.08	21,908.42	19,433.65	21,338.36	23,935.47	27,009.13
Clay.....	11,446.79	14,771.14	16,158.93	15,802.75	16,626.29	19,233.59	23,834.26
Clayton.....	33,259.59	39,732.41	38,019.03	29,194.28	29,851.19	34,658.47	38,785.03
Clinton.....	46,504.69	48,730.72	53,001.76	45,321.16	52,125.30	61,620.03	72,470.47
Crawford.....	29,094.22	30,655.27	32,400.55	28,227.97	30,827.09	41,745.54	45,439.98
Dallas.....	30,589.98	31,419.38	32,196.32	29,672.93	31,636.92	41,011.87	46,618.27
Davis.....	22,981.43	23,160.22	23,919.90	20,975.92	22,668.22	26,277.77	30,524.42
Decatur.....	28,011.31	29,066.99	30,286.15	25,812.23	28,683.07	33,380.62	33,637.73
Delaware.....	24,812.41	26,973.09	26,862.61	25,592.72	25,505.51	31,543.39	37,385.42
Des Moines.....	46,374.63	50,036.09	50,011.09	50,183.54	46,990.39	48,816.16	58,649.92
Dickinson.....	7,108.36	9,481.46	11,346.47	11,383.99	14,401.34	16,705.96	18,958.46
Dubuque.....	81,775.11	53,230.98	52,817.45	51,204.81	51,006.84	65,889.81	79,385.80
Emmet.....	11,081.77	9,593.74	10,251.16	9,989.90	13,049.86	16,814.62	19,039.64
Fayette.....	37,137.09	36,950.48	38,118.06	33,956.54	37,078.72	43,848.99	50,915.65
Floyd.....	21,293.13	22,744.80	23,801.43	21,987.33	24,463.04	26,648.05	35,491.77
Franklin.....	25,756.61	18,347.93	20,023.42	17,583.37	19,923.08	24,426.92	31,116.11
Fremont.....	27,576.35	28,046.54	29,583.68	24,975.91	28,656.59	34,565.43	39,073.20
Greene.....	23,136.85	25,866.61	28,137.58	26,514.98	27,814.98	30,052.58	36,425.00
Grundy.....	18,582.02	18,685.99	20,397.08	15,777.25	18,532.68	23,150.27	27,964.25
Guthrie.....	23,799.04	24,433.44	23,990.73	20,961.30	24,306.53	29,548.08	34,374.84
Hamilton.....	23,478.29	24,402.60	25,527.02	22,463.65	25,944.67	31,396.65	36,996.82

Hancock.....	13,411.91	12,166.63	12,805.93	11,960.50	15,012.88	19,277.68	21,723.01
Hardin.....	29,753.13	28,516.37	27,724.18	25,532.50	27,890.23	34,950.64	44,552.04
Harrison.....	29,341.81	30,360.17	34,524.70	33,667.25	33,239.56	40,457.71	43,563.70
Henry.....	34,023.62	27,424.46	38,535.25	29,498.68	30,940.21	36,699.48	43,206.51
Howard.....	18,908.55	18,620.57	21,443.69	18,934.11	20,885.33	25,949.74	30,059.51
Humboldt.....	15,809.39	13,967.27	15,110.54	13,112.54	15,951.81	21,688.95	25,934.84
Ida.....	14,548.90	17,320.65	18,246.56	16,859.78	19,419.75	22,888.24	26,700.80
Iowa.....	30,739.69	34,144.25	34,009.90	30,112.66	32,576.31	37,834.77	44,642.76
Jackson.....	28,987.83	23,171.02	23,951.88	20,449.43	24,428.32	24,598.00	35,808.80
Jasper.....	41,961.09	40,587.14	45,101.53	43,954.38	42,387.86	51,370.32	60,780.47
Jefferson.....	29,554.59	31,481.92	32,576.61	28,010.74	28,725.01	36,181.50	45,842.34
Johnson.....	43,450.87	44,797.74	43,407.99	40,312.07	42,331.77	55,240.80	59,794.15
Jones.....	33,049.27	37,162.09	38,525.70	34,098.74	36,992.70	39,040.10	47,198.30
Keokuk.....	30,948.81	33,924.68	34,677.59	32,026.60	34,677.65	41,068.41	43,453.41
Kossuth.....	17,888.49	17,163.41	18,518.87	19,314.73	26,168.12	37,244.54	44,884.34
Lee.....	65,596.76	49,747.71	59,694.70	51,635.84	53,479.91	62,697.32	74,030.68
Linn.....	58,626.72	67,486.96	66,025.94	55,757.39	62,380.15	66,304.44	81,601.89
Louisa.....	20,420.47	21,813.71	23,592.28	19,818.33	19,193.37	22,629.64	31,445.99
Lucas.....	18,482.96	22,405.75	24,024.20	20,842.96	20,938.52	30,060.22	30,674.38
Lyon.....	11,104.92	15,197.26	19,096.69	20,664.83	25,125.08	28,953.55	33,726.56
Madison.....	32,835.13	28,359.96	29,394.69	26,473.20	28,270.31	35,908.23	41,077.34
Mahaska.....	36,296.61	39,231.28	41,676.20	36,670.59	43,114.46	49,536.97	57,407.68
Marion.....	31,897.53	35,881.91	39,141.20	36,326.01	38,922.22	42,739.07	48,918.45
Marshall.....	40,846.63	40,562.55	44,467.28	37,044.60	40,491.40	40,245.69	48,580.50
Mills.....	26,957.67	29,642.63	31,537.73	27,207.10	24,896.53	38,496.02	37,438.98
Mitchell.....	15,679.14	18,586.80	18,473.20	16,170.65	17,793.92	22,585.41	27,463.42
Monona.....	18,236.19	21,327.39	22,743.54	22,671.89	21,162.26	23,093.20	28,069.52
Monroe.....	20,707.41	23,066.44	26,362.07	22,259.54	17,357.25	27,527.68	26,963.43
Montgomery.....	27,766.59	31,260.08	30,492.32	30,692.01	31,247.99	35,472.38	38,824.43
Muscatine.....	36,310.57	35,601.65	38,512.74	32,633.69	35,687.45	42,701.39	51,360.04
O'Brien.....	18,310.43	19,489.80	27,061.28	23,786.25	26,670.82	30,924.65	33,507.79
Osceola.....	13,697.61	14,210.69	15,631.21	13,422.46	15,065.17	17,975.93	20,700.69
Page.....	40,047.41	44,839.03	45,052.29	40,362.06	43,942.41	50,213.19	55,847.80
Palo Alto.....	10,998.69	11,734.27	14,428.61	14,529.00	15,849.68	19,999.80	24,465.27
Plymouth.....	35,421.52	37,432.27	39,662.88	35,302.87	44,059.72	51,234.52	58,499.63
Pocahontas.....	17,844.31	22,948.65	22,675.55	21,342.11	21,277.07	31,767.71	32,722.05
Polk.....	88,039.79	102,136.82	105,033.28	103,183.77	103,102.52	133,205.18	161,168.15
Pottawattamie.....	64,356.94	64,350.47	62,749.13	64,473.77	64,473.77	77,187.08	87,242.28
Poweshiek.....	37,990.99	38,604.85	40,357.48	34,696.65	35,079.78	39,449.36	42,117.96
Ringgold.....	19,360.53	20,737.37	24,261.99	20,184.42	21,502.32	24,429.32	28,531.84
Sac.....	22,428.49	17,370.61	18,807.52	13,433.55	21,329.32	25,349.16	29,735.98
Scott.....	57,596.56	52,736.34	57,484.12	53,690.13	62,078.16	70,734.17	89,293.10
Shelby.....	25,200.77	23,378.42	25,972.32	20,152.37	28,377.94	27,921.43	35,603.15
Sioux.....	28,449.15	30,152.62	32,383.87	31,258.14	34,709.76	43,815.01	50,403.76
Story.....	26,090.49	23,998.67	27,836.40	25,574.40	31,721.36	37,043.30	44,442.75
Tama.....	41,834.86	41,063.49	40,184.00	35,398.98	36,718.76	41,415.86	45,867.55
Taylor.....	30,668.85	25,948.20	28,135.21	24,684.08	24,326.95	29,078.21	33,305.46
Union.....	23,333.25	23,934.29	24,071.59	22,136.77	22,136.77	26,764.18	32,038.68
Van Buren.....	24,971.64	25,093.50	26,708.48	24,069.23	25,611.28	27,549.20	33,423.10
Wapello.....	33,229.37	36,739.00	42,342.49	40,094.62	47,397.11	56,742.16	62,611.17

REPORT OF THE STATE TREASURER.

273



Table No. 219—CONTINUED.

	1885-87.	1887-89.	1888-91.	1891-93.	1893-95.	1895-97.	1897-99.
Warren	28,800.00	30,122.23	32,178.44	37,251.82	38,871.05	31,754.82	43,507.10
Washington	32,292.39	35,128.05	36,250.00	37,331.13	39,794.45	32,432.53	49,855.54
Wayne	28,580.64	31,848.08	34,602.52	38,000.34	35,103.44	44,422.15	36,030.78
Webster	12,650.55	11,804.40	15,492.09	15,000.70	23,053.02	14,747.44	32,071.80
Winnebago	27,848.88	28,500.56	30,652.00	30,874.99	33,034.70	34,031.16	36,551.73
Winneblesh	11,487.78	11,679.68	12,031.25	9,968.08	96,396.00	39,554.46	88,493.39
Woodbury	18,516.74	17,440.51	17,486.74	15,102.15	12,383.25	37,465.04	38,728.09
Wright					25,993.19	25,993.19	25,993.19
Total	\$2,682,179.37	\$2,910,332.33	\$3,130,297.96	\$2,826,087.74	\$3,171,631.50	\$3,550,064.02	\$4,107,202.24

E No. 218

BURSEMENTS OF

sury of Iowa, since 1

	EXPRESS TAXES.	FEES.	PERCENTAGE.		BIENNIAL PERIODS.
			State Levy.	Corp. & Mills Taxes.	
			100.0		1846-48
			81.4	18.6	1848-50
			100.0		1850-52
			91.7	8.3	1852-54
			79.7	20.3	1854-56
			100.0		1857
			100.0		1857-59
			100.0		1859-61
			100.0		1861-63
			100.0		1863-65
			100.0		1865-67
			99.1	.9	1867-69
	\$ 23,132.1		96.2	3.8	1869-71
	34,564.1		91.1	8.9	1871-73
	36,805.1		91.5	8.5	1873-75
	40,596.1		91.9	8.1	1875-77
	43,587.1		92.6	7.4	1877-79
	51,431.1		91.9	8.1	1879-81
	62,569.1		90.5	9.5	1881-83
	61,068.1		87.8	12.2	1883-85
	67,407.1		90.8	9.2	1885-87
9	74,023.1		90.0	10.0	1887-89
8	78,760.1		88.9	11.1	1889-91
6	95,746.1		76.9	23.1	1891-93
	101,155.1		85.6	14.4	1893-95
2	121,749.1		86.9	13.1	1895-97
6	\$ 12,179.71	222,399.1	79.8	20.2	1897-99

RIOTT,  
Treasurer of State.



**Table No. 220.**—Showing Payments of Fees Into the State Treasury Collected by Various State Officers from the Year 1885 to and Including the First Six Months of the Year 1899.

YEAR.	Secretary of State.	Auditor of State.	Clerk of Supreme Court.	Superintendent of Public Instruction.	State Oil Inspector.	Commissioners of Pharmacy.	Dairy Commissioner.	TOTALS.
1885.....	\$ 8,622.70	\$24,810.42	\$2,890.96	\$ 33.00	.....	.....	.....	\$34,157.08
1886.....	2,879.40	24,603.30	3,119.80	.....	.....	.....	.....	30,702.50
1887.....	4,281.85	27,579.50	3,916.10	347.50	.....	.....	.....	36,124.95
1888.....	8,597.10	25,382.50	3,313.32	291.50	.....	.....	.....	37,587.42
1889.....	4,388.45	26,832.25	3,338.23	335.50	.....	.....	.....	34,814.43
1890.....	5,778.50	29,537.00	2,500.65	422.00	.....	.....	.....	38,238.15
1891.....	10,515.85	30,600.55	2,255.41	624.50	.....	.....	.....	43,996.31
1892.....	6,232.70	23,594.20	2,353.90	596.50	\$4,864.18	.....	.....	43,621.48
1893.....	5,924.00	31,277.00	2,145.05	427.00	8,080.06	\$1,760.00	.....	49,613.11
1894.....	13,170.83	31,339.00	2,366.80	620.50	7,733.92	.....	.....	55,231.09
1895.....	5,089.30	33,950.50	2,006.30	1,064.50	2,834.45	.....	\$191.00	45,430.05
1896.....	12,722.83	34,815.50	2,455.30	884.00	4,061.76	1,679.90	566.00	57,185.49
1897.....	44,673.24	38,452.50	2,587.50	947.00	2,292.80	5,800.00	690.00	95,373.04
1898.....	30,530.85	41,103.00	3,158.20	1,327.00	8,101.02	9,500.00	574.00	94,294.07
*1899.....	27,652.62	39,244.75	1,800.20	411.00	2,459.87	7,000.00	675.00	85,243.74

\* Includes only first six months.



Table No. 221.—Showing Total Taxes Paid in the State by Railroad, Insurance, Telegraph, Telephone and Express Companies.

YEAR.	RAILROADS.	INSURANCE CO.'S.	TELEGRAPH.	TELEPHONE.	EXPRESS.	Year
1863.	\$ 11,106.25					1863
1864.	15,705.40					1864
1865.	25,536.99					1865
1866.	38,717.83					1866
1867.	41,180.00					1867
1868.	68,075.61					1868
1869.	90,408.51	\$ 14,920.00				1869
1870.	105,655.14	21,120.18				1870
1871.	189,722.00	22,421.80				1871
1872.	171,102.98	40,232.06				1872
1873.		51,435.20				1873
1874.		54,425.97				1874
1875.		56,648.15				1875
1876.	502,306.92	53,929.63				1876
1877.		45,237.73				1877
1878.	536,490.11	40,711.15	\$ 11.04			1878
1879.	559,768.82	41,801.74	3,088.16			1879
1880.	557,336.41	41,901.74	3,379.44			1880
1881.	635,157.98	47,106.74	3,817.64			1881
1882.	573,515.74	52,396.84	4,889.16			1882
1883.	704,492.79	56,691.69	4,889.16			1883
1884.	836,355.15	62,501.69	7,849.68			1884
1885.	943,314.80	62,970.02	9,163.63			1885
1886.	987,027.28	68,713.08	9,685.84			1886
1887.	1,014,731.97	71,582.19	9,795.39	\$ 9,078.40		1887
1888.	1,194,657.33	69,897.40	12,638.44	4,781.19		1888
1889.	1,832,532.80	79,321.08	13,041.94	4,880.10		1889
1890.	1,945,343.02	87,345.81	14,754.58	5,060.00		1890
1891.	1,246,324.81	92,273.05	15,056.21	4,840.00		1891
1892.	1,322,532.22	107,272.99	15,111.57	4,890.00		1892
1893.	1,430,785.58	117,029.57	15,313.37	4,810.00		1893
1894.	1,285,025.36	116,293.74	15,498.49	4,890.00		1894
1895.	1,277,678.76	124,839.31	15,039.82	4,810.00		1895
1896.	1,971,354.04	124,133.12	15,525.48	4,925.00		1896
1897.		122,436.73	16,374.63	5,553.00	\$3,070.61	1897
1898.	1,404,651.54	147,541.02	20,294.88	7,025.04	8,925.80	1898
1899.		164,987.07	17,874.86	11,106.84	8,253.91	1899

The taxes for insurance, telegraph, telephone and express companies do not include local taxes levied on real estate owned by companies but not assessed by the Executive Council.

From 1863-1872, inclusive, railroads paid taxes upon gross earnings. Since 1873 they have paid taxes upon the basis of an assessment of their property. No reports made of tax paid in State for the years 1873, 1874, 1875 and 1877.

TAX

S OF THI

own by Wa

NSTITUTION

	REFORM AND TOTAL.	Percentage.	PERCENTAGE.			BIENNIAL PERIODS.
			Civil list.	State institutions.	Incidental expenses.	
	38,746.70		49.7	5.8	44.5	1846-48
5	76,017.29	96.2	53.4	2.8	43.8	1848-50
1	105,834.43	39.2	39.3	3.5	57.2	1850-52
9	105,799.54	-0.03	45.1	18.8	36.1	1852-54
9	245,344.06	131.9	35.0	31.9	33.1	1854-56
8	310,746.76	26.7	30.4	50.3	19.3	1857
6	535,068.87	71.5	28.3	45.9	25.8	1857-59
0	590,528.75	10.2	38.9	39.3	21.8	1859-61
2	526,186.61	-10.9	37.6	31.5	30.9	1861-63
9	680,373.00	29.3	30.0	41.1	28.9	1863-65
9	969,648.87	42.5	25.5	46.9	27.6	1865-67
8	\$ 20,233.61	60.3	20.0	54.3	25.7	1867-69
8	23,245.61	24.8	21.4	60.9	17.7	1869-71
9	73,163.52	3.4	18.5	56.0	25.5	1871-73
0	66,574.72		16.6	52.6	30.8	1873-75
8	92,886.02	11.5	15.4	50.4	34.2	1875-77
6	50,020.41	-11.6	19.3	50.8	29.9	1877-79
9	66,467.91	-1.9	21.0	52.7	26.3	1879-81
5	66,851.82	17.2	16.6	55.2	28.2	1881-83
9	115,248.23	37.2	14.3	61.1	24.6	1883-85
9	118,194.92	-6.9	17.7	62.6	19.7	1885-87
9	124,884.42	-3.3	19.3	69.3	11.4	1887-89
6	133,714.13	7.7	18.6	71.3	10.1	1889-91
3	146,095.83	23.8	15.1	64.7	20.2	1891-93
3	143,156.19	-2.5	16.5	69.8	13.7	1893-95
2	176,222.31	29.1	16.4	73.1	10.5	1895-97
1	167,061.94	-10.0	15.3	73.6	11.1	1897-99

instructing the capitol.  
\$8.01, and the cost of Columbian commission, \$110,000.

IN HERRIOTT,

Treasurer of the State of Iowa.



Table No. 223.—Showing Expenses of Various State Offices and Departments, Inclusive of Salaries, Expenses for Clerical Help, etc., as Shown by Warrants Drawn on the State Treasury, Beginning with the Biennial Fiscal period, 1880-81.

	1880-1881.	1881-1883.	1883-1885	1885-1887.	1887-1889.	1889-1891.	1891-1893.	1893-1895.	1895-1897.	1897-1899.
Governor.....	\$ 16,685.07	\$ 13,431.40	\$ 17,659.28	\$ 18,613.65	\$ 19,831.92	\$ 20,022.72	\$ 16,593.24	\$ 20,412.21	\$ 21,296.70	\$ 21,690.27
Auditor of State.....	11,532.91	11,424.11	16,254.89	18,271.80	17,167.14	20,732.99	19,691.00	20,675.00	12,657.09	23,692.66
Treasurer of State.....	0,053.70	7,516.60	8,083.27	9,315.02	10,385.01	11,779.18	11,300.00	11,370.00	11,861.59	14,861.98
Secretary of State.....	8,479.50	9,187.22	13,032.52	16,687.07	14,994.51	19,029.17	18,372.07	21,188.75	22,089.10	25,047.60
Railroad Commissioners.....	20,354.33	20,241.03	33,068.13	32,930.18	33,546.17	28,465.60	27,436.74	26,695.54	27,659.11	2,028.17
Superintendent of Public Instruction.....	8,818.00	7,925.94	9,894.23	10,391.28	9,835.26	12,830.81	11,670.65	12,710.96	15,529.00	11,559.02
Clerk of Supreme Court.....	7,097.00	6,362.30	7,660.29	9,537.68	9,245.65	10,748.37	10,082.46	9,557.50	10,564.00	11,459.01
Supreme Court Reporter.....	2,000.00	3,500.00	4,000.00	4,000.00	4,000.00	4,000.00	1,500.00	4,500.00	4,500.00	7,300.00
Supreme Court Judges.....	43,079.18	36,375.52	40,935.35	45,515.63	40,209.52	42,725.29	42,102.84	47,309.99	50,562.56	51,558.59
District Judges.....	191,593.56	121,338.54	145,566.39	173,432.94	217,455.19	229,043.87	222,000.44	240,282.48	248,819.59	296,427.12
Attorney-General.....	4,093.00	4,463.65	5,479.40	7,073.80	7,634.21	11,268.74	12,917.00	12,442.83	13,073.18	18,093.61
Adjutant-General.....	3,285.25	3,874.90	3,999.86	4,707.21	5,106.00	5,824.68	6,544.32	7,619.84	7,995.59	9,896.61
Labor Commissioner.....	.....	.....	.....	.....	3,867.73	4,533.19	4,076.62	5,250.35	5,745.54	5,699.95
Mine Inspectors.....	1,512.50	2,750.00	3,880.53	7,354.31	6,643.38	11,728.33	2,471.76	12,443.73	12,639.53	11,220.69
Dairy Commissioner.....	.....	.....	.....	.....	5,516.89	6,078.58	9,416.41	9,132.33	10,500.70	9,329.54
Board of Health.....	3,945.77	7,353.62	10,225.50	9,582.56	9,957.63	10,441.12	10,869.96	10,319.77	9,493.21	10,553.81
State Printer.....	23,543.15	38,707.17	58,234.32	60,046.68	64,491.89	48,857.2	66,660.82	59,675.36	82,855.46	54,901.32
State Binder.....	23,938.68	22,034.60	42,732.44	43,862.75	44,223.76	27,746.94	32,047.24	32,977.70	50,284.15	37,961.34
Veterinary Surgeon.....	.....	.....	4,556.41	6,006.98	5,862.18	5,141.96	5,853.43	6,689.80	5,964.31	7,823.22
State Librarian.....	2,374.90	3,219.86	4,952.66	5,345.23	4,968.26	5,416.65	5,524.91	5,279.91	5,610.97	7,117.5

REPORT OF THE STATE TREASURER.



Table No. 225.—Showing State and Local Tax Levies since 1870.  
(Compiled from Records of the Executive Council and State Auditor's reports.)

YEAR.	State levy— millage.	State taxes.	Insane taxes.	County taxes.	County school taxes.	District school taxes.	Corporation taxes.	Special taxes.	Total taxes.
1870.....	2.25	\$ 611,307.57	\$ 163,133.79	\$ 2,351,751.76	\$ 348,003.83	\$ 348,468.22	\$ 820,023.70	\$ 1,712,093.79	\$ 9,371,885.76
1871.....	2.25	697,232.29	217,351.73	2,492,859.34	380,867.71	4,005,962.30	232,360.01	3,210,878.75	11,367,362.13
1872.....	2.25	929,464.65	217,091.13	2,538,880.88	402,435.11	3,954,210.89	340,935.81	3,360,883.02	10,711,925.49
1873.....	2.25	733,046.68	177,747.79	2,501,776.12	417,089.80	3,979,147.57	401,446.60	1,149,297.23	9,360,451.79
1874.....	2.25	745,021.97	181,241.18	2,706,796.98	510,949.46	3,856,697.47	350,524.31	1,688,738.23	9,547,408.07
1875.....	2.25	730,739.05	208,212.73	3,063,139.91	437,152.80	4,221,846.78	561,780.14	979,450.39	10,288,721.77
1876.....	2.25	905,880.47	237,583.79	3,390,384.27	537,063.67	4,191,284.52	542,310.74	1,131,540.83	10,669,762.39
1877.....	2.25	804,960.46	253,555.84	2,235,908.94	433,629.14	4,036,165.02	728,820.91	1,078,834.58	10,561,694.89
1878.....	2.25	908,653.49	229,965.90	3,212,630.82	423,139.20	3,774,874.89	1,250,933.99	1,069,441.88	10,763,692.57
1879.....	2.25	785,547.03	188,462.20	3,025,394.77	400,113.58	3,428,110.30	620,915.31	1,577,996.95	10,146,011.04
1880.....	2.25	831,825.34	186,017.70	3,165,001.12	409,465.03	3,662,203.55	642,644.06	1,560,828.34	10,457,082.14
1881.....	2.25	841,195.44	209,071.00	3,687,156.26	45,431.02	4,111,647.34	741,303.51	1,134,570.94	11,184,576.21
1882.....	2.25	1,075,822.65	253,375.87	3,621,352.48	431,642.83	4,660,175.76	912,043.82	1,046,480.58	12,201,404.69
1883.....	2.25	1,146,582.78	249,114.85	4,470,857.30	467,176.57	5,188,002.55	985,361.56	748,142.99	13,261,251.57
1884.....	2.25	1,148,396.33	267,638.34	4,721,223.34	468,496.22	5,435,592.44	1,517,923.71	419,612.31	13,978,912.62
1885.....	2.25	1,201,791.19	291,256.31	5,018,993.21	486,760.40	5,605,738.55	1,880,694.66	116,213.73	14,430,547.40
1886.....	2.25	1,219,519.63	288,840.61	5,076,877.67	466,007.72	5,927,773.79	1,627,423.79	704,017.54	14,853,060.85
1887.....	2.25	1,237,546.94	307,232.40	4,937,043.75	500,315.77	5,452,885.17	1,424,903.22	385,789.96	14,275,817.91
1888.....	2.25	1,248,100.77	303,518.24	5,041,491.42	576,188.80	5,355,393.26	1,348,585.40	856,697.76	14,732,288.34
1889.....	2.25	1,299,939.77	341,381.69	5,636,636.95	521,677.92	5,441,807.80	2,294,740.86	545,143.75	15,433,328.74
1890.....	2.25	1,297,872.86	348,067.38	5,107,000.27	530,893.85	5,506,862.83	2,403,156.65	284,008.57	15,563,974.05
1891.....	2.25	1,090,725.95	408,337.14	5,110,499.23	518,864.90	5,901,098.40	2,513,301.23	537,220.51	16,043,081.41
1892.....	2.25	1,061,102.08	447,206.32	5,336,370.71	539,713.88	6,182,313.55	2,566,192.58	766,772.22	16,889,671.34
1893.....	2.25	1,124,791.40	469,971.03	5,646,483.52	565,626.57	6,862,223.45	2,697,015.05	931,385.12	18,297,497.54
1894.....	2.25	1,389,226.12	418,410.81	5,538,886.52	546,963.97	6,813,212.61	2,571,425.67	881,340.65	18,497,483.75
1895.....	2.25	1,384,704.22	439,504.57	5,666,365.77	566,972.85	6,971,530.52	3,171,722.41	604,106.14	18,785,907.49
1896.....	2.25	1,546,143.02	423,479.46	5,665,840.90	552,249.63	6,969,425.62	2,908,106.22	789,182.02	18,854,429.67
1897.....	2.25	7,589,851.70	450,348.46	5,137,030.92	549,405.46	6,739,465.42	2,878,465.24	1,008,935.61	18,553,994.81
1898.....	2.25	1,792,499.26	387,180.90	5,151,655.07	534,808.74	6,865,076.39	3,127,782.24	873,534.00	18,692,480.66

\*The rate given was assessed the year preceding, by the Executive Council, but was collected the year indicated in table.

48.8	316,074	50.6	281
4.4	\$ 917,910	15.7	\$ 834
17.8	118,664	7.8	108
2.3	119,546	-9.2	14
1.0	67,536	2.7	77
333.3	61,039	283.7	20
117.9	7,222	22.7	6
-6.0	250	-75.0	136
9.1	142,117	-1.6	216
23.1	202,801	8.3	



Table No. 226.—Showing Treasury Receipts and Disbursements and Legislative Appropriations for Calendar Years Since 1880.

YEARS.	Receipts of revenue.	Percent increase or decrease.	Disbursement of revenue.	Per cent increase or decrease.	Legislative appropriations.	Per cent increase or decrease.
1880.....	\$1,071,906 86	...	\$1,075,491 29	...	\$1,116,370 49	...
1881.....	1,090,484 32	- 1 0	1,091,093 93	- 5 0	883,021 59	30 9
1882.....	1,114,705 07	5 1	1,096,543 36	7 3	1,285,932 01	46 6
1883.....	1,351,394 66	21 0	1,329,451 80	11 9	1,371,890 46	1 1
1884.....	1,602,703 50	18 6	1,432,689 11	15 9	1,382,163 35	44 0
1885.....	1,435,793 94	-10 4	1,322,656 46	- 6 9	1,417,396 98	22 6
1886.....	1,624,906 47	13 2	1,687,775 27	27 6	1,633,500 56	15 2
1887.....	1,801,824 37	- 1 1	1,694,999 61	- 4 9	1,309,072 10	30 0
1888.....	1,967,723 03	4 1	1,684,870 56	4 9	1,571,994 82	20 3
1889.....	1,713,061 41	2 7	1,727,470 14	2 6	1,330,612 38	15 3
1890.....	1,776,488 60	3 7	1,651,989 55	- 4 4	1,580,403 80	18 7
1891.....	1,782,566 18	3	1,649,386 75	- 1	1,671,571 91	5 8
1892.....	2,032,533 15	14 4	2,042,821 08	23 8	2,044,076 99	23 2
1893.....	1,600,507 06	-21 5	1,593,926 55	-21 8	1,592,932 68	22 0
1894.....	1,758,273 32	9 8	1,857,504 62	10 4	1,632,568 42	13 6
1895.....	2,008,721 63	14 1	2,065,365 38	10 8	1,941,366 83	4
1896.....	2,034,698 56	1 4	1,907,594 10	- 7 2	2,470,988 27	26 0
1897.....	2,170,141 76	6 6	2,361,412 89	18 5	2,098,898 82	16 0
1898.....	2,464,889 15	13 5	2,391,736 14	5 8	2,176,947 17	3 7



**Table No. 227.**—Showing Indebtedness of the State of Iowa, on January 1, of each Calendar year.

YEAR.	Bonded debt.	Rate.	Total bonded debt.	Floating debt.	Total debt.	Treasury cash balance.	Net debt.	YEAR.
1847.	\$ 30,000.00	10	\$ 30,000.00					1847
1848.	25,000.00	8	\$ 55,000.00					1848
1849.	30,000.00	10	55,000.00					1849
1850.	52,442.05	10	77,442.05					1850
1851.	25,000.00	8	77,442.05					1851
1852.	54,795.75	10	79,795.75					1852
1853.	25,000.00	8	79,795.75					1853
1854.	54,795.75	10	79,795.75					1854
1855.	25,000.00	8	79,795.75					1855
1856.	54,795.75	10	79,795.75					1856
1857.	122,295.75	10	122,295.75					1857
1858.	200,000.00	10	322,295.75					1858
1859.	122,295.75	10	322,295.75					1859
1860.	200,000.00	10	322,295.75					1860
1861.	500,000.00	10	622,295.75					1861
1862.	122,295.75	10	622,295.75					1862
1863.	500,000.00	10	622,295.75					1863
1864.	122,295.75	10	622,295.75					1864
1865.	500,000.00	10	622,295.75					1865
1866.	122,295.75	10	622,295.75					1866
1867.	500,000.00	10	622,295.75					1867
1868.	234,498.01	8	622,295.75					1868
1869.	300,000.00	8	622,295.75					1869
1870.	300,000.00	8	622,295.75					1870
1871.	300,000.00	8	622,295.75					1871
1872.	300,000.00	8	622,295.75					1872
1873.	300,000.00	8	622,295.75					1873
1874.	300,000.00	8	622,295.75					1874
1875.	300,000.00	8	622,295.75					1875
1876.	300,000.00	8	622,295.75					1876
1877.	300,000.00	8	622,295.75					1877
1878.	300,000.00	8	622,295.75					1878
1879.	300,000.00	8	622,295.75					1879

**TABLE No. 227.**—CONTINUED.

YEAR.	Bonded debt.	Rate.	Total bonded debt.	Floating debt.	Total debt.	Treasury cash balance.	Net debt.	YEAR.
1879.	\$ 300,000.00	8	\$334,498.01	\$37,730.35	\$ 872,228.36	\$ 12,719.58	\$59,508.78	1879
1880.	234,498.01	8	534,498.01	113,974.16	648,472.17	3,884.43	644,587.74	1880
1881.	234,498.01	8	534,498.01	113,974.16	648,472.17	3,884.43	644,587.74	1881
1882.	234,498.01	8	534,498.01	113,974.16	648,472.17	3,884.43	644,587.74	1882
1883.	234,498.01	8	534,498.01	113,974.16	648,472.17	3,884.43	644,587.74	1883
1884.	234,498.01	8	534,498.01	113,974.16	648,472.17	3,884.43	644,587.74	1884
1885.	234,498.01	8	534,498.01	113,974.16	648,472.17	3,884.43	644,587.74	1885
1886.	234,498.01	8	534,498.01	113,974.16	648,472.17	3,884.43	644,587.74	1886
1887.	234,498.01	8	534,498.01	113,974.16	648,472.17	3,884.43	644,587.74	1887
1888.	234,498.01	8	534,498.01	113,974.16	648,472.17	3,884.43	644,587.74	1888
1889.	234,498.01	8	534,498.01	113,974.16	648,472.17	3,884.43	644,587.74	1889
1890.	234,498.01	8	534,498.01	113,974.16	648,472.17	3,884.43	644,587.74	1890
1891.	234,498.01	8	534,498.01	113,974.16	648,472.17	3,884.43	644,587.74	1891
1892.	234,498.01	8	534,498.01	113,974.16	648,472.17	3,884.43	644,587.74	1892
1893.	234,498.01	8	534,498.01	113,974.16	648,472.17	3,884.43	644,587.74	1893
1894.	234,498.01	8	534,498.01	113,974.16	648,472.17	3,884.43	644,587.74	1894
1895.	234,498.01	8	534,498.01	113,974.16	648,472.17	3,884.43	644,587.74	1895
1896.	234,498.01	8	534,498.01	113,974.16	648,472.17	3,884.43	644,587.74	1896
1897.	234,498.01	8	534,498.01	113,974.16	648,472.17	3,884.43	644,587.74	1897
1898.	234,498.01	8	534,498.01	113,974.16	648,472.17	3,884.43	644,587.74	1898
1899.	234,498.01	8	534,498.01	113,974.16	648,472.17	3,884.43	644,587.74	1899



# INDEX.

## A

Adair County: County taxes, 7; estates liable for Inheritance Tax, 108; Inheritance Tax collected, 142.  
 Adams County: County taxes, 8; estates liable for Inheritance Tax, 108; Inheritance Tax collected, 142.  
 Accounting, changes in methods of, lxix-lxxv.  
 Adjutant-General: Expense of office, 99; refunds of Spanish War fund, xxiii, 96, 277.  
 Agricultural Societies, expenses of, 101.  
 Allamakee County: County taxes, 8; estates liable for Inheritance Tax, 108; Inheritance Tax collected, 142.  
 Amendments to Collateral Inheritance Tax law, xxxvii-xxxviii.  
 Anamosa Penitentiary: Disbursements for, 167; expense of, 100; receipts from, 158, 161.  
 Appanoose County: County taxes, 9; estates liable for Inheritance Tax, 108; Inheritance Tax collected, 142.  
 Appraisers, Collateral Inheritance Tax, xl-xli; appointment of, xxxix.  
 Appraisement of Life Estates, xl.  
 Appraisement of Property for Inheritance Tax, xxxix.  
 Appropriations, 99-102.  
 Appropriations for Institutions: Unexpended balances of, 172; summary of unexpended balances, 174.  
 Articles of Incorporation, fee for filing, xxi-xxii, 94.  
 Assessment Associations, taxes from, 63-64.  
 Assignment of Endorsed Warrants, 104.  
 Attorney-General: Expense of office, 98, 277; moneys paid by xxiii, 95; opinions, 197-219; report referred to, xxxvii.  
 Auditing Institution Accounts, lix.  
 Auditor of State: Expenses of Office, 99, 277; fees paid by, xx-xxi, 79-80, 273.  
 Audubon County: County taxes, 9.  
 Award of Warrants to Bidders, xxxv.

## B

Bain, H. F., Assistant State Geologist, receipts from, 95.  
 Balance in Treasury, vii.  
 Barrett, R. C., Superintendent of Public Instruction, fees of, 86.

Bauman, S. H., Oil Inspector, fees, 88.  
 Benedict Home, expense of, 101.  
 Benton County: County taxes, 10.  
 Bidders on State Warrants, xxxv.  
 Binding, cost of, 132.  
 Bishop, J. R. M., Oil Inspector, fees, 90.  
 Black Hawk County: County taxes, 10; estates liable for Inheritance Tax, 109; Inheritance Tax collected, 142.  
 Blake, escheat of estate of, xxiv, 192.  
 Blank Forms, devised for assessment of Collateral Inheritance Tax, xxxviii.  
 Blind, College for: Disbursements for, 162; expense of, 101; receipts from, 153, 161.  
 Blind, Industrial Home for: Disbursements for, 162; expense of, 101; receipts from, 154.  
 Boardman, W. K., Dairy Commissioner, fees paid, 81.  
 Board of Control: Cost of institutions under, vii; expense of, 101; institutions under, lv-lxv, 153-178.  
 Board of Health, cost of, 99, 277.  
 Boone County: County taxes, 11; estates liable for Inheritance Tax, 109; Inheritance Tax collected, 142.  
 Bremer County: County taxes, 11; estates liable for Inheritance Tax, 109; Inheritance Tax collected, 142.  
 Brewer, L. A., Oil Inspector, fees, 86.  
 Brigham, Johnson, Librarian, refunds by, 95.  
 Brown, Mary, escheat of estate of, xxiv, 192.  
 Buchanan County: County taxes, 12; estates liable for Inheritance Tax, 110.  
 Buena Vista County: County taxes, 12; estates liable for Inheritance Tax, 110; Inheritance Tax collected, 142.  
 Building and Loan Companies, fees paid by, xx-xxi, 80.  
 Butler County: County taxes, 13; estates liable for Inheritance Tax, 110; Inheritance Tax collected, 142.

## C

Calhoun County: County taxes, 13; estates liable for Inheritance Tax, 110; Inheritance Tax collected, 142.  
 Carroll County: County taxes, 14; estates liable for Inheritance Tax, 111; Inheritance Tax collected, 143.  
 Cass County: County taxes, 14; estates liable for Inheritance Tax, 111; inheritance tax paid, 143.



Cedar County: County taxes, 15; estates liable for Inheritance Tax, 111; Inheritance Tax collected, 143.

Cerro Gordo County: County taxes, 15.

Changes in Methods of Accounting, lix-xxv.

Charitable Institutions: Cost of, vi, xxvii; special levies for, x-xi.

Clarinda Hospital: Disbursements for, 163; receipts from, 156; expense of, 100.

Clarke County: County taxes, 17; estates liable for Inheritance Tax, 111.

Clay County: County taxes, 17; estates liable for Inheritance Tax, 111; Inheritance Tax collected, 143.

Clayton County: County taxes, 18; estates liable for Inheritance Tax, 112; Inheritance Tax collected, 143.

Clerk of Supreme Court: expense of office, 98, 277; fees paid by, xxi, 81, 275.

Clinton County: County taxes, 18; estates liable for Inheritance Tax, 112; Inheritance Tax collected, 143.

Checks, registers of, lxx.

Cherokee County: County taxes, 18; estates liable for Inheritance Tax, 111; Inheritance Tax collected, 143.

Cherokee Hospital: Disbursements for, 164; receipts from, 156; expense of, 100.

Chickasaw County: County taxes, 16; estates liable for Inheritance Tax, 111.

Circular to Investors Asking for Bids on warrants, xxxiii.

Code, cost of publishing, 102.

Collateral Inheritance Tax, vi; cases in litigation, 241-263; collection, xxvii-iv, xli; graduated tax recommended, iv; receipts from, 131-137; receipts by counties, 143-149; rules and regulations, 223-227.

College for the Blind, disbursements for, 162; expense of, 101; receipts from, 153, 161.

Commissioner of Labor, expense of office, 99.

Comparative Statistics, 295-291.

Consolidated Statement County Taxes, 58-60.

Control, Board of, expense of, 101.

Corporation Taxes, vi, xlii-xx.

Corporations, taxes collected from, ix, 61-79.

Cost of Institutions Under Trustees and Board of Control, lxi-lxv.

County Attorneys: Collateral Inheritance Tax, xliii-xlvii; instructions to, 291-298; regulations for fees, 138-141.

County Taxes, vi, ix, xlii, 7-90; consolidated statement, 58-60, 272-278.

Crawford County: County taxes, 19; estates liable for Inheritance Tax, 112.

Crawshaw, Adam, Oil Inspector, fees, 88.

Custodian, expenses of, xxviii, 102; receipts from, xxiii; sales, 95.

## D

Dairy Commissioner: Fees, xxi, 81, 275; expense of office, 99, 277.

Dallas County: Taxes, 20.

Davis County: County taxes, 21; estates liable for Inheritance Tax, 113.

Deaf, School for, expense of, 101; receipts from, 159; disbursements for, 169.

Decatur County: County taxes, 21; estates liable for Collateral Inheritance Tax, 113.

Debs, state, 286-281.

Deficit, Treasury and its management, xxix-xxvi.

Delaware County: County taxes, 22; estates liable for Inheritance Tax, 113; Inheritance Tax collected, 143.

Des Moines County: County taxes, 22; estates liable for Inheritance Tax, 113; Inheritance Tax collected, 144.

Disinfection County: Taxes, 23.

Disbursements of Revenue, vi, 98; disbursements and appropriations, xxvii-xxix; for institutions under Board of Control, lvii-lviii, 163-170; summary of, for State Institutions, 170.

Discriminating Taxes on Insurance Companies, right and policy of, xiv-xvii.

Disposal of Endorsed Warrants, xxii-xxvii.

District Judges, expense for, 88.

Dobson G. L., Secretary of State, fees paid by, xxi, 84-85.

Drake, Governor F. M., message referred to, xiv, xxii.

Dubuque County: County taxes, 23; estates liable for Collateral Inheritance Tax, 114; Inheritance Tax collected, 144.

## E

Educational Institutions, cost of, vi, xxvii.

Emmet County: Taxes, 33.

Endorsed Warrants, how disposed of, xxii-xxvii.

Endowment fund of Iowa State College, vi, lxx-lxvii; disbursements of, 188; receipts of, 188-185.

Entomologist, State: Fees paid by, 82; salary, 99.

Escheats to Permanent School Fund, xxiv.

Examinations of accounts of officers recommended, xxv-xxvii.

Executive Council: Clerks' salaries, 99; sale of endorsed warrants, xxii, xxvii; resolution for auditing institution accounts, ix.

Executive Officers, cost of, vi, xxvii.

Exemption: Deductions of in assessing Inheritance Tax, xlii-l; restrictions of in assessing Inheritance Tax, recommended lii.

Expositions, expense for, 102.

Express Companies, taxes from, 78, 276.

## F

Farmers' Institutes, expenses of, 101.

Fayette County: County taxes, 24; estates liable for Inheritance Tax, 115; Inheritance Tax collected, 144.

Federal Aid, Soldiers' Home, xxiii, 96.

Feeble-minded Institution, disbursements for, 163; expense of, 101; receipts from, 154, 161.

Fees: receipts of, ix, xx-xxiii; for county attorneys in assessment of Inheritance Tax, xliii-xlvii; for Collateral Inheritance Tax appraisers, xl-xli; state officers, vi, ix-xxii, 79-94, 275.

Ferry v. Campbell & Herriott, xlviii.

Financial Agent of the Iowa State College, lxx; salary and expense, 100; attorney-general's opinion on, 217.

Fish and Game Warden, expenses of, 99.

Floyd County: County taxes, 25; estates liable for Inheritance Tax, 116; Inheritance Tax collected, 144.

Foreign Insurance Companies, taxes on, xlii-xvii, 79-72.

Fort Madison Penitentiary, disbursements for, 163; expense of, 100; receipts from, 158, 161.

Franklin County: County taxes, 25; estates liable for Inheritance Tax, 116.

Freemont County: County taxes, 26; estates liable for Inheritance Tax, 116; Inheritance Tax collected, 144.

## G

Gates, L. S., Dairy Commissioner, fees paid by, 81.

German-American Savings Bank, allotted warrants, xxv, 104.

Geological Survey, expense of, 101.

Geologist, Assistant State, receipts from, xxii, 96.

Governor, expense of office, 99.

Graduated Collateral Inheritance Tax recommended, iv.

Greene County: County taxes, 25; estates liable for Inheritance Tax, 116; Inheritance Tax collected, 144.

Grundy County: County taxes, 27; estates liable for Inheritance Tax, 116.

Gutjahr, Theodore, Oil Inspector, fees, 92.

Gullixson, C. F., Oil Inspector, fees, 81.

Guthrie County: County taxes, 27; estates liable for Inheritance Tax, 117.

## H

Hamilton County: County taxes, 28; estates liable for Inheritance Tax, 117.

Hancock County: County taxes, 28; estates liable for Inheritance Tax, 117; Inheritance Tax collected, 144.

Har-in County: County taxes, 29; estates liable for Inheritance Tax, 117.

Hare, C. H., Oil Inspector, fees, 93.

Harrison County: County taxes, 29; estates liable for Inheritance Tax, 117; Inheritance Tax collected, 144.

Hartman, W. D., Oil Inspector, fees, 89.

Hawkeye Insurance Company v. French (Assessor), xvii.

Health, Board of, expense of, 99, 277.

Healy Committee Report Approves Treasurer's Recommendations, xxiii.

Henry County: County taxes, 30; estates liable for Inheritance Tax, 117; Inheritance Tax collected, 144.

Herriott v. Bacon, 1.

Historical Department: Expense of, 101; purchase of site, xxiv.

Holmes, Judge C. P., decision in insurance case, xv.

Home Savings Bank, allotted warrants, xxv, 104.

Hospital for Insane, Cherokee, 100; Disbursements for, 164; receipts from, 156.

Hospital for Insane, Clarinda, 100; Disbursements for, 165; receipts from, 156.

Hospital for Insane, Independence, 100; Disbursements for, 165; receipts from, 157, 161.

Hospital for Insane, Mt. Pleasant, 100; Disbursements for, 166; receipts from, 157.

Howard County: County taxes, 30; estates liable for Inheritance Tax, 118.

Humboldt County: County taxes, 31; estates liable for Inheritance Tax, 118; Inheritance Tax collected, 145.

## I

Ida County: County taxes, 31; estates liable for Inheritance Tax, 118.

Incidental Expenses, vi, xxviii-xxix, 103.

Incorporation, fees, xxi-xxii, 84.

Independence Hospital: Expense of, 100; disbursements for, 165; receipts from, 157, 161.

Industrial Home for Blind: Disbursements for, 163; expenses of, 101; receipts from, 154.

Industrial Schools, expenses of, 100.

Industrial School for Boys: Disbursements for, 163; receipts from, 155, 161.

Industrial School for Girls: Disbursements for, 164; receipts from, 155.

Inheritance Tax (see Collateral Inheritance Tax).

Injunction Proceedings Against Inheritance Tax, xlviii-xlix.

Insane Hospitals, expense of, 100.

Inspection of State Officers' Accounts, xxv-xxvii.

Inspectors of Probate Records Recommended, xlii.

Institution for Feeble-minded, expense of, 100; disbursements for, 163; receipts from, 154, 161.

Insurance, Life, Liability for Inheritance Tax, 1.

Insurance Companies, cases in litigation, 239-241; fees paid, xx-xxi, 79; receipts of taxes from, xlii-xiv, 61-78, 276; State v. local taxation, xvii-xix; discriminating taxes, xlii-xvii.



Interest Fund, Iowa State College, vi, xlv.  
187.  
Interest Charges on Warrants Reduced.  
xxxv-xxxvi.  
Interest Paid on State Warrants. xxix-xxx.  
Investors, circulars to asking for bids on  
warrants, xxxiii.  
Iowa Insurance Companies, taxes on, xlii-  
xlv, 81-82.  
Iowa State College Funds, lxx-lxxii.  
Iowa County: County taxes, 32; estates li-  
able for Inheritance Tax, 118.  
Iowa State National Bank, Sioux City, allot-  
ment warrants, xxxvi, 104.  
Itinerant Physicians' Licenses, fees for, xxiii,  
96.  
Itinerant Vendors, fees from, 83.

## J

Jackson County: County taxes, 32; estates  
liable for Inheritance Tax, 118; Inheritance  
Tax collected, 145.  
Janitors, expenses, 102.  
Jasper County: County taxes, 33; estates li-  
able for Inheritance Tax, 118; Inheritance  
Tax collected, 145.  
Jefferson County: County taxes, 33; estates  
liable for Inheritance Tax, 119; Inheritance  
Tax collected, 145.  
Johnson County: County taxes, 34; estates  
liable for Inheritance Tax, 119; Inheritance  
Tax collected, 145.  
Jones, O. T., clerk of supreme court, fees paid  
by, 81.  
Jones County: County taxes, 31; estates li-  
able for Inheritance Tax, 119; Inheritance  
Tax collected, 145.  
Judges, expenses of, 98.  
Judiciary, cost of, vi, xxvii; expense of, 98.

## K

Keokuk County: County taxes, 35; estates  
liable for Collateral Inheritance Tax, 119;  
Inheritance Tax collected, 145.  
Kossuth County: County taxes, 35; estates  
liable for Inheritance Tax, 120; Inheritance  
Tax collected, 145.

## L

Labor, Commissioner of, expense of office, 99,  
277.  
Lee County: County taxes, 36; estates li-  
able for Inheritance Tax, 120; Inheritance Tax  
collected, 145.  
Legislation, cost of, vi, xxvii, 99.  
Lehm, Joseph, escheat of estate of, xxiv.  
Levies, tax, state and local, 278.  
Library, State: Expense of, 101; refunds, 95.  
Life Insurance, liability for Inheritance  
Tax, 1.  
Life Estates, appraisement of, xl.

Linn County: County taxes, 36; estates li-  
able for Inheritance Tax, 120; Inheritance Tax  
collected, 145.  
Litigation, matters in, xlviii-lviii, 239-263.  
Local versus State Taxation of Insurance  
Companies, xvii-xix.  
Lodish County: County taxes, 37; estates  
liable for Inheritance Tax, 121; Inheritance  
Tax collected, 146.  
Lucas County: County taxes, 37; estates  
liable for Inheritance Tax, 121; Inheritance  
Tax collected, 146.  
Lyon County: County taxes, 38; estates li-  
able for Inheritance Tax, 121; Inheritance  
Tax collected, 146.

## M

Madison County: County taxes, 38; estates  
liable for Inheritance Tax, 122.  
Mahaska County: County taxes, 39; estates  
liable for Inheritance Tax, 123; Inheritance  
Tax collected, 146.  
Manchester Fire Insurance Company v. John  
Herriott, xv-xvi.  
Marion County: County taxes, 39; estates li-  
able for Inheritance Tax, 123; Inheritance  
Tax collected, 146.  
Marshall County: County taxes, 40; estates  
liable for Inheritance Tax, 123; Inheritance  
Tax collected, 146.  
McCammon Estate. In re, liability of life  
insurance policy, 1.  
McCarthy, Hon. O. G., fees paid by, 79-80.  
McGarragh, J. D., Custodian, sales, 95.  
Merriam, Hon. F. F., fees paid by, 79-80.  
Methods of Accounting, lxi-lxxv.  
Metzgar, George, Custodian, sales, 95.  
Meyers, Charles K., Oil Inspector, fees, 90.  
Militia, expense of, 101.  
Mills County: County taxes, 40; estates li-  
able for Inheritance Tax, 123.  
Mine Inspectors, expenses of, 99.  
Miscellaneous Institutions, cost of, vi, xxvii,  
101.  
Miscellaneous Receipts of Revenue, xxiii-  
xxiv, 97.  
Mitchell County: County taxes, 41; estates  
liable for Inheritance Tax, 123; Inheritance  
Tax collected, 146.  
Monroe County: County taxes, 42.  
Monona County: County taxes, 41; estates  
liable for Inheritance Tax, 123; Inheritance  
Tax collected, 146.  
Montgomery County: County taxes, 42; es-  
tates liable for Inheritance Tax, 123; In-  
heritance Tax collected, 146.  
Morrill Endowment, vii, lxx; receipts and  
disbursements, 189.  
Mortgage Bonds, on deposit, 179; payment and  
foreclosure of, 180-183; receipts and dis-  
bursements of interest, 187.

Mount Pleasant Hospital, disbursement for,  
188; expense of, 100; receipts from, 157.  
Muscatine County: County taxes, 43; estates  
liable for Inheritance Tax, 123; Inheritance  
Tax collected, 147.

## N

National Bank, First, Mt. Pleasant, allotted  
warrants, xxv, 104.  
National Bank, Second, Dubuque, allotted  
warrants, xxvii, 104.  
National Guards, expense of, 101.  
Nonresidents, liability of personal property  
of for Inheritance Tax, li-lvii, 212-216.  
Normal, State, expenses of, 100.  
Norton, B. P., Dairy Commissioner, fees paid  
by, 81.  
Notarial Commission Fee, xxi-xxii, 85.

## O

O'Brien County: Taxes, 43; estates liable for  
Inheritance Tax, 124; Inheritance Tax col-  
lected, 147.  
Officers, State, fees from, xx-xxiii, 79-94, 275.  
Oil Inspectors' Fees, xxii-xxiii, 80-94.  
O'Keefe, John, Oil Inspector, fees, 93.  
Osceola County: Taxes, 44.  
Orphans' Home, expense of, 101; receipts from,  
159; disbursements, 169.

## P

Page County: County taxes, 44; estates re-  
ported liable for Inheritance Tax, 124; In-  
heritance Tax collected, 147.  
Palo Alto County: County taxes, 45; estates  
reported liable for Inheritance Tax, 124.  
Penalty Recommended for Delinquency of  
Telephone and Telegraph Taxes, xix-xx.  
Penal Institutions, cost of, xxvii, 100.  
Penitentiary at Anamosa, 100; receipts from,  
158, 161; disbursements for, 167.  
Penitentiary at Ft. Madison: Cost of, 100; re-  
ceipts from, 153, 161; disbursements for, 168.  
Permanent School Fund, xlv, 192.  
Personal Property: Appraisal of, xxxix;  
liability for Inheritance Tax when out of  
State, li-lvii, 212.  
Pharmacy Commission: Fees paid, xxi, 83, 275;  
appropriation for, 99.  
Phillips, Charles W., Secretary Pharmacy  
Commission, fees paid by, 83.  
Physicians' (Itinerant) License Fees, xxiii, 96.  
Pickell, H. M., oil inspection fees, 87.  
Plymouth County: County taxes, 45; estates  
reported liable for Inheritance Tax, 124.  
Pocahontas County: County taxes, 46; estates  
reported liable for Inheritance Tax, 125;  
Inheritance Tax collected, 147.  
Policy of Discrimination against Foreign In-  
surance Companies discussed, xiv-xvii.

Polk County: County taxes, 46; estates re-  
ported liable for Inheritance Tax, 125;  
Inheritance Tax collected, 147.  
Pottawattamie County: County taxes, 47;  
estates reported liable for Inheritance Tax,  
125; Inheritance Tax collected, 147.  
Powershiek County: Taxes, 47.  
Printing, cost of, 102.  
Probate, Inspectors, their appointment  
recommended, xlii.  
Prouty's, Judge S. F., decision in Insurance  
Tax case, xvii.

## R

Railroad Commissioners: expense of, 99, 277.  
Railroad taxes, 276.  
Reformatory Institutions, cost of, vi, xxvii,  
100.  
Receipts and Disbursements of Warrants, 171.  
Receipts from Institutions under Board of  
Control, lvi, 153-161.  
Receipts from Institutions, summary of, 160.  
Receipts, register of, lxiii.  
Receipts of Revenue, viii, xxvii, 7-97.  
Remley, Milton, Attorney-General, referred  
to or quoted, xiv, xix, xlv; money paid by,  
95; opinions rendered, 195-219.  
Reimbursements of Oil Inspectors, xlii, xliii.  
Reports to Treasurer of State, need of, xxv.  
Refunding at 4 per cent, xxxvi.  
Resolution of Executive Council Providing  
for Auditing Institution Accounts, lx.  
Registers of Checks, lxx.  
Registers of Receipts, lxiii.  
Requisitions for County Attorneys' Fees, 132-  
141.  
Reporter for Supreme Court, expenses of, 99,  
277.  
Recommendations, summary of, lxxv-lxxvii.  
Recapitulation of General Revenue, 106.  
Ringgold County: Taxes, 48; estates li-  
able for Inheritance Tax, 126.  
Ridinger, George, money received from estate  
of, xxiii, 95.  
Roach & Wold, mortgage note paid, xxiv, 97.  
Rules and Regulations, Collateral Inheri-  
tance Tax, 221-227.  
Rules for Assessing Collateral Inheritance  
Tax, xxxviii.  
Rules Governing Compensation of County  
Attorneys for Services in Collecting Col-  
lateral Inheritance Tax, xlv.  
Russian Thistle, extermination of, expense,  
102.

## S

Sabin, Henry, Superintendent of Public  
Instruction, fees, 95.  
Sac County: County taxes, 48; estates re-  
ported liable for Inheritance Tax, 126.  
School for Deaf: Expense of, 101; receipts  
from, 159; disbursements for, 169.



School Fund: Temporary, 191; permanent, 192.

Scott County: County taxes, 49; estates reported liable for Inheritance Tax, 129; Inheritance Tax collected, 147.

Scottish Union and National Insurance Company v. John Herriott, xv.

Secretary of State: Expenses of office, 99, 277; fees paid by, xxi, 84-85, 275.

Semi-annual Payments of County Taxes, inconveniences of, xi.

Shelby County: County taxes, 49; estates reported liable for Inheritance Tax, 127.

Sioux County: County taxes, 50; estates reported liable for the Inheritance Tax, 127; Inheritance Tax collected, 148.

Shiras, Judge O. P., decision of in insurance tax cases, xv-xvi.

Soldiers' Home: Expense of, 101; receipts from, 160; disbursements from, 170; federal aid to, xxiii, 96.

Soldiers' Orphans' Home: Expenses of, 101; disbursements for, 169; receipts from, 159.

Spanish war, cost of xxix, 102; refunds of war funds, xxiii, 96.

Special Levies for Charitable Institutions, x.

Special University Tax, vi, lxvii-lxix, 192-194; time warrants issued against collections for 1902, lxviii.

Statements Accompanying Payments into the Treasury: Recommendation xxv.

State Debts, 280-281.

State Entomologist, fees, xxi.

State Institutions under Board of Control, lv-lxv; cost of, xxvii, 100-101, 162-170, 175-178; receipts from, vi, 153-160.

State Levy, lx-xi, 298.

State Librarian, expenses of, 277; receipts from, xxiii, 95.

State versus Local Taxation of Insurance Companies, xvii-xix.

State Officers' Fees, xx-xxiii, 79-94, 276.

State University: Expenses of, 100; special tax levy, vi, lxvii-lxix, 192-194.

Stipulated Premium Insurance Associations, taxes on, xiii-xiv, 88, 64.

Story County: County taxes, 50; estates reported liable for Inheritance Tax, 127; Inheritance Tax collected, 148.

Supreme Court Judges, expenses of, 93, 277.

Supreme Court Reporter, expenses of, 98, 277.

Summers, H. E., State Entomologist, fees, 82.

Sundry Expenses of the State, 102.

Superintendent of Public Instruction: Expenses of, 99, 277; fees paid by, xxi, 86, 275.

Superintendent of Weights and Measures: Expense, 99.

Swamp Land Indemnity, receipts and disbursements, xiv, 191.

Swiss Insurance Company, protest against Iowa tax on foreign insurance companies, xiv.

Tama County: County taxes, 51; estates reported liable for Inheritance Tax, 128; Inheritance Tax collected, 148.

Taylor County: County taxes, 51.

Telegraph Taxes, xx, 78, 276.

Telephone Taxes, xix, 74-77, 276.

Teachers' Institutes, expense of, 100.

Time Warrants Issued Against University Tax, lxviii.

Trans-Mississippi Exposition, cost of, 102.

Treasurer, check, lxxi; deficit, xlix-xxxvi; prosperous condition of, vii; appointment of a solicitor urged, lli; monthly transactions, 103, 271-278; for calendar years, 279.

Treasurer of State Must Obtain Funds for Institutions, xxxii; expenses of office, 99.

Trustees, cost of institutions under, lxi-lxv.

Udall, F. O., Oil Inspector, fees paid by, 89.

Uniform Treasury Check, lxxi.

Union County: County taxes, 52; estates reported liable for Inheritance Tax, 128.

University, State, expense of, 100; special tax levy, receipts and disbursements of, vi, 192-195.

Uninvested Funds of the Iowa State College, lxvi-lxvii.

United States, Insurance Companies' Taxes, 65-70; revenue received from, vi, ix, xxiv, 96.

Valley National Bank, allotted warrants, xxxv, 104.

Van Buren County: County taxes, 52; estates reported liable for Inheritance Tax, 128.

Vendors, itinerant, licenses, 83.

Veterinary, State, expense of, 99.

Wapello County: County taxes, 53; estates reported liable for Inheritance Tax, 129; Inheritance Tax collected from, 148.

Warrants, assignment of endorsed, 104; the Executive Council and the award of, xxxii; recommendation concerning method of issuing, lxxiv.

War Fund, repayments of, xxiii, 96.

Warren County: County taxes, 53; estates reported liable for Inheritance Tax, 129.

Washington County: County taxes, 54; estates reported liable for Inheritance Tax, 129; Inheritance Tax collected, 148.

Wayne County: County taxes, 54; estates reported liable for the Inheritance Tax, 129; Inheritance Tax collected, 148.

Weather Service, expense of, 101.

Webster County: County taxes, 55; estates reported liable for Inheritance Tax, 129; Inheritance Tax collected, 148.

Weights and Measures, superintendent's salary, 99.

Weinstein, Louis, Oil Inspector, fees, 87.

Welch, W. A., oil inspection fees, 92.

Winnebago County: Taxes, 55; estates reported liable for Inheritance Tax, 130; Inheritance Tax collected, 148.

Winneshek County: County taxes, 56; estates reported liable for Inheritance Tax, 130; Inheritance Tax collected, 148.

Woodbury County: County taxes, 56; estates reported liable for the Inheritance Tax, 130; Inheritance Tax collected, 148.

Worth County: County taxes, 57; estates reported liable for the Inheritance Tax, 131; Inheritance Tax collected, 149.

Wright County: County taxes, 57; estates reported liable for the Inheritance Tax, 131.

Young, F. J., oil inspection fees, 91.