

**Fifth Annual Report**

OF THE

**Department of Finance and  
Municipal Accounts**

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Auditor of State


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**Statistics of Cities and Towns  
of Iowa**

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**Fiscal Year Ending March 31, 1912**

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DES MOINES   
Emory H. English, State Printer  
1912

OFFICERS 1911-12

LEAGUE OF IOWA MUNICIPALITIES

*President.*

ALFRED C. MUELLER.....Davenport

*Vice-President.*

MAYOR J. F. CHARLES.....LeMars

*Secretary-Treasurer.*

FRANK G. PIERCE.....Marshalltown

*Trustees.*

MAYOR J. A. WALTER.....McGregor

HON. C. D. HUSTON.....Cedar Rapids

MAYOR F. W. DAURNEY.....Decorah

## LETTER OF TRANSMITTAL

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HON. B. F. CARROLL, Governor of Iowa.

Sir: I have the honor to present herewith the Fifth Annual Report of the Auditor of State, Department of Finance and Municipal Accounts, as provided for by Chapter 14-a, Supplement to the Code, the same being for the year beginning April 1, 1911 and ending March 31, 1912. In presenting this report, I call your attention to the fact that it has been impossible to secure returns from all the cities and towns, although a great majority of the clerks have been prompt in complying with the law and have sent in reports which were neat and accurate. Still, a number of these officials upon whom the law places the duty of making the reports have failed to pay any attention to the call from this department.

An effort has been made by the department this year to have the report published and ready for delivery by the first day of December as called for by the law. In order to do so, it was necessary to complete the compilation of statistics on September first and to place the copy for the various statistical tables in the hands of the state printer shortly after that date.

There are one hundred and one cities and seven hundred and twenty three incorporated towns in Iowa from which reports are required by the law. Of this number, 90 cities and 630 towns are represented in this report. This leaves 11 cities and 92 towns whose clerks, in the face of repeated requests, neglected to complete their reports in time to permit the necessary checking and tabulation, or who failed to send any report to the department.

Again it becomes my duty to suggest the necessity of amending the law and providing some definite penalty for cities or towns whose clerks refuse or neglect to make reports within the time limit prescribed. The fiscal year of all cities and towns in Iowa close March 31st. The law provides that all reports shall be on file with this department not later than the first day of July following. It appears that it would be proper to amend the law so that the time of filing the report would be limited to the first day of May following the expiration of the fiscal year. Further, the

law could properly be amended so as to definitely state that it shall be the duty of the clerk who has served during the year covered by the report to prepare the same. In many cases where a change occurs in city officials with the beginning of the new fiscal year and a new clerk is installed, there has arisen a conflict of opinion as to who should compile the report to this department. This should be remedied.

#### COMMISSION GOVERNED CITIES.

The commission form of government has been adopted by six Iowa cities: Des Moines, Sioux City, Cedar Rapids, Burlington, Fort Dodge and Keokuk. These cities combined have a population of 220,883 as shown by the government census of 1910. The total payments of these cities for the year amounted to \$3,505,354, or \$15.87 per capita. The total receipts amounted to \$3,257,295, or \$14.74 per capita. After paying the expenses of conducting the city government, these commission governed cities had cash on hand at the close of the year amounting to \$553,720, or \$2.51 per capita. A comparison made with the receipts and expenditures of these cities for the preceding year is interesting. It shows for the year ending March 31, 1911, total expenditures of \$3,457,739, or \$15.65 per capita. The receipts amounted to \$3,801,222, or \$17.21 per capita. The cash on hand at the close of the year amounted to \$792,478, or \$3.59 per capita. While the expenditures for the year named show an increase of 22 cents per capita, the receipts show a reduction of \$2.47 per capita or a net reduction in the actual expense of operation of \$2.25 per capita. The assessed valuation of all property in these cities is \$68,736,603, or \$277.00 per capita. The total indebtedness amounts to \$4,643,135, an average of \$18.66 per capita. Included in this item of total indebtedness is the sum of \$796,500, represented by special fund bonds which, under the law, are not included when considering the legal limit of indebtedness.

#### PAYMENTS AND RECEIPTS.

Taking into consideration the whole number of cities and towns reporting, 720, the total of payments made during the year is found to be \$11,977,714 and the total receipts, \$11,697,891. The total cash on hand at the beginning of the year was \$2,500,502 and the cash on hand at the close of the year was \$2,220,679. The

total assessed valuation of these cities and towns as per assessors' returns, 1910, (taxes collected and turned over to the municipalities by county treasurers in 1911) amounted to \$238,624,006.

The actual valuation of all municipalities is approximately four times the assessed valuation, the exact amount being hard to obtain because of the variance in methods of assessing by different cities. These cities and towns show a total debt at the close of the year (eliminating special fund bonds amounting to \$2,154,177) of \$118,778,730 an average debt per capita of \$14.33 for the 90 cities and \$4.76 for the 630 towns included in the report.

#### MUNICIPAL POSSESSIONS.

The total value of municipal possessions of the 90 cities included in the tables, (see table XII.) is shown as \$21,825,702 itemized as follows:

Municipal buildings and land.....	\$ 1,557,813
Furniture and fixtures.....	135,877
Police department buildings, apparatus and other property .....	196,904
Fire department, land, buildings, apparatus, etc.....	1,339,833
Equipment of streets and alleys.....	319,882
Bridges .....	1,917,010
Markets and public scales.....	94,514
Cemeteries .....	441,706
City electric light works.....	1,170,286
Waterworks .....	7,851,314
City libraries .....	2,758,931
City parks .....	3,770,141
Hospitals, docks, wharves, etc.....	277,501
<b>Total .....</b>	<b>\$21,825,702</b>

#### CORPORATIONS PAYMENTS PER CAPITA.

The total expenditures made by the 90 cities reporting was \$9,711,313, or \$13 per capita, the population of the cities being 628,903 as shown by the census report of 1910. Table No. 14 in this report gives the detail of this expenditure by departments and industries as follows:

	Amount Per Capita	
For general and municipal service expense....	\$3,779,867	\$4.23
For municipal industrial expense.....	1,002,465	2.53
For outlay other than municipal industries....	2,334,663	2.63
For outlay municipal industries.....	1,374,352	1.93
For decrease of indebtedness .....	1,219,966	1.68
<b>Total .....</b>	<b>\$9,711,313</b>	<b>\$13.00</b>

## REPORT IS IN DEMAND.

It is gratifying to state that the report of this department is in demand by other departments of municipal accounting, by engineering departments and by library officials interested in statistical information, the country over. So heavy is this demand that the last issue of the report is at this time practically exhausted. Numerous calls have also been made on this department the past year for sample sheets of the blanks prepared for the guidance of clerks in conforming to the law providing for a uniform system of accounting. These requests have been complied with. I am glad to state that during the past year many of the clerks have secured for their use a set of books in which can be kept in uniform style a detailed account of receipts and expenditures. These accounting books follow closely the lines of the Iowa law for municipal accounting. One value of this system is that under it a definite and valuable comparison of the cost of operating municipal governments may be readily obtained.

## FAILURE TO REPORT.

Following is a list of the cities and towns whose clerks failed to file their reports within the time limit prescribed by law or in time for tabulation by the department's clerks:

**CITIES.**—Davenport, Ottumwa, Muscatine, Oskaloosa, Fort Madison, Greenwood, Knoxville, Sheldon, Harlan, Colfax, Jefferson.

**TOWNS.**—Agency, Albion, Anthon, Arthur, Athelstan, Ayrshire, Bailey, Belmond, Bernard, Brunsville, Bouton, Braddyville, Buckeye, Camanche, Carpenter, Casey, Castana, Center Point, Clare, Cleveland, Coburg, Columbus Junction, Conesville, Coralville, Dedham, Deep River, Deloit, Dolliver, Dougherty, Early, Eldridge, Fairbank, Ferguson, Fort Atkinson, Foster, Frederika, Gowrie, Grand River, Grand View, Gray, Greeley, Hamburg, Harpers Ferry, Harvey, Hedrick, Heppburn, Holland, Hopeville, Imogene, Kamrar, Kellerton, Lanesboro, Lawton, Lehigh, Lenox, Lidderdale, Maloy, Marble Rock, Marysville, Masonville, Mediapolis, Melrose, Millersburg, Mondamin, Moneta, Numa, Ollie, Osterdock, Paton, Patterson, Pioneer,

Pisgah, Plymouth, Pomeroy, Randolph, Redfield, Remsen, Rock Falls, Rockwell, Rodman, Rudd, Runnells, Sandyville, Shannon City, Sheffield, Sidney, Sioux Rapids, Somers, Spring Hill, Volga, Wapello, Woodward, Zwingle.

Respectfully submitted,

JOHN L. BLEAKLY,  
*Auditor of State.*

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## OFFICERS 1912-1913

# LEAGUE OF IOWA MUNICIPALITIES

(Seventeenth Annual Convention at Marshalltown, September, 16, 17, 18, 1913)

## PRESIDENT.

A. A. Smith .....Sioux City

## VICE-PRESIDENT.

Mayor J. F. Ford .....Fort Dodge

## SECRETARY-TREASURER.

Frank G. Pierce .....Marshalltown

## TRUSTEES.

Mayor F. W. Daubney .....Decorah  
 Hon. J. L. Farrington .....Iowa Falls  
 Mayor R. C. Thompson .....Waterloo

## COMMITTEES.

*Legislative*—Mayor Parley Sheldon, Ames, chairman; Commissioner Frank Canny, Burlington; Mayor A. C. Mueller, Davenport; Mayor J. R. Hanna, Des Moines; Mayor Thomas Maloney, Council Bluffs; Mayor J. F. Ford, Fort Dodge; Mayor J. F. Cole, Oelwein; City Clerk George T. Reddick, Iowa City; Mayor R. C. Thompson, Waterloo.

*Judicial Opinions*—City Solicitor B. P. Poor, Burlington; Mayor Earl Peters, Clarinda; City Solicitor D. E. Stuart, Council Bluffs.

*Street Paving*—Councilman J. D. Tracey, Maquoketa; City Engineer J. H. Wilson, Mason City; Mayor E. C. Gilbert, Keota.

*Street Lighting*—R. J. Mullins, superintendent electric lighting plant, Webster City; Mayor W. H. Laub, Denison; Mayor J. H. Wents, Galva.

*Sanitation*—Mayor L. E. Eslick, Rockwell City; Councilman C. M. Wyth, Cedar Falls; Mayor O. C. Meredith, Newton.

*Waterworks*—Commissioner G. B. Healy, Sioux City; Supt. B. F. Steadman, Dubuque; Councilman B. F. Price, Milford.

*Municipal Franchises*—Councilman B. P. Holst, Boone; Mayor Ed Ferrall, Manning; Councilman H. Zimmerman, Lone Tree.

*Municipal Accounting*—City Clerk T. J. Reeves, Hawarden; City Clerk Dwight Struble, LeMars; City Clerk William Shardlow, Cherokee.

*Sewage Disposal*—Mayor J. D. Glasgow, Washington; Councilman F. H. Koepfner, Traer; Mayor J. W. Hartsell, Early.

*Municipal Exhibits*—Commissioner D. L. Lamb, Marshalltown; Mayor F. H. Blackstone, Garner; Councilman D. H. Lucas, Madrid.



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**GENERAL TABLES**

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**CITIES AND TOWNS**

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TABLE NO. 2—CONTINUED—PAYMENTS FOR

No. in order of population	CITY	(Classified by			
		High-			
		Salaries, Wages			
	Total	General admin- istration	General street ex- penditures	Street paving and curbing	
	Grand total.....	\$ 1,040,414	\$ 95,564	\$ 289,466	\$ 26,769
1	Des Moines.....	\$ 171,502	\$ 8,123	\$ 4,594	\$ 7,346
2	Sioux City.....	104,544	1,200	36,647	3,016
3	Davenport.....				
4	Dubuque.....	74,472	1,040	32,540	
5	Cedar Rapids.....	77,010	14,266	9,288	1,060
6	Council Bluffs.....	37,631		5,916	134
7	Waterloo.....	22,324		7,860	4,543
8	Clinton.....	13,141	7,159	3,471	
9	Burlington.....	53,771	1,000	25,124	
10	Ottumwa.....				
11	Muscatine.....				
12	Fort Dodge.....	32,611	7,568	4,111	921
13	Keokuk.....	22,944	1,335	9,222	
14	Marshalltown.....	11,424	729	8,362	151
15	Mason City.....	14,973	1,879	1,271	2
16	Boone.....	11,666	964	1,901	12
17	Iowa City.....	28,904	850	18,729	4,388
18	Oskaloosa.....				
19	Fort Madison.....				
20	Centerville.....	7,173	562	2,140	
21	Creston.....	9,566	900	3,125	
22	Oelwein.....	5,866	916	1,820	
23	Charles City.....	11,300	1,186	3,642	
24	Webster City.....	4,973	900	1,302	45
25	Grinnell.....	7,153	847	1,387	
26	Cedar Falls.....	7,228	660	2,431	
27	Shenandoah.....	8,320	606	1,426	
28	Fairfield.....	9,987	593	4,040	
29	Albia.....	7,663	769	2,599	
30	Cherokee.....	6,678	749	3,272	
31	Red Oak.....	4,911	720	2,080	
32	Perry.....	4,694	1,482	72	
33	Newton.....	8,093	805	2,057	18
34	Atlantic.....	3,747	545	2,222	374
35	Marion.....	7,628	725	3,143	
36	Washington.....	8,693	735	2,562	1,458
37	Ames.....	8,977	1,200	2,577	
38	Le Mars.....	8,073	600	2,753	1
39	Glenwood.....				
40	Mt. Pleasant.....	4,639		3,654	
41	Clarinda.....	11,302	3,486	3,214	
42	Chariton.....	3,390		1,895	
43	Decorah.....	6,020	400	920	
44	Maquoketa.....	3,874	803	2,248	
45	Carroll.....	5,714	1,144	328	
46	Independence.....	7,217	2,137	174	29
47	Estherville.....	1,314	1,314		
48	Eagle Grove.....	3,441	450	923	
49	Vinton.....	1,271	600	169	
50	Indianola.....	6,569	879	1,555	
51	Waverly.....	4,191	551	2,776	
52	Knoxville.....				
53	Missouri Valley.....	3,877	1,144		580
54	Denison.....	9,969		5,506	1,102
55	Bella Plaine.....	3,555	600	1,049	
56	Pella.....	5,039	638	2,173	
57	Spencer.....	3,546	558	411	
58	Anamosa.....	4,693		6,412	

GENERAL AND MUNICIPAL SERVICE EXPENSE.

No. in order of population	Departments, Offices and Accounts							No. in order of population
	ways							
	and Other Expenses							
	Sidewalks and Crossings	Bridges other than toll bridges	Snow removal	Street lighting	Street sprinkling	Street cleaning	Miscellaneous	
	\$ 41,591	\$ 43,776	\$ 17,004	\$ 379,548	\$ 19,514	\$ 108,487	\$ 18,635	
1	\$ 7,548	\$ 13,438	\$ 605	\$ 85,167	\$ 61	\$ 41,344	\$ 2,477	1
2	3,928	9,606	5,273	30,357	2,563	11,874		2
3								3
4	1,679	60		26,797	9,315	3,041		4
5	2,010	11,234	11	23,972	1,032	11,404	2,727	5
6	110	3,469	1,926	22,356	15	3,765		6
7		2,900		371	312	6,338		7
8	1,790	721						8
9	4,578	78		18,243		4,748		9
10								10
11		449	849	14,696	1,175	2,822		11
12								12
13	1,366	646		10,226			146	13
14			868			1,314		14
15	366		1,081	7,666		2,708		15
16	6		907	5,901	93	1,479	403	16
17	4,654	283						17
18								18
19				4,338	5	128		19
20				4,688	65	1,198	190	20
21	6		54	2,948				21
22	1,102		233	4,582	427	121	52	22
23			603		28	298	1,137	23
24	953			3,596			374	24
25				3,516	621			25
26				3,604	626	1,324	152	26
27				30		463		27
28				71		3,643	584	28
29						2,324		29
30				30		1,577	548	30
31	232		165	2,798		35		31
32	69		73	4,045	502	534		32
33					3			33
34						120		34
35		117	478	3,045		391		35
36						1,118	21	36
37						522		37
38						959		38
39								39
40			250		35	700		40
41				3,553	300	749		41
42								42
43	1,495			3,926		474	500	43
44						600	223	44
45						2,193		45
46	810		104	1,645	300			46
47			4	4,067				47
48				152		72		48
49				123		379		49
50	51			3,113		865	100	50
51	10	74	331			459		51
52								52
53						2,153		53
54						2,737		54
55				462			102	55
56				45		1,710		56
57	151							57
58	78	169					1,803	58
	402		123	2,047	5			
	187		8	1,708		247		



TABLE NO. 2—CONTINUED—PAYMENTS FOR

No. in order of population	CITY	Classified by		
		Total	High	
			General admin- istration	General street expenditures
59	Sheldon			
60	Algona	1,896	585	820
61	Winterset	2,903	600	523
62	Iowa Falls	3,256		464
63	Manchester	4,674	1,041	3,633
64	Mystic			676
65	Cresco	4,886	664	
66	Hampton	2,874		1,562
67	Valley Junction	3,484	716	587
68	Harlan			
69	Colfax			
70	Jefferson			
71	Osage	3,759	340	637
72	Storm Lake	4,075		1,126
73	Oscola	4,400		1,550
74	Emmetsburg	3,388	346	1,044
75	Tama	4,534	1,500	710
76	Seymour	936	412	446
77	New Hampton	2,080	500	935
78	Sac City	4,194		1,984
79	Nevada	4,419	733	1,635
80	Hawarden	1,461	377	273
81	Clarion	1,993	200	303
82	Tipton	8,537	1,387	3,406
83	Lake City	3,000	200	400
84	Monticello	3,016		1,710
85	Villisca	2,762	523	1,000
86	Sigourney	5,773		3,150
87	Bloomfield	3,871	533	1,016
88	Onawa	8,138	5,397	741
89	Waukon	5,327	600	3,236
90	Eidon	344	30	163
91	Clear Lake	5,009		2,966
92	Rock Rapids	1,516	600	646
93	Flora	3,765		720
94	Leon	2,165		
95	Bedford	6,016		1,582
96	Ida Grove	3,359	262	1,190
97	Stuart	1,038	300	594
98	Marengo	1,703	480	
99	What Cheer	719		240
100	Corning	3,383	526	829
101	Toledo	4,549	71	2,469

GENERAL AND MUNICIPAL SERVICE EXPENSE.

Departments, Offices and Accounts							No. in order of population
ways							
and Other Expenses							
Sidewalks and Crossings	Bridges other than toll bridges	Snow removal	Street lighting	Street sprinkling	Street cleaning	Miscellaneous	
		71	40				59
		79	158		918		60
161			2,580				61
							62
							63
							64
1,417		84	2,205	516			65
		149			432	731	66
656			1,525				67
							68
							69
							70
203			2,373		114		71
1,012			1,043	100		794	72
		57	2,213		580		73
81			1,855				74
258	53	150	1,688	175			75
4		74					76
					318		77
17		59	2,031	70			78
239		106	1,698				79
	207		597		7		80
168		106	1,186				81
360		150	2,518	36	680		82
			1,300		100	600	83
			1,306				84
			769	400			85
414			2,209				86
866			1,313				87
			1,800				88
			1,397	38			89
37		2				106	90
364			1,649				91
210				60			92
						3,045	93
384		11	1,770				94
370		100	1,233		400	2,331	95
103			1,835				96
14		70					97
			1,223				98
			479				99
219		19	1,685				100
			1,949		60		101

TABLE NO. 2—CONTINUED—PAYMENTS FOR

No. in order of population	CITY	Classified by				
		Salaries, Wages				
		Total	Recreation, Libraries, etc.			
General admin- istration	General park and garden expense		Libraries	Miscellaneous		
	<b>Grand total</b> .....	\$ 225,105	\$ 58,083	\$ 45,380	\$ 114,739	\$ 6,903
1	Des Moines.....	65,406	32,074	13,247	18,400	1,688
2	Doux City.....	19,463	1,200	10,911	7,242	110
3	Waverly.....	30	30			
4	Dubuque.....	21,213	10,529	2,068	8,503	83
5	Cedar Rapids.....	13,507	1,267	7,082	5,158	
6	Council Bluffs.....	45		45		
7	Waterloo.....	500				500
8	Clinton.....	13,599	900	6,116	6,583	
9	Burlington.....					
10	Ottumwa.....	6,171	2,377		3,516	278
11	Muscatine.....	8,288	3,299	1,489	3,500	
12	Fort Dodge.....	5,169	720	1,126	3,323	
13	Keokuk.....	2,866		68	2,818	
14	Marshalltown.....	2,049		4	2,045	
15	Mason City.....	4,931			4,208	723
16	Boone.....					
17	Iowa City.....					
18	Oskaloosa.....					
19	Fort Madison.....	1,383			1,383	
20	Centerville.....	476	335	141		
21	Creston.....					
22	Oswego.....	331	109	172	50	
23	Charles City.....	256		165		91
24	Webster City.....	334	334			
25	Grimmell.....	131		131		
26	Cedar Falls.....	1,915	3	249	1,663	
27	Shenandoah.....					
28	Fairfield.....	1,476		40	1,436	
29	Albia.....	1,474			1,474	
30	Cherokee.....	1,778	14	19	1,745	
31	Red Oak.....	745			745	
32	Perry.....	2,024			1,909	25
33	Newton.....	22		22		
34	Atlantic.....	481		481		
35	Marion.....	1,635	1,635			
36	Washington.....	43		43		
37	Ames.....	1,482		353	1,129	
38	Le Mars.....					
39	Glenwood.....	1,554		48	1,506	
40	Mt. Pleasant.....					
41	Charlton.....	1,165	30		1,135	
42	Decorah.....	1		1		
43	Maquoketa.....	841		134	707	
44	Carroll.....	624			624	
45	Independence.....	935			932	3
46	Estherville.....	2,371		287	1,984	
47	Engle Grove.....	12		12		
48	Vinton.....	1,670		163	1,507	
49	Indianola.....	1,479	653		826	
50	Waverly.....	972	41		931	
51	Knoxville.....	2,462	130		2,332	
52	Missouri Valley.....	2				2
53	Denison.....	1,355	268		822	135
54	Bella Plaine.....	1,372			1,272	
55	Pella.....	693			592	
56	Spencer.....					
57	Anamosa.....					

GENERAL AND MUNICIPAL SERVICE EXPENSE.

Total	Miscellaneous Objects			Total	Refund taxes, licenses, etc.	Miscellaneous	No. in order of population
	Damage settlements and judgments	Printing and sta- tionery	Miscellaneous				
\$ 137,510	\$ 56,310	\$ 40,052	\$ 41,139	\$ 135,150	\$ 40,890	\$ 94,260	
\$ 44,792	\$ 11,927	\$ 5,972	\$ 26,893	\$ 3,294	\$ 3,294		1
10,021	7,006	2,275	140	714	714		2
2,667	121	2,196	350	87,294		\$ 87,294	3
2,279	1,916	303		6,740	6,740		4
5,600	2,582	950	2,167	16,062	16,062		5
3,516	934	2,473	109	810	810		6
6,822	3,842	787	2,193	193	193		7
1,462	1,344		118	77	77		8
							9
1,991	492	1,459	40	496	496		10
1,613	244	1,329	40	6,184	6,184		11
							12
3,636	357	300	2,959	22	22		13
1,684	212	1,275	197	3,973	3,973		14
2,673	164	1,138	1,371	316	316		15
							16
537	244	244	40				17
1,582	823	759		84	84		18
2,958	2,256	652	50	465	45	420	19
404	112	57	235				20
1,134	1,134	899	235				21
700	253	447					22
698	35	603	60				23
52			52				24
448		253	190				25
1,101		1,101					26
618		184	434	2	2		27
176	52	124					28
86		46	40				29
81	6	75					30
1,076	922	132		1,518		1,518	31
320	50	112	158				32
341		298	43				33
798	2	719	77	122	122		34
372	25	272	75	53	53		35
							36
2,097	1,244	794	50				37
20		20					38
472		472					39
430		410	20				40
748	337	371	40				41
347		327	20				42
1,250	641	282	377				43
917	177	339	401				44
615		459	156	1,718		1,718	45
12,048	11,874	174		121	121		46
							47
223		80	143	21	21		48
							49
191		171	20				50
631	119	512					51
260	35	205	20				52
680		632	48	71	71		53
234	3	191	40				54
177		177					55

TABLE NO. 2—CONTINUED—PAYMENTS FOR

No. in order of population	CITY	Classified by			
		Salaries, Wages			
		Total	Recreation, Libraries, etc.		
General admin- istration	General park and garden expense		Libraries	Miscellaneous	
59	Sheldon				
60	Algona				
61	Winterset	1,075		1,075	
62	Iowa Falls	1,008		9	
63	Manchester	3,309	910	1,525	874
64	Mystic	1,206		1,206	
65	Cresco				
66	Hampton	531			50
67	Valley Junction	219		219	
68	Harlan				
69	Collfax				
70	Jefferson				
71	Osage				
72	Storm Lake	1,201		1,201	
73	Oscola	1,618	420	1,198	
74	Emmetsburg	2,318		2,318	
75	Tama	390		330	
76	Seymour	288		288	
77	New Hampton	1,107	27		
78	Sac City			1,080	
79	Nevada	1,520	39		
80	Hawarden	310	17	1,491	
81	Charion	3,551	278	293	
82	Tipton	1,220		1,336	1,937
83	Lake City	300	120	1,220	
84	Monticello	1,300		1,217	180
85	Vilena	1,132		1,005	153
86	Sigourney				
87	Bloomfield				
88	Onawa				
89	Waukon	48			
90	Eldon	472			48
91	Clear Lake			472	
92	Rock Rapids				
93	Eldora	1,784	304	180	1,300
94	Leon				
95	Bedford				
96	Ida Grove	23			
97	Stuart	301			23
98	Marengo	1,047		26	335
99	What Cheer				1,047
100	Corning	1,223			
101	Toledo	20		11	1,212
					20

GENERAL AND MUNICIPAL SERVICE EXPENSE.

Departments, Offices and Accounts and Other Expenditures							No. in order of population
Total	Miscellaneous Objects			Total	Refund taxes, licenses, etc.	Miscellaneous	
	Damage settlements and judgments	Printing and sta- tionery	Miscellaneous				
							59
	291		291				60
	325	114	196	15			61
	509	509					62
	715	30	644	41			63
	16		16				64
	179		164	15			65
	98		63	35			66
	268	50	218				67
							68
							69
							70
	1,690	1,273	94	323	2,305		71
	711	175	129	407		2,305	72
	316	53	230	33			73
	137	2	101	34			74
	1,268		1,268		2	2	75
	100		85	15			76
							77
	219		178	41			78
	1,194	1,000	194		6	6	79
	234		115	119			80
	157		157				81
	25			25			82
							83
	160		82	78			84
	1,029	425	589	15	1,005		85
	484	405	79				86
	579	325	189	65			87
	25		25				88
	144		120	24			89
	940	834	53	53			90
	29		29				91
	259		244	15			92
							93
	105		95	10			94
	174	20	154				95
	155		135	20	115	115	96
	72		62	10			97
	155		155				98
							99
	873		863	10			100
	73	63	10				101







TABLE NO. 4—CONTINUED—PAY

No. in order of population	CITY	Total	Groups of Departments,					
			general government	Protection of Life and Property			Health Dept. and Sanitation	
				Police department	Fire department	All other objects	Sewers	All other objects
59	Shelton							
60	Algona	3,772		170		626		
61	Winterset	11,285	618	1,491		61		
62	Iowa Falls	12,836		896		4,364		
63	Manchester	4,368		60	10	245		
64	Mystic	1,565						
65	Cresco	5,596	26					10
66	Hampton	13,902			116	1,517		
67	Valley Junction							
68	Harlan							
69	Collfax							
70	Jefferson							
71	Osage	2,399						
72	Storm Lake	27,568				26,832		
73	Oscola	529		529				
74	Farmersburg	4,787		250	18	570		
75	Tama							
76	Seymour	1,366						
77	New Hampton	28,262	96			986		
78	Sac City	9,264	162			4,947		
79	Nevada	6,447		235				
80	Hawarden	2,558				202		
81	Clarion	3,665						
82	Tipton							
83	Lake City	1,591	271	100	20	110		45
84	Monticello	1,411			550			
85	Villisca	37,564			70	59		
86	Siourney	22,439				22,499		
87	Bloomfield	16,785	79	5	200	578		
88	Onawa							
89	Waukon	27,149				27,017		
90	Eldon	529						
91	Clear Lake	11,346			425	153		
92	Rock Rapids	3,261						
93	Elora	11,587		18		2,094		
94	Leon	31,539	850					18
95	Bedford	11,503				969		
96	Ida Grove	739			109			
97	Stuart	6,054			505			
98	Marengo	1,422						
99	What Cheer	22			9			
100	Corning	5,693						
101	Toledo	5,811			430			

MENTS FOR OUTLAYS.

Office and Accounts						Municipal Industries			No. in order of population
Highways				Libraries	Recreation and miscellaneous	Waterworks	Electric light works	All other industries	
General street expenditure and paving	Sidewalks and crossings	Bridges	All other objects						
	1,097			1,073		804			59
1,134			2,313	387		371	4,413	497	61
2,831			4,745						62
2,424	644					618	337		63
834	112	506	53						64
2,068	449			371	210	2,462			65
7,906			1,928		471	911		1,053	66
									67
									68
									69
									70
136	1,017		235	643		961			71
				233		473			72
465	870			678	528	1,408			74
									75
473	793								76
17,384	430		3,750			2,592	3,564		77
630			100			3,425			78
160	226					5,759		67	79
	405				105	1,294	510	42	80
						1,225	2,380		81
									82
140	300		220	325				60	83
	566			170	25	160			84
37,346	70					19			85
									86
421	1,068		676			2,112	10,717	329	87
									88
			132						89
						529			90
				332	251	10,518		250	91
5,891						1,355	1,306	17	92
203				646	904	3,075			93
10,638		50				29,640		182	94
172						500		219	95
	303					38	4,258		96
243	532				2.5				97
771			118						98
					13				99
1,878	107	187	42			3,479			100
4,731	399		192			149			101

TABLE NO. 5—PAYMENT FOR OUTLAY AND PAYMENTS

No. in order of population	CITY	Payments		
		Total outlay	For salaries and wages	For purchase of equipment
	Grand total.....	\$ 3,536,421	\$ 162,216	\$ 194,191
1	Des Moines.....	609,925		49,980
2	Sioux City.....	323,721	16,248	
3	Davenport.....			
4	Dubuque.....	119,961	15	8,051
5	Cedar Rapids.....	190,827	20,046	6,742
6	Council Bluffs.....	804,997	3,410	6,683
7	Waterloo.....			
8	Clinton.....	13,667		5,591
9	Burlington.....	33,750		4,447
10	Ottumwa.....			
11	Muscatine.....			
12	Fort Dodge.....	120,681	2,240	
13	Keokuk.....	34,821	14,638	2,485
14	Marshalltown.....	31,587	6,019	6,659
15	Mason City.....	155,868	17,147	2,648
16	Boone.....	113,143	22,116	5,698
17	Iowa City.....			
18	Oskaloosa.....			
19	Fort Madison.....			
20	Centerville.....	4,788	852	
21	Creston.....	2,832		1,991
22	Oelwein.....	8,389		2,024
23	Charles City.....	21,261	1,861	2,887
24	Webster City.....	57,813	9,156	22,011
25	Grinnell.....	10,620	772	1,479
26	Cedar Falls.....	7,352	2,455	633
27	Shenandoah.....	7,750		
28	Fairfield.....	24,638	3,897	
29	Albin.....	6,169	1,329	1,063
30	Cherokee.....	9,757		475
31	Red Oak.....	22,566	5,446	1,596
32	Perry.....	4,443		432
33	Newton.....			
34	Atlantic.....	89,974	5,975	11,827
35	Marion.....	565	226	
36	Washington.....	22,445	3,084	
37	Ames.....	38,267	277	2,804
38	Le Mars.....	6,192		
39	Glenwood.....			
40	Mt. Pleasant.....	35,942	95	1,955
41	Charlton.....			
42	Chariton.....	7,060	369	399
43	Decorah.....	1,517	78	390
44	Magnolia.....	4,989	1,113	
45	Carroll.....	4,334		2,373
46	Independence.....	18,776	397	11,166
47	Estherville.....	4,897		2,737
48	Eagle Grove.....	3,266	1,168	968
49	Vinton.....	8,613	896	295
50	Indianola.....	23,168	898	710
51	Waverly.....	14,778	797	588
52	Knoxville.....			
53	Missouri Valley.....	970	379	
54	Denison.....			
55	Bella Plaine.....	14,824	1,571	
56	Pella.....	50,680	826	829
57	Spencer.....	186		6
58	Anamosa.....	4,612	605	1,065

OF INTEREST ON MUNICIPAL DEBT OBLIGATIONS.

for Outlay	Interest on Municipal Debt Obligations					No. in order of population	
	For contracts for construction	For miscellaneous objects	Total payments	Items of Payment			
				On loans for general purposes	On debts for local improvements (sp'l assessments)		On loans for municipal industries
\$ 2,191,354	\$ 988,660	\$ 458,111	\$ 278,749	\$ 65,988	\$ 113,374		
\$ 523,060	\$ 36,876	\$ 57,350	\$ 51,417	\$ 873	\$ 5,060	1	
243,592	63,881	58,203	58,203			2	
81,161	30,674	60,444	39,453	7,289	13,702	4	
118,876	45,163	41,311	24,964	2,692	13,655	5	
249,599	545,305	23,165	9,665		13,500	6	
		34,760	7,888		26,872	7	
5,339	2,017	6,845	6,845			8	
32,343		25,341	23,154		2,187	9	
						10	
						11	
166,613	11,828	9,789	3,340	4,344	2,105	12	
						13	
2,450	15,188	8,150	8,150			14	
						15	
11,862	7,047	6,404	4,467	196	1,741	15	
						16	
160,250	35,763	5,162	2,460	1,104	1,598	15	
145,397	39,982	7,484	1,515		5,969	16	
						17	
						18	
						19	
2,540	1,336	1,450	1,450			20	
						21	
1,752	79	3,877	1,642	591	1,644	21	
						22	
3,753	1,612	3,301	1,952			22	
						23	
8,389	5,432	2,380				23	
21,261	17,808	3,376	593	747	2,033	24	
57,813	8,252	117	8,600	849	6,393	25	
10,620	4,224		3,843	849	1,358	25	
7,352	5,896	1,854	2,179	1,075	720	27	
7,750	16,476	4,325	525			28	
24,638	1,666	2,051	4,087	1,161	2,926	29	
6,169	8,165	317	2,593	630	540	30	
9,757	6,742	8,394	1,478	1,423	1,373	31	
22,566	3,005	1,000	3,490	480	73	32	
4,443						33	
						34	
						35	
89,974	4,434	3,043	540		2,503	34	
279						35	
16,454	2,907	1,430			1,430	36	
34,639	547	4,997	1,897		3,100	37	
5,246	946	721	721			38	
						39	
32,172	1,820	1,806	852	853	101	40	
						41	
						42	
5,616	769	2,318	2,348			42	
287	662	35	325			43	
2,241	1,635	791	20	151	620	44	
887	1,114	1,272	1,013	253	6	45	
5,966	1,307	17			17	46	
2,070		1,557	470		1,087	47	
708	422	450	50		400	48	
415	7,007	1,598	473		1,125	49	
2,682	18,798	2,049			2,049	50	
8,072	5,321	2,400			2,400	51	
						52	
	600	1,158	68	850	240	53	
						54	
13,253		2,270	1,070		1,200	55	
48,101	324	5,226			4,589	56	
180		1,723	942		781	57	
509	2,433	2,087	650		1,437	58	



TABLE NO. 5—CONTINUED—PAYMENTS FOR OUTLAY AND

No. in order of population	CITY	Payments		
		Total outlays	For salaries and wages	For purchase of equipment
59	Sheldon			
60	Algona	2,697	626	170
61	Winterset	11,255	62	5,066
62	Iowa Falls	13,918	1,541	1,955
63	Manchester	4,378	4,041	
64	Mystic			
65	Cresco	5,596	653	1,325
66	Hampton			
67	Valley Junction			
68	Harlan			
69	Colfax			
70	Jefferson			
71	Osage	2,592	335	643
72	Storm Lake	27,568		736
73	Oseola			
74	Emmetsburg			
75	Tama			
76	Seymour			
77	New Hampton	28,262	505	95
78	Sac City	9,264		162
79	Nevada	6,447		235
80	Hawarden	2,578	544	512
81	Clarion	12,274	2,636	
82	Tipton			
83	Lake City	2,091		
84	Monticello	1,411		750
85	Villisca	37,564	751	
86	Sigourney	22,499		
87	Bloomfield	16,785	1,667	4,346
88	Onawa			
89	Waukon	27,149	1,588	132
90	Eidon	529		
91	Clear Lake	11,346		1,250
92	Rock Rapids	3,291	2,929	332
93	Eldora	11,982		
94	Leon	29,822		
95	Bedford	11,968		
96	Ida Grove	790	172	109
97	Stuart	6,652	194	3,295
98	Marengo	1,422	118	
99	What Cheer			
100	Corning	5,653	92	562
101	Toledo	5,811		772

PAYMENTS OF INTEREST ON MUNICIPAL DEBT OBLIGATIONS.

for Outlay		Interest on Municipal Debt Obligations				No. in order of population
For contracts for construction	For miscellaneous objects	Total payments	Items of Payment			
			On loans for general purposes	On debts for local improvements (SP) assessments	On loans for municipal industries	
						59
1,09	804	1,533				60
3,258	2,869	4,040	700			61
4,366	5,658	901				62
	337	1,271		416		63
1,267	2,351	1,259	742			64
						65
						66
						67
						68
						69
						70
2,114		745		220	525	71
26,832		1,276		632	644	72
		3,399	1,446	1,233		73
		450				74
						75
		2,170	261			76
17,780	9,881	1,166				77
8,372	730	795		41		78
5,364	848	850		28		79
	24	1,478				80
		9,638		703		81
						82
	2,091					83
	566	185				84
36,813		1,122		582		85
22,499		1,279		500	779	86
1,297	9,475					87
						88
25,429		792		162		89
529		521				90
	10,096	677		249		91
		834		114		92
	8,966	3,016				93
	29,822	1,603	1,603			94
	11,687	1,576	106	795		95
	509	743	28			96
		120		120		97
	532	771	1,334	949	230	98
		280		280		99
4,907	132	641				100
3,128	1,911	656		70		101



TABLE NO. 6—CONTINUED—PAYMENTS AND RECEIPTS ON

No. in order of population	CITY	Payments for Redemption and Cancellation of Debt Obligation					
		Total	General bonds	Special assessment bonds	Temporary loans, tax loans, etc.	Outstanding war-rants and orders	Miscellaneous debt obligations
59	Sheldon					401	
60	Algona	1,404	1,000				
61	Winterset	2,242				2,242	
62	Iowa Falls	1,267				1,267	
63	Manchester						
64	Mystic						
65	Cresco	4,547				4,510	37
66	Hampton						
67	Valley Junction						
68	Harlan						
69	Colfax						
70	Jefferson						
71	Osage	3,110	1,000	500		110	1,500
72	Storm Lake	3,298	1,000			2,298	
73	Osceola	5,950		5,950			
74	Emmetsburg	4,450	1,050			3,430	
75	Tama	4,000	4,000				
76	Seymour	1,875				1,875	
77	New Hampton						
78	Sac City	5,773	3,000			2,773	
79	Nevada	2,009	1,000			9	1,000
80	Hawarden	1,000	1,000				
81	Clarion	4,863				4,863	
82	Tipton	3,000	3,000				
83	Lake City	10,300	9,500			600	200
84	Monticello	5,322	2,234		1,081	2,007	
85	Villisca	52				2	50
86	Sigourney						
87	Bloomfield	1,225	1,225				
88	Onawa	7,952				7,952	
89	Waukon	1,848	750			1,068	
90	Eldon	1,105			400		705
91	Clear Lake	677	249				428
92	Rock Rapids						
93	Eldora						
94	Leon	2,500	500			2,000	
95	Bedford	2,084			134	1,950	
96	Ida Grove	1,500	500			1,000	
97	Stuart	6,000	6,000				
98	Marengo	2,455	2,468			17	
99	What Cheer						
100	Corning	3,000	3,000				
101	Toledo	1,500	1,500				

ACCOUNT OF THE PRINCIPAL OF THE PUBLIC DEBT.

No. in order of population	CITY	Receipts from Debt Obligations Issued					Excess of receipts over payments	Excess of payments over Receipts	No. in order of population
		Total	General bonds	Special assessments	Temporary loans, tax loans, etc.	Outstanding war-rants and orders			
59	Sheldon								59
60	Algona	23,797	18,212			5,585	22,393		60
61	Winterset	1,803				1,803		439	61
62	Iowa Falls	4,862				4,862	3,595		62
63	Manchester	1,900				1,900	1,900		63
64	Mystic								64
65	Cresco	3,673				3,673		874	65
66	Hampton	3,778				3,778	3,778		66
67	Valley Junction								67
68	Harlan								68
69	Colfax								69
70	Jefferson								70
71	Osage	1,273			1,273			1,837	71
72	Storm Lake	12,927		10,742		2,185	9,629		72
73	Osceola							5,950	73
74	Emmetsburg	1,449				1,449		3,031	74
75	Tama							4,000	75
76	Seymour	2,105				2,105	230		76
77	New Hampton								77
78	Sac City	4,087		3,030		1,048		1,686	78
79	Nevada	17,977		16,500		1,477	15,968		79
80	Hawarden	4,863				4,863		1,000	80
81	Clarion								81
82	Tipton							3,000	82
83	Lake City	10,100	9,500			600		200	83
84	Monticello	1,044			1,000	44		4,278	84
85	Villisca	3				3		49	85
86	Sigourney	24				24	24		86
87	Bloomfield	9,476			386	9,690	8,251		87
88	Onawa	7,952				7,952			88
89	Waukon	929				929		979	89
90	Eldon							1,105	90
91	Clear Lake	12,091				12,091	11,414		91
92	Rock Rapids	12				12	12		92
93	Eldora								93
94	Leon	25,149	25,051				98	22,649	94
95	Bedford	17,079				17,079	14,995		95
96	Ida Grove							1,500	96
97	Stuart							6,000	97
98	Marengo							2,485	98
99	What Cheer								99
100	Corning	4,478				4,478		1,478	100
101	Toledo	552				552		948	101



TABLE NO. 7—CONTINUED—RECEIPTS FROM GENERAL

No. in order of population	CITY	Receipts from Taxes.				
		Total general and commercial revenue	From General Revenue Tax			
			Total	General levy for city government and county road fund	For independent divisions of city government	Poll taxes for city government
60	Algona.....	14,264	13,588	4,618	8,525	445
61	Winterset.....	13,749	13,180	13,149	.....	40
62	Iowa Falls.....	16,919	16,278	5,237	10,109	610
63	Manchester.....	15,338	15,105	13,899	1,206	.....
64	Mystic.....	2,979	1,938	1,730	.....	208
65	Cresco.....	16,172	15,347	15,229	.....	.....
66	Hampton.....	14,896	14,572	9,525	4,583	254
67	Valley Junction.....	8,345	5,655	3,549	2,106	.....
68	Harlan.....	.....	.....	.....	.....	.....
69	Colfax.....	.....	.....	.....	.....	.....
70	Jefferson.....	.....	.....	.....	.....	.....
71	Osage.....	13,289	13,042	9,439	3,455	.....
72	Storm Lake.....	23,792	23,751	10,606	1,433	.....
73	Osceola.....	21,853	21,239	21,156	.....	83
74	Emmetsburg.....	5,191	4,639	4,533	.....	38
75	Tama.....	13,203	13,203	11,628	1,575	.....
76	Seymour.....	10,422	9,829	2,221	7,604	4
77	New Hampton.....	34,835	32,074	5,389	5,791	109
78	Sac City.....	14,077	13,761	11,652	.....	.....
79	Nevada.....	13,087	11,426	10,904	.....	522
80	Hawarden.....	7,653	6,946	6,210	520	216
81	Clarion.....	11,100	8,735	8,485	.....	250
82	Tipton.....	12,969	12,384	10,886	1,144	289
83	Lake City.....	9,580	8,800	8,200	.....	600
84	Monticello.....	19,049	18,312	11,071	6,981	242
85	Villisca.....	12,187	11,313	10,838	.....	5
86	Sigourney.....	11,132	10,816	10,816	.....	.....
87	Bloomfield.....	18,068	17,321	4,815	12,506	.....
88	Onawa.....	10,620	10,170	4,484	5,463	223
89	Waukon.....	12,207	10,924	3,657	6,791	476
90	Eldon.....	4,306	4,000	2,028	987	160
91	Clear Lake.....	9,147	8,385	3,580	4,465	340
92	Rock Rapids.....	9,854	7,456	1,595	5,861	.....
93	Eldora.....	13,910	13,676	13,542	.....	57
94	Leon.....	11,478	10,820	10,794	.....	26
95	Bedford.....	8,333	8,130	4,225	2,302	175
96	Ida Grove.....	13,718	7,691	7,332	.....	124
97	Stuart.....	7,506	7,020	5,167	1,761	92
98	Marengo.....	10,545	10,288	10,288	.....	.....
99	What Cheer.....	3,526	3,418	3,418	.....	.....
100	Corning.....	14,210	13,670	13,564	.....	.....
101	Toledo.....	11,544	11,340	11,340	.....	.....

AND COMMERCIAL REVENUES.

Special assessments	Franchise taxes	Total	From License, Permits and Fines					Gifts from individuals and corporations	No. in order of population
			Millet tax and saloon licenses	Other business licenses	Dog licenses	Departmental permits	Police court fines and forfeitures		
.....	.....	676	.....	581	39	.....	56	60	
.....	.....	560	.....	460	.....	.....	100	61	
392	.....	641	.....	532	.....	.....	109	62	
.....	.....	233	.....	233	.....	.....	.....	63	
.....	.....	1,041	.....	400	41	.....	600	64	
118	.....	825	.....	149	.....	15	171	65	
210	.....	324	.....	.....	.....	.....	324	66	
.....	.....	2,660	2,175	358	92	20	45	67	
.....	.....	.....	.....	.....	.....	.....	.....	68	
.....	.....	.....	.....	.....	.....	.....	.....	69	
.....	.....	.....	.....	.....	.....	.....	.....	70	
148	.....	244	.....	239	.....	.....	5	71	
11,711	.....	42	.....	.....	42	.....	.....	72	
.....	.....	614	.....	614	.....	.....	.....	73	
43	25	552	.....	521	28	3	.....	74	
.....	.....	.....	.....	.....	.....	.....	.....	75	
.....	.....	593	.....	461	3	.....	129	76	
.....	.....	2,761	2,000	298	.....	.....	463	77	
.....	.....	316	.....	.....	63	.....	253	78	
.....	.....	1,661	.....	800	.....	.....	19	79	
.....	.....	707	150	195	126	135	40	80	
.....	.....	2,425	.....	292	61	.....	135	81	
65	.....	585	.....	585	.....	.....	.....	82	
.....	.....	780	.....	400	.....	280	100	83	
18	.....	737	450	152	110	23	2	84	
470	.....	874	.....	621	47	40	166	85	
.....	.....	316	.....	.....	.....	.....	316	86	
.....	.....	747	.....	576	.....	.....	171	87	
.....	.....	450	.....	227	.....	.....	223	88	
.....	.....	1,283	675	380	.....	41	187	89	
834	.....	297	.....	283	.....	.....	14	90	
.....	.....	762	.....	439	.....	175	148	91	
.....	.....	2,398	2,253	145	.....	.....	.....	92	
77	.....	234	.....	234	.....	.....	.....	93	
.....	.....	638	.....	.....	.....	.....	649	94	
.....	.....	203	.....	.....	60	.....	143	95	
1,428	.....	6,027	2,888	245	.....	.....	105	96	
235	.....	486	.....	387	.....	.....	99	97	
.....	.....	257	.....	214	.....	.....	43	98	
.....	.....	108	.....	.....	.....	.....	108	99	
106	.....	540	.....	430	54	.....	66	100	
.....	.....	204	.....	111	.....	.....	93	101	









TABLE NO. 9—CONTINUED—RECEIPTS FROM INTEREST, SALE

Number in order of population	CITY	Int., Real Estate, Refund			Total receipts from municipal industries	Classification	
		Total interest receipts	Total receipts from sale of real estate	Refund receipts		Charges	Fees
65	Cresco				3,162		
66	Hampton						
67	Valley Junction						
68	Harlan						
69	Coffey						
70	Jefferson						
71	Osage				2,855	51	
72	Storm Lake				1,633		
73	Osceola				1,629		
74	Emmetsburg	400		2	2,537	752	
75	Tama				1,708		
76	Seymour				9,784	9,784	
77	New Hampton				24,357		
78	Sac City				4,441		
79	Nevada	123			1,649	1,294	
80	Harwarden				14,551	84	166
81	Clarion					5,753	
82	Tipton				6,546		1,308
83	Lake City				1,200	800	
84	Monticello				4,797	30	253
85	Villisca		40		2,753	607	86
86	Sigourney	300			2,208		
87	Bloomfield				12,553	698	332
88	Onawa				9,623	9,623	
89	Waukon			90	2,056	40	
90	Eldon		200		7,069		
91	Clear Lake				2,653	2,433	13
92	Rock Rapids	60			21,274	20,096	
93	Eldora				6,786		
94	Leon				344	53	
95	Bedford				424		
96	Ida Grove				1,676		
97	Stuart	108			10,448		
98	Marengo				1,420		
99	What Cheer						
100	Corning				1,715	127	
101	Toledo			73	2,485	33	

OF REAL ESTATE, REFUND AND MUNICIPAL INDUSTRIES.

by Sources			Classification by Industry						No. in order of population
Rents	Privilege rentals	Sales	Waterworks	Electric light works	Markets and public scales	Docks wharves and landings	Cemeteries	All other	
	3,162		3,162						65
									66
									67
									68
									69
									70
	9	2,345	450	2,519			330		71
	1,633			1,633					72
			1,629	894			735		73
		1,770	15	2,537					74
	1,708			1,609					75
				715	8,831			238	76
	15,541		8,816	6,325	18,632				77
		2,600	1,841	4,441					78
			355	1,294				355	79
			10,573	3,728				776	80
				1,881	3,810			52	81
		5,238		5,238		1,508			82
			400				1,000	200	83
	3,674		840	3,687		253		857	84
	1,494		476	1,517		361		539	85
	2,208			2,208					86
	851	6,674	3,998	1,321	11,152	68			87
				723	8,072	378		450	88
		2,010		2,056					89
	6,821		248		6,911			158	90
			177	2,495				158	91
	146		1,032	3,677	15,554	526		519	92
		6,783		6,786					93
			291	50				294	94
		399	25	399				25	95
		1,634	42	1,676					96
		10,416	32	389	10,049			10	97
	600	820		1,420					98
									99
		1,588		1,588				127	100
		2,117	335	2,150				335	101

TABLE NO. 10—TOTAL AND PER CAPITA

No. in order of population	CITY	Par	
		Total	General bonds
	<b>Grand Total</b>	\$ 11,883,555	\$ 5,559,192
1	Des Moines	1,722,910	180,661
2	Sixty City	1,298,079	1,200,200
3	Davenport	1,020,624	685,282
4	Dubuque	1,087,702	548,000
5	Cedar Rapids	825,844	201,000
6	Council Bluffs	1,186,663	328,000
7	Waterloo	92,488	—
8	Clinton	408,165	350,000
9	Burlington	—	—
10	Ottumwa	—	—
11	Muscatine	—	—
12	Ft. Dodge	129,000	77,000
13	Keokuk	176,348	174,000
14	Marshalltown	124,267	78,000
15	Mason City	138,472	27,500
16	Boone	238,010	8,900
17	Iowa City	236,652	106,000
18	Oskaloosa	—	—
19	Ft. Madison	—	—
20	Centerville	35,000	25,000
21	Creston	75,609	33,000
22	Adel	60,463	—
23	Charles City	91,294	72,500
24	Wester City	80,657	12,650
25	Grinnell	165,880	20,125
26	Cedar Falls	70,443	27,000
27	Shenandoah	45,367	27,377
28	Fairfield	15,300	5,100
29	Albia	78,040	9,000
30	Cherokee	49,644	11,000
31	Red Oak	32,169	—
32	Perry	110,055	12,000
33	Newton	125,878	6,450
34	Atlantic	101,294	12,000
35	Milton	28,770	20,500
36	Washington	31,000	10,000
37	Ames	97,000	25,000
38	Le Mars	17,568	17,000
39	Glenwood	—	—
40	Mt. Pleasant	53,960	26,000
41	Clarinda	32,500	27,000
42	Chariton	83,345	—
43	Decorah	6,500	6,500
44	Maquoketa	19,851	14,000
45	Carroll	37,740	22,500
46	Independence	16,300	—
47	Estherville	53,500	12,500
48	Eagle Grove	11,125	1,000
49	Vinton	37,500	10,000
50	Indianola	65,491	18,637
51	Waverly	54,000	250
52	Knoxville	—	—
53	Missouri Valley	32,678	7,000
54	Denison	25,300	20,000
55	Pella Platte	796	—
56	Pella	126,305	—
57	Spencer	24,500	23,000
58	Anamosa	49,653	12,500
59	Sheldon	—	—
60	Algona	56,585	—
61	Winterset	85,203	5,000
62	Iowa Falls	5,362	—

DEBT OBLIGATIONS AT CLOSE OF YEAR.

Value of Debt Obligations at Close of Year						Per Capita	No. in order of population
Municipal in ordinary bonds	Tax warrants, temporary loans, etc.	Outstanding warrants	Special fund bonds	All other obligations	Total debt		
\$ 3,044,069	\$ 369,656	\$ 605,641	\$ 2,154,177	\$ 307,457	\$ 14,33		
\$ 17,000	150,577	—	486,600	79,672	19.95	1	
31,583	—	6,287	—	—	27.14	2	
284,606	—	230,014	101,828	42,000	34.54	3	
600,000	—	24,869	273,000	60,226	37.70	5	
225,000	—	10,113	415,562	—	44.45	7	
—	12,300	8,200	28,488	—	3.62	8	
—	—	12,300	35,500	—	16.77	9	
—	—	—	—	—	—	11	
52,000	—	2,348	—	—	8.39	12	
37,000	—	3,078	—	6,189	12.58	13	
141,000	—	8,132	—	48,840	9.29	14	
221,540	—	7,267	—	—	11.44	15	
—	—	—	—	843	23.19	16	
—	—	—	130,652	—	23.45	17	
—	—	—	—	—	—	18	
—	—	—	—	—	—	19	
—	—	—	—	—	—	20	
14,000	—	12,000	—	1,900	5.05	21	
37,350	—	335	40,335	2,805	10.92	22	
43,000	—	12,965	—	770	15.54	23	
33,054	—	2,102	32,197	—	22.05	25	
10,000	241	5,110	—	2,585	9.12	26	
—	—	8,300	—	—	2.66	28	
61,000	8,040	—	—	—	15.70	29	
17,000	—	1,070	20,500	—	10.16	30	
15,000	—	106	1,400	—	66.47	31	
15,000	—	2,451	69,736	10,868	23.77	32	
106,000	4,152	7,000	—	2,276	27.26	33	
75,000	—	2,124	—	—	35.04	34	
—	—	—	—	8,220	6.52	35	
21,000	—	—	—	—	7.07	36	
62,000	10,000	—	—	—	22.96	37	
—	—	508	—	—	4.91	38	
—	—	—	—	—	—	39	
3,750	—	60	2,000	25,960	13.93	40	
49,000	—	3,103	1,749	—	8.48	41	
3,344	—	2,005	—	—	21.97	42	
1,000	—	1,300	—	—	1.81	43	
—	—	—	—	502	5.56	44	
15,000	—	1,300	—	—	7.82	45	
20,500	—	—	20,500	—	4.63	46	
10,000	—	155	—	—	15.71	47	
16,000	—	—	—	—	3.58	48	
42,248	—	4,606	—	—	11.34	49	
53,750	—	—	—	—	19.55	50	
10,000	—	8,814	6,864	—	17.16	51	
—	5,300	—	—	—	10.25	52	
—	—	796	—	—	8.07	53	
110,500	—	9,805	—	—	41.81	56	
28,000	—	1,200	—	—	8.05	57	
—	—	2,535	—	—	14.43	58	
—	—	—	—	—	—	59	
51,000	—	5,585	—	—	19.45	60	
76,000	—	4,303	—	—	30.27	61	
—	—	5,362	—	—	1.91	62	
					<b>7.25</b>	<b>62</b>	

TABLE NO. 10—CONTINUED—TOTAL AND PER

No. in order of population	CITY	Par	
		Total	General bonds
63	Manchester	20,000	20,000
64	Mystic	4,100	4,100
65	Cresco	24,645	
66	Hampton		
67	Valley Junction	2,718	
68	Harlan		
69	Colfax		
70	Jefferson		
71	Osage	15,495	1,500
72	Storm Lake	25,927	3,000
73	Osceola	71,523	32,000
74	Emmetsburg	20,949	19,500
75	Tama	22,216	19,270
76	Seymour	55,812	
77	New Hampton	28,690	23,390
78	Sac City	18,055	17,000
79	Nevada	30,977	
80	Hawarden	4,000	4,000
81	Clarion	19,863	15,000
82	Tipton	4,000	
83	Lake City	10,100	9,500
84	Monticello	17,637	8,821
85	Villisca	31,100	4,000
86	Sigourney	54,500	19,500
87	Bloomfield	16,090	7,000
88	Onawa	57,952	25,000
89	Waukon	19,107	4,000
90	Eldon	8,900	
91	Clear Lake	36,168	9,500
92	Rock Rapids	33,212	600
93	Eldora		
94	Leon	50,426	
95	Bedford	62,263	
96	Ida Grove	26,800	9,500
97	Stuart		
98	Marengo	18,535	3,815
99	What Cheer	7,000	7,000
100	Corning	14,493	4,000
101	Toledo	14,000	1,000

\*Special fund bond debt is not charged against legal limit of indebtedness.

CAPITA DEBT OBLIGATIONS AT CLOSE OF YEAR.

Value of Debt Obligations at Close of Year						No. in order of population
Municipal industry bonds	Tax warrants, temporary loans, etc.	Outstanding warrants	Special fund bonds	All other obligations	Per Capita	
					Total debt	
					1.53	61
11,500		3,673		9,472	9.27	65
		2,718			1.06	66
						67
						68
						69
	1,273	9,223		10,500	6.33	70
10,000		2,185	10,742		10.69	72
16,000		16	23,507		29.60	73
		1,449			9.01	74
		2,946			9.70	75
43,500		12,312			24.37	76
		5,300			12.47	77
		1,055			8.20	78
29,000		1,477		500	14.49	79
					1.81	80
4,000		4,863			9.61	81
					1.95	82
		600			4.94	83
	8,772	44			8.64	84
12,000		3,700	8,000	3,400	15.20	85
			35,000		26.82	86
		9,090			7.93	87
		7,952	25,000		28.60	88
11,500		1,107		2,500	9.43	89
8,500				400	4.40	90
16,000		17,168	9,500		17.96	91
		12	16,600		16.56	92
49,000		1,426			25.32	94
		32,355	29,908		33.07	95
		3,900	13,400		14.29	96
2,500				12,220	10.38	97
					4.07	99
6,000		4,493			8.51	100
13,000					8.61	101



TABLE NO. 11—CONTINUED—ASSESSED VALUATION OF PROPERTY—

BASIS OF ASSESSMENT AND GENERAL PROPERTY TAXES LEVIED.

No. in order of population	CITY	Valuation of Property.		
		Total	Real property	Personal property
61	Winterset	568,232	328,758	239,474
62	Iowa Falls	551,593	345,438	176,259
63	Manchester	612,279	395,274	180,329
64	Mystic	127,400	84,522	27,921
65	Cresco	541,200	313,642	218,251
66	Hampton	643,184	375,950	220,614
67	Valley Junction	265,347	236,460	28,887
68	Harlan			
69	Colfax			
70	Jefferson			
71	Osage			
72	Storm Lake	619,280	295,827	314,731
73	Osceola	2,026,328	1,344,008	593,676
74	Emmetsburg	482,501	295,578	153,369
75	Tama	457,862	293,078	132,835
76	Seymour	379,686	231,750	89,719
77	New Hampton	261,955	163,592	69,393
78	Sac City	364,293	221,543	121,142
79	Nevada	405,949	252,430	130,356
80	Hawarden	425,773	250,521	145,449
81	Clarion	224,928	147,376	53,624
82	Tipton	372,829	249,006	68,861
83	Lake City	590,604	307,502	275,600
84	Monticello	270,101	250,061	17,840
85	Villisca	455,943	183,604	260,904
86	Sigourney	384,114	208,535	132,523
87	Bloomfield	283,194	206,500	160,980
88	Onawa	525,935	227,793	284,524
89	Waukon			
90	Eldon	580,823	242,002	137,500
91	Clear Lake	160,718	111,415	31,769
92	Rock Rapids	322,063	233,077	88,986
93	Eldora	347,576	215,036	102,080
94	Leon	478,841	207,117	241,171
95	Bedford	330,462	201,763	111,279
96	Ida Grove	1,577,040	783,604	774,756
97	Stuart	289,707	186,910	95,099
98	Marengo	292,970	178,701	102,411
99	What Cheer	359,265	187,539	170,124
100	Corning	762,784	394,100	306,016
101	Toledo	414,875	179,540	223,049
		362,998	228,088	118,756

\*Indicates telegraph and express.

Assessed for Taxation			Reported Basis of Assessment in Practice		General Property Taxes Levied for Municipal Purposes			Per Capita		No. in order of population
Railroad property	Telephone and telegraph companies	Express companies	Real property	Personal property	Amount	Mills Levied		Total Assessed valuation	Tax levy for municipal purposes	
						On general property	For road, agricultural lands only			
			.25	.25	13,122	23.1	5	201.64	4.65	61
28,599	1,113	184	.25	.25	13,313	27	4	197.50	4.83	62
35,734	788	154				28	5	222.00		63
14,697	181	79	.25	.25		31		59.07		64
8,470	782	54	.25	.25	14,403	27	4	297.38	5.41	65
43,680	2,487	414	.25	.25	11,143	31		245.77	4.25	66
			.25	.25	5,363	21		103.12	2.08	67
										68
										69
										70
8,189	436	97	.25	.25	8,908	16	5	253.28	3.64	71
84,764	3,340	540			11,640	24	6	834.56	4.79	72
32,760	676	118	.25	.25		36	5	199.71		73
28,213	3,580	156	.25	.25	12,262	24	1	196.92	5.27	74
59,549	1,450	218	.25	.25	14,898	41	2.5	165.80	6.51	75
28,285	369	116	.25	.25				114.39		76
20,594	931	83	.25	.25	8,889	29	5	160.12	3.90	77
21,729	1,249	185	.25	.25	11,668	37	5	292.86	5.83	78
28,715	981	107	.25	.25	10,992	26		199.14	5.14	79
22,789	997	142	.25	.25	8,005	36	4	196.71	3.84	80
52,902	1,675	385	.25	.25	11,557	31	4	180.54	5.59	81
6,627	816	59	.25	.25	12,981	22		288.33	6.33	82
1,500	700		.25	.25	9,158	34		132.40	4.51	83
9,120	2,236	79	.25	.25		19		223.12		84
27,581	15,411	64	.25	.25	10,838	31	4	187.93	5.32	85
15,202	400	106	.25	.25	9,958	25	5	188.57	4.30	86
10,950	2,584	74	.25	.25	16,987	28		259.43	8.37	87
					6,270			174.94	3.09	88
1,110	138	13	.25	.25	9,061	23		188.06	4.47	89
16,730	715	92	.25	.25	3,857	24		79.45	1.91	90
			.25	.25	4,465	22		159.86	2.21	91
28,013	2,205	242	.25	.25	7,456	26	3	173.33	3.71	92
23,672	6,695	186	.25	.25		33	4	240.02		93
16,703	594	123	.25	.25	14,367	43	5	165.98	7.21	94
14,400	4,180	100	.66	.66	12,616	32		837.52	6.69	95
6,504	1,147	47			6,594	28		154.59	3.56	96
11,391	432	35	.25	.25	6,728	23		160.44	3.67	97
1,452	145	5	.25	.25	6,785	20	5	201.16	4.02	98
32,760	29,600	368	1.00	1.00	4,493	24		443.47	2.61	99
12,161	110	15	.25	.25	12,238	29		243.70	7.19	100
15,401	634	119	.25	.25	11,239	32	4	223.25	6.91	101

TABLE NO. 12—VALUE AT CLOSE OF THE

Table with 6 columns: No. in order of population, CITY, Total value of possessions, Municipal Buildings (Land and buildings, Furniture and other property), Police department (Land, buildings, apparatus and other property), Fire department (Land, buildings apparatus and other property).

\*Combined electric light and water works.

YEAR OF MUNICIPAL POSSESSIONS.

Table with 14 columns: Equipment of streets and Alleys, Bridges, Markets and public seats, Cemeteries, City electric light works, City water works, Libraries (Land, buildings, books, furniture and apparatus), Parks (Land and other property), Hospitals, docks, wharves and miscellaneous, No. in order of population.







TABLE NO. 13—CONTINUED—SUPPLEMENTARY INFORMATION,

No. in order of population	CITY	Mayor	Auditor	Treasurer	Engineer	Assistant engineer	City clerk	Assistant clerk	Marshal
68	Harlan								
69	Colfax								
70	Jefferson								600
71	Osage	100		25			275		720
72	Storm Lake				600	600	600		600
73	Osceola	350		50			400		540
74	Emmetsburg			25			240		720
75	Tama	50		55	720	600	175		600
76	Seymour			50			240		480
77	New Hampton	50			900	720	1,200		360
78	Sac City	25		25			25		600
79	Nevada	100					180		300
80	Hawarden	100		50			150		600
81	Clarion	100					120		600
82	Tipton	100					100		300
83	Lake City	100		60			300		480
84	Monticello	100					300		600
85	Villisca	100		193			200		600
86	Sigourney	200		150			150		480
87	Bloomfield			200			150		120
88	Onawa	52		100	900	600	300		780
89	Waukon	150					800		540
90	Eldon	100		50			100		75
91	Clear Lake						75		600
92	Rock Rapids	50		75			150		840
93	Eldora	100		1	720	600	120		446
94	Leon	250		75			75		540
95	Bedford	100		50			100		480
96	Ida Grove	100		60			200		180
97	Stuart	50					220		480
98	Marengo	100		75	144		75		600
99	What Cheer	**100					100		480
100	Corning	50		25			25		480
101	Toledo	50					200		720

†Total payment.

\*Eight of second class \$900.00 each; 14 Lieutenants, \$1,080.00 each.

\*\*And fees.

GIVING SALARIES OF HEADS OF DEPARTMENTS AND EMPLOYEES.

Solicitor	Street commis- sioner*	Weighmaster	Physician	Health officer	Council- men		Chief of fire de- partment	Assistant chief of fire department	Firemen		Police judge	No. in order of population
					Number	Salaries of each			Number	Salary of each		
												68
												69
	100	500		25	6	25	50					70
												71
	50				5		50					72
	300				6	25	25					73
	50	360			5	50						74
												75
				15	5							76
												77
												78
	150	750		25	6	13						79
	50	420		25		125						80
		600		25			50					81
	5		420									82
		600				108			18	11		83
			270									84
		540	300	100	5	50	50					85
	50					50						86
	100				5							87
		630	300		6							88
					5	50						89
	100	30			5	50						90
	75				5							91
	100	600	600		5		50					92
	50	720		25	6							93
												94
	50	480		25	5	50						95
												96
	50	360			5	88			30			97
		480			5	13						98
	100											99
	50	480		50			25					100
	50	900		25	25	22						101



TABLE NO. 13—CONTINUED—SUPPLEMENTARY INFORMATION,

No. in order of population	CITY	Police judge clerk	Police Captain		Police Lieut.		Patrolmen		Patrol driver	Police matron
			Number	Salary	Number	Salary	Number	Salary of each		
66	Hampton.....									
67	Valley Junction.....									
68	Harian.....									
69	Colfax.....									
70	Jefferson.....									
71	Osage.....									
72	Storm Lake.....									
73	Osceola.....									
74	Emmetsburg.....									
75	Tama.....									
76	Seymour.....									
77	New Hampton.....									
78	Sac City.....									
79	Nevada.....									
80	Hawarden.....									
81	Clarion.....									
82	Tipton.....									
83	Lake City.....									
84	Monticello.....									
85	Villisca.....									
86	Sigourney.....									
87	Bloomfield.....									
88	Onawa.....									
89	Waukon.....									
90	Elion.....									
91	Clear Lake.....									
92	Rock Rapids.....									
93	Eldora.....									
94	Leon.....									
95	Bedford.....									
96	Ida Grove.....					1	240			
97	Stuart.....									
98	Marengo.....									
99	What Cheer.....									
100	Corning.....									
101	Toledo.....									

GIVING SALARIES OF HEADS OF DEPARTMENTS AND EMPLOYEES.

Superintendent of waterworks	Assistant superintendent of waterworks	Superintendent of light works	Chief engineer of waterworks	Assistant engineer of waterworks	Chief engineer of light works	Assistant engineer of light works	Librarian	Assistant librarian	Park commissioner	Park superintendent	No. in order of population
300											66
											67
											68
											69
											70
			750				480				71
							300				72
							30				73
900							297				74
							276				75
510			510								76
											77
											78
											79
		1,200			720	720	165				80
							480				81
300							600	180			82
							240				83
240			750				480				84
300											85
											86
240	1,020	540	450								87
											88
											89
											90
			900		750		208				91
											92
900	1,500					780	720	200	100		93
											94
											95
											96
180			600								97
						1,125	600	240			98
								360			99
											100
900					840						101



TABLE NO. 14—CONTINUED—CLASSIFIED

No. in order of population	CITY	Corporate Payments		Payments for General and Municipal Service Expense	
		Total	Per capita	Total	Per capita
61	Winterset	35,667	12.66	8,673	3.08
62	Iowa Falls	29,309	10.48	9,990	3.57
63	Manchester	24,404	8.81	10,476	3.79
64	Mystic	3,210	1.20	1,705	.64
65	Cresco	21,164	7.96	8,302	3.12
66	Hampton	25,266	9.65	8,313	3.18
67	Valley Junction	9,162	3.56	9,162	3.56
68	Harlan				
69	Colfax				
70	Jefferson				
71	Osage	17,607	7.20	8,621	3.53
72	Storm Lake	43,706	18.00	9,637	3.97
73	Osceola	22,403	9.08	14,376	5.96
74	Emmetsburg	18,339	7.85	7,062	3.04
75	Tama	15,450	6.75	8,403	3.67
76	Seymour	19,373	8.45	4,724	2.06
77	New Hampton	52,382	23.03	7,976	3.51
78	Sac City	24,214	11.00	6,159	2.80
79	Nevada	35,330	16.52	24,472	11.45
80	Hawarden	20,223	9.60	3,632	1.72
81	Clarion	18,149	8.79	8,962	4.34
82	Tipton	24,276	11.85	13,556	6.62
83	Lake City	19,304	9.44	6,293	3.08
84	Monticello	25,050	12.25	13,333	6.52
85	Villisca	50,279	24.66	8,061	3.95
86	Sigourney	35,602	17.52	8,933	4.40
87	Bloomfield	34,539	17.03	7,008	3.46
88	Onawa	27,938	13.79	10,411	5.13
89	Waukon	38,410	18.46	7,797	3.35
90	Eldon	12,182	6.02	3,802	1.88
91	Clear Lake	27,059	13.44	10,707	5.82
92	Rock Rapids	27,138	13.54	6,888	3.44
93	Eldora	18,548	9.29	5,115	2.56
94	Leon	39,548	19.80	3,906	1.96
95	Bedford	26,921	14.30	12,132	6.44
96	Stuart	12,703	6.76	8,651	4.56
97	Ida Grove	22,993	12.59	2,835	1.55
98	Marengo	11,352	6.36	4,613	2.53
99	What Cheer	2,301	1.33	2,279	1.32
100	Corning	21,205	12.46	7,867	4.62
101	Toledo	18,543	11.40	7,044	4.33

MUNICIPAL PAYMENTS, TOTAL AND PER CAPITA.

No. in order of population	Payments for Municipal Industrial Expense		Payments for Outlays				Payments for Decrease of Indebtedness		No. in order of population
	Total	Per capita	Other than for Municipal Industries		For Municipal Industries		Total	Per capita	
			Total	Per capita	Total	Per capita			
61	13,467	4.78	6,004	2.13	5,281	1.87	2,242	.80	61
62	4,135	1.48	12,836	4.59	1,081	.39	1,267	.45	62
63	9,550	3.45	3,383	1.22	995	.35			63
64			1,505	.56					64
65	2,719	1.02	3,134	1.18	2,462	.93	4,547	1.71	65
66	3,051	1.16	4,466	1.71	9,436	3.60			66
67									67
68									68
69									69
70									70
71	2,884	1.18	2,031	.83	961	.39	3,110	1.27	71
72	3,203	1.32	27,095	11.16	473	.19	3,298	1.36	72
73	1,548	.62	529	.03			5,950	2.46	73
74	2,009	.86	3,380	1.45	1,408	.60	4,480	1.90	74
75	3,047	1.33					4,000	1.75	75
76	11,508	5.02	1,266	.55			1,875	.82	76
77	16,144	7.10	21,706	9.54			6,556	2.88	77
78	3,018	1.37	5,839	2.65	3,425	1.56	5,773	2.62	78
79	2,402	1.12	621	.29	5,826	2.72	2,009	.94	79
80	13,033	6.19	712	.34	1,846	.88	1,000	.47	80
81	719	.35			3,605	1.75	4,863	2.35	81
82	7,720	3.77					3,000	1.46	82
83	620	.30	1,591	.78	500	.24	10,300	5.04	83
84	4,984	2.44	1,251	.61	160	.08	5,322	2.60	84
85	4,602	2.26	37,545	18.41	19	.01	52	.03	85
86	4,170	2.05	22,499	11.07					86
87	9,521	4.69	3,627	1.79	13,158	6.49	1,225	.60	87
88	9,575	4.74					7,952	3.92	88
89	1,615	.71	27,149	13.41			1,849	.91	89
90	6,746	3.33					1,105	.55	90
91	5,005	2.48	578	.29	529	.26			91
92	16,989	8.47	583	.29	10,709	5.35			92
93	1,454	.73	8,907	4.46	2,678	1.34			93
94	1,603	.80	1,717	.86	3,075	1.54			94
95	799	.42	11,087	6.21	29,822	14.98	2,500	1.26	95
96	1,862	.99	281	.15	219	.12	2,084	1.11	96
97	8,104	4.44	1,758	.96	509	.27	1,500	.79	97
98	2,832	1.59	1,422	.80	4,296	2.35	6,000	3.29	98
99			22	.01			2,485	1.39	99
100	4,645	2.73	2,214	1.30	3,479	2.05	3,000	1.76	100
101	4,188	2.58	5,662	3.48	149	.09	1,500	.92	101



TABLE NO. 15—CONTINUED—CLASSIFIED

No. in order of population	CITY	Corporate Receipts	
		Total	Per capita
63	Manchester	22,744	8.25
64	Mystic	2,979	1.12
65	Cresco	23,040	8.67
66	Hampton	23,378	8.93
67	Valley Junction	8,345	1.38
68	Harlan		
69	Coffax		
70	Jefferson		
71	Osage	17,705	7.24
72	Storm Lake	38,442	15.83
73	Oseola	23,490	9.72
74	Emmetsburg	13,834	5.95
75	Tama	15,436	6.74
76	Seymour	22,364	9.76
77	New Hampton	59,192	26.02
78	Sac City	22,670	10.30
79	Nevada	33,056	15.46
80	Hawarden	22,234	10.55
81	Clarion	21,776	10.55
82	Tipton	19,616	9.58
83	Lake City	21,330	10.44
84	Monticello	24,999	12.33
85	Villisca	49,691	24.37
86	Sigourney	13,664	6.72
87	Bloomfield	40,097	19.77
88	Onawa	28,195	13.91
89	Waukon	39,637	19.58
90	Eldon	12,047	5.95
91	Clear Lake	25,019	12.42
92	Rock Rapids	31,200	15.56
93	Eldora	23,282	11.67
94	Leon	36,971	18.57
95	Bedford	27,777	14.75
96	Ida Grove	15,404	8.22
97	Stuart	18,062	9.89
98	Marengo	11,965	6.70
99	What Cheer	3,624	2.10
100	Corning	20,402	11.99
101	Toledo	15,181	9.34

MUNICIPAL RECEIPTS, TOTAL AND PER CAPITA.

Receipts from General and Commercial Revenues		Municipal Service Income		Municipal Industrial Income		Receipts from Loans Increasing Indebtedness Interest and Refund		No. in order of population
Total	Per capita	Total	Per capita	Total	Per capita	Total	Per capita	
15,338	5.56	216	.08	5,200	1.92	1,900	.69	63
2,979	1.12							64
16,172	6.09	33	.01	3,162	1.19	3,673	1.38	65
14,897	5.69	734	.28	3,969	1.52	3,778	1.44	66
8,345	1.38							67
								68
								69
								70
13,286	5.43	291	.12	2,855	1.17	1,273	.52	71
23,882	9.84			1,633	.67	12,927	6.32	72
21,853	9.05	8		1,629	.67			73
5,191	2.23	4,246	1.83	2,537	1.09	1,860	.80	74
13,203	5.76	525	.23	1,708	.75			75
10,422	4.55	53	.02	9,784	4.27	2,105	.92	76
34,835	15.31			24,357	10.71			77
14,077	6.39	65	.03	4,441	2.02	4,087	1.86	78
13,087	6.12	220	.10	1,649	.77	18,100	8.47	79
7,654	3.63	29	.01	14,551	6.91			80
11,160	5.40	5,753	2.79	4,863	2.36			81
12,969	6.33	101	.05	6,546	3.20			82
9,580	4.69	450	.22	1,200	.59	10,100	4.94	83
19,049	9.32	110	.05	4,796	2.35	1,044	.51	84
12,187	5.98	428	.21	2,753	1.35	34,333	16.83	85
11,132	5.48			2,208	1.08	324	.16	86
18,068	8.01			12,553	6.19	9,476	4.67	87
10,620	5.24			9,623	4.75	7,952	3.92	88
12,207	6.03			2,056	1.01	25,394	12.54	89
4,306	2.13	472	.23	7,065	3.49	200	.10	90
9,147	4.54	1,128	.56	2,653	1.32	12,091	6.00	91
9,854	4.91			21,274	10.61	72	.04	92
13,910	6.97	2,586	1.30	6,786	3.40			93
11,478	5.77			344	.17	25,149	12.63	94
8,333	4.43	1,941	1.03	424	.22	17,079	9.07	95
13,728	7.33			1,676	.89			96
7,614	4.17			10,448	5.72			97
10,545	5.90			1,420	.80			98
3,526	2.05	25	.01			73	.04	99
14,210	8.35			1,715	1.01	4,478	2.63	100
11,544	7.10	534	.33	2,485	1.53	625	.38	101





TABLE NO. 16—CONTINUED—WATERWORKS;

No. in order of population	CITY	Waterworks						
		Municipal						
		Number of miles of mains	Number of fire hydrants	Cost of each	Water Rate per M Gallons		Number of connections	Number of meters
Maximum	Minimum							
63	Manchester	7	50	40.00	.40		500	400
64	Mystic							
65	Creco	4	24		.40		275	207
66	Hampton	4.87	28	40.00	.40	.10	300	190
67	Valley Junction							
68	Harlan							
69	Colfax							
70	Jefferson							
71	Osage	5.50	37		.90		473	185
72	Storm Lake	4	30	25.00	.30	.10	125	125
73	Oscola	3	32		.35	.15	185	185
74	Emmetsburg	10	28		.35		361	340
75	Tama	6	40		.40	.15	200	18
76	Seymour	3.50	37	23.00				15
77	New Hampton	5.50	49	35.00	.30		240	230
78	Sac City		42	30.00		.35	400	300
79	Nevada							
80	Hawarden	2.50	25	25.00			150	150
81	Clarion	2.00	22	20.00	.40	.08	128	128
82	Tipton	3.50	49	40.00	.40			
83	Lake City	2.50	37	18.00	.40		200	160
84	Monticello							
85	Villisca	3.50	27	23.00	.50	.15	185	90
86	Sigourney		7	30.00				
87	Bloomfield	3.50	44		.40		115	104
88	Onawa	3	40	25.00	.25	.10	75	3
89	Waukon	4.50			.37	.30	300	300
90	Eldon	1.60	10	22.50	.25	.10	75	59
91	Clear Lake							
92	Rock Rapids	4	27	25.00	.20		400	140
93	Eldora	4	34		.40	.10	382	206
94	Leon	6	93		.40		20	20
95	Bedford	5	32	25.00	.30			
96	Ida Grove			40.00	.20	.04	260	
97	Stuart	.20		25.00	.35		28	10
98	Marengo	3.50	37	28.00	.25		116	18
99	What Cheer							
100	Corning	3.50	39	27.50	.35		285	205
101	Toledo				.40	.15		

GENERAL INFORMATION AND COST OF SERVICE.

Number miles of mains	Number of fire hydrants	Cost of each	Water Rate per M Gallons		Number of connections	Number of meters	Other City Enterprises						
			Private or Corporation										
			Miles of paving	Miles of Sewers			Miles of cement walk	Acres in parks					
Maximum	Minimum	Sanitary	Storm										
							.75	3.50		25	8	63	
							.80	9	3	15	10	64	
								4.9	3	2		65	
	21	37.50								10		66	
												67	
												68	
												69	
							.80		.68	12		70	
										40	30	71	
							1.75	1.50				72	
								5.50				73	
								4		8	10	74	
										10	1	75	
							.50	6.75	.75			76	
									2.35			77	
	4			.40	152	150		5.50		11	4	78	
								3.33		9	5	79	
									2	20	1.05	80	
							10	10	3	10		81	
							4.50	2	2	37.50	2	82	
							3.75	3.50		7	40	83	
							.50	2.75		7	2	84	
							2.00	7				85	
								1.75	2	12		86	
										10		87	
								5		8	15	88	
										16		89	
												90	
								2.75		12	3	91	
											20	92	
								2	.75			93	
							3	5				94	
									1		28	95	
										.25	6	96	
							.66				6.50	2.50	97
											5		98
							.25	2			6	2.50	99
							1.25	.75			7.50		100



TABLE NO. 17—CONTINUED—STREET LIGHTING;

No. in order of population	CITY	Plant Owned and Operated					
		Arc Light Candle Power					
		All Night			Moonlight		
		Number	Price per annum	Candle power	Number	Price per annum	Candle power
63	Manchester						
64	Mystic		17.78				
65	Cresco			10	96.00	1,200	
66	Hampton			42	42.00	1,200	
67	Valley Junction			16	68.00	2,000	
68	Harlan						
69	Colfax						
70	Jefferson						
71	Osage			98	24.00	60	
72	Storm Lake			6	72.00		
73	Osceola			15	72.50	2,000	
74	Emmetsburg						
75	Tama						
76	Seymour						
77	New Hampton						
78	Sac City	20	36.00				
79	Nevada			21	55.20	1,200	
80	Hawarden						
81	Clarion			32	22.00		
82	Tipton						
83	Lake City	4					
84	Monticello						
85	Villisca						
86	Sigourney						
87	Bloomfield			12		2,000	
88	Onawa						
89	Waukon	5	72.00				
90	Eldora	1	60.00				
91	Clear Lake						
92	Rock Rapids						
93	Eldora						
94	Leon						
95	Bedford			17	57.00		
96	Ida Grove			18	25.75		
97	Stuart			9	72		
98	Marengo						
99	What Cheer						
100	Corning						
101	Toledo			23	42.00	32	

GENERAL INFORMATION, COST OF SERVICE.

by Private Parties or Corporation												
Incandescent Candle Power						Gas Light Wellsbach and Others		Total amount paid by city per annum for street lighting	Commercial incandescent per K. W. hour	Gas lighting per M cu. ft.	Heating per cu. ft.	No. in order of population
All Night			Moonlight			Number	Price per annum					
Number	Price per annum	Candle power	Number	Price per annum	Candle power							
								1,800.00				63
								34.56				64
						86	15.00	2,204.52	.15	.10		65
17	15.00							2,019.00				66
						18	18.00					67
												68
												69
												70
								2,352.00				71
												72
4	12.00	16				76						73
						30	30.00					74
						89	21.00	1,839.00	.20			75
												76
												77
						89	15.00	2,055.00		.15		78
						31	16.20	1,698.00				79
												80
						80	12.00	1,683.00	.13	.07		81
						105	18.50	2,500.00				82
						67		1,200.00				83
								1,306.00				84
						108	70.00	768.72				85
												86
180		16						1,300.00				87
												88
						84	12.60	2,297.49				89
												90
								1,649.45				91
												92
								2,094.00				93
								1,734.00				94
						85	30.00	1,581.60				95
						98	11.30					96
						73	16.50					97
												98
						102	11.00	1,223.40				99
								650.40				100
						88		1,685.08				101
						24	15.00	1,924.03				101

TABLE NO. 17—CONTINUED—STREET LIGHTING; GENERAL INFORMATION, COST OF SERVICE.

No. in order in population	CITY	Plant Owned and Operated by City										Com. Incandescent Light- ing per cubic foot lighting per M. cubic feet	Heating price per cubic foot	No. in order of population			
		Arc Light Candle Power					Incandescent Candle Power										
		All Night			Moonlight		All Night			Moonlight							
		Number	Price per annum	Candle power	Number	Price per annum	Candle power	Number	Price per annum	Candle power	Number				Price per annum	Candle power	
14	Marshalltown.....	167	\$ 33.50	\$75	900	\$ 8.00	60										14
34	Webster City.....				65						250		32	.15	.05		24
28	Fairfield.....	41								9							28
33	Newton.....				150						266		6	.10		\$ 1.35	32
14	Atlantic.....				18		1,000				150		30	.10	.05		34
35	Washington.....	20								138							33
37	Ames.....									25	14.00						35
10	Mt. Pleasant.....				74					69				.10	.06		40
16	Independence.....										246	18.00					46
17	Estherville.....				37	60.00					243	7.00			.11		47
19	Vinton.....				48	39.00	176				210	6.50			.12	.06	49
20	Indianola.....																50
51	Waverly.....	8		2,000						180		101					51
37	Spencer.....									156		48	156			60	55
30	Algona.....				32		175				320				.11	.10	60
61	Winterset.....														.10		61
28	Harlan.....																68
76	Seymour.....				12		1,200				131				.12	.05	75
77	New Hampton.....	4								110		30			.13	.08	77
30	Hawarden.....				4	60.00					64	20.00	22				80
37	Bloomfield.....																87
38	Onawa.....																88
92	Rock Rapids.....				6		1,200					70		22			92
97	Stuart.....	11		1,300										16	.15	.10	97

TOWN TABLES



TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population census 1910	Total payments of town	Cash on hand at close of year
64	Bettendorf	1	969	15,946	2,549
65	Birmingham		572	938	51
66	Birnsburg	.5	241	2,253	4
67	Blairtown		332	1,743	333
68	Blakesburg	.25	344	1,028	
69	Blanchard	1	408	1,615	
70	Bloomer	.75	283	992	201
71	Blockton		648	1,345	236
72	Blne Grass	.58	223	775	676
73	Brunswick				
74	Bude		419	2,617	953
75	Bonaparte	.75	267	2,992	2,092
76	Bondurant	1.5	367	637	
77	Bonion		309		
78	Boycen	2	364	764	342
79	Braddyville		283		
80	Braggate	1	175	675	553
81	Brandon	.5	306	177	345
82	Brayton		137	391	300
83	Breda		374	2,464	1,021
84	Bridgewater	1	365	563	540
85	Brighton	.75	776	7,239	774
86	Bristow	1	291	566	
87	Britt	8	1,303	11,351	557
88	Brooklyn	1	1,333	17,343	3,953
89	Buckeye		140		909
90	Buffalo		456	1,731	
91	Buffalo Center		713	6,653	
92	Burt	1	495	2,800	342
93	Bussay	.31	669	1,150	429
94	Calamus		270	1,125	143
95	Callender	1	321	471	1,560
96	Calmar	1	849	4,558	
97	Calumet	.25	242	788	241
98	Camanche		639		
99	Cambridge	4	696	1,878	628
100	Cantril		47	445	875
101	Carbon	.75	546	498	
102	Carlisle	.59	502	985	86
103	Carpenter		121	640	301
104	Carson	.44	1,268	1,827	684
105	Cascade	.8	1,268	8,830	684
106	Casey		6 9		
107	Castalia	2.18	329	349	1,336
108	Castana		364		
109	Center Junction		199	987	439
110	Center Point	4	802	1,877	350
111	Central City		658	1,877	350
112	Charlotte		396	6,333	808
113	Charter Oak		734	6,504	2,408
114	Chatsworth	.5	131	493	1,255
115	Chester	1	507	734	588
116	Chelsea		366	1,278	48
117	Chillicothe		181	313	41
118	Churdan		607	2,348	2,319
119	Cincinnati	1.75	1,355	1,909	1,024
120	Clare		259		
121	Clarence	1	692	5,576	787
122	Clarksville	1.5	895	4,915	2,494
123	Clayton		125	585	274
124	Clearfield		425	1,835	439
125	Cleghorn	.59	386	212	487
126	Clemons	.5	213	7	234
127	Clermont		510	1,063	209
128	Cleveland		59		
129	Cho	.5	178	501	190

NO. 1—CONTINUED.

Grand total	Receipts and Cash Balances			Payments for Outlay or New Improvements					
	Cash on hand at beginning of year	Total receipts of town	Total outlay or improvements	Waterworks gas or other lighting	Sidewalks	Streets	Miscellaneous	Number	
18,545	2,632	15,913	8,343		214	8,104	25	64	
989		989	148		148			65	
5,257		2,256	1,256			481	750	66	
2,678	344	1,734	134					67	
1,058	144	894	452					68	
1,615	34	1,081	692			266	426	69	
563	12	551						70	
1,451	256	1,025	650		261			71	
	532	899	590		150	7		72	
2,889	682	1,668	766	359	185		192	73	
5,084	2,298	2,816	578	109	179	598	32	74	
637		637	298	165		8	125	76	
1,105	219	887	166					77	
1,258	892	456	235	60				79	
529	234	288						80	
741	418	323						82	
3,425	275	3,150	156	119		37		83	
815	608	147	70					84	
8,010	649	7,361	2,916	132	178	176	2,430	85	
	43	506	463					86	
1,448	4,331	8,117	1,119		781			87	
21,399	6,250	15,016	8,159	4 8		181	3,495	88	
2,640	825	1,815	98					90	
5,033	904	4,149	2,731	2,482	93	169		91	
3,192	2,406	532			612		20	92	
1,699	368	1,211	212		207		5	93	
1,708	166	1,10	408	303		105	94	94	
2,031	1,451	780	62	6		29		95	
4,558	36	4,532	60				60	96	
1,629	299	69	63			63		97	
2,596	219	2,287	42				42	99	
	875	875	181					100	
	96	370	181			145	36	101	
1,071	19	1,052						102	
2,698	748	1,850	696			67	115	104	
9,814	2,296	7,518	1,519	1,251	45	101	96	105	
1,685	1,217	468	119			119		107	
1,436	232	1,094	189				48	109	
2,497	335	1,875	695		345	226	85	110	
7,341	334	7,007						111	
8,912	543	8,366	1,573	632	437	462	42	113	
1,718	296	119	76				84	114	
1,372	1,372	109					99	81	
1.3	296	1,069						116	
354	80	29 5	21				5	16	
4,667	1,992	2,675						118	
2,954	1,581	1,343	1,066	59	443	381	148	119	
6,365	3,647	6,265	2,836					122	
859	109	750						123	
2,364	569	1,795	762		652	110		124	
699	176	521	21			21		125	
2,364	569	1,795	762					126	
1,272	380	892	128		45		80	127	
691	177	520	125		125			129	

TABLE

Number	TOWNS	Area, Population, Payments.			
		Square miles in incorporation	Population census 1910	Total payments of town	Cash on hand at close of year
130	Clutier.....	1.	186	850	818
131	Coburg.....		177		
132	Coggon.....		471	2,604	686
133	Coln.....		601	2,487	678
134	Colesburg.....		371	312	236
135	College Springs.....	1.5	656	948	968
136	Collins.....		521	2,036	4,246
137	Colo.....	.75	463	1,150	188
138	Columbus City.....		375	903	45
139	Columbus Junction.....		1,185		
140	Conesville.....		347		
141	Conrad.....	1.	549	1,893	1,048
142	Conway.....		283	351	523
143	Coon Rapids.....	1	1,084	10,197	1,161
144	Coppock.....		105	160	134
145	Coralville.....		151		
146	Corretionville.....		866	3,666	1,104
147	Corwith.....	4.	455	2,886	1,032
148	Corydon.....		1,609	72,091	5,029
149	Couder.....	2.	188	2,532	
150	Craig.....		288	888	27
151	Crawfordsville.....		322	670	838
152	Crown.....		308	292	148
153	Crystal Lake.....	2.	143	68	655
154	Cumberland.....		532	2,655	1,603
155	Curlew.....		161	682	43
156	Cushing.....		254	2,129	69
157	Cylinder.....	1.5	129	299	159
158	Dakota City.....		391	448	434
159	Dallas Center.....	.38	769	1,652	1,372
160	Dana.....		182	438	455
161	Danbury.....		558	6,102	431
162	Danville.....	.75	263	565	215
163	Davis City.....	.30	480	308	38
164	Dayton.....	.75	717	9,276	179
165	Deatur City.....	.25	311	551	203
166	Dehman.....		355		
167	Deep River.....		467		
168	Defiance.....		411	72	629
169	Delmar.....		548	2,404	124
170	Delhi.....	1.	373	540	163
171	Deloit.....		308		
172	Delta.....	.75	728	4,567	658
173	Denney.....		354	3,122	366
174	Derby.....	.5	320	602	453
175	De Soto.....		356	869	187
176	De Witt.....		1,634	11,311	32
177	Dexter.....	.56	757	16,307	351
178	Diagonal.....		509	709	174
179	Dickens.....		356	477	27
180	Dike.....	1.	286	1,910	623
181	Dixon.....		246	1,338	800
182	Dolliver.....		107		516
183	Doncha.....		47	124	41
184	Donnellson.....	.5	357	890	2,552
185	Doon.....	.75	581	4,952	1,772
186	Dougherty.....		171		664
187	Dow City.....		469	4,147	664
188	Dows.....		862	3,963	1,812
189	Drakesville.....	.5	249	536	42
190	Dumont.....	1.75	940	940	1,061
191	Duncombe.....		418	3,705	138
192	Dunkerton.....		276	948	459
193	Dunlap.....	1.	1,155	7,831	2,196
194	Durant.....	.5	1,155	3,154	865
195	Dreersville.....	.5	1,611	9,301	565
196	Dysart.....	1.33	906	9,421	1,167

NO. 1—CONTINUED.

Number	Receipts and Cash Balances				Payments for Outlay or New Improvements			
	Grand total	Cash on hand at beginning of year	Total receipts of town	Total outlay or improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous
130	1,677	1,033	644	127		127		130
131								131
132	3,650	1,195	2,455	1,580	1,367	73		132
133	3,965	369	2,595	1,333		562		133
134	548	163	385	139		87		49
135	1,916	739	1,186	730				135
136	6,282	3,169	3,113	645				136
137	1,347	455	892	272	69	312	418	137
138	548	40	908	309				138
139								139
140								140
141	2,941		2,941	263		69		203
142	1,454	634	820	515	43	472		142
143	11,301	5,293	5,799	1,099	46		287	676
144	591	63	63					144
145								145
146	4,170	922	3,208	437		437		146
147	3,918	1,274	2,644	1,650	332			147
148	77,130	47,254	29,876	1,027	1,027			148
149	2,333		2,333	1,078		344	62	672
150	1,015		1,015					150
151	1,508	576	932	118			118	151
152	448	161	279	208		203		152
153	723	380	343	28		36		153
154	4,258	1,256	3,002	1,458	1,346			154
155	2,156	201	1,955	1,458		110		155
156	3,156	307	2,849	316	21		28	207
157	458	391	649	113	47		14	157
158	882	14	868	14		14		158
159	2,834	1,472	1,362	225		32	225	159
160	1,703	739	964	584		362	32	234
161	6,143	32	6,111	438	430	18		161
162	780	217	563	563			69	162
163	944	398	546	718		646		163
164	9,555	11	9,544	2,222	2,150			164
165	754	91	663					165
166								166
167								167
168	708	291	410	31		31		168
169	5,791	183	2,345	545	405	91		50
170	703	53	670	91				170
171								171
172	4,567	658	3,909	329	76	156	97	172
173	3,518	308	3,210	2,047	2,021		18	173
174	1,055	819	236	32		32		174
175	1,076	249	807	144		44	100	175
176	11,311	11,311	1,321	813		138		370
177	16,459	1,000	15,459	12,923	12,893	18	58	177
178		95	878					178
179	504	504	44				8	28
180	2,293	481	1,812	521		205	46	180
181	2,123	813	1,322	1,323		489	67	782
182								182
183	646	194	446	118			118	183
184	3,442	1,681	1,761	29		167	22	184
185	6,724	1,834	4,890	397	68	32	151	146
186								186
187	4,711	1,226	3,475	664		336		329
188	5,175	970	4,205	617	529		88	188
189	578	46	532	369		840	29	29
190	5,001	1,171	3,830	369		97	104	190
191	3,823	4	3,829	2,000		1,339		191
192	1,407	558	849	581		61	255	192
193	10,059	2,844	7,176	1,755		385	566	806
194	9,709	492	9,217	1,290		925	335	719
195	6,099	659	5,440	862		31	563	195
196	10,583	345	10,238	567		31	55	128

TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in incorporation	Population census 1910	Total payments of town	Cash on hand at close of year
197	Faitham	.4	749	7,041	1,617
198	Fairlie		323	823	1,131
199	Fairville	.38	552	2,174	3,252
200	Early		500		
201	East Peru	1.5	371	375	46
202	Eddyville	1.1	1,085	7,588	1,440
203	Edenvale		448	1,255	656
204	Edgewood	1.	553	583	455
205	Effron	.3	336	1,829	1,064
206	Elbridge		217		
207	Elgin	.82	564	1,330	764
208	Elkader	1.	1,181	6,124	751
209	Elkhart	1.	133	466	74
210	Elkport		219	864	1
211	Elmott	2.	528	1,888	1,292
212	Ellston	.25	265	486	149
213	Ellsworth		402	7,953	236
214	Elma	1.	87	5,315	719
215	Ely		161	443	629
216	Emerson	.5	478	2,501	426
217	Epworth		520	1,036	33
218	Essex		776	5,616	1,064
219	Everly	1.87	392	1,325	345
220	Extra		787	1,743	3,534
221	Exline	1.	620	889	548
222	Fairbank		618		
223	Fairley	1.25	676	2,219	237
224	Farmersburg		239	485	319
225	Farmington		1,165	12,534	3
226	Farmhamville	1.	332	688	193
227	Farragut	.28	431	1,308	174
228	Fayette	2.	1,112	8,843	580
229	Fenton		211	1,911	933
230	Ferguson		127		
231	Fertile	1.25	676	676	942
232	Floyd	3.5	392	587	355
233	Fonda	1.	972	1,308	818
234	Fontanelle	4.06	1,671	2,671	547
235	Forest City	1.25	1,691	13,738	1,678
236	Ft. Atkinson		280		
237	Ft. Des Moines		456		9
238	Foster	.5	276		6
239	Franklin	1.	128	37	66
240	Fraser		537	594	69
241	Fredericksburg		538	857	151
242	Frederika		149		
243	Fremont		501	1,344	764
244	Galva	.63	357	5,773	7,159
245	Garber		131	290	341
246	Garden Grove		611	674	1,107
247	Garnaville	.81	342	1,363	231
248	Garner	1.13	1,026	7,184	1,265
249	Garrison	.5	438	873	616
250	Garwin	.3	425	1,072	213
251	Geneva		693	693	102
252	George		606	5,739	647
253	Germania	1.	436	1,002	44
254	Gilbert		235	775	84
255	Gilman	.5	439		31
256	Gilmore City		689	17,587	816
257	Gladbrook		890	6,337	1,695
258	Gidden		15,500		70
259	Goldfield	1.	618	1,789	209
260	Goodell		740	805	115
261	Goose Lake	.25	110		58
262	Gowrie		829	4,567	

NO. 1—CONTINUED.

Receipts and Cash Balances			Payments for outlay or New Improvements					Number
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlays or improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	
8,658	1,694	6,564	310					197
1,954	567	1,287	386					198
5,426	3,060	2,346	400					199
								200
421	1	420	70					201
9,298	1,762	7,536	667	406	184			202
1,911	883	1,028	572					203
1,438	276	723	1,462			197	49	204
2,893	1,678	1,215	955		759	153		205
								206
2,904	1,422	671	251				231	207
6,875	1,158	5,717	523		523			208
540	66	474	148		29		10	209
953	156	797	465					210
3,380	1,024	2,356	147		375			211
635	263	372	151		151			212
8,248	545	8,063	4,577	4,556				213
6,824	596	5,088	932					214
972	240	432						215
3,077		3,077						216
1,089	1,576	5,194	2,980	2,980				217
6,960	1,576	5,194	2,980	2,980				218
1,670	748	922	274		274			219
5,277	2,550	2,727	308				133	220
1,437	689	748	427			285	142	221
								222
2,456	424	2,632	545			447	98	223
	212		163					224
12,537	1,076	11,461	10					225
881	204	677	328		198	40		226
1,572	455	1,117	571				40	227
1,094	829		365					228
2,844	1,056	1,788	785		161	409	300	229
					333	430	13	230
								231
659	53	606	76			76		232
942	294	718						233
8,608	2,462	6,146	3,997		84	2,707	1,306	234
3,213	1	764	764					235
15,416	2,685	15,338			1,273	980	279	236
								237
464		464						238
								239
393	118	275	155			3	60	240
633	125	508						241
1,918	589	429						242
								243
2,108	98	2,910	366			74	292	244
12,532	1,752	11,180	3,682	2,453				245
631	217	414	40					246
1,781	405	1,376	87		60			247
1,594	523	1,071	498					248
8,749	2,159	6,589	1,749		224	207		249
2,995	1,194	288			473			250
1,285	98	1,187	359					251
725	329	496						252
6,373	887	5,486	229				229	253
1,046	356	690	530					254
807	115	622	586					255
								256
18,401	291	18,110	15,629		14,555	744	268	257
8,622	1,183	7,499	1,075		532			258
15,979	1,095	14,578	11,860		11,187	63	110	259
1,965	250	1,745						260
	41	879	30					261
4,625	610	4,015	4,092		3,813	249		262



TABLE

Number	TOWNS	Area, Population, Payments.			
		Square miles in incorporation	Population census 1910	Total payments of town	Cash on hand at close of year
263	Graettinger		556	2,245	200
264	Grafton		181	201	20
265	Grand Junction		1,012	2,492	398
266	Grand Mound		408	2,406	650
267	Grand River		333		
268	Grand View		374		
149	Granger		881		190
270	Grant City	1.	162	68	
271	Granville	1.	400	1,001	2,116
272	Gravely		475	1,696	455
273	Gray		148		
274	Greedy		383		
275	Greene		1,170	4,831	4,081
276	Greenfield	1.5	1,379	25,532	2,137
277	Green Island	.38	128	563	1,167
278	Grimes	1.	733	3,382	
279	Griswold	1.	8,009	949	1,867
280	Grundy Center	1.	1,354	9,813	3,806
281	Guthrie Center	.75	1,337	11,260	1,207
282	Guttenburg		1,873	5,142	
283	Haltur	.25	147		628
284	Hanburg		1,817		
285	Hamilton	1.	361	309	53
286	Hancock	1.	150	500	82
287	Hanlontown	1.	129	261	777
288	Harcourt		247	600	487
289	Harper		252	379	145
290	Harpers Ferry		397		
291	Harris	1.	239	1,406	778
292	Hartley	1.	1,106	12,152	1,633
293	Harvey		346		
294	Hastings		293	503	734
295	Havcock		241	746	129
296	Hawkeye	3.	510	1,648	1,054
297	Hazelton		419		
298	Hedrick	1.75	978		
299	Henderson		240		313
300	Hepburn		110		
301	Hinton	.5	329	1,245	783
302	Holland		168		
303	Holsida	1.	936	9,740	2,711
304	Holy Cross		142	518	112
305	Hopedale		103		
306	Hopkinton		797	4,134	1,078
307	Hornick		337	245	2,319
308	Hospers		581	3,633	371
309	Hullbard		568	1,730	2,448
310	Hudson		372	5,558	392
311	Huil		658	4,701	620
312	Humboldt	.63	1,809	12,888	
313	Hunston	2.88	1,006	2,284	752
314	Husley		396	745	835
315	Imogene	2.5	341		
316	Inwood		595	17,283	1,754
317	Ionia	.75	298	270	750
318	Ireton		681	2,270	1,533
319	Irwin	1.	681	2,270	1,533
320	Jackson Junction		278	714	237
321	Jamaica	.6	160	213	335
322	Janesville	.38	650	379	706
323	Jenep		269	634	132
324	Jewell Junction	1.	697	4,130	2,896
325	Jolley		941	4,923	222
326	Kalona	4.	250	1,051	1,068
327	Kanrar	.75	466	1,089	569
328	Kanawha		398		
329	Kellerton		508	6,512	121

NO. 1—CONTINUED.

Receipts and Cash Balances			Payments for Outlay or New Improvements						Number
Grand total	Cash on hand at beginning of year	Total receipts of town	Total outlay for improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous		
2,445		2,445	205		175	30		265	
221	54	167	122		83	58	81	264	
2,860	211	2,640						265	
3,065	455	2,640	263			201		266	
1,077	68	960	188		11	66	111	267	
3,127	1,435	1,097	246		38			268	
2,121	553	1,568	1,141		503	635		269	
8,012	5,541	3,371	681					270	
29,959	607	24,972	17,332					271	
1,730	1,017	713	241	4,240				272	
3,282	82	3,200	281		103	207	63	273	
10,389	1,025	9,364	1,634					274	
12,622	4,293	8,329	3,409	863		148		275	
12,467	3,040	9,427	3,637	2,785		287		276	
5,442	403	5,039	731			36	290	277	
2,655	1,437	1,218						278	
372	68	643	156					279	
1,038	411	627	73		156			280	
1,057	378	709	282			10	54	281	
624	58	466	194		194			282	
2,274	973	1,301	723	284	64	283	92	283	
13,785	3,058	10,727	186		186			284	
1,337	252	985	179		5	169	5	285	
875	212	663						286	
2,469	1,028	1,661	504	504				287	
1,355	609	946	238		45			288	
630	178	452						289	
2,031	69	1,962	447			400	47	290	
12,451	2,041	10,410	2,436	1,881	408		187	291	
640	15	625	240	240				292	
5,217	775	4,434	567		50	224	150	293	
2,676	2,093	583	15			15		294	
4,004	211	3,793	59					295	
4,178	633	3,545						296	
5,550	5,031	5,031	1,822				5,031	297	
5,321	1,419	3,902	983		1,761	61		298	
12,888	971	11,917	650	612		8	15	299	
3,136	440	2,696	340		5			300	
1,580	545	1,035	355	42	313			301	
19,057	146	18,801	18,314	18,314				302	
1,029	846	674						303	
3,803	1,324	2,479	325					304	
1,011	44	966						305	
186	419	245						306	
1,678	158	1,090	302				294	307	
706	150	607	402			74	236	308	
7,129	6,558	2,939	2,406	112			290	309	
5,145		5,145	809	67	652	129	61	310	
2,110	1,051	1,068	261					311	
1,628	102	1,526	601					312	
6,633	90	6,543	220		40			313	

TABLE

Number	TOWNS	Area, Population, Payments.				Cash on hand at close of year
		Square miles in incorporation	Population cen- sus 1910	Total payments of towns		
330	Kelley	6.	25	1	---	
331	Kellogg	4.	61	4.3	21	
332	Kensel	2.	263	2.1	51	
333	Ketchikan	1.	1	1	---	
334	Ketchikan Park	.75	574	3.7	3	
335	Keegan	1.36	1,008	9,496	1,969	
336	Keena	1.	98	1.9	---	
337	Keys one	1.	41	6.2	471	
338	King-By	1.5	577	9,154	377	
339	Kingos	1.	145	14	---	
340	Kirkham	1.	180	73	360	
341	Kirkville	1.	196	196	4.3	
342	Kiron	1.	507	2,354	535	
343	Kiwanee	1.	966	1,321	296	
344	Knoxville	1.	2	1,297	231	
345	Knovion	1.	153	229	---	
346	Lacona	1.5	917	818	94	
347	Ladorn	4.	1,214	7,701	1,573	
348	Lake Mills	1.	552	3,254	1,038	
349	Lake Park	1.	314	3,141	523	
350	Lake View	3.	1,541	8,315	95	
351	Lambert	.75	771	2,522	228	
352	Lambert	1.	285	8,740	650	
353	La Motte	1.	598	598	---	
354	Lamesboro	3.	1,541	7,702	571	
355	Lansing	1.	1,232	3,423	825	
356	La Porte City	1.	484	2,748	1,430	
357	Larchwood	1.	158	80	402	
358	Larabee	.12	170	344	---	
359	Lathier	2.25	1,372	1,625	294	
360	Laurel	1.	170	344	---	
361	Laurens	.5	817	3,655	2,339	
362	Lawler	1.	601	4,458	29	
363	Lawson	1.	118	---	---	
364	Le Claire	1.	606	1,752	---	
365	Ledyard	1.	229	631	127	
366	Le Grand	1.	338	940	67	
367	Lehigh	3.	578	---	---	
368	Lehigh	3.	118	229	221	
369	Lenox	1.	1,274	---	---	
370	Le Roy	.25	185	270	188	
371	Les of	8.	244	9,458	546	
372	Letts	3.	433	1,816	2	
373	Lewis	.5	663	3,838	801	
374	Liberdade	.75	1,14	1,766	839	
375	Line Springs	1.	458	704	65	
376	Linden	1.	499	2,554	629	
377	Lineville	1.	843	10,265	5,679	
378	Liston	1.	354	308	1,330	
379	Liscomb	1.	166	469	308	
380	Littleport	.28	471	4,542	501	
381	Little Rock	1.	390	588	501	
382	Little Sioux	.28	390	588	501	
383	Livermore	.56	578	4,937	281	
384	Logan	1.	1,473	11,919	1,296	
385	Louisa	4.	674	14,070	3,322	
386	Lone Tree	2.	722	4,232	198	
387	Lorimer	2.	645	2,514	133	
388	Lost Nation	.75	523	7,947	8,536	
389	Lovell	.56	552	1,482	17	
390	Lowden	1.	584	3,749	153	
391	Low Moor	1.	33	750	145	
392	Luna	1.	170	112	27	
393	Lucea	1.	699	1,894	996	
394	Luther	1.	159	5,188	1,274	
395	Luverne	1.75	501	1,777	517	
396	Luzerne	1.	164	347	302	

NO. 1—CONTINUED.

Grand total	Cash on hand at beginning of year	Total receipts of towns	Payments for Outlay or New Improvements					Number
			Total outlay for improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous	
558	---	558	346	5	274	23	330	
4,407	---	4,407	3,353	3,31	---	---	331	
2,191	---	2,191	---	---	---	---	332	
827	48	845	740	---	---	---	333	
3,505	10	3,495	1,176	---	1,176	---	334	
10,592	2,051	8,514	---	---	---	---	335	
570	---	570	174	71	168	177	336	
6,174	467	6,307	883	---	250	330	337	
9,571	384	8,977	5,163	4,599	394	136	338	
169	---	169	---	---	---	---	339	
1,117	158	987	518	---	218	---	340	
23	---	23	---	---	---	---	341	
1,134	194	940	8	---	---	---	342	
2,828	1,154	1,755	439	183	---	153	343	
1,557	58	1,529	193	---	127	---	344	
1,493	370	1,118	448	---	122	303	345	
180	467	385	18	---	100	77	346	
913	27	885	401	---	7	287	347	
59	---	59	243	---	125	82	348	
87	1,472	7,391	---	2,460	808	---	349	
4,227	1,009	3,213	---	---	---	---	350	
3,704	897	2,807	760	---	131	140	351	
8,616	1,485	7,125	3,134	---	2,018	634	352	
2,559	38	2,517	60	---	---	---	353	
9,479	458	8,991	6,384	6,383	---	---	354	
8,733	650	8,083	---	---	---	---	355	
6,978	1,789	4,362	883	---	328	82	356	
4,118	6	3,539	704	---	632	---	357	
189	139	129	221	---	14	16	358	
2,374	898	1,546	291	---	161	60	359	
1,119	671	448	345	---	145	---	360	
5,385	1,323	3,772	931	---	431	151	361	
4,517	32	4,478	622	---	18	259	362	
1,722	---	1,722	---	---	---	---	363	
218	---	655	829	---	149	---	364	
1,697	164	843	531	---	311	230	365	
655	---	547	208	---	---	---	366	
---	---	---	---	---	---	---	367	
417	203	214	14	---	117	---	368	
10,610	2,704	7,228	5,863	5,163	---	---	369	
1,818	33	1,818	---	---	---	---	370	
4,701	1,083	3,611	225	---	---	---	371	
2,639	1,891	1,32	616	---	272	312	372	
766	189	577	---	---	---	---	373	
3,913	624	2,611	301	---	---	---	374	
1,637	14,017	428	---	---	125	71	375	
682	016	42	---	---	42	168	376	
797	359	448	---	---	---	---	377	
4,242	378	3,874	876	---	144	112	378	
1,029	437	577	210	---	183	---	379	
4,378	38	4,286	2,476	---	2,476	---	380	
12,423	2,223	10,200	5,304	4,737	161	265	381	
17,395	14,750	3,393	---	---	---	---	382	
4,950	1,623	2,971	1,559	669	498	492	383	
1,549	153	2,816	1,241	---	263	---	384	
16,483	1,616	14,867	6,318	6,024	297	92	385	
1,469	28	1,469	28	---	150	545	386	
3,510	443	3,459	776	---	100	160	387	
904	86	818	122	---	12	---	388	
---	---	---	---	---	---	---	389	
18	---	129	---	---	---	---	390	
10	---	1,566	---	---	1,826	---	391	
6,46	1,140	5,211	---	---	---	---	392	
2,229	337	1,323	650	---	---	---	393	
229	430	---	---	---	---	---	394	

TABLE

Number	TOWNS	Area, Population, Payments			
		Square miles in incorporation	Population census 1930	Total payments of town	Cash on hand at close of year
397	Lynaville	.38	370	771	302
398	Lytton	2	646	69	69
399	Macedonia	2	337	856	643
400	Marksburg	2	197	303	245
401	Madrid	1	1,191	10	549
402	Magnolia	.33	291	701	125
403	Malcom	1	377	3,557	2,564
404	Mallard	2.66	331	4,771	11
405	Mahoy	1	127	6,112	1,279
406	Malvern	1	1,154	2,641	777
407	Manilla	1.5	316	664	164
408	Manly	1.74	1,431	7,337	15,498
409	Manning	3	1,236	7,110	3,162
410	Manson	1	1,166	7,287	1,117
411	Mapleton	1	522	5,734	1,133
412	Marathon	1	480	4,435	6,325
413	Marle Rock	1	296	1,137	775
414	Marcus	.75	178	548	353
415	Marne	.37	285	436	149
416	Martelle	1	319	689	64
417	Martinsburg	.37	118	1,105	392
418	Marysville	1	754	3,362	397
419	Masonville	1	382	637	685
420	Massena	.75	1,692	431	431
421	Mattock	1	110	784	164
422	Maurice	1	134	459	1,911
423	Maxwell	1	677	1,550	6,735
424	Maynard	1	487	978	232
425	McAlbinburg	.25	817	6,839	2,489
426	McCausland	1	858	1,012	206
427	McClelland	1	423	1,959	624
428	McGregor	1	196	5,961	37
429	McIntyre	1	246	600	374
430	McIntyre	1	388	613	613
431	McIntyre	1.25	193	5,733	157
432	McIntyre	1.25	327	655	47
433	McIntyre	1	334	1,406	500
434	McIntyre	1	575	6,721	750
435	McIntyre	1	738	1,088	681
436	McIntyre	1	913	5,317	1,756
437	McIntyre	1	588	976	35
438	McIntyre	1	423	2,685	97
439	McIntyre	1	246	547	334
440	McIntyre	1	351	488	57
441	McIntyre	1	809	2,173	1,140
442	McIntyre	1	387	1,654	8
443	McIntyre	1	420	144	489
444	McIntyre	1	221	804	489
445	McIntyre	1	792	2,413	515
446	McIntyre	1	500	5,779	2,207
447	McIntyre	1	1,172	7,068	361
448	McIntyre	1	383	1,384	1,384
449	McIntyre	1	1,435	707	707
450	McIntyre	1	969	2,437	212
451	McIntyre	1	108	432	8
452	McIntyre	1	737	1,734	509
453	McIntyre	1	682	4,801	1,236
454	McIntyre	1	877	4,801	1,236

NO. 1—CONTINUED.

Number	TOWNS	Receipts and Cash Balances			Payments for Outlay or New Improvements					Number	
		Grand total	Cash on hand at beginning of year	Total receipts of town	Total outlays for improvements	Waterworks, gas or other lighting	Sidewalks	Streets	Miscellaneous		
397	Lynaville	1,573	312	1,901	73				73		307
398	Lytton	615		615	268				19	92	308
399	Macedonia	1,029	426	603	141				141		309
400	Marksburg	549	235	314	50						310
401	Madrid	11,697	2,473	9,223	4,845		2,449				311
402	Magnolia	806	54	772	104				104	2,236	312
403	Malcom	6,121	2,73	3,389	1,408				315		313
404	Mallard	4,782	53	4,729	2,180				2,148		314
405	Mahoy	7,321	542	6,779	686				202	330	315
406	Malvern	3,218	1,158	2,139	169				8		316
407	Manilla	628		628							317
408	Manly	15,498	5,130	9,38	1,790					347	318
409	Manning	30,272	1,07	8,065	645						319
410	Manson	7,287	7,214	2,509	1,056						320
411	Mapleton	6,567	851	6,016	1,500						321
412	Marathon	11,219	5,314	5,866	1,186					703	322
413	Marle Rock	1,912	717	1,195	347					248	323
414	Marcus	901	4	897							324
415	Marne	585	192	423							325
416	Martelle	1,617	6	1,611	456					456	326
417	Martinsburg	1,081	267	814	34						327
418	Marysville	1,105	132	973	87					1	328
419	Masonville	3,759	854	2,905	73					86	329
420	Massena	1,322	318	1,004	99						330
421	Mattock	2,053	360	1,693	54					439	331
422	Maurice	948	424	524	706					98	332
423	Maxwell	2,370	1,087	1,283	151					138	333
424	Maynard	14,443	5,772	8,671	2,272					1,304	334
425	McAlbinburg	1,230	112	1,112	51					13	335
426	McCausland	9,328	3,550	5,778	2,002					226	336
427	McClelland	1,220		1,220	52					73	337
428	McGregor	5,585	1,404	4,181	3,350					1,489	338
429	McIntyre	1,417	1,417	151	131					141	339
430	McIntyre	1,044	321	743	140						340
431	McIntyre	4,754	1,111	3,643	306					30	341
432	McIntyre	5,733	137	5,616	213					213	342
433	McIntyre	655	47	608							343
434	McIntyre	1,909	431	1,478	573					363	344
435	McIntyre	7,471	317	7,154	681					225	345
436	McIntyre	1,799	142	1,657							346
437	McIntyre	7,076	1,332	5,744	500					162	347
438	McIntyre	1,011	297	714	221					296	348
439	McIntyre	2,685	97	2,588	237					244	349
440	McIntyre	881	432	449	275					241	350
441	McIntyre	645	57	637	159						351
442	McIntyre	3,319	489	2,837						159	352
443	McIntyre	1,662	33	1,629	857					270	353
444	McIntyre	1,293	645	648	406					128	354
445	McIntyre	2,979	363	2,616							355
446	McIntyre	8,686	2,109	6,577	100						356
447	McIntyre	15,313	4,054	11,259	1,153					220	357
448	McIntyre	1,384	1,384		453						358
449	McIntyre	2,142	758	1,404	605						359
450	McIntyre	2,969	354	2,615	100					356	360
451	McIntyre	433	279	156	168					168	361
452	McIntyre	2,243	689	1,654	371						362
453	McIntyre	5,117	279	5,396	146					146	363

TABLE

Number	TOWNS	Area, Population, Payments.			
		Square miles in incorporation	Population census 1910	Total payments of town	Cash on hand at close of year
463	Morrison		173	781	787
464	Moulton		1,233	2,317	1,758
465	Mt. Ayr		1,416	4,851	4,781
466	Mt. Union		195	705	718
467	Mt. Vernon	1	1,537	35,879	12,330
468	Moville		302	2,511	777
469	Murray		746	1,996	16,081
470	Nashua	2	1,102	14,823	1,231
471	Neola		956	10,973	102
472	New Aldin		588	1,396	2,445
473	Newell	1.25	728	7,507	2,450
474	New Hartford	.5	482	1,648	28
475	New Liberty		302	1,166	686
476	New London		1,144	20,433	856
477	New Market		673	911	416
478	New Providence		246	627	74
479	New Sharon	1	1,122	6,632	2,673
480	New Vienna	.75	188	1,371	892
481	New Virginia	.41	246	1,120	1,295
482	Nichols	2	247	1,130	955
483	Nodaway		323	692	742
484	Nora Springs	3	985	4,266	742
485	North gro.	.25	197	381	132
486	North Buena Vista		162	614	132
487	North English	.28	848	2,957	2,820
488	North McGregor	2.25	588	1,678	1,127
489	North Washington		126	817	469
490	Northwood	2	1,214	5,825	2,751
491	Norwalk	1	315	759	583
492	Norway	1	476	2,735	1,634
493	Numa		65	211	107
494	Oakland		1,107	6,531	3,352
495	Oakville	.15	281	513	173
496	Ochelun	1	21	10,929	288
497	Odehott	1	1,58	19,222	941
498	Ogden		1,29	12,678	1,176
499	Oids		11	475	368
500	Old	.25	621	4,228	1,228
501	Osle		580	211	22
502	Osuisw		214	177	38
503	Orange City	1.75	1,371	10,467	1,450
504	Orient		373	720	589
505	Orleans		305	820	240
506	Osage		749	2,345	1,081
507	Osterdock		57	222	22
508	Oto		968	11,779	352
509	Oxford		434	3,825	11,75
510	Oxford Junction		873	1,772	164
511	Pacific Junction	1.77	501	1,519	63
512	Packwood		264	448	178
513	Palmer	1	17	222	22
514	Panama	.25	322	631	458
515	Panora		1,080	9,842	73
516	Parkersburg	.16	568	2,278	1,075
517	Parnell		369	1,565	496
518	Paton		358	1,177	157
519	Patterson		147	736	144
520	Paulina	.25	222	7,749	144
521	Persia	1	258	1,921	1,921
522	Peterson		480	3,074	1,688
523	Persimmon		477	8,704	481
524	Pilot Mound	1	347	376	352
525	Pioneer		99	222	22
526	Pisgah		279	1,177	419
527	Pisnfield		288	466	974
528	Pleasanton		600	600	10

NO. 1—CONTINUED.

Receipts and Cash Balances				Payments for Outlay or New Improvements					
Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlay for improvements	Waterworks, gas, and other lighting	Sidewalks	Streets	Miscellaneous	Number	
1,565	880	688	1,777					463	
4,101	779	3,322	1,982	50	152			564	
883	405	6,853	1,682	1,346	137			465	
39,114	6,782	13,649	710	1,016	11,614			466	
3,218	1,188	2,136	169	8		161		468	
1,12		1,966	479	274				469	
	6,050	10,024	3,229	353			2,824	470	
11,887	1,548	10,322	3,787	1,629	870	260	1,691	471	
3,341	3,184	657	534	488				46	472
	2,444	7,923	946	46	770	136	13	473	
	1,676	32	1,644	211	204	7		474	
	1,832	491	1,591	125			139	475	
21,340	1,164	59,182	10,165	10,652	59			476	
1,357		1,357	16					16	477
	320	756	439					167	478
	1,071	7,034	415					215	479
	1,563	782	1,181	514	200			17	480
	1,391	639	722						481
	2,415	669	1,746	228				328	482
	1,647	1,223	152	119				34	483
	4,783	165	4,783	834	62	219	171	392	484
	281	165	216	281				281	485
	746	282	453	100				100	486
	2,611	3,796	492		122			280	487
	2,755	1,298	1,487	287				10	488
	816	406	410	66				66	489
	1,471	6,805	297					156	490
	842	515	8					8	491
	4,427	2,156	2,568	319				319	492
	9,923	3,273	6,650	839				839	493
	11,217	4,676	7,141	7,824	6,761			6,761	494
	29,173	1,944	18,217	1,723	424	33		3,167	495
	13,814	2,702	6,287	5,838	388	64		496	496
	848	292	581	124				66	497
	5,333	368	2,280	1,573	211	79		40	498
	11,987	309	307	292				292	499
	5,039	4,948	554					554	500
	1,369	853						853	501
	374	228						228	502
	3,324	1,640	418					418	503
	1,591	960	86					86	504
	3,950	726	3,224	164				164	505
	3,390	324	1,789	169				169	506
	1,582	218	1,354	649				649	507
	626	2	624	247	146			96	508
	1,146	479	670	23				23	509
	9,855	675	9,180	828				828	510
	5,252	2,784	6,465	1,458	174	584	188	511	511
	1,571	415	1,566					415	512
	786	7,803	2,347	1,406				941	513
	1,29	84	1,887	40				40	514
	4,7	1,501	3,57	733	587	146		587	515
	848	969	7,68	6,442	3,246			3,166	516
	292	419						419	517
	1,08	708	677	42				42	518
	611	342	32					342	519

TABLE

Number	TOWNS	Area, Population, Payments.			
		Square miles in incorporation	Population census 1930	Total payments of town	Cash on hand at close of year
529	Pleasant Plain.....	1.	17	362	177
530	Pleasantville.....		69	7,325	
531	Plymouth.....		85		
532	Pocahontas.....	2.	316	15,371	4,575
533	Polk City.....	1.	810	303	172
534	Poweroy.....	1.	347	1,088	1,315
535	Fortsmouth.....		562	7,083	1,383
536	Postville.....		187	7,450	179
537	Prairieburg.....	.75	764	4,064	1,081
538	Frairie City.....		436	1,931	
539	Prescott.....		643	2,918	1,505
540	Preston.....	.75	733	4,491	1,868
541	Frimlingr.....	1.13	379	1,000	206
542	Price-town.....		274	766	186
543	Promise City.....		163	319	105
544	Protivin.....	1.	383	1,008	113
545	Pulaski.....	1.	394	368	
546	Quasqueton.....	1.	630	3,372	600
547	Radcliffe.....	1.	163	198	286
548	Rake.....	1.	173	537	8
549	Raketon.....		122	21	149
550	Randolph.....	.19	304		
551	Randolph.....		383	146	336
552	Rathbun.....	.05	227	1,451	1,006
553	Ready.....	1.	269	909	380
554	Redding.....	1.	659		
555	Redfield.....	1.25	1,205	5,787	3,537
556	Reinbeck.....	1.	128	478	67
557	Reubrandt.....	1.	1,076		
558	Rensen.....	1.	372	1,473	208
559	Rewick.....	4.	844	4,880	1,209
560	Riceville.....	1.	613	4,377	922
561	Richard.....	4.	102	1,739	102
562	Ricketts.....	.25	354	470	1,831
563	Ridgeway.....	1.	313	2,569	277
564	Ringsied.....	1.	407	6,438	167
565	Rippey.....		652	4,649	334
566	Riverside.....	.56	583	400	
567	Riverton.....		87		
568	ock Falls.....	1.	916	6,814	852
569	Rockford.....		1,198	3,843	859
570	ock Valley.....		700		
571	ockwell.....	4.	1,528	9,111	6,372
572	Rockwell City.....		131		
573	Rodman.....	.68	163	100	883
574	Rodney.....	1.	954	7,238	2,352
575	Roie.....	1.	641	18,863	1,205
576	Roland.....		155	217	
577	Rome.....		269	838	
578	Rosehill.....	.9	256	780	99
579	Rowan.....		266		
580	Rudd.....		4	8	
581	Runnells.....		612	1,279	602
582	Russell.....	1.	655	2,009	2,749
583	Rutaven.....		212	48	
584	Rutland.....		511	2,237	347
585	Ryan.....	4.5	747	3,093	501
586	St. Anthony.....	.44	199	299	409
587	St. Charles.....		396	968	30
588	St. Lucas.....	.5	128	45	87
589	St. Olaf.....		170	291	
590	St. Paul.....	.32	62	405	434
591	Sabula.....	1.	918	5,700	458
592	Salem.....		501	840	255
593	Salk.....		390		1,369

NO. 1—CONTINUED.

Grand total	Cash on hand at beginning of year	Total receipts of towns	Payments for Outlay or New Improvements						Miscellaneous	Number
			Total outlay for improvements	Waterworks, gas or other lighting	Sidewalks	Streets				
439	243	196	547	229					529	
7,325	47	7,278							530	
10,946	3,559	16,387	8,836	7,670				317	531	
625	53	472	15		15			861	532	
2,403	948	1,455	79	191					533	
8,916	3,059	5,857	2,754	2,304	236				534	
7,409	4	7,403	6,841	6,317	499				535	
5,745	743	5,002	1,456	1,175					536	
1,966	30	1,996							537	
4,423	698	3,725							538	
2,338	3,591	576							539	
1,296	48	1,248	69			212	318	263	540	
397	28	369					56	4	541	
424	207	217							542	
123	122	1,008	5						543	
731	107	624							544	
4,032	676	3,456	408					89	545	
484	442								546	
545	523	10						10	547	
170	66	104	12					12	548	
482	119	363	67					37	549	
2,457	1,093	1,364	363					343	550	
889	390	499							551	
9,324	2,135	7,189	1,625	865				397	552	
545	110	435						105	553	
1,676	206	1,470							554	
5,749	1,138	4,611	159					159	555	
5,299	867	4,432	370					294	556	
1,841	364	1,577	127					68	557	
2,391	1,575	736	204					55	558	
2,876	459	2,417	716					748	559	
4,625	953	5,638	4,731						560	
4,649	113	4,536							561	
734	133	601	65					45	562	
7,676	1,041	6,635	1,618					1,614	563	
4,625	543	4,132							564	
15,483	4,825	10,658	929					25	565	
559	474	78	49					16	566	
9,580	4,587								567	
20,098	330	19,748	16,713					16,713	568	
235	32	223	5						569	
940	399	750	395						570	
879	187	692	283						571	
1,941	320	1,621	608					127	572	
5,358	2,821	2,537	839					673	573	
763	323	440	34						574	
1,332	1,322	1,272						1,535	575	
3,641	851	3,333	610					130	576	
386	30	356							577	
1,467	635	932	100					94	578	
82	166								579	
291	291	15							580	
859	314	295	95					74	581	
1,073	1,073	8,004	6,008					4,060	582	
1,069	293	802	68						583	
1,223	1,213	810							584	

TABLE

Number	TOWNS	Area, Population, Payments,			
		Square miles in Incorporation	Population census 1910	Total payments out of tax	Cash on hand at close of year
265	Sant'oni	1,174	10,543	2,833	
266	Sandyville	1 0			
267	Scarville	126	166	461	
268	Schaller	646	2,852	988	
269	Schleswig	1,25	455	12,338	1,377
270	Scranton	1,37	845	4,875	1,374
271	Searsboro	1,5	226	479	7
272	Sergeant Bluff	295	763	197	
273	Shandlough	245	274	224	
274	Shannon City	292			
275	Sharnsburg	824		77	
276	Steffield	1	381		
277	Shelby	686	3,326	1,719	
278	Sheldahl	392	437	243	
279	Shell Rock	1,25	741	5,839	875
280	Shellsburg	527	1,882	692	
281	Shiley	1,330	14,707	4,863	
282	Sidney	1,419			
283	Silver City	416	1,893	82	
284	Sioux Center	1,064	6,368	1,122	
285	Sioux Rapids	988			
286	Stater	472	1,868	394	
287	Stean	547	917	2,478	
288	Smithland	1,9	354	703	57
289	Soldier	1	167	1,565	
290	Solon	450	2,110	1,492	
291	Somers	169			
292	South English	2	630	121	
293	Sperville	28	200	1,012	2,879
294	Spirit Lake	1,81	10,380	1,397	
295	Spring Hill	94			
296	Springville	2,5	2,569	1,394	
297	Stacyville	407	734	344	
298	Stanhope	1	281	979	729
299	Stanton	1	1,511	1,445	
300	Stawwood	311	829	635	
301	State Center	19,058	3,921	63	
302	Steamboat Rock	615			
303	Stockport	1	265	145	297
304	Stockton	4	138	275	286
305	Storv City	3	1,287	22,660	638
306	Strout	2,29	69		
307	Stratford	554	4,181	192	
308	Strawberry Point	1,932	11,774	3,155	
309	Struble	1	1,135	216	
310	Sully	282	549	1,519	
311	Sumner	2	1,404	1,013	
312	Superior	1	1,154	1,888	
313	Sutherland	1,5	664	3,568	154
314	Swaledale	5	235	1,18	355
315	Swan	1	292		
316	Swan City	492	2,302	190	
317	Tabor	1	969	4,177	97
318	Templeton	1,75	278	1,256	1,598
319	Terrill	3	579	363	131
320	Thayer	2	198	333	215
321	Thompson	1	500	5,695	30
322	Thor	1	371	391	229
323	Thorburn	1	329	329	59
324	Thornton	1,5	761	761	
325	Thurman	1	336	962	769
326	Tingley	88	308	1,171	146
327	Titonka	278	1,078		
328	Trar	1	1,373	8,392	4,247
329	Treynor	1	129	1,763	292
330	Tripp	1,25	753	6,196	397

NO. 1—CONTINUED.

Grand total	Cash on hand at beginning of year	Total receipts of towns	Total outlay for improvements	Payments for Outlays or New Improvements					Number	
				Waterworks gas or other lighting	Sidewalks	Streets	Miscellaneous			
13,376	4,168	9,208	5,204	1,506	383	372	2,850	505		
627	333	294	48		48		506	506		
3,778	258	3,500	85	227			367	507		
14,285	180	14,106	846	10	476	279	500	508		
456	123	303	206				500	500		
856	225	668	151				601	601		
463	191	307	39		39		663	663		
332	42	290	72			69	12	665		
5,048	98	4,150					666	666		
680	293	387	303				65	667		
6,774	1,384	5,390	1,998				243	668		
2,408	178	2,312	306			264	407	669		
19,570	2,582	16,788	614	614			85	610		
1,077	168	909	242					612		
7,300	283	7,107	407				242	613		
8,262	353	1,409	1,576				218	614		
3,365	1,771	1,624					117	615		
760	394	496	212	32	170		616	616		
1,782	1,408	374	0				96	619		
3,572	2,501	161	151				620	620		
741	15	726	281				621	621		
3,581	562	3,239	170				170	622		
12,156	1,618	10,338	3,111	2,434	156	148	400	623		
3,843	1,547	2,296	504			200	191	626		
1,308	749	578					113	626		
1,392	585	807	129				145	627		
3,257	593	2,723	586				17	628		
1,464	401	1,063	160				127	629		
22,949	397	22,712	6,646		6,427		169	630		
677	149	528	249				216	632		
842	225	617	239				63	632		
314	27	286	46				96	634		
33	98	1,137	22,161		8,670	146	716	641		
770	114	639					436	641		
4,373	947	3,426			2,776	2,647	50	647		
14,939		14,963	329				57	651		
1,581	188	1,333	376				39	649		
2,068	1,048	1,020					40	649		
10,460	655	10,460	2,419	2,309			70	649		
1,137	336	781	183		28		116	649		
3,722	903	3,219	322			110	641	643		
1,483	722	1,761					21	644		
568	15	553	512				902	644		
3,292	272	2,140					158	646		
4,631	4,631						647	647		
2,764	1,144	1,620					648	648		
754	105	646	338			96		647		
5,735	67	5,701	1,629	279			245	649		
521	84	437	150				150	650		
289	152	237	242				97	645		
761		180					141	654		
1,701	600	1,122					185	653		
2,171		2,171	807				87	656		
1,608		968					85	657		
13,660	2,245	10,391	1,711	796			18	390		
6,655	769	1,286					106	625		
6,313		6,313	680	81			448	100	51	669







TABLE NO. 2—CONTINUED—PAYMENT OF

Table with 9 columns: Number, TOWNS, Total, Mayor's office, Town clerk, Town treasurer, Town council, Town marshal and police, Street commissioner. Rows 65-128 list various towns and their respective expenses.

TOWNS FOR GENERAL AND MUNICIPAL EXPENSE.

Table with 14 columns: Fire company, Streets, sidewalks and crossings, Waterworks, Electric and gas works and other lighting, Elections and town hall, Board of health and cemetery, Legal expenses, Miscellaneous, Interest on bonds and bonds redeemed, Amt. of temporary loans and warrants of previous years paid, Number. Rows 65-128 list towns and their expenses across these categories.

















TABLE NO. 2—CONTINUED—PAYMENT OF

Number	TOWNS	Total	TOWNS						Street commissioner
			Mayor's office	Town clerk	Town treasurer	Town council	Town marshal and police	Town marshal and police	
591	St. Paul.....	370	21	21	5	90	24	10	
592	Sabula.....	1,498	16	42		111	600		
593	Salem.....	772	9	12		58	72	109	
594	Sauk.....	654		50	20		72		
595	Sauk Centre.....	5,339	50	55		71	490	120	
596	Saukville.....								
597	Scarville.....	118							
598	Schaller.....	1,995	25	52	10	157	272	180	
599	Schleswig.....	12,062	47	108	25	110	400	120	
600	Scranton.....	4,873	12	23	16	49	391	260	
601	Searest.....	276	6	10		26	43	35	
602	Sergeant Bluff.....	615	1	28			10	81	
603	Shambaugh.....	235	7	11		46		24	
604	Shannon City.....								
605	Sharpsburg.....	182	4	11		7			
606	Sheffield.....							352	
607	Sheby.....	3,271	15	60		55			
608	Sheldahl.....	134	15	15			13		
609	Shellsburg.....	3,901	2	30			167		
610	Shellsburg.....	1,676	25	15	10	27	38	128	
611	Sibley.....	14,093	19	68	60	78	872	637	
612	Sidney.....						31	173	
613	Silver City.....	1,651	20	22	20	91	120	300	
614	Sioux Center.....	5,831	252	53	24	61			
615	Sioux Rapids.....						15		
616	Slater.....	292		15			232	51	
617	Sloan.....	917		8	20		29	120	
618	Smithland.....	491	18			114	18	2	
619	Soldier.....	131	7	4	2	30			
620	Solon.....	1,950	120	50	20	59	609		
621	Somers.....						64	84	
622	South English.....	339	8	16	10	41	2	62	
623	Spillville.....	842	20	22	20	52	653	663	
624	Spirit Lake.....	7,448	28	36	50	279			
625	Spring Hill.....						41	161	
626	Springville.....	2,095	7	28	10	35	9	899	
627	Stacyville.....	724		25			156	15	
628	Stanhope.....	254		21			162		
629	Stanton.....	1,325	6	51	46	84	9	136	
630	Stanwood.....	669	2	25		139	57	163	
631	State Center.....	12,382		54			182	93	
632	Steamboat Rock.....	368		25	5		103		
633	Stockport.....	306	8	20	12	35			
634	Stockton.....	179						45	
635	Story City.....	12,693	22	120		84	37	107	
636	Stout.....	750	6	17		24	20	40	
637	Stratford.....	1,402	20	20	12	52	54	137	
638	Strawberry Point.....	11,535	1	54	64	37	132		
639	Struble.....	759	50	25	35	56	24	104	
640	Sully.....	479		10			482	128	
641	Sumner.....	8,025	1	30		10	40	135	
642	Superior.....	463		9			789		
643	Sutherland.....	3,246	12	50	73	66	56		
644	Swaledale.....	154	16	18			48	75	
645	Swan.....	568	25	12	20	60	156	133	
646	Swea City.....	1,690	15	30		85	600		
647	Tabor.....	4,177	6	20		26	94	98	
648	Templeton.....	1,220	34	40	16	94	6	50	
649	Terrill.....	225		12	5	21			
650	Thayer.....	353	11	10		23		270	
651	Thompson.....	4,056	1	51	25	45	26	65	
652	Thor.....	151		24			16	10	
653	Thornburg.....	97	7	14	6		50	31	
654	Thornburg.....	581		35	5		243		
655	Thurman.....	962	50		80	55			

TOWNS FOR GENERAL AND MUNICIPAL EXPENSE.

Number	TOWNS	Total	TOWNS										Number			
			Fire company	Streets, sidewalks and crossings	Waterworks	Electric and gas works and other lighting	Elections and town hall	Board of health and cemetery	Legal expense	Miscellaneous	Interest on bonds and bonds re-deemed	Amt. of temporary loans and warrants of previous years paid				
591	St. Paul.....	370					9				106					591
592	Sabula.....	1,498			199	48						94	5			592
593	Salem.....	772		233		186	3	41				94				593
594	Sauk.....	654		123		21	10					252				594
595	Sauk Centre.....	5,339		102	2,056	822	10	105			158	368	78			595
596	Saukville.....															596
597	Scarville.....	118														597
598	Schaller.....	1,995		118		521						40	120			598
599	Schleswig.....	12,062		146	444	120		65	20		28	200	175	9,478		599
600	Scranton.....	4,873		533	751			55	10		31	41	935	94		600
601	Searest.....	276		913	2,067			12			10	57				601
602	Sergeant Bluff.....	615						3			17	35		239		602
603	Shambaugh.....	235						17								603
604	Shannon City.....															604
605	Sharpsburg.....	182						19							132	605
606	Sheffield.....															606
607	Sheby.....	3,271				1,668	18			150	5	550				607
608	Sheldahl.....	134					8			15	68					608
609	Shellsburg.....	3,901		458	1,270	619	223				46	125	1,007			609
610	Shellsburg.....	1,676		33	84				68		175	394	735			610
611	Sibley.....	14,093		636	2,186	3,084	61	20	30	654	1,676	3,430				611
612	Sidney.....															612
613	Silver City.....	1,651						41	75	2	78		756			613
614	Sioux Center.....	5,831		114		2,780	31			50	680	225	485			614
615	Sioux Rapids.....							23	41							615
616	Slater.....	292								3	60	95				616
617	Sloan.....	917		21	370	74				65	3					617
618	Smithland.....	491				102				18						618
619	Soldier.....	131														619
620	Solon.....	1,950				75					142					620
621	Somers.....															621
622	South English.....	339						20	8	16	5		10			622
623	Spillville.....	842				140	28	75			5					623
624	Spirit Lake.....	7,448				28	28	28			297	2,130	212			624
625	Spring Hill.....															625
626	Springville.....	2,095				497	1	20		10	194					626
627	Stacyville.....	724								27	101					627
628	Stanhope.....	254									20					628
629	Stanton.....	1,325				250	7	1			14					629
630	Stanwood.....	669				9	54				107					630
631	State Center.....	12,382				6,026	2				562	220	4,099			631
632	Steamboat Rock.....	368								16						632
633	Stockport.....	306				87					20					633
634	Stockton.....	179					141									634
635	Story City.....	12,693				7,771	35	169		60	674	1,455	113			635
636	Stout.....	750				13	12				5		541			636
637	Stratford.....	1,402				821					10	175	3			637
638	Strawberry Point.....	11,535				770	150				28	175	6,541			638
639	Struble.....	759				175	6	25			15	14	106			639
640	Sully.....	479									49	7				640
641	Sumner.....	8,025				1,067	2	32			46	1,321				641
642	Superior.....	463														642
643	Sutherland.....	3,246				224					35	117	175	1,105		643
644	Swaledale.....	154									5	50				644
645	Swan.....	568									6	143				645
646	Swea City.....	1,690				335	209						246			646
647	Tabor.....	4,177				209	13				65	575	1,081			647
648	Templeton.....	1,220				204	129	39			5	250	82			648
649	Terrill.....	225									35	5				649
650	Thayer.....	353														650
651	Thompson.....	4,056											1,923	1,659		651
652	Thor.....	151														652
653	Thornburg.....	97									14					653
654	Thornburg.....	581														654
655	Thurman.....	962														655



**TABLE NO. 3-**

Number	TOWN	Taxes, Licenses, Fines, Etc.						
		Total receipts	Total of taxes, licenses, fines, etc.	Taxes from county treasurer	Poll tax	Fines and licenses	Mulet tax and town liquor license	Miscellaneous
<b>Grand total</b> .....		<b>\$2,256,858</b>	<b>\$1,814,758</b>	<b>\$991,954</b>	<b>\$ 25,760</b>	<b>\$ 64,451</b>	<b>\$140,522</b>	<b>\$ 92,071</b>
1	Ackley.....	\$ 18,915	\$ 6,419	\$ 6,130	\$ 68	\$ 213		\$ 8
2	Ackworth.....	206	206	206				214
3	Adair.....	40,131	4,226	3,641	102	339		48
4	Adel.....	6,462	4,857	4,503		306		49
5	Alton.....	4,955	4,028	3,675	80	274		
6	Agency.....							
7	Ainsworth.....	2,401	2,050	1,985		65		
8	Akron.....	15,013	6,602	3,908	18	400	1,800	418
9	Albert City.....	750	750	664	16	70		
10	Allion.....							
11	Alden.....	4,248	3,502	3,223	109	170		
12	Alexander.....	740	623	549	20	34		20
13	Allerton.....	15,097	2,225	2,195		28		2
14	Allison.....	3,061	2,544	2,338	53	147		6
15	Alta.....	19,927	12,035	3,890	131	429		7,585
16	Alta Vista.....	2,152	2,152	1,334		57	740	21
17	Alton.....	12,595	4,308	3,048	34	238	950	38
18	Altoona.....	753	753	668	82	3		
19	Alvord.....	7,180	2,342	1,136	40	58	1,050	58
20	Andover.....	309	302	2		300		
21	Andrew.....	880	858	89		38	400	331
22	Anita.....	6,120	4,128	4,022	2	84		20
23	Ankeny.....	1,163	984	965	12	7		
24	Anthon.....							
25	Aplington.....	1,625	1,561	1,551		10		
26	Arcadia.....	1,438	1,435	272		55	1,108	
27	Archer.....	45	45		33	12		
28	Arlon.....	1,977	1,702	1,003	60	75	526	38
29	Arispe.....	257	257	251		6		
30	Arlington.....	1,959	1,351	1,290		61		
31	Armstrong.....	5,035	2,980	2,533		425		22
32	Arnold's Park.....	748	748	438	20	40	225	25
33	Arthur.....							
34	Ashton.....	1,299	4,148	661		54	3,284	149
35	Atalissa.....	506	485	406	9	22		48
36	Atbelstan.....							
37	Aulura.....	1,614	1,614	925	57	32		
38	Audubon.....	13,347	11,239	10,540		295		301
39	Aurelia.....	6,429	3,727	3,531		196		
40	Aurora.....	616	616	533	24	59		
41	Avoca.....	22,664	18,850	4,937	130	369	705	12,739
42	Ayrshire.....							
43	Badger.....	624	624	402		91		131
44	Bagley.....	1,750	1,750	1,578	141	15		16
45	Bailey.....							
46	Baldwin.....	1,997	1,972	867		55	1,050	
47	Bancroft.....	4,364	2,859	2,401	49	307		102
48	Barnes City.....	420	420	329		91		
49	Barnum.....	556	556	533	15	8		
50	Bassett.....	192	170	151		4		
51	Batavia.....	1,634	1,629	1,606		23		
52	Battle Creek.....	11,254	6,674	2,621	30	188	2,475	1,390
53	Baxter.....	4,576	2,781	2,617	30	134		
54	Bayard.....	12,645	2,145	1,841	55	120		129
55	Beacon.....	92	732	716	10	3		3
56	Beaconsfield.....	356	859	811	9	30		9
57	Beaman.....	1,039	851	624	42	3		182
58	Bellevue.....	29,920	7,560	3,423	806	45	3,850	467
59	Belmond.....							
60	Bennett.....	2,283	1,923	1,800		34		89

**GENERAL RECEIPTS.**

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source		Total from bonds, current warrants and miscellaneous	Receipts from Debt Obligations Issued			Number
	Water	Electricity and gas		Streets, crossings and sidewalks	Town hall, scales and cemetery		From bond sale	Current year's warrants outstanding	Miscellaneous	
\$81,189	\$176,214	\$204,963	\$ 42,832	\$ 11,759	\$ 31,073	\$ 518,086	\$ 310,529	\$ 165,260	\$ 42,304	
										1
\$ 12,466	\$ 917	\$ 11,579								2
811		811	\$ 132	\$ 132		\$ 34,892	\$ 30,500	\$ 1,022	\$ 3,370	3
1,436	1,352	84	109	5	109	60	60	32	751	4
			144		139	788				5
										6
351	351									7
6,153	556	5,597	27		27	2,231		2,231		8
										9
423	423					323			323	10
						117		117		11
6,122		6,122				6,750	5,000	1,750		12
894	394		32	12	20	91		63	28	13
4,734	4,734					3,158		3,158		14
										15
3,020	551	2,469	4		4	5,263	4,530	733		16
										17
412	152	260	405		405	4,021	4,000		21	18
						7			7	19
			22		22	1,891		1,891		20
60	60		41	34	7	179		179		21
										22
			64		64					23
			2		2	1			1	24
										25
275	275									26
										27
599	529		79	79						28
977	977					1,078		1,078		29
										30
										31
										32
										33
134	134					17		17		34
21	21									35
										36
										37
1,927	1,927		105	100	5	76			75	38
2,699	402	2,297								39
										40
1,448	1,448		647	206	441	1,689		1,689		41
										42
										43
										44
										45
										46
1,451	321	1,130	54	51						47
										48
										49
										50
										51
										52
										53
4,556	1,344	3,212	20	20	5					54
1,571	1,571		218	33	185					55
										56
										57
										58
										59
12,028	1,799	10,229	143	22	121	188		188		60
360	360					10,150	10,500	159	10,600	

TABLE NO. 3—CONTINUED—

Number	TOWN	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.				
				Taxes from county treasurer	Poll tax	Fines and licenses	Mulet tax and town liquor licenses	Miscellaneous
61	Benton	224	224	194		30		1
62	Bentonsport	308	208	175		32		
63	Bernard					21	855	5,160
64	Bettendorf	15,913	15,768	9,732		12		60
65	Birmingham	989	943	871	77	113		31
66	Blairsburg	2,255	749	528		64		
67	Blairstown	1,734	1,733	1,560	99			
68	Blakesburg	894	807	807		90		26
69	Blanchard	1,581	1,121	948	57	113		
70	Blencoe	551	551	438		53		3
71	Blockton	1,325	1,431	1,299	76	14	000	7
72	Blue Grass	899	863	176	66			
73	Brunsville				91	42		31
74	Bude	1,998	1,410	1,243		74		
75	Bonaparte	2,816	2,432	2,358				
76	Bondurant	637	333	333				
77	Bouton				77	131		
78	Boyd	887	750	542		8		112
79	Braddyville					39		
80	Bradgate	456	456	336		77		1
81	Brandon	288	288	249	34	109	1,590	284
82	Brayton	323	323	231		102		20
83	Breda	3,150	3,116	1,133		551		177
84	Bridgewater	147	146	24				
85	Brighton	7,361	3,735	3,007				
86	Bristow	463	463	463		166	485	
87	Britt	8,117	6,573	5,922	106	123		88
88	Brooklyn	15,016	8,464	8,147				
89	Buckeye				178	31	1,400	21
90	Buffalo	1,815	1,809	179		322		
91	Buffalo Center	4,149	2,668	2,346		310		
92	Burt	2,466	2,078	1,716	52	125		11
93	Bussey	1,211	1,193	1,000		85	750	
94	Calamus	1,102	1,097	262		35		15
95	Callender	580	580	457	73	103	900	21
96	Calmar	4,532	2,791	1,767		36	150	8
97	Calumet	669	453	259				
98	Camanche					320		
99	Cambridge	2,287	2,045	724				
100	Cantril	875	724	724		68	132	8
101	Carbon	370	337	129		18	49	
102	Carls	1,052	1,052	985		5	26	5
103	Carpenter				5	20		
104	Carson	1,350	1,253	1,217		78	174	2,325
105	Cascade	7,518	5,985	3,319				89
106	Casey				3	5	235	
107	Castalia	468	468	225				
108	Castana			869	59	2		6
109	Center Junction	1,094	936					
110	Center Point					25		92
111	Central City	1,872	1,720	1,603		25	1,264	13
112	Charlotte	7,007	2,679	1,350		430	2,532	
113	Charter Oak	8,366	4,898	1,936		29	217	29
114	Chatsworth	299	299			89		
115	Chelsea	1,322	1,302	1,213		62		
116	Chester	1,000	959	865	32			
117	Chillicothe	265	265	265			325	
118	Churdan	2,675	2,675	2,350			300	
119	Cincinnati	1,343	1,206	856	50			
120	Clare					70	37	28
121	Clarence	6,363	2,311	2,176				
122	Clarksville	3,762	2,450	2,064	129	185		72

GENERAL RECEIPTS.

Number	Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source		Total from bonds, current warrants and miscellaneouis	Receipts from Debt Obligations Issued			Number
		Water	Electricity and gas		Streets, crossings and sidewalks	Town hall, scales and cemetery		From bond sale	Current year's warrants outstanding	Miscellaneous	
											61
											62
											63
				145			145				64
				46	5		38				65
							1,506			1,506	66
				11	11						67
							87			87	68
				52			428			428	69
											70
							94			94	71
				23	23		13				72
											73
	569	569		19			19				74
	384	384									75
				96			96			208	76
										208	77
				137			137				78
											79
											80
											81
											82
											83
	34	34		1	1						84
				559	75		484			1,568	85
	1,499	1,499								1,533	86
	1,260	1,169	91	19	19		265			265	87
	6,077	1,855	4,222	475			475				88
				6			6				89
	139	139					1,342			1,342	90
	266	266									91
				62	62						92
				18	18						93
				5	5						94
				89	89		880			326	95
	772	772		92	92		124			124	96
											97
	232	232		10							98
											99
							151			151	100
							33			33	101
											102
											103
				66	5		61			31	104
	617	617		113	165		8			3	105
							893			800	106
											107
											108
											109
				81	81						110
											111
							152			152	112
	317	317		11			4,000			4,000	113
	3,468	1,151	2,317								114
											115
											116
	91	91		20							117
				10							118
											119
											120
				137	28		109				121
	3,202	1,509	1,693	856			850				122
	664	664		535			313			273	40



TABLE NO. 3—CONTINUED—

Number	TOWN	Total receipts	Taxes, Licenses, Fines, Etc.					
			Total of taxes, licenses, fines, etc.	Taxes from county treasurer	Poll tax	Fines and licenses	Mulet tax and town liquor license	Miscellaneous
185	Doon	4,890	3,175	2,160		102	913	
186	Dougherty	3,475	2,199	695		46	1,200	258
187	Dow City	4,205	3,456	3,246		210		
188	Dows	532	532	525				7
189	Drakesville	830	830	673	25	87		25
190	Dumont	3,829	731	631	5			98
191	Duncombe	849	849	685	24	31		109
192	Dunkerton	7,176	5,782	5,437		290		55
193	Dunlap	9,257	4,625	4,317	147	89		82
194	Durant	8,442	6,376	3,351	3	22	3,000	
195	Dyersville	10,088	5,656	5,144	75	400		37
196	Dysart	6,464	3,323	3,285	21	17		
197	Earlham	1,387	1,135	1,041	7	2		145
198	Earling	2,346	2,042	2,005	3	34		
199	Earlville							
200	Early	420	420	384		11		25
201	East Peru	7,536	3,027	2,624	145	258		
202	Eddyville	1,028	1,028	825		120		83
203	Edenville	1,162	1,138	954	60	107		17
204	Edgewood	1,215	1,107	1,082		25		
205	Elberon							
206	Eldridge	671	665	515	65	55		
207	Elgin	5,717	4,089	2,101	209	11	1,325	443
208	Elkader	474	474	436	18	11		9
209	Elkhart	709	709	102	2	5	600	
210	Elkport	2,256	1,736	969	54	139		583
211	Elliott	372	372	274		98		
212	Ellston	8,003	1,655	1,059	168	10		418
213	Ellsworth	5,498	2,933	2,620	123	190		
214	Elma	432	420	303	42			75
215	Ely	3,077	2,327	2,159		41		127
216	Emerson	1,089	1,019	1,003	12	3		1
217	Epworth	5,104	4,801	4,221	75	139		336
218	Essex	922	855	665		147		43
219	Everly	2,727	2,591	2,433		145		13
220	Exira	748	729	722				7
221	Exline							
222	Fairbank	2,032	1,830	478	65	137	900	250
223	Farley	592	592	244	48		300	
224	Farmersburg	11,461	4,257	3,978	12	170		97
225	Farmington	677	677	588	74	15		
226	Farnhamville	1,117	1,117	846	8	43		220
227	Farragut	8,329	3,883	3,736	3	52		92
228	Fayette	1,788	1,222	1,082		129		11
229	Fenton							
230	Ferguson	603	538	468	64	6		
231	Fertile	718	718	604		114		
232	Floyd	6,146	3,100	2,726		365		69
233	Fonda	3,217	3,175	2,777	140	195		63
234	Fontanelle	12,731	9,682	6,929		1,270		1,483
235	Forest City							
236	Ft. Atkinson	464	9			9		
237	Ft. Des Moines							
238	Foster	275	260	26	1	1	225	7
239	Franklin	508	508	474	34			
240	Fraser	429	290			30	260	
241	Fredericksburg							
242	Frederika	2,010	1,996	1,825	50	31		93
243	Fremont	11,180	2,127			197	1,900	30
244	Galva	414	414	14	11	2	300	87
245	Garber	1,376	1,271	1,073	50	148		
246	Garden Grove							

GENERAL RECEIPTS.

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source		Total from bonds, current warrants and miscellaneous	Receipts from Debt Obligations Issued			Number
	Water	Electricity and gas		Streets, crossings and sidewalks	Town hall, scales and cemetery		From bond sale	Current year's warrants outstanding	Miscellaneous	
1,278	305	973	172		172	265		265		185
743	743					533	320	213		186
616	616					133		133		187
										188
										189
						3,095	3,000	95		190
										191
										192
						942		942		193
452	452									194
3,708	623	3,085	914		914					195
950	950		563	108	455	753			753	196
2,863	463	2,400	13		13	1,556		1,556		197
3,558	130	3,428	83		83					198
192	192									199
215	215		1	1		88			88	200
										201
4,509		4,509								202
										203
						24		24		204
108	108									205
										206
1,620	1,620		6		6					207
			7		7	1		1		208
										209
285	285		285		285					210
										211
2,020	637	1,383				4,328	3,012	1,316		212
2,565		2,565								213
										214
						12			12	215
						750		750		216
						65			65	217
303	303		5		5					218
										219
136	136		30		30	37			37	220
										221
			17		17	2		2		222
202	202									223
										224
5,894	1,553	4,341	9	9		1,501		1,301		225
										226
										227
4,002	501	3,411				444		60	384	228
504	504		62	62						229
										230
						68			68	231
										232
1,039	835	204	1,453	1,447	6	554			554	233
						42		42		234
2,309	2,309					740		740		235
										236
						455		455		237
										238
			15		15					239
										240
139	139									241
										242
478	478					11		11		243
						8,575	8,500	75		244
										245
			195		195					246

TABLE NO. 3—CONTINUED—

Number	TOWN	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.				
				Taxes from county treasurer	Poll tax	Fines and licenses	Mulet tax and town liquor license	Miscellaneous
247	Garnavillo	1,071	1,063	31	24	1	600	66
248	Garner	6,550	5,694	5,377		223		99
249	Garrison	1,194	1,194	99	118	51		27
250	Garwin	1,187	1,187	906	228	51		
251	Geneva	466	466	35		53		61
252	George	5,486	2,009	965	20	74	925	15
253	Germania	6.0	648	556		63		29
254	Gilbert	692	692	538	83	71		
255	Gilman							
256	Gilmore City	18,110	1,703	1,486		217		
257	Gladbrook	7,492	5,418	3,068	172	23		2,155
258	Gildden	14,575	2,737	2,570	142	25		
259	Gobfield	1,745	1,745	1,514	110	121		
260	Goodell	879	879	667	60	140		12
261	Goose Lake	4,015	795	193	25	2	575	
262	Gowrie							
263	Graftinger	2,445	1,336	1,100	105	131		
264	Grafton	167	167	42	88	37		
265	Grand Junction	2,649	2,649	1,791		166		692
266	Grand Mound	2,610	2,297	768		68	1,450	11
267	Grand River							
268	Grand View							
269	Granger	969	969	946	42	11		
270	Grant City	68	68	68				
271	Granville	1,692	1,650	563	55	63	933	36
272	Gravity	1,568	1,505	1,291		193		21
273	Gray							
274	Greeley							
275	Greene	3,371	2,851	2,286		389		176
276	Greenfield	24,972	19,46	6,325	23	346		12,572
277	Green Island	713	711		4	5	750	1
278	Grimes	3,200	877	794	9	74		
279	Griswold	9,264	4,390	3,537	189	614		56
280	Grundy Center	8,359	7,447	7,222	6	240		28
281	Guthrie Center	9,427	5,774	5,363	177	50		184
282	Guttenburg	5,039	3,961	1,168		7	2,569	157
283	Hajbur	1,218	851	252	9	287	225	58
284	Hamburg							
285	Hamilton	264	192	192				
286	Hancock							
287	Handontown	627	485	474		11		
288	Harcourt	709	709	386		55		268
289	Harper	466	466	429		36		1
290	Harpers Ferry							
291	Harris	1,301	1,258	964	56	125	75	33
292	Hartley	10,727	4,302	3,355		247	700	
293	Harvey							
294	Hastings	985	964	614		328		22
295	Havelock	663	663	574		89		
296	Hawkeye	1,661	1,411	1,353	3	55		
297	Hazleton	946	930	903	13	12		2
298	Hedrick							
299	Henderson	452	452	368	60	24		
300	Hepburn							
301	Hinton	1,962	1,962	300	84	141	1,400	37
302	Holland							
303	Holstein	10,410	6,577	2,230	215	328	3,76	37
304	Holy Cross	627	540		40		50	
305	Hopeville							
306	Hopkinton	4,437	3,054	2,970	27	37		
307	Hernick	583	583	27		50		260
308	Hospers	3,793	1,812	1,085	40	156	227	304

GENERAL RECEIPTS.

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source		Total from bonds, current warrants and miscellaneous	Receipts from Debt Obligations Issued			Number
	Water	Electricity and gas		Streets, crossings and sidewalks	Town hall, scales and cemetery		From bond sale	Current year's warrants outstanding	Miscellaneous	
856	856		8	2	6					247
										248
										249
										250
1,320	1,320		844	233	611	1,313		1,313		251
			42	42						252
										253
										254
										255
1,917	1,917		2		2	16,405	15,000	1,126	279	256
1,413	1,413		164	164						257
			195		195	10,230	10,230			258
										259
										260
						3,220	3,000		220	261
										262
247	247					862		862		263
										264
										265
										266
343	343									267
										268
										269
										270
42	42									271
										272
						63		63		273
										274
455	455									275
5,503	608	4,895	65		65					276
						6		6		277
1,349	95	1,314	60		60	914		3		278
822	822		102		102	3,944		299	615	279
722	722		140		140			3,944		280
2,851	2,851		11		11					281
758	758		28		28	791		791		282
126	126		135		13	352			352	283
						126	119		7	284
										285
						7		72		286
										287
										288
										289
										290
42	42									291
5,855	369	5,486	570		570					292
										293
										294
										295
250	250									296
										297
										298
										299
										300
										301
										302
3,830	1,275	2,555	3		3					303
85	85									304
697	697									305
										306
72	72									307
										308

\*Sewer.





TABLE NO. 3-CONTINUED-

Number	TOWN	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.					Miscellaneous
				Taxes from county treasurer	Poll tax	Fines and licenses	Mulet tax and town liquor license		
371	Lester	7,285	2,074	827		55	1,125	7	
372	Letts	1,785	1,205	901		147		157	
373	Lewis	3,617	2,424	2,237	53	106		28	
374	Lidderdale							7	
375	Line Springs	1,431	1,374	1,312		55		78	
376	Linden	577	574	490	67	29		35	
377	Lineville	2,619	1,912	1,713		164		132	
378	Lisbon	14,017	5,688	5,490	22	21			
379	Liscomb	916	826	805		16	425	216	
380	Littleport	448	448	7		132	1,100		
381	Little Rock	8,864	2,365	918		37		20	
382	Little Sioux	657	657	527	93	415		633	
383	Livermore	4,280	1,614	1,179		120			
384	Logan	10,200	5,636	4,273		266			
385	Lohrville	14,670	4,101	3,763	75	36	900	696	
386	Lone Tree	2,327	2,481	793	53	241		14	
387	Lorimer	2,816	1,664	1,409		124	1,725		
388	Lost Nation	14,867	2,622	665	108	91			
389	Lovilia	1,461	1,119	1,025	3	121			
390	Lowden	3,459	1,813	1,692		83	450		
391	Low Moor	818	818	267	18				
392	Luana	139	30		30	24		36	
393	Lucas	1,866	1,866	1,708		7		3	
394	Luther	5,313	507	460	28	448		63	
395	Luverne	1,337	562	448	3	1		2	
396	Luzerne	420	420	417		67			
397	Lynnvile	1,201	1,212	1,145		58		11	
398	Lytton	615	69			73		2	
399	Macedonia	603	594	441		8		19	
400	Macksburg	314	314	244		28		87	
401	Madrid	9,225	6,040	5,644		97		10	
402	Magnolia	772	238	131		126		245	
403	Malcom	3,389	2,382	1,985		58		24	
404	Mallard	4,729	1,593	1,448					
405	Maloy					441			
406	Malvern	6,849	6,397	5,956					
407	Manilla					29	87		
408	Manly	628	628	592		730	3,570	114	
409	Manning	9,868	7,822	3,201	201	754		24	
410	Manson	8,665	6,621	5,877		250	150	11	
411	Mapleton	7,214	2,501	2,022	6	64			
412	Marathon	6,016	2,103	2,022	6				
413	Marble Rock								
414	Marcus	5,866	4,801	4,343		213	287	48	
415	Marne	1,195	1,083	992		25	65	1	
416	Martelle	897	897	868		26	3		
417	Martinsburg	423	423	411		12			
418	Marysville								
419	Masonville								
420	Massena	1,364	1,364	1,209	8	141		11	
421	Matlock	303	306	36		10	150	110	
422	Maurice	973	856	554	30	13	225	34	
423	Maxwell	2,905	2,754	2,330	153	160		111	
424	Maynard	1,004	1,004	891		87	26		
425	McCallsburg	1,693	889	659		89	131	10	
426	McCausland	524	524	105		28	16	375	
427	McClelland	683	683	445		32	65	141	
428	McGregor	9,649	8,222	6,411	21	55	1,675		
429	McIntyre	1,112	1,022	904		65		53	
430	Mechanicsville	5,778	4,901	4,730		168		3	
431	Medapolis								
432	Melbourne	1,220	1,220	993	56	149		22	

GENERAL RECEIPTS.

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source		Total from bonds, warrants and miscellaneous	Receipts from Debt Obligations Issued			Number
	Water	Electricity and Gas		Streets, crossings and sidewalks	Town hall, scales and cemetery		From bond sale	Current year's warrants outstanding	Miscellaneous	
52						4,030			4,030	371
1,193	1,193					580			580	372
						60			60	373
										374
										375
										376
										377
8,072	3,072	5,000								378
										379
105	105									380
										381
145	146									382
1,437	1,437									383
1,495	298	1,197								384
305	305									385
										386
										387
										388
										389
1,012	1,012									390
										391
										392
										393
										394
										395
										396
										397
										398
										399
										400
										401
										402
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										430
										431
										432

TABLE NO. 3—CONTINUED—

Number	TOWN	Total receipts	Total of taxes, licenses, fines, etc.	Taxes, Licenses, Fines, Etc.						
				Taxes from county treasurer	Poll tax	Fines and licenses	Mule tax and town liquor license	Miscellaneous		
433	Melrose									
434	Melvin	4,181	3,102	248	25	124	2,675	30		
435	Menlo	1,417	1,413	1,333		47		33		
436	Meriden	743	738	716	6	16				
437	Merrill	3,643	3,591	1,217	65	95	2,100	114		
438	Meservey	5,614	1,077	980	6	35		56		
439	Meyer	608	608	354	92			162		
440	Miles	1,475	1,307	712	45	10	540			
441	Millford	7,154	2,709	2,413	24	140		132		
442	Millersburg									
443	Milo	1,627	1,587	1,573		14				
444	Milton	5,744	4,494	4,210	160	118				
445	Minburn	724	704	572	50	82				
446	Minden	2,588	2,240	1,708	66	105	325	36		
447	Mingo	449	449	407		42				
448	Mitchell	537	301	251	50					
449	Mitchellville	2,837	2,502	2,205	57			240		
450	Modale	1,029	860	667	9	133		51		
451	Mondamin									
452	Moneta									
453	Monmouth	648	614	312		2	300			
454	Monona	9,565	2,565	656	50		1,800	59		
455	Monroe	6,877	4,089	3,844		245				
456	Montezuma	11,265	9,654	8,954	140	252		308		
457	Montour	1,384	1,338	1,244		92		2		
458	Montrose	1,404	1,330	612		106	525	93		
459	Moorhead	2,345	1,645	1,147	77	421				
460	Moorland	156	156	146	5	5				
461	Moravia	1,654	1,165	685	335	138	7			
462	Morning Sun	5,838	4,882	4,519	180	183				
463	Morrison	688	688	531		145		12		
464	Moulton	3,322	3,109	2,956	15	126		12		
465	Mt. Ayr	6,851	6,252	6,039	99	99		114		
466	Mt. Union	478	478	438	37	3				
467	Mt. Vernon	29,364	9,881	9,543	98	56		184		
468	Moville	2,130	1,354	986	90	203	75			
469	Murray	1,886	1,841	1,707		111		23		
470	Nashua	10,034	8,007	5,049		387	1,800	1,371		
471	Neola	10,339	3,249	2,344	27	476	375	33		
472	New Albin	657	586	39	112	76	350	9		
473	Newell	7,923	3,312	2,996	199	97		20		
474	New Hartford	1,644	1,514	1,371	23		120			
475	New Liberty	1,361	1,361	128	27	6	1,200			
476	New London	20,185	5,647	5,547		100				
477	New Market	1,357	1,041	981		60				
478	New Providence	436	436	403	27	6				
479	New Sharon	7,034	5,016	4,582		434				
480	New Vienna	1,181	1,019	311	77		624	7		
481	New Virginia	722	643	551	48	44				
482	Nichols	1,746	1,182	1,061	67	55				
483	Nodaway	1,223	1,223	998	52	156		17		
484	Nora Springs	4,783	4,263	3,864	120	179		100		
485	Northboro	216	121	112		7		2		
486	North Buena Vista	463	463	29		7	420	7		
487	North English	3,226	1,782	1,619	18	145				
488	North McGregor	1,487	1,384	348	66	34	936			
489	North Washington	410	405	81	22	2	300			
490	Northwood	6,860	5,973	5,111	227	525		110		
491	Norwalk	515	490	429	46	15				
492	Norway	2,268	1,948	1,803	65	80				
493	Numa									
494	Oakland	6,650	4,211	3,781		430				

GENERAL RECEIPTS.

Total water, electricity and gas	Classified by Source		Total streets, town hall, etc.	Classified by Source		Total from bonds, current warrants and miscellaneous	Receipts from Debt Obligations Issued			Number
	Water	Electricity and gas		Streets, crossings and sidewalks	Town hall, scales and cemetery		From bond sale	Current year's warrants outstanding	Miscellaneous	
474		474	131	1	130	474		474		433
			4		4					434
						5		5		435
38	38		14		14					436
						4,539	4,039	500		437
			168	3	165					438
1,550	1,550					2,895	2,500	395		439
			40	40						440
1,250		1,250								441
			20		20					442
348	348									443
										444
										445
										446
										447
										448
										449
										450
										451
										452
			34		34					453
										454
2,765		2,765	20	16	4					455
1,071	1,071		540		540					456
										457
										458
300	300									459
										460
										461
416		416	217	131	86	272		272		462
			225		225	315		315		463
										464
			154	154		59		59		465
						539		594	5	466
										467
6,991	1,991	5,000	420	192	228	12,072	12,000			468
776	776									469
										470
1,323	1,323		145		145					471
6,240	6,240									472
										473
2,913	617	2,296	1,697	315	1,382					474
130	130									475
4,049		4,049				10,489	9,324	1,165		476
						316		316		477
618	618									478
141	141									479
			13	6	7	1,400		1,400		480
			79	79		8		8		481
			563	8	555					482
324	324		189	185	4					483
						95		95		484
										485
523	523					920		920		486
86	84	2	1	1						487
			17	17						488
			5	1						489
782	782		105		105					490
320	315	5	25		25					491
										492
1,257	1,257					1,182		1,182		493





TABLE NO. 3—CONTINUED—

Number	TOWN	Total receipts	Taxes, Licenses, Fines, Etc.						Number
			Total of taxes, licenses, fines, etc.	Taxes from county treasurer	Poll tax	Fines and licenses	Market tax and town liquor license	Miscellaneous	
619	Soldier.....	374	323	267	55	1	1		
620	Solon.....	1,071	790	10	27	60	153		
621	Somers.....	726	726	625	0	25	0		
622	South English.....	562	429	46	3	20	300	27	
623	Spillville.....	10,538	5,974	4,861	312	625	63		
624	Spirit Lake.....	2,596	2,556	2,557	36		3		
625	Spring Hill.....	70	70	717	39		43		
626	Springville.....	497	897	544	141		108		
627	Stacyville.....	2,532	2,532	2,363	115		38		
628	Stanton.....	1,033	1,033	887	0	94	22		
629	Stapwood.....	22,212	4,730	4,350	74	289	37		
630	State Center.....	328	328	310	13		5		
631	Steamboat Rock.....	617	617	599	7		9		
632	Stockport.....	375	275	235	24	7			
633	Stockton.....	271	6,756	4,781	139	728	1,058		
634	Story City.....	636	636	630	6		0		
635	Stratford.....	3,426	2,257	1,689	89	462	26		
636	Strawberry Point.....	11,466	3,829	1,738	113	369	1,510	159	
637	Struble.....	1,392	1,382	82	26	14	600	220	
638	Sully.....	1,020	1,020	1,006	11				
639	Sumner.....	10,102	5,902	3,370	265	2,267	0		
640	Superior.....	455	455	188	42	22	150	80	
641	Sutherland.....	2,519	2,043	1,484	1	80	350	80	
642	Swaledale.....	761	148	134	4	10			
643	Swan.....	633	419	333	66				
644	Swea City.....	2,140	1,019	1,237	137	117		128	
645	Tabor.....	1,651	3,475	3,301	15	30	39	39	
646	Templeton.....	1,620	1,620	450	48	135	975	42	
647	Terrill.....	649	544	425	19				
648	Thayer.....	501	501	486	11				
649	Thompson.....	5,701	2,512	2,003	117	357		35	
650	Thor.....	457	457	327	15				
651	Thornburg.....	237	237	229	4				
652	Thornton.....	761	741	509	37	110		85	
653	Thurma.....	1,152	1,152	1,053	2	10		17	
654	Tinlev.....	2,171	1,129	1,014	50	13		22	
655	Titonka.....	968	875	733	87	56			
656	Tracy.....	10,571	8,817	8,304	152		361		
657	Treynor.....	1,384	1,386	1,139	51		104	4	
658	Tripp.....	6,372	5,270	2,973	163	151	1,940	35	
659	Truro.....	1,067	587	566	21				
660	Turk.....	311	275	195	45	34			
661	Udell.....	456	456	429	45	27		1	
662	Underwood.....	1,156	493	218	37	7	150	16	
663	Union.....	2,652	2,737	2,662	35	40			
664	Urbanda.....	29	2	2					
665	Ute.....	4,892	1,261	953	70	147	75	21	
666	Vail.....	17,064	3,393	1,526	47	1,750		24	
667	Van Horn.....	12,277	1,916	1,757	83	72		34	
668	Van Meter.....	592	617	528	59	30			
669	Van Wert.....	734	731	581	75	67		8	
670	Varina.....	1,454	1,299	961	136	136		112	
671	Victor.....	6,591	3,886	3,706	53	127		2	
672	Vincent.....	607	607	629	26	20		23	
673	Volga.....	275	275	270	5				
674	Wadena.....	4,140	3,648	610	49	14	2,022	50	
675	Wesport.....	1,323	1,762	1,706	21	55			
676	Wesley.....	10,644	2,892	2,530	63	215		2	
677	Well Lake.....	10,914	4,783	3,246	145	689	800	3	
678	Walnut.....								

## GENERAL RECEIPTS.

Number	Total water, electricity and gas	Classified by Source		Classified by Source			Receipts from Debt Obligations Issued			Number	
		Water	Electricity and gas	Total streets, town hall, etc.	Streets, crossings and sidewalks	Town hall, scales and cemetery	Total from bank, current warrants and interest coupons	From bond sale	Current year's year-tails outstanding		Miscellaneous
	276	276		5	5			51			5
								133			133
	2,343	2,343		107	107			2,164	1,367		2,164
	7,759	230	7,529	33	22	10	9,959	5,000	4,966		4
	10,600	943	9,657	157	4	153	4,728		4,728		
	3,586	1,583	2,400	41	41		1,000		1,000		
								7,113	7,007	109	
	2,125	2,125		11	11						
								2,871		2,871	
	293	293						1,183		1,183	
								134	600		134
	96	96						21		319	
	575	575									
										10	
	228	228						2,951	1,566	1,385	
	1,47	1,473									
	99	999									
								459		459	
	101	101						44		44	
	216	216									
	1,560	433	1,127	37				3,075	3,000	39	
	233		233					12,074	8,017	4,057	
								10,078	10,078		
	3,068	606	2,161					342		342	
	473	473									
	1,331	1,331									
	5,619	148	5,471	12	12		5,911	6,911		600	680



TABLE NO. 4—TOTAL AND PER CAPITA DEBT OBLIGATION AT CLOSE OF YEAR.

Number	TOWNS	Classified by Character						Per Capita
		Total debt	General bonds	Municipal In- dustry bonds	Temporary loans	Warrants out- standing	Miscellaneous debt	
	<b>Grand total</b>	\$ 82,049.38	\$ 702,460	\$ 972,012	\$ 74,554	\$ 256,771	\$ 43,568	<b>4.76</b>
1	Ackley	\$ 11,771	\$ 7,000			\$ 4,779		9.46
2	Ackworth	83,629		\$ 30,000	\$ 2,500	1,022		37.22
3	Adair	7,983	7,000			903		6.13
4	Adel	3,532		3,500		32		3.48
5	Alford	3,300						8.09
6	Ainsworth	16,844	14,200			2,644		14.91
7	Almon							
8	Alpena	2,000	2,000					2.86
9	Alexander	117				117		45
10	Alerton	18,750		17,000	1,750			21.75
11	Alibon	3,032		3,000		63		6.19
12	Alma	10,358	6,200			3,158	\$ 1,000	10.80
13	Alton	11,233		10,000		1,233		10.74
14	Altrossa							
15	Alford	4,000	4,000					14.13
16	Andover							
17	Andrew	7,450	5,600			1,850		6.70
18	Anita	600			60			1.85
19	Ankeny							
20	Anthony							
21	Appleton							
22	Aradiah	62				62		2.56
23	Archer							
24	Arion	500		500				
25	Arizpe							
26	Arlington	3,500		3,500				5.16
27	Armstrong	4,928	3,850			1,078		8.41
28	Arnold's Park							
29	Arthur							
30	Ashton	3,517	3,300			1		6.99
31	Atalissa							
32	Atelstian							
33	Auburn							
34	Audubon	8,001	8,000					4.15
35	Aurelia	11,347	4,500			6,847		18.16
36	Aurora							
37	Avoca	1,689				1,689		1.11
38	Ayrshire							
39	Badger	300	300					1.41
40	Bagley							
41	Bailey							
42	Baldwin							
43	Bancroft	5,500	2,500					6.63
44	Barney City					3,000		
45	Barnum							
46	Basset	22				22		1.17
47	Batavia	606				606		1.24
48	Baxter Creek	5,500	5,500					10.43
49	Baxter	4,000	4,000					7.90
50	Bayard	10,500		10,500				19.48
51	Beacon	171				171		1.27
52	Beaconsfield							
53	Benman	350				350		1.78
54	Bellevue	21,110	1,500	18,800		150	1,070	11.80
55	Belmond							
56	Bennett	2,000		2,000				8.22
57	Benton					4		.07
58	Bentonport	190			100			

VALUATION OF PROPERTY, RATE OF LEVY AND AMOUNT LEVIED.

	Total actual val- uation	Actual valuation real property	Actual valuation per- sonal, railroad, telephone and tele- graph property	Taxable valuation (actual valuation)	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
	\$ 229,010,029	\$ 120,924,212	\$ 108,086,711	\$ 57,252,732		\$ 9,296,518		
	\$ 94,208 \$	513,164 \$	481,044	\$ 248,656	22			1
	79,372	54,192	25,180	19,843	2			2
	665,196	295,488	369,708	166,259	6.5	\$ 13,076		3
	779,824	504,580	275,244	134,956	23	\$ 4,900		4
	634,140	290,448	343,692	128,535	20	26,218		5
	421,650	172,758	248,892	105,276	18			6
	600,664	321,022	218,632	132,414	29.5			7
	232,610	115,568		58,160	10			8
	542,220	338,484	208,775	125,526	29			9
	235,780	172,020	63,760	88,945	16	128,107		10
	634,087	331,250	282,327	108,022	34	26,128		11
	467,701	217,239	229,465	109,425	21			12
	623,812	343,108	290,504	153,013	29.5			13
	224,408	129,180	95,228	56,102	4	21,062		14
	673,048	294,780	278,200	143,500	22			15
	216,245	128,070	88,172	54,061	15	17,950		16
	371,640	354,860	16,780	92,910	22			17
	171,227	72,950	68,447	42,840	24	12,780		18
	758,652	370,912	387,640	189,638	19	88,000		19
	250,768	122,520	128,248	62,692	10	85,000		20
								21
	475,112	298,040	182,072	118,778	15			22
	117,148	75,236	41,912	29,287	8			23
	90,624	36,468	44,116	20,131	27			24
	118,715	71,622	47,580	29,675	20			25
								26
	364,766	221,276	143,410	91,191	15.5			27
	455,390	206,820	196,448	108,075	21			28
	300,224	256,096	43,528	75,056	5	5,041		29
								30
	315,421	177,436	137,985	78,855	5			31
	169,249	48,290	116,748	40,792	12			32
								33
	201,417	131,068	70,844	60,333	13			34
	1,988,411	915,776	1,073,615	437,103	21			35
	415,860	260,492	155,368	103,953	33			36
	223,310	111,238	111,872	55,828	5			37
	1,251,108	656,100	565,008	312,777	15	19,188		38
								39
	168,342	91,500	76,842	42,082	10	18,000		40
	237,356	110,444	126,912	69,339	18			41
								42
	177,687	80,322	97,255	44,397				43
								44
	172,148	91,820	80,196	42,627	7.5			45
	121,125	89,345	81,780	30,281	15	6,000		46
	65,512	26,668	39,124	16,453	8	6,000		47
	1,120,000	320,000	300,000	250,000	25.5	56,000		48
	491,748	194,112	207,626	100,437	25			49
	512,822	222,592	220,290	128,213	18	15,240		50
	182,956	82,356	100,600	45,738	17	7,078		51
	96,132	34,212	61,920	24,083	10	16,432		52
	136,448	51,884	84,564	34,112	17			53
	950,656	562,072	588,584	287,739	16			54
								55
	300,316	157,280	223,036	97,739	18			56
	78,512	46,968	28,844	19,571	61			57
	62,500	40,000		15,620	11	44,304		58





TABLE NO. 4—CONTINUED—TOTAL AND PER CAPITA DEBT OBLIGATION AT CLOSE OF YEAR.

Table with columns: Number, TOWNS, Total debt, Classified by Character (General bonds, Municipal industry bonds, Temporary bonds, Warrants outstanding, Miscellaneous debt), Per Capita Total debt.

VALUATION OF PROPERTY, RATE OF LEVY AND AMOUNT LEVIED.

Table with columns: Total actual valuation, Actual valuation real property, Actual valuation per telephone and telegraph property, Taxable valuation, Mills levied, Actual valuation of taxable property in incorporation, Mills levied, Number.

TABLE NO. 4—CONTINUED—TOTAL AND PER CAPITA DEBT OBLIGATION AT CLOSE OF YEAR.

Number	TOWNS	Total debt	Classified by Character					Per Capita Total debt
			General bonds	Municipal industrial bonds	Temporary loans	Warrants outstanding	Miscellaneous debt	
191	Duncombe	5,896	2,800	3,000		50	14.11	
192	Dunkerton							
193	Dunlap	8,142	7,200			94	7.05	
194	Durant							
195	Dyersville	5,700	2,000		741	2,959	3.77	
196	Dysart	22,357	20,000			2,357	24.68	
197	Earlham	21,071	2,500	17,000		1,571	28.13	
198	Earling							
199	Earlville	5,000	5,000				9.06	
200	Early							
201	East Peru							
202	Eddyville	3,000	3,000				2.76	
203	Edenville							
204	Edgewood							
205	EBron							
206	Eldridge							
207	Elgin							
208	Elkader	7,001		7,000		1	5.93	
209	Elkhart	175				175	1.33	
210	Elkport							
211	Elliott	500		500			.95	
212	Eliston	200				200	.98	
213	Ellsworth	10,816		9,500		1,316	26.64	
214	Elma	1,000	1,000				1.24	
215	Ely							
216	Emerson	750				750	1.57	
217	Epworth	778				778	1.56	
218	Essex	8,500	5,000			3,500	10.95	
219	Everly	600	600				1.53	
220	Extra	4,000	4,000				5.08	
221	Exline	22				22	.03	
222	Fairbank							
223	Farley							
224	Farmersburg							
225	Farmington	11,068	7,500			2,801	10.02	
226	Farnhamville	10				10	.03	
227	Farragut	54				54	.13	
228	Fayette	18,138		12,100		5,654	16.31	
229	Fenton	6,056		5,000		1,056	28.70	
230	Ferguson							
231	Fertile	68				68	.33	
232	Floyd							
233	Fonda	6,500	6,500				6.69	
234	Fontanelle	2,064	2,000			64	2.62	
235	Forest City	11,500		11,500			6.80	
236	Ft. Atkinson							
237	Ft. Des Moines	455				455		
238	Foster							
239	Franklin							
240	Fraser	6				6	.01	
241	Fredericksburg	22	2				.04	
242	Frederika							
243	Fremont	1,511				1,511	3.02	
244	Galva	8,575		8,500		75	24.02	
245	Garber							
246	Garden Grove							
247	Garnaville	300				300	.88	
248	Garner	5,500	5,500				5.35	
249	Garrison							
250	Garwin							
251	Geneva							
252	George	12,313		11,000		1,313	19.82	
253	Germania	350					.80	
254	Gilbert							

VALUATION OF PROPERTY, RATE OF LEVY AND AMOUNT LEVIED.

Total actual valuation	Actual valuation real property	Actual valuation personal, railroad, telephone and telegraph property	Taxable valuation (actual valuation)	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
284,488	130,000	154,480	71,120	10	55,28	5	191
253,143	91,104	162,044	63,287	10	46,10	5	192
933,924	479,638	454,316	233,481	27	3,40	4	193
571,924	212,500	359,364	142,981	20			194
1,139,216	594,136	545,080	284,804	15			195
675,406	426,946	248,460	168,852	32			196
468,432	234,620	233,812	117,108	31	9,748	5	197
151,720	70,460	81,260	37,930	29			198
365,100	117,652	247,448	91,275	18			199
152,528	91,872	60,656	38,132	8			200
486,720	271,300	215,420	121,680	21.5			201
281,702	268,784	12,918	70,425	10	28,552	4	202
293,832	236,933	56,898	73,458	9	19,600	4	203
422,035	209,340	212,695	105,509	11	114,652	4	204
383,260	129,520	253,740	95,815	12	41,612	5	205
1,143,904	575,536	568,368	285,976	6			206
149,022	80,050	68,972	37,256	12	36,484	4	207
68,586	33,617	35,369	17,246	5			208
353,072	171,016	182,056	88,268	18	6,400	6	209
98,700	55,320	43,380	24,675	10			210
240,500	104,76	136,196	60,240	18	13,244	5	211
497,772	277,056	220,716	124,443	20			212
117,580	65,120	52,456	29,395	9			213
411,660	160,49	251,164	102,915	13			214
272,376	184,66	87,412	68,094	10	63,120	5	215
714,262	355,95	358,310	178,566	22			216
335,144	152,25	182,888	83,786	11			217
544,116	261,57	262,544	136,029	17			218
323,968	168,048	155,920	80,992	12	167,072	4	219
102,775	43,144	59,631	25,694	3			220
304,396	101,652	202,744	76,099	27	22,630		221
593,224	418,668	174,556	148,306	27			222
248,156	107,512	140,644	62,039	22			223
365,824	146,432	219,392	91,456	22			224
702,252	375,024	327,228	175,563	15	19,920	5	225
179,013	94,375	84,638	41,753	10	35,736	4	226
231,258	165,100	66,158	57,822	10			227
641,524	353,272	288,252	160,381	18			228
499,236	274,188	225,048	124,809	29	108,136	5	229
1,088,536	739,464	349,072	272,134	22			230
153,000	153,000		38,250				231
38,092	19,632	18,460	9,523				232
136,692	111,552	25,140	34,173	10			233
327,416	179,664	147,752	81,854	20	30,852	5	234
254,416	144,400	110,013	63,604				235
78,164	56,302	21,862	19,541	4			236
263,432	126,004	137,428	65,858	12			237
433,068	131,992	301,016	108,252	3			238
711,372	497,928	213,444	177,843	26			239
476,688	212,736	263,952	119,172	6	11,828	3	240
370,000	188,788	181,212	92,515	10			241
131,670	79,632	52,044	32,919	15			242
529,77	307,892	221,880	132,443	10			243
200,06	63,000	137,000	50,000	10			244
225,784	99,368	126,416	56,446	9			245

TABLE NO. 4--CONTINUED--TOTAL AND PER CAPITA DEBT OBLIGATION AT CLOSE OF YEAR.

Number	TOWNS	Classified by Character					Per Capita	
		Total debt	General bonds	Municipal in- dustry bonds	Temporary loans	Warrants out- standing		Miscellaneous debt
255	Gilman.....			15,000		1,589	24.08	
256	Gilmore City.....	16,589				1,590	7.45	
257	Gladbrook.....	6,500	5,000				17.09	
258	Gidden.....	14,500		14,500				
259	Goldfield.....					516	2.15	
260	Goodell.....	516					27.27	
261	Goose Lake.....	3,000	3,000					
262	Gowrie.....					106	3.79	
263	Graettinger.....	2,106	2,000					
264	Grafton.....		2,000				2.57	
265	Grand Junction.....	2,600		775	500		2.58	
266	Grand Mound.....	1,275						
267	Grand River.....							
268	Grand View.....		1,400				6.22	
269	Granger.....	1,400					.28	
270	Grant City.....	45						
271	Granville.....					63	.13	
272	Gravly.....	63						
273	Gray.....							
274	Greely.....	7,650		4,000	3,650		6.63	
275	Greene.....	25,801	25,750			6	18.71	
276	Greenfield.....	3				5	.02	
277	Green Island.....	3,114	200	2,000	615	299	1.25	
278	Grimes.....	4,944	1,000			3,944	5.21	
279	Griswold.....	6,000		6,000			4.43	
280	Grundy Center.....	3,791	3,000			791	2.84	
281	Guthrie Center.....	4,152	800	3,000	552		2.92	
282	Guttenburg.....	898	898				6.11	
283	Halbur.....							
284	Hamburg.....	72				72	.18	
285	Hamilton.....	165				165	.06	
286	Hancock.....							
287	Hanlontown.....							
288	Harcourt.....							
289	Harker.....							
290	Harpers Ferry.....						8.37	
291	Harris.....	2,600		2,000			1.58	
292	Hartley.....	17,500	5,500	12,000				
293	Harvey.....							
294	Hastings.....					800	3.32	
295	Havelock.....	800					13.73	
296	Hawkeye.....	7,000		7,000			.03	
297	Hazleton.....	13						
298	Hedrick.....							
299	Henderson.....							
300	Hepburn.....							
301	Hinton.....						6.41	
302	Holland.....			6,000			2.61	
303	Holstein.....	6,000			375			
304	Holy Cross.....	375						
305	Hopewille.....			5,000	2,165	2,455	12.07	
306	Hopkinton.....	9,620						
307	Hornick.....			7,000		1,000	15.32	
308	Hospers.....	8,900					13.20	
309	Hubbard.....	7,500	7,500				8.60	
310	Hudson.....	3,200	1,500			1,700	7.83	
311	Hull.....	5,155		3,500		1,655	5.60	
312	Humboldt.....	10,133		2,500	131	4,502		
313	Humeston.....							
314	Huxley.....	1				1		
315	Hoenge.....					1,778	28.20	
316	Inwood.....	16,778	15,000					
317	Ionia.....		4,000				6.34	
318	Ireton.....	1,000						

VALUATION OF PROPERTY, RATE OF LEVY AND AMOUNT LEVIED.

Total actual val- uation	Actual valuation real property	Actual valuation per- sonal, railroad, telephone and tele- graph property	Taxable valuation (1 actual valuation)	Mills levied	Actual valuation of agricultural lands in corporation	Mills levied	Number
811,306	437,188	374,118	202,826	20			255
610,640	353,848	256,792	152,600	18			256
329,135	211,208	117,928	82,284	22.7			257
253,004	176,948	76,056	63,251	16			258
80,960	51,700	29,200	20,240	13	8,688	5	259
612,676	483,760	128,916	153,169	28.5	26,320		260
132,408	59,596	72,812	33,102	4			261
533,412	360,392	176,020	134,103	12			262
295,340	134,860	160,480	73,835	9			263
274,552	73,344	201,608	68,738	15	7,172	5	264
47,432	41,368	6,064	11,858	6	22,588	4	265
209,572	118,708	90,861	52,393	20			266
403,759	155,180	248,579	100,940	11.5			267
250,117	195,004	55,113	62,529	18.5			268
870,788	528,844	341,944	217,697	25.5	53,800	5	269
66,560	58,360	8,200	16,640				270
285,100	136,140	149,020	71,290	10			271
561,472	316,668	244,504	140,368	23.5			272
1,301,924	608,988	692,936	325,481	23	16,700	4	273
1,073,604	694,964	378,640	268,401	19			274
742,452	412,25	330,196	185,613	7			275
80,000	40,000	40,000	20,000	22			276
174,780	99,860	74,920	43,695	7			277
203,725	92,880	110,845	50,931		62,800	5	278
165,780	94,620	71,160	41,445	10			279
179,028	65,676	112,352	44,757	10			280
176,504	93,852	82,952	44,201	20			281
711,704	405,324	306,380	177,926	20			282
258,452	129,888	128,564	64,613	10			283
118,728	65,800	52,928	29,082	15.5			284
474,520	240,464	234,076	118,630	10	15,012	4	285
470,068	149,066	320,972	117,517	7			286
209,896	61,928	147,968	52,474	6			287
151,672	78,140	73,532	37,918	4			288
598,944	363,580	235,364	149,736	15.5	148,844	5	289
39,716	27,833	11,880	9,929		27,836	4	290
559,240	302,176	257,064	139,810	19			291
103,532	51,184	52,348	25,883	10			292
160,648	120,500	70,148	47,662	20			293
472,484	232,728	239,756	118,121	26			294
375,004	151,408	221,596	93,251	14			295
432,204	199,780	232,424	108,051	19.5			296
1,630,692	881,660	749,012	407,673	25	59,844	3	297
594,388	310,992	283,366	148,597	22			298
198,760	73,840	124,920	49,630	8	70,112	4	299
126,953	74,886	52,067	31,738	29			300
179,998	70,260	109,738	44,999	5	10,844	4	301
381,436	190,300	191,136	95,359	20			302



TABLE NO. 4—CONTINUED—TOTAL AND PER CAPITA DEBT OBLIGATION AT CLOSE OF YEAR.

Number	TOWNS	Total debt	Classified by Character					Per Capita Total debt
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debt	
383	Livermore	4,750	4,750				6.22	
384	Logan	3,737				3,737	2.54	
385	Lohrville	16,492	11,500			4,992	24.47	
386	Lone Tree	6,450	1,200	5,250			8.25	
387	Lorimor	1,552	800			152	2.41	
388	Lost Nation	12,000	12,000				22.94	
389	Lovilia	325		1,800			3.08	
390	Lowden	1,800					.61	
391	Low Moor					103	.61	
392	Luana	103					36.92	
393	Lucas	4,800	4,800				.75	
394	Luther	375				375	.75	
395	Luverne						5.01	
396	Luzerne					546	5.01	
397	Lynnville						14.58	
398	Lytton	546					.96	
399	Macedonia					280	10.88	
400	Macksburg		15,000			280	9.31	
401	Madrid	17,367				280	6.07	
402	Magnolia	280		3,500		600	4.33	
403	Malcom	4,100				8	8.92	
404	Mallard	3,083	2,500				7.56	
405	Maloy						15.46	
406	Malvern	7,000	7,000				5.58	
407	Manilla						2.63	
408	Mantyl						.50	
409	Manning	6,200		6,200			1.44	
410	Manson	11,027		7,900	3,100	27	3.55	
411	Mapleton	8,362		3,500	2,928	1,934	4.66	
412	Marathon	8,225		6,000		2,225	2.73	
413	Marble Rock						1.56	
414	Marcus	5,000		5,000			1.13	
415	Marne	700		700			11.02	
416	Martelle						11.41	
417	Martinsburg						.02	
418	Marysville						17.69	
419	Masonville					246	23.31	
420	Massena	246					28.51	
421	Matlock		300			117	.02	
422	Maurice	417					17.69	
423	Maxwell	2,504	2,504				23.31	
424	Maynard					1,440	1.56	
425	McCallsburg	1,440					1.13	
426	McCausland	300			300		11.02	
427	McClelland					3	11.41	
428	McGregor	13,503		7,500		6,000	.02	
429	McIntyre	1,107				1,107	17.69	
430	Mechanicsville	9,000	9,000				23.31	
431	Mediapolis						28.51	
432	Melbourne						11.41	
433	Meirose					474	1.56	
434	Melvin	2,224					1.13	
435	Menlo					5	11.02	
436	Meriden	5					1.56	
437	Merrill	9,200		8,000		1,200	1.13	
438	Meservey	4,500		4,000		500	11.02	
439	Meyer						11.41	
440	Miles						.02	
441	Milford	16,395	13,500	2,500		395	17.69	
442	Milfersburg						23.31	
443	Milo						28.51	
444	Milton	5,747	4,000			1,747	11.41	
445	Milburn						.02	
446	Minden	1,420				1,420	17.69	

VALUATION OF PROPERTY, RATE OF LEVY AND AMOUNT LEVIED.

Total actual valuation	Actual valuation real property	Actual valuation personal, railroad, telephone and telegraph property	Taxable valuation (actual valuation)	Mills levied	Actual valuation of Agricultural lands in incorporation	Mills levied	Number
263,07	142,112	120,964	65,769	15			4
1,148,200	596,420	551,780	287,050	38	6,800		4
526,511	350,000	176,512	131,628	31	108,048		4
625,906	321,640	304,260	156,475	12.5	34,786		5
309,020	170,184	138,836	77,255	15	205,808		4
934,434	251,540	682,894	233,608	15.25			4
556,594	146,500	410,094	139,149	15			4
400,536	202,276	198,260	100,134	15	2,700		3
115,940	54,860	61,080	28,185	8			3
190,248	70,500	119,748	47,562	6	38,596		3
93,132	47,400	45,732	23,283	10			3
							3
							3
212,763	138,080	74,683	53,191	9			3
136,718	23,982	112,736	34,179				3
235,959	126,572	109,387	58,990	16	3,920		4
							3
							3
249,600	76,764	172,836	62,415	7			3
230,368	93,264	137,104	57,592	12	55,628		4
734,916	472,424	262,492	183,729	28	25,265		4
168,948	86,760	82,188	42,237	10			4
345,162	168,089	177,073	86,290	20	44,950		4
227,420	102,832	124,588	56,855	19			4
							4
953,920	548,420	405,500	238,480	25	122,880		5
							4
							4
256,272	95,340	160,932	64,068				4
686,268	451,700	234,568	171,567	18	33,508		4
749,676	511,120	238,556	187,419	33	35,596		4
545,532	347,05	198,480	136,383	15			4
382,072	222,061	159,984	95,518	21			4
							4
831,616	466,512	365,104	207,904	27	96,000		4
180,140	95,668	84,472	45,035	13			4
174,212	84,416	89,796	43,553	12			4
146,584	48,416	98,168	36,646	10	10,844		5
							4
							4
376,860	157,900	218,960	94,215	10	12,350		4
59,844	28,956	30,888	14,836				4
134,504	42,804	91,700	33,626	21	10,788		4
503,764	241,616	262,148	125,941	17.5			4
264,500	148,172	116,728	66,225	15			5
244,552	126,216	118,336	61,138	19.9			4
57,536	27,408	30,128	14,384	8			4
95,255	54,216	41,039	23,814	10			4
984,580	486,344	498,036	246,065	25			4
374,892	318,636	56,256	96,723	10			4
1,726,740	1,236,376	490,364	431,685	20			4
							4
354,836	223,416	131,420	88,709	10	39,920		5
							4
121,276	58,864	62,412	30,319	6			4
							4
231,636	87,388	144,248	57,909	17			4
352,296	172,968	179,328	88,074	15			4
151,028	67,948	83,080	37,757	16			4
412,652	360,532	52,120	103,163	5			4
186,784	4,648	182,136	46,696	8			4
519,373	265,812	253,561	129,843	23	4,000		4
							4
632,720	251,202	381,428	158,180	10			4
800,000	525,000	275,000	200,000	20			4
201,524	90,508	111,016	50,381				4
286,136	165,184	120,952	71,534	21			4

TABLE NO. 4—CONTINUED—TOTAL AND PER CAPITA DEBT OBLIGATION AT CLOSE OF YEAR.

Number	TOWNS	Total debt	Classified by Character					Per Capita
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debt	
447	Mingo					505	1.53	
448	Mitchell	767					1.59	
449	Mitchellville					709	1.59	
450	Modale							
451	Montalain							
452	Moneta							
453	Monmouth							
454	Monona							
455	Monroe	3,000	3,000				3.75	
456	Montezuma	27,367	14,500	10,867	2,000		32.65	
457	Montour	46				46	.12	
458	Montrose							
459	Moorhead							
460	Moorland							
461	Moravia					315	1.47	
462	Morning Sun	1,315	1,000					
463	Morrison					1,634	7.43	
464	Moulton	9,161	7,500			594	6.74	
465	Mt. Airy	11,489	10,500					
466	Mt. Vernon	19,569		6,000		1,566	12,000	
467	Mt. Vernon			4,000				
468	Moville	3,464	3,464				4.35	
469	Murray	4,000						
470	Nashua						.54	
471	Necia	500	500					
472	New Albin	4,000				1	5.52	
473	Newell	1,001		4,000			6.29	
474	New Hartford	3,000	3,000					
475	New Liberty					1,100	12.33	
476	New London	14,104		13,000		316	4.7	
477	New Market	311						
478	New Providence					1,729	13.12	
479	New Sharon	14,732	8,000	5,000				
480	New Vienna							
481	New Virginia						5.81	
482	Nichols	2,808	2,808					
483	Nodaway	3,547	3,540				3.69	
484	Nora Springs	95				95	.25	
485	Northboro							
486	North Buena Vista					2,110	8.97	
487	North English	7,610		5,500				
488	North McGregor							
489	North Washington			8,000			6.33	
490	Northwood	8,000						
491	Norwalk							
492	Norway							
493	Nunda	1,644			1,644		4.30	
494	Oakland			3,000		33	.68	
495	Oakville			15,000		5	1.37	
496	Ocheyedan	15,005				500	9.29	
497	Odehott	11,800	8,300	3,500			9.68	
498	Ogden	12,562		7,500		5,062		
499	Olin							
500	Olin	4,229		3,600		826	6.41	
501	Ollie							
502	Osage							
503	Orange City	7,500		7,500			5.46	
504	Orient	1						
505	Oriens							
506	Oswego							
507	Ostedock							
508	Oto	7,688		4,500	3,188	55	12.56	
509	Oxford							
510	Oxford Junction	5						

VALUATION OF PROPERTY, RATE OF LEVY AND AMOUNT LEVIED.

Total actual valuation	Actual valuation real property	Actual valuation personal railroad, telephone and telegraph property	Taxable valuation (actual valuation)	Mills levied	Actual valuation of agricultural lands in incorporation	Mills levied	Number
185,292	64,676	120,616	46,322	7	6,216		447
95,728	38,744	56,984	23,902	10	24,368		448
600,368	286,733	313,635	137,346	10			449
208,069	177,650	90,419	67,023	10	124,824		450
							451
							452
194,044	71,416	122,628	48,311	8	20,624		453
728,496	301,015	397,930	182,234	3.5			454
727,248	317,140	410,108	181,312	20			455
910,228	57,532	412,256	223,627	31	62,100		456
49,186	27,967	41,219	17,297	10	47,800		457
550,129	166,306	83,532	62,532	10			458
31,473	19,493	31,789	12,868				459
86,672	62,624	24,148	21,628	6			460
454,444	205,860	248,584	113,611	5			461
533,480	347,492	295,738	138,670	27			462
146,452	78,748	67,704	31,613	15			463
692,786	330,488	212,258	150,696	32			464
1,512,448	715,084	497,364	303,112	20	37,552		465
290,384	67,248	153,236	35,346	7.5			466
1,727,232	1,277,628	431,808	211,808	21	8,540		467
253,688	122,624	131,164	63,422	15			468
968,730	518,214	446,366	142,650	18	192,312		469
1,470,279	893,355	376,924	367,669	19	59,184		470
554,190	316,844	237,346	138,547	17			471
239,434	175,104	151,300	81,616	22			472
570,124	306,492	390,632	142,821	15			473
311,252	132,620	158,622	77,813	16			474
133,100	46,580	58,629	39,274	4.5			475
1,071,859	595,763	366,653	267,466	20	3,106		476
							477
151,216	106,960	47,256	37,804	8	64,511		478
130,580	97,400	32,242	24,242	5	14,215		479
174,068	83,928	90,760	42,222	8			480
367,884	140,464	127,429	66,071	5			481
349,500	215,028	135,622	87,290	13.5			482
240,284	118,312	121,472	60,410	10	9,500		483
773,572	442,444	331,128	193,292	22	198,332		484
164,064	49,364	114,700	41,016	5			485
39,883	10,499	7,471	2				486
638,488	261,576	376,512	139,622	20			487
214,000	111,680	102,320	33,990	7			488
45,953	16,544	16,544	8,272	3			489
1,035,230	630,571	404,679	258,307	22			490
331,956	145,016	183,940	82,080		60,216		491
481,164	166,394	314,780	121,276	15			492
							493
569,600	307,248	292,332	142,400	18			494
87,408	56,724	30,684	21,852	10			495
339,838	136,198	181,750	82,716	25			496
800,304	473,068	327,236	200,676	25	9,948		497
928,940	436,730	432,250	222,536	30			498
238,580	63,588	175,295	50,720	8	9,311		499
277,598	277,598	233,172	129,142	21			500
							501
234,420	104,320	130,100	58,069	5			502
694,324	413,112	484,432	151,331	21			503
286,164	122,256	163,928	71,541	2	3,264		504
149,916	114,684	24,932	37,479	7			505
603,444	308,888	355,006	165,861	7			506
							507
134,628	66,852	58,676	31,167	13			508
451,886	214,886	236,692	112,321	10			509
406,532	206,444	199,498	102,586	29			510

TABLE NO. 4—CONTINUED—TOTAL AND PER CAPITA DEBT OBLIGATION AT CLOSE OF YEAR.

Number	TOWNS	Total debt	Classified by Character					Per Capita Total debt
			General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debt	
511	Pacific Junction	918				918	1.83	
512	Packwood	369,504						
513	Palmer						5.17	
514	Panama	1,704	1,300				3.70	
515	Panora	4,000	4,000				4.23	
516	Parkersburg	4,000	4,000				2.12	
517	Parnell	782						
518	Paton							
519	Patterson						10.93	
520	Paulina	8,704		8,000			12.87	
521	Persia	4,000	4,000				7.71	
522	Peterson	3,700	3,000				13.22	
523	Pierson	5,500		5,500				
524	Pilot Mound							
525	Pioneer							
526	Pisgah							
527	Plainfield						1.21	
528	Pleasanton	243				243		
529	Pleasant Plain							
530	Pleasantville							
531	Plymouth							
532	Ponchartraine	25,371	4,000	20,000		1,371	25.70	
533	Polk City							
534	Pomeroy						6.34	
535	Portsmouth	2,270		2,270			1.57	
536	Postville	1,303				1,303	36.52	
537	Prairiefburg	6,841		5,000				
538	Prairie City						1.66	
539	Prescott	759				759	3.15	
540	Preston	2,000				2,000	19.92	
541	Pringhar	14,000	14,000				1.35	
542	Princeton	600				600		
543	Promise City						9.82	
544	Protoville	1,600	1,600					
545	Pulaski							
546	Quasqueton						17.13	
547	Radcliffe	11,304	8,000			3,304		
548	Rake						1.14	
549	Ralston	200				200		
550	Randallia							
551	Randolph						14	
552	Rathbun							
553	Readyly							
554	Redding							
555	Redfield						4.15	
556	Reinbeck	5,000		5,000				
557	Rembrandt							
558	Remsen							
559	Renwick	200				200	.55	
560	Riceville	7,158		5,400		1,758	8.48	
561	Richland	4,061	4,000			61	6.60	
562	Ricketts	1,250				60	13.24	
563	Ridgeway							
564	Ringside	2,846		2,100		746	3.09	
565	Rippey	7,051	7,000			51	17.24	
566	Riverside	1,617		1,500		117	2.48	
567	Riverton							
568	Rock Falls							
569	Rockford	2,267		7,500		1,012	785	
570	Rock Valley	2,000	2,000				1.67	
571	Rockwell							
572	Rockwell City	10,621		7,000	3,000	21	6.50	
573	Rodman							
574	Rodney							

VALUATION OF PROPERTY, RATE OF LEVY AND AMOUNT LEVIED.

Total actual valuation	Actual valuation Real property	Actual valuation per cent. railroad, telegraph property	Taxable valuation of actual valuation	Mills levied	Actual valuation of the bonds in liquidation	Mills levied	Number
329,544	85,244	144,290	57,386	18			511
369,504	114,788	194,716	77,376	8	32,777		512
121,794	84,968	36,756	36,441	13			513
767,252	287,508	379,144	193,828	23			514
872,852	467,200	405,133	218,313	24.5	249,950		515
504,800	85,600	119,200	51,215	20			516
544,626	253,772	250,804	136,159	10			518
345,324	172,848	172,476	86,331	27			519
349,672	172,784	176,386	87,398	27			520
448,866	231,594	227,372	114,734	19			521
215,824	89,206	126,428	53,556	5	21,304		522
71,264	71,264	77,100	37,091	8	3,632		523
140,128	55,240	95,788	37,382	8			524
154,626	63,176	79,860	35,569	8			525
677,248	328,400	348,848	169,312	22			526
459,804	237,648	162,156	124,651	22	28,708		527
165,238	64,220	109,718	41,309	12			528
354,622	44,692	309,150	108,626	10			529
377,580	514,140	953,840	244,453	10			530
175,578	131,501	44,077	43,965	9			531
676,136	305,698	379,525	169,646	21.5	17,000		532
305,355	137,204	176,404	76,334	10			533
200,694	220,688	185,916	101,651	24.1			534
520,162	392,576	128,556	139,232	26			535
214,576	112,250	161,355	53,544	5			536
336,408	99,060	127,548	59,152	4			537
88,564	54,236	34,168	22,141	12			538
283,252	114,068	165,854	79,088	12			539
190,040	168,632	47,738	47,738	6	12,820		540
327,180	187,516	130,264	81,795	22	27,652		541
120,924	56,416	64,508	30,231	13	13,796		542
68,628	37,200	30,828	17,007	10			543
81,124	34,552	46,572	20,281	14			544
245,276	112,048	133,228	61,319	10			545
214,725	94,725	120,000	53,681	5	1,254		546
674,120	855,220	278,920	168,530	25			547
116,500	50,780	65,420	29,050	10			548
241,488	130,292	121,612	60,372	10			549
628,012	336,632	291,380	157,033	20.1	5,380		550
566,192	249,900	319,662	149,738	22.8			551
101,880	41,560	60,320	25,470	5			552
397,288	174,356	122,800	74,231	8	101,256		553
240,235	93,977	146,378	60,089	24			554
308,848	116,948	86,900	50,967	21			555
328,880	228,684	228,504	139,570	21			556
265,008	122,504	141,104	65,502	10			557
177,655	98,519	79,126	44,414	22			558
448,348	237,796	190,532	112,687	15	151,660		559
1,232,640	876,208	276,452	213,160	27			560
170,356	79,412	90,944	42,680	10			561

TABLE NO. 2.—(CONTINUED)—TOTAL AND PER CAPITA DEBT OBLIGATION AT CLOSE OF YEAR.

Number	TOWNS	Classified by Character						Per Capita
		Total debt	General bonds	Municipal Im- dustry bonds	Temporary loans	Warrants out- standing	Miscellaneous debt	
575	Rolla	4,000	4,000				4.19	
576	Rolland	18,700	18,000		706		29.17	
577	Rome	502			450	52	3.24	
578	Rose Hill	100				100	3.27	
579	Rosendale							
580	Rudd							
581	Runnels							
582	Russell							
583	Ruby	4,700		4,700		96	7.32	
584	Ruiland							
585	Ryan	1,500		1,500		2,94		
586	St. August	5,501		5,000		501	7.48	
587	St. Anthony							
588	St. Charles							
589	St. Lucas							
590	St. Olaf				5		.35	
591	St. Paul							
592	Sabula	10,477	8,500		1,977		11.41	
593	Salem							
594	Sauix							
595	Saulton	13,302	13,000		302		11.38	
596	Sandyville							
597	Seaville							
598	Sealder	2,000		2,000			3.10	
599	Schleswig	11,500	3,500		8,000		23.37	
600	Seranton	8,203		6,500	1,703	3	9.78	
601	Searsboro							
602	Sergeant Bluff	157			157		.30	
603	Shambaugh							
604	Shannon City							
605	Sharpsburg							
606	Shawfield							
607	Sherby	2,000		2,000			3.41	
608	Sheldahl							
609	Snell Rock	6,448	2,500		3,948		8.65	
610	Snellsburg	2,750	2,750				5.22	
611	Shibley	15,982		13,000		2,982	12.05	
612	Sidney							
613	Silver City	144			144		.35	
614	Sioux Center	5,221	4,500		721		4.91	
615	Sioux Rapids							
616	Slater							
617	Sloan	1,500		1,500			2.07	
618	Smithland							
619	Soldier							
620	Solon							
621	Somers							
622	South English							
623	Spillville							
624	Spirit Lake	35,128	9,000	24,000	171	1,957	80.24	
625	Spring Hill							
626	Springville							
627	Stacyville							
628	Stanboe							
629	Stanton							
630	Stanwood							
631	State Center	11,486		6,500	4,986		12.79	
632	Steamboat Rock							
633	Stockport							
634	Stockton				600		3.02	
635	Story City	18,728	9,000		4,728		9.69	
636	Strout	114			114		.16	
637	Stratford	4,500		8,500	1,000		5.12	
638	Strawberry Point	7,185		7,000	185		6.78	

VALUATION OF PROPERTY, RATE OF LEVY AND AMOUNT LEVIED.

Total actual val- uation	Actual valuation real property	Actual valuation per- centage of taxable personal and real property	Taxable valuation of actual valuation	Mills levied	Actual valuation of lands in incorporation	Mills levied	Number
605,632	418,684	278,948	178,505	32	50,240	5	575
455,972	294,790	231,272	138,962	10	31,180	7	576
60,565	32,402	28,133	15,141	10			577
132,220	50,400	81,800	33,050	16			578
143,626	74,503	98,736	35,000	10			579
							580
							581
517,512	164,368	322,924	129,372	20.5	20,122	5	582
379,564	191,832	187,732	84,391	30.5	3,300	4	583
156,016	65,924	90,092	38,004	19			584
324,480	235,192	80,388	81,130	19			585
465,264	295,004	168,560	115,801	20	2,400	5	586
							587
338,164	112,188	225,916	84,521	4.5			588
101,212	38,804	73,408	25,203	10			589
79,045	47,011	32,034	19,761	10			590
90,062	22,640	37,392	15,008	10			591
506,790	212,376	297,344	127,430	10			592
367,862	165,650	201,212	91,606	9	5,200	4	593
145,024	50,324	86,500	30,381	15			594
337,018	335,448	301,570	124,254	28	28,028	4	595
							596
							597
455,688	252,288	200,400	118,925	25	30,118	5	598
340,252	231,000	106,232	85,052	31			599
435,924	315,316	150,608	108,431	21	52,400	4	600
50,968	30,968	76,464	31,783	10			601
43,656	36,700	9,958	10,892	15			602
140,011	65,669	78,212	35,228	8			603
							604
158,606	116,576	43,420	29,749	6			605
							606
							607
379,714	230,338	150,336	94,928	22			608
162,367	76,819	85,548	40,562	7.5			609
511,024	315,950	108,764	127,766	23	1,610	5	610
373,760	177,764	197,264	93,264	16			611
1,094,014	629,452	467,612	278,516	21.5			612
							613
255,408	118,848	130,600	63,832	15			614
575,764	326,560	219,168	143,941	27	51,720	4	615
							616
231,448	17,450	213,998	57,892	10			617
287,212	156,682	131,130	71,863	20.5			618
148,332	80,928	68,304	37,082	12			619
138,272	69,784	68,488	34,908	14	5,650	1	620
							621
							622
277,512	93,472	164,640	64,378	10			623
155,572	80,680	63,892	38,802	10			624
968,056	724,684	243,372	242,014	19	13,920	4	625
							626
652,424	206,820	245,604	138,106	15.5			627
403,490	253,200	156,236	100,874	15			628
247,400	90,900	150,480	61,815	8	28,580	3	629
559,458	552,908	37,430	139,857	19	11,830	6	630
380,707	394,075	180,632	85,172	13			631
853,36	433,760	421,636	213,849	20			632
106,236	104,676	82,170	61,559	7			633
307,112	102,650	304,462	61,278	10	19,643	5	634
80,232	38,448	41,784	20,068	10			635
1,048,540	599,878	455,732	262,135	21	173,480	4	636
192,324	117,748	74,588	48,084	10	64,754	4	637
847,357	362,864	186,973	64,839	9			638
1,019,392	539,432	479,960	254,848	7.5	67,042	4	639



TABLE NO. 4—CONTINUED—TOTAL AND PER CAPITA DEBT OBLIGATION AT CLOSE OF YEAR.

Number	TOWNS	Classified by Character						Per Capita
		Total debt	General bonds	Municipal industry bonds	Temporary loans	Warrants outstanding	Miscellaneous debt	
639	Struble	---	---	---	---	---	---	
640	Sully	---	---	---	---	---	---	
641	Sumner	9,171	---	5,300	---	3,871	6.35	
642	Superior	---	---	---	---	---	---	
643	Switzerland	6,768	---	3,500	---	3,268	10.19	
644	Swaledale	1,611	1,000	---	---	686	6.86	
645	Swan	514	---	---	---	154	13.46	
646	Sweet Crk	5,411	1,500	---	---	910	15.86	
647	Tabor	11,543	---	11,000	---	543	12.20	
648	Templeton	5,000	5,000	---	---	17,900	11.90	
649	Terrill	100	---	---	---	100	40	
650	Thayer	---	---	---	---	---	---	
651	Thompson	5,320	---	2,000	---	3,320	10.64	
652	Thor	---	---	---	---	---	---	
653	Thorburg	---	---	---	---	---	---	
654	Thornton	1,000	---	---	1,030	30	3.84	
655	Thorman	---	---	---	---	---	---	
656	Tingle	645	---	---	---	268,316	1.00	
657	Tionka	125	---	---	---	294,625	1.31	
658	Traer	4,300	1,300	3,000	---	1,163,508	4.43	
659	Treyton	---	---	---	---	---	---	
660	Tripoli	5,000	---	5,000	---	129,564	6.62	
661	Turo	---	---	---	---	450	1.45	
662	Turin	44	---	---	---	44	1.76	
663	Todd	---	---	---	---	---	---	
664	Underwood	5,345	---	5,000	345	---	19.72	
665	Union	---	---	---	---	---	---	
666	Urbana	---	---	---	---	---	---	
667	Ute	4,439	1,400	---	---	39	9.03	
668	Vail	15,857	2,700	8,000	---	5,157	25.13	
669	Van Horne	11,100	---	10,000	---	1,100	25.60	
670	Van Meter	526	---	---	330	---	5.6	
671	Van Wert	---	---	---	---	---	---	
672	Varina	---	---	---	---	---	---	
673	Veter	2,758	---	2,700	---	8	4.51	
674	Vincen	---	---	---	---	---	---	
675	Volga	---	---	---	---	---	---	
676	Wadens	---	---	---	---	---	---	
677	Walcott	---	---	---	---	---	---	
678	Walker	2,058	---	---	---	2,058	3.58	
679	Wall Lake	7,911	7,911	---	---	---	14.10	
680	Walnut	8,500	---	3,400	500	---	4.10	
681	Wapello	---	---	---	---	---	---	
682	Washta	---	---	---	---	---	---	
683	Waucoma	25	---	---	---	35	4.0	
684	Waukegan	1,520	1,500	---	---	---	6.64	
685	Wayland	250	---	---	---	250	4.51	
686	Webb	827	---	---	---	870	5.67	
687	Weldon	---	---	---	---	---	---	
688	Wellsburg	5,038	2,500	---	---	2,138	17.49	
689	Welman	7,016	---	4,450	---	2,560	9.68	
690	Wesley	12,501	1,000	8,000	---	3,121	25.70	
691	West Bend	3,150	3,000	---	---	150	4.65	
692	West Branch	13,000	---	13,000	---	---	20.22	
693	West Burlington	8,944	5,200	3,000	---	---	7.42	
694	West Chester	---	---	---	---	---	---	
695	Westfield	---	---	---	---	---	---	
696	Westgate	3,630	2,300	---	1,300	---	15.32	
697	West Liberty	3,146	---	2,700	---	446	1.80	
698	West Mitchell	---	---	---	---	---	---	
699	West Point	3,500	3,300	---	---	---	5.79	
700	West Side	12,765	---	---	---	12,198	33.24	
701	West Union	5,000	---	5,000	---	---	3.02	
702	Wheatland	2,287	1,000	---	---	1,287	4.24	

VALUATION OF PROPERTY, RATE OF LEVY AND AMOUNT LEVIED.

Number	Total actual valuation	Actual valuation real property	Actual valuation personal property, automobiles, telephone, graph property	Taxable valuation (actual valuation)	Mills levied	Actual valuation of property in incorporation	Mills levied	Number
639	109,928	49,540	60,388	27,482	10	---	---	---
640	229,844	100,880	128,964	32,964	16	17,290	5	630
641	863,268	453,200	208,098	47,461	10	---	---	---
642	163,324	82,830	82,704	228,317	15	---	---	---
643	371,132	300,550	170,556	41,381	7	35,040	4	641
644	106,028	56,424	44,594	52,783	14.5	---	---	---
645	320,706	55,150	68,046	55,232	14.5	---	---	---
646	397,294	141,290	166,068	30,133	24.5	17,842	3	645
647	386,626	225,338	117,458	76,849	15	---	---	---
648	264,240	136,880	63,576	149,007	24.5	61,000	6	648
649	164,988	101,612	63,576	70,060	8	---	---	---
650	151,336	130,586	147,590	41,142	10	---	---	---
651	106,841	141,722	27,838	27,838	5	---	---	---
652	319,320	148,164	79,830	26,383	25	---	---	---
653	236,744	97,916	138,838	---	---	---	---	---
654	147,764	32,948	114,816	36,941	7	30,415	4	652
655	172,676	204,180	78,236	44,304	17	---	---	---
656	268,316	115,576	136,740	67,075	16.5	---	---	---
657	294,625	152,208	105,418	63,656	15	---	---	---
658	161,246	72,172	80,074	40,311	20	---	---	---
659	1,163,508	677,912	600,536	250,802	29	66,272	5	659
660	129,564	54,234	75,240	22,301	19	---	---	---
661	623,450	380,230	312,220	173,105	15	---	---	---
662	308,620	365,050	303,630	32,158	10	2,046	5	660
663	73,832	39,204	34,628	18,438	10	4,927	10	661
664	118,886	47,222	71,634	29,721	9	---	---	---
665	178,624	82,724	95,900	38,666	16	---	---	---
666	303,080	164,012	139,008	44,650	31	---	---	---
667	215,876	80,888	125,978	55,779	4	---	---	---
668	239,732	115,738	105,024	62,088	18	17,108	6	668
669	254,004	60,872	104,032	63,736	29	---	---	---
670	445,960	220,880	225,680	111,490	16	28,666	4	669
671	750,016	79,440	111,270	47,729	10	1,480	3	670
672	227,116	107,718	123,188	36,979	9	1,500	4	671
673	116,436	39,492	76,244	29,106	26	7,776	6	673
674	463,026	238,238	434,838	173,259	19	---	---	---
675	102,278	61,210	41,668	25,539	10	---	---	---
676	88,134	52,544	35,500	22,034	5	---	---	---
677	453,800	259,390	244,500	118,465	5	---	---	---
678	897,059	821,636	875,384	124,255	9	43,776	2	678
679	701,048	387,872	313,176	175,267	17.5	---	---	---
680	---	---	---	---	---	---	---	---
681	243,184	138,620	104,564	60,706	5	35,822	4	681
682	326,040	126,988	190,652	81,690	8	---	---	---
683	393,028	138,420	164,068	75,757	15	---	---	---
684	282,500	49,680	233,280	70,740	10	---	---	---
685	313,348	92,960	60,488	38,237	10	---	---	---
686	112,754	305,028	306,474	81,146	29	30,528	6	686
687	408,120	417,770	---	---	---	---	---	---
688	203,692	131,444	72,248	50,292	12	7,848	4	688
689	30,746	33,545	47,104	20,187	10	---	---	---
690	344,784	447,520	344,784	307,651	21	2,281	4	690
691	791,804	---	---	84,728	20	---	---	---
692	338,530	269,394	69,556	56,808	20	9,504	5	692
693	227,232	75,400	151,832	17,393	2	---	---	---
694	70,370	16,456	26,034	12,619	6	---	---	---
695	64,863	24,927	40,336	20,327	21	---	---	---
696	867,904	761,404	407,327	15,767	8	---	---	---
697	80,068	90,626	32,412	148,200	17	---	---	---
698	373,076	235,256	124,136	48,228	28.5	39,324	6	698
699	102,052	68,816	124,136	48,228	28.5	---	---	---
700	1,055,290	850,484	864,736	423,820	17.5	336,000	5	700
701	136,198	174,366	---	82,670	15	---	---	---



CITY OFFICIALS

Number in order Pop.	Town	Mayor	Clerk	Treasurer	Date term expires
29	Albia	H. S. Berry	C. C. Atchison	F. E. Elder	1913
60	Algona	Jas. W. Wadsworth	S. W. Crowl	Wm. Cleary	1913
37	Ames	Parley Sheldon	A. B. Maxwell	W. D. Metzger	1913
58	Anamosa	A. D. Sheehan	L. J. Fisher	T. E. Watters	1913
34	Atlantic	Joseph Burnea	L. E. Nichols	Jas. G. Whitney	1913
95	Bedford	H. C. Webb	K. E. Stepiens	F. E. Payton	1914
57	Bele Platin	C. W. Barnham	S. R. Persee	W. O. Grand	1913
27	Bloomfield	W. W. Wishard	A. B. Welch	U. S. Scott	1914
16	Boone	John S. Crooks	Otto Hlle	John F. Herman	1913
9	Burlington	S. H. Johnston	Frank C. Norton	J. C. Arts	1914
45	Carroll	W. H. Merner	J. A. Dougherty	H. W. Johnson	1913
36	Cedar Falls	W. H. Merner	W. T. M. Aitken	Chas. F. Byrnes	1914
5	Cedar Rapids	Louis Roth	L. J. Storey	C. R. Woodson	1913
30	Centerville	S. W. Bryant	P. A. White	Thanning Smith	1913
42	Chariton	H. G. Lorimer	G. J. Gittinger	Geo. E. May	1913
23	Charles City	T. M. Fitzgerald	John S. Bradley	Geo. Brimmer	1913
30	Cherokee	J. H. Burlingame	Wm. Shardlow	H. R. Spry	1912
41	Clarinda	Earl Peters	C. W. Stuart	G. J. Barr	1912
19	Clarion	P. H. Goslin	F. W. Walker	H. J. Barr	1912
91	Clear Lake	R. L. Young	C. C. Palmer	E. B. Chandler	1914
5	Clinton	E. M. Cowes	C. J. Rensche	J. E. Carmichael	1914
69	Colfax	A. Q. Wheeler	W. C. Chubb	F. T. True	1914
100	Corning	Thomas Maloney	J. H. McAnerney	W. H. Tibson	1914
6	Council Bluffs	E. L. Davenport	A. W. Gilbert	L. A. Morrison	1913
65	Cresco	J. W. Reynolds	J. P. Golden	Hay Alger	1912
31	Creston	J. W. Reynolds	J. P. Golden	C. S. Voss	1914
3	Davenport	F. W. Danbury	F. M. Hughes	John A. Backman	1914
43	Decorah	W. H. Lamb	E. F. Tucker	Geo. D. Wylfrant	1914
54	Denison	James R. Hanna	D. T. Burns	J. S. Hart	1914
1	Des Moines	James R. Hanna	D. T. Burns	S. H. Soneyers	1914
4	Dubuque	M. E. Lyons	Cyrl D. Lagen	D. M. Moser	1914
46	Eagle Grove	A. N. Todak	Sam Middleston	J. W. Neary	1914
40	Elkhon	H. W. Enoynt	J. E. Varnum	W. W. Walker	1912
93	Eldora	Carl S. Newcomer	L. J. Stout	F. D. Kerriek	1913
74	Emmetsburg	S. D. Bickford	T. F. Rutledge		
47	Estherville	J. E. Stockdale	N. B. Egbert		
28	Fairfield	J. P. Starr	Wm. L. Long		
12	Ft. Dodge	J. F. Ford	W. L. Tang	E. Zueker	1913
19	Ft. Madison				
39	Glenwood				
25	Grinnell	J. H. Patton	A. C. Harriman	J. C. Manly	1913
65	Hampton	D. W. Parks	W. H. Lecky	S. J. Pohl	1913
68	Harlan				
80	Hawarden	Walter Scott	T. J. Reeves	A. D. Horton	1914
56	Ida Grove	F. S. Brannan	Geo. C. Hubbard	F. C. Riner	1914
46	Independence	A. N. Todak	Rufus Brewer	W. H. Joslin, Sr	1912
50	Indianola	J. W. Sloucin	W. A. Graves	W. G. Stanley	1913
17	Iowa City	Geo. W. Koozitz	Geo. T. Reddick	H. P. Nicking	1913
62	Iowa Falls	B. R. Bryson	J. O. Gregg	Fayette Holmes	1914
15	Jefferson				
13	Keokuk	J. F. Elder	O. H. Landberg	Leroy Wolf	1914
52	Knoxville	Cam Culbertson	W. H. Courey	J. H. Collins	1913
83	Lake City	J. M. Tolliver	J. M. Fiecke	F. G. Hutchinson	1914
38	Le Mars	J. F. Schalles	D. D. Struble	Warren Lillie	1913
94	Leon	Dr. O. W. Foxworthy	S. G. Mitchell	M. A. Gammail	1914
63	Manchester	M. F. Leroy	Thos. Wilson	Chas. J. Seeds	1914
44	Maquoketa	F. W. Myatt	F. J. Kullmer	G. L. Mitchell	1914
48	Marengo	J. C. Engelbert	Chas. J. Denzler	Frank S. Hite	1914
35	Merion	F. L. Anderson	P. O. Clark	P. S. Griffen	1913
14	Marshalltown	Wm. H. Jones	S. Derby	A. T. Davis	1913
15	Mason City	F. M. Norris	J. H. McEwen	W. F. Thornbury	1913
53	Missouri Valley	Horace Warren	W. F. Thornbury	J. S. McGavren	1913
85	Monticello	E. E. Hoag	Fred W. Koop	H. C. Boniken	1914
40	Mount Pleasant	Fred G. Wait	W. D. Worthington	W. N. Sinclair	1913
11	Muscatine				
64	Mystic	J. C. Primrose	J. A. Colgan	P. W. McCloud	1913
77	New Hampton	F. D. Griffin	F. B. Strike	T. B. Comton	1913
23	Newton	O. C. Meredith	G. G. Fitch	D. L. Clark	1914
79	Nevada	F. E. Hansen	R. A. Davis	E. A. Fawcett	1913
22	Oelwein	J. E. Cole	C. D. Shippy	W. W. Jaulson	1913
88	Onawa	Henry Harlow	C. L. Collins	C. R. Holbrook	1914
71	Osage	Charles Kathun	A. S. Wright	M. C. Sweeney	1913
72	Osceola	Carl Dare	W. N. Temple	A. D. Simmons	1913
18	Oskaloosa				
10	Ottumwa				
56	Pella	H. J. Vander Berg	A. C. Kemper	A. W. Vander Linden	1913
32	Perry	C. Durant Jones	Adrian Cross	H. M. Pattee	1913
31	Red Oak	Wm. Thomas	Richard Roberts	R. M. Roberts	1913
67	Rock Rapids	J. E. Parrish	J. K. Moulton	P. G. Smith	1913
78	Sac City	Orville Lee	J. S. Shannon	C. C. Jameson	1913
76	Seymour	D. H. Kirby	J. W. Lowry	W. H. Owen	1914
30	Sheldon				
27	Shenandoah	J. M. McElroy	C. M. Conway	C. C. Fishbaugh	1913
86	Sigourney	J. H. Wylie	A. M. Neas	E. C. Willamson	1914
2	Sioux City	A. A. Smith	Paul J. Wells	O. A. Carlson	1914
57	Spencer	E. E. Bender	R. T. Turner	G. Tangart	1914

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CITY OFFICIALS, CONTINUED

Number in order Pop.	Town	Mayor	Clerk	Treasurer	Date term expires
72	Storm Lake	F. L. O'Banion	H. H. Steffen	J. W. Gilbert	1915
73	Stuart	A. A. Taylor	G. F. Taylor	J. L. Swinehart	1913
74	Tama	D. E. Goodell	T. M. McCurdy	F. L. Williamson	1913
75	Tipton	Chas. F. Summermaker	Philip D. Ketschen	S. G. Frink	1913
76	Toledo	C. M. Morford	J. N. Lichty	W. A. Dexter	1914
77	Valley Junction	George Gray	W. H. Field	F. J. Askew	1914
78	Villisca	F. L. Ingman	Geo. B. Sexton	C. W. Hill	1913
79	Vinton	A. W. Cadl	W. E. Klingaman	E. M. Tinkham	1913
80	Washington	J. D. Glasgow	Fred H. Steck	Royl Besdo	1914
81	Waterloo	R. C. Thompson	R. L. DeKon	C. N. McJannett	1913
82	Waukon	L. E. Beeman	J. D. Cowan	M. W. Whittinger	1913
83	Waverly	J. V. Hazlett	F. A. Lee	W. Weditschka	1913
84	Webster City	H. M. Sparlow	P. M. Banks	E. F. Kling	1913
85	Whit Cheer	W. J. Meade	Henry Ridley	Robert Schoff	1913
86	Winchester	Emory Nicholson	H. S. Ely	W. E. Grismer	1913

TOWN OFFICIALS

Number in order Pop.	Town	Mayor	Olerk	Treasurer	Date term expires
1	Ackley	J. S. Roberts	W. J. Scourick	S. V. Eggert	1914
2	Ackworth	A. W. Short	F. E. Ginder	C. A. Fowler	1913
3	Adair	S. H. Work	J. J. Hayden	F. C. Williams	1914
4	Adel	A. J. Goodrich	Vie T. Sweeley	F. W. Miller	1911
5	Afton	W. F. Craig	F. A. Shute	S. H. Birekwell	1911
6	Agency	J. K. Pearson	W. W. Moore	S. A. Stephens	1914
7	Ainsworth	A. L. Yeaton	A. G. A. Paten	H. Shanberg	1912
8	Akron	George R. Anderson	Amandus Skog	B. A. Peterson	1913
9	Alvert City	G. E. Stringer	H. E. Britton	J. N. Birdsall	1911
10	Albia	W. E. Butler	A. G. Schoonveld	E. R. Green	1911
11	Alexander	W. T. Grimes	S. F. Shields	R. W. Kuster	1911
12	Alferton	Z. Elliott	W. C. Shepard	F. B. Merrill	1911
13	Allison	C. J. Hetrick	Wm. Zehman	W. J. Seavers	1911
14	Alta	Geo. J. Scholz	F. Rabe	H. L. Radtke	1911
15	Alta Vista	Peter Goetel	Harvey Vander Linden	M. D. Gibbs	1914
16	Altou	C. C. Lang	N. B. Spafer	I. O. Spatter	1911
17	Altoona	John Berg	W. H. Grill	W. P. Page	1914
18	Alvord	Aug. Boyson	D. P. Noeve	J. Wilke, Jr.	1911
19	Andrew	F. H. Dandel	Roy McMeans	Chas. Jacobs	1911
20	Andrew	H. L. Bell	J. H. Gate	W. R. Storice	1911
21	Anita	J. J. McBride	F. R. Wagner	John G. Wagner	1911
22	Ankeny	D. Voogd	Henry Bisse	Albert Dreyer	1914
23	Anthony	C. C. Wiebers	F. C. Mohr	A. H. Mohr	1912
24	Applington	W. J. Sinyard	C. M. Pederson	Wm. Clew	1913
25	Arcadia	A. A. Johnson	J. A. Ruf	F. D. Calkins	1914
26	Archer	Frank Forbes	J. W. Carter	W. D. Shike	1914
27	Ariou	Andrew Addie	J. I. Wiltsie	B. B. Walrath	1914
28	Arise	K. Fallinson	F. R. Stokles	T. W. Daughly	1914
29	Arnstrong	Wood Allen, Sr.	E. J. Moody	Geordon Henderson	1914
30	Arnstrong	J. E. Townsend	J. W. Clark	T. A. Olcott	1914
31	Arnolds Park	John P. Vanhorn	C. R. Wilson	F. G. Heston	1914
32	Arthur				
33	Ashton				
34	Atalissa				

Term Expires P.M.

TOWN OFFICIALS—CONTINUED

Number in order Pop.	Town	Mayor	Clerk	Treasurer	Date term expires
36	Athelstan				1914
37	Auburn	John Simpson	C. C. Basler	Paul Luckow	1914
38	Audubon	R. C. Spencer	W. J. Laubender	Chas. L. Johnson	1914
39	Aurelia	Alix Fraser	L. P. Nelson	W. H. Bischel	1914
40	Aurora	F. L. Chapman	T. W. Dolan	W. I. Warren	1914
41	Avoca	Caleb Smith	Rudolph Stender	E. J. Karstens	1914
42	Ayrshire			Otto Gangestel	1914
43	Badger	T. K. Peterson	Chris Christensen	Chas. W. Cain	1914
44	Bagley	J. J. Chapman	Claude E. Nichols		
45	Bailey			Wm. Pergalie	1914
46	Baldwin	J. J. Spoo	W. E. Potter	P. A. Lonergan	
47	Bancroft	J. B. Monsel	W. A. Murray	Fred Williams	1914
48	Barnes City	W. C. Boatman	Ollie Wilson	J. H. Eastman	1913
49	Barnum	J. D. Dwyer	L. Rice	Walter Trusty	1914
50	Bassett	A. E. Gault	Fred W. Tucker	L. E. Copeland	1914
51	Batavia	John B. Trent	Lem O. Bryant	C. H. Dall	1914
52	Battle Creek	O. O. Spotts	J. F. Christiansen	Chas. Burdick	1913
53	Baxter	J. Hazlett	Carl C. Webb	J. J. O'Malley	1914
54	Bayard	L. Arrasmith	F. E. Munger	J. P. McMurray	1914
55	Beacon	Solomon Meek	Emory Phillips	J. A. Johnson	1914
56	Beaconsfield	T. A. Thompson	C. E. Fouser	M. V. B. Evans	1914
57	Beaman	G. W. Beery	E. G. Elliott	Jos. Kelso, Jr.	1914
58	Bellevue	F. C. Glade	W. J. Fay		
59	Belmont			E. P. Wingert	1914
60	Bennett	H. W. Danmann	J. B. Vaughan	Geo. H. Bartel	1914
61	Benton	N. A. Gunter	Sam Slaughter	W. H. Carter, Jr.	1913
62	Bentonsport	S. M. Campbell	R. L. Boon		
63	Bernard			J. E. Brownlee	1914
64	Bettendorf	W. O. Calvert	H. R. Smythe	O. S. Calhoun	1914
65	Birmingham	L. G. Boies	M. D. Hope	James W. McNee	1914
66	Blairstown	G. W. Cooper	G. E. Conaway	Geo. G. Sherwood	1914
67	Blairstown	P. H. Lynch	B. F. Paul	C. T. Slavin	1913
68	Blakesburg	S. C. Snow	Guy F. Hall	M. Bryant	1914
69	Blanchard	L. A. Crane	J. D. McKee	B. H. Danforth	1914
70	Blencoe	A. O. Gray	E. A. Shea	W. M. Wright	1914
71	Blockton	A. B. Keplinger	M. E. Roof	E. G. Plett	1914
72	Blue Grass	J. H. Buchemeier	Henry E. Schroder		
73	Brunsville				
74	Bode	T. O. Hanson	M. O. Monson	N. A. Nasby	1914
75	Bonaparte	P. A. Doughty	E. C. Smith	W. I. Bogle	1913
76	Bondurant	C. E. Dunagan	J. M. Ingle	John Jamieson	1914
77	Bouton				
78	Boyden	Will H. Eddy	H. O. Tuttle	A. Vanden Brink	1914
79	Braddyville				
80	Bradgate	Walter Turley	W. H. Turley	O. J. Sheldon	1914
81	Brandon	J. S. Blair	W. A. Albert	V. W. Davis	1913
82	Brayton	Nis Larson	P. Rasmussen	W. R. Koob	1913
83	Breda	Frank Van Erdewyh	Frank Bohnenkamp	Leo E. Snyder	1914
84	Bridgewater	J. G. Hendry	F. V. Brower	Guy J. Pote	1914
85	Brighton	R. A. McGuire	E. L. Edmondson	C. F. Hoover	1914
86	Bristow	C. T. Coonley	W. A. Richards	J. E. Jungkunz	1914
87	Britt	H. C. Meyer	Jas. E. Verrall	C. P. Lewis	1914
88	Brooklyn	H. M. Chase	Frank Talbott	N. H. Wright	1914
89	Buckeye				
90	Buffalo	Wm. De Lap	Christian Zogg	John Waspi	1913
91	Buffalo Center	F. T. Sparks	B. S. Galagan	L. C. Sutherland	1914
92	Burt	C. H. Blossom	R. S. Sherwood	H. O. Buell	1914
93	Bussey	M. H. Duffy	W. E. Weltons	B. R. Beach	1914
94	Calamus	W. F. Segmuva	S. B. Walker	A. H. Cruson	1913
95	Callender	Jno. Gustlin	Geo. W. Knutson	Erick Wing	1914
96	Calmar	Jacob Meyer	C. G. Anderson	H. J. Gusen	1914
97	Calumet	Ed. Mann	Alphonso Sohn	Geo. Shafer	1914
98	Camanche				
99	Cambridge	H. W. Dana	W. H. Heggen	J. S. Steigernalt	1914
100	Cantril		G. J. Husted	Simon Teler	1914
101	Carlton	James Jones	H. J. Perks	F. W. Stone	1914
102	Carlisle	John H. Miller	Geo. A. Wright	J. E. DeFord	1913
103	Carpenter				
104	Carson	A. B. Farristal	F. G. Weeks	J. C. Chelsupka	1914
105	Cascade	Frank J. Keefe	C. F. Crawford	A. V. Devlin	1914
106	Casey	H. N. Berry	W. E. Cline	C. B. Gray	1914
107	Castalia	A. C. Tatro	D. C. Mallay	George Allen	1914
108	Castana				
109	Center Jet	J. E. Coder	C. A. Burmeister	H. Leech	
110	Center Point	J. F. Staffer	J. A. Mahuran	E. E. Silver	1913
111	Central City	E. S. Wetherbee	H. F. Lockwood	Ed. Leclere	
112	Charlotte	M. H. Allemann	A. H. Dohmann	E. A. Garside	1914
113	Charter Oak	J. J. McWilliams	E. F. Glaw	P. F. Fiene	1914
114	Chatsworth	D. K. Bennett	G. E. Wells	L. R. Crowell	1913
115	Chelsea	J. W. Sholer	Jos. Benesh	H. R. McKee	1914
116	Chester	Edmund Dugstad	E. H. Balcock	E. D. McWilliams	1913
117	Chillicothe	W. S. Cundiff	Alfred Peterson	Geo. Jenkins	1914
118	Churdan	M. J. Hill	Guy M. Noel	Bernard Westervelt	1914
119	Cincinnati		Chas. W. Graham		

\*Term Expires 1913.

TOWN OFFICIALS—CONTINUED

Number in order Pop.	Town	Mayor	Clerk	Treasurer	Term Expires
120	Clare			H. A. Jons	1914
121	Clarence	John Greig	Scott McNeil	B. Wamsley	1914
122	Clarksville	J. F. Mott	C. H. Ilgenfritz	John Hanschen	1914
123	Clayton	Fred C. Larson	James McGuire	J. C. Wyant	1914
124	Clearfield	H. T. Swope	G. C. Bentley	R. C. McKenney	1914
125	Cleghorn	D. M. Prunty	L. L. Patton	A. Brackney	1914
126	Clemons	W. J. Clemons	A. A. Arney	B. C. Gruver	1914
127	Clermont	C. C. Miller	E. T. Scott		
128	Cleveland			F. O. Carlson	1914
129	Clio	J. D. Johnson	Ray Shriver	E. E. Yelenek	1914
130	Clutier	G. F. Wagner	James Hoch		
131	Col'urg			D. D. Johnson	1914
132	Coggon	A. W. Coquillet	F. W. Lindahl	G. F. Mitchell	1914
133	Coin	L. F. Cowger	E. H. King	P. D. Peck	1914
134	Colesburg	Cyrus Craig	W. S. Shaffer	J. Dee Loudon	1914
135	College Springs	A. W. Hawley	J. C. Dow	W. H. Thompson	1914
136	Collins	O. F. Heinrich	M. H. Biddick	John Niland	1914
137	Colo	John O'Neil	H. E. Ransom	F. Colton	1914
138	Columbus City	C. N. Johnston	J. W. Garner		
139	Columbus Jet.				
140	Conesville			E. L. Guild	1914
141	Courad	H. G. Taddiken	E. O. Eklund	A. West	1914
142	Conway	G. W. Hough	W. A. Conway	Geo. Bower	1914
143	Coon Rapids	Geo. W. Smith	Carl V. Ford	F. H. Alter	1914
144	Coppock	F. M. Vantrump	John Hesser		
145	Coralville			I. E. Wesley	1912
146	Correctionville	H. B. Speaker	J. L. Dulois	W. L. Monlax	1914
147	Corwith	Geo. W. Oxley	A. J. Doidge	Roy Wolf	1914
148	Corydon	D. L. Murrow	J. J. C. Bower	S. N. Johl	1914
149	Coulter	N. R. Christensen	H. O. Housen	J. F. Renkin	1913
150	Craig	F. J. Drilling	W. O. Sidwell	R. S. Dix	1914
151	Crawfordsville	J. M. Miller	*Geo. R. Yeager	M. A. Howell	1914
152	Cromwell	L. M. Randolph	F. A. Fariday	C. W. Jensen	1914
153	Crystal Lake	J. P. Johnson	Chris Gillstrap	C. P. Shearer	1914
154	Cumtlerland	W. R. Noland	C. E. Read	Melvin Fisk	1913
155	Curlew	K. M. Gilbert	J. P. Hunter	C. E. Hass	1913
156	Cushing	Edw. Ferry	O. E. Schneider		
157	Cylinder	P. F. Littleton	C. E. Myers	Ole Cody	1914
158	Dakota City	W. C. Brown	E. B. Bravinder	Wm. Shinker	1914
159	Dallas Center	S. A. Sumner	F. W. Nazarene	A. Emmert	1914
160	Dana	R. G. Martin	Wm. Dana	C. A. Swanson	1914
161	Danbury	C. F. Seibold	J. F. Mohr	R. A. McLaughlin	1914
162	Danville	Os. Bolick	R. M. Chambers	Roy Mix	1914
163	Davis City	G. P. Reed	L. A. Brown	Oscar Judd	1914
164	Dayton	Elmer Shastrom	O. S. Larson	C. J. Swanstrom	1914
165	Deatur City	M. Camp	L. D. Shoemaker	J. Clozad	1914
166	Dedham				
167	Deep River				
168	Defiance	R. G. Penniston	O. F. Cox	F. M. Blakeslee	1914
169	Delmar	T. E. Cauty	F. H. George	T. H. Cauty	1914
170	Delhi	J. W. Swinburne	E. B. Porter	F. E. Stinson	1913
171	Deloit	F. A. True	Earl O. Winans	B. E. McKim	1914
172	Delta	Will N. Sargent	Joe S. Utterback	C. A. Burt	1914
173	Denver	H. J. Severman	Wm. Graening	H. G. Werte	1914
174	Derby	J. J. George	R. E. Taylor	W. C. Pernick	1913
175	De Soto	J. W. Blackman	F. L. Hoek	G. M. Kile	1914
176	DeWitt	L. S. Harrington	C. C. Christiansen	Wm. Hines	1914
177	Dexter	J. W. Bryant	Albert L. Ross	M. F. Palmer	1914
178	Diagonal	W. J. Snethers	Joel R. Overholser	Jessie N. Talley	1914
179	Dickens	W. J. Henderson	C. W. Laner	C. Wulch	1914
180	Dike	W. L. Jensen	R. N. Bagley, Jr.	J. J. Schultz	1913
181	Dixon	A. H. Burr	John Langreth	P. J. Thede	1914
182	Dolliver				
183	Donahue	Wm. Goettseh	Herman Fabrenkrog	Grover W. Rohik	1914
184	Donnellson	G. W. Mattern	A. D. Krebill	B. F. Warren	1914
185	Doon	Geo. W. Bowers	R. H. Armstead	J. A. Masters	1914
186	Dougherty				
187	Dow City	S. A. Dow	E. G. Wiggins	E. D. Butts	1914
188	Dows	R. S. Huntington	N. H. Rummel	A. B. Mulnix	1914
189	Drakesville	T. B. Jennings	F. S. Updike	C. B. Irelan	1914
190	Dumont	Fred Linde	J. A. Barlow	A. E. Hartson	1914
191	Duncombe	D. Mariele	R. F. Buggy	M. S. House	1913
192	Dunkerton	H. F. Shimp	E. W. Mgee, Jr.	J. A. Campbell	1914
193	Dunlap	I. Siglin	R. W. Wettingel	L. K. Moore	1914
194	Durant	Ed. Denkmaun	Paul Samt erg	W. H. Creedlius	1914
195	Dyersville	J. H. Deukhoff	W. C. Logsbrock	C. P. Roth	1914
196	Dysart	John P. Redmond	J. H. Lindeman	Erwin Moller	1914
197	Earlham	Dr. E. S. Day	Scott Shifflett	H. S. Thomsen	1914
198	Earling		John J. Langenfeld		
199	Earlville	J. M. Dunn	Wm. Hunt	Geo. Hunt	1914
200	Early				
201	East Peru	L. F. Clifton	G. G. Hole	L. M. Delajain	1913
202	Eddyville	J. A. Lafferty	C. E. Hatchitt	F. M. Epperson	1914
203	Edenville	D. M. Ruth	Chas. Blink, Jr.	W. A. Miles	1914

\*Term expires 1913.

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TOWN OFFICIALS—CONTINUED

Number in order Pop.	Town	Mayor	Clerk	Treasurer	Date term expires
204	Edgewood	E. L. Noble	E. B. Shaffer	Chas. Blanchard	1914
205	EPeron	W. F. Bowser	Philip J. Seveik	E. P. Skrable	1914
206	Eldridge			N. Schori	1914
207	Elgin	H. S. Hadsel	J. H. Williams	M. G. Hagensieh	1914
208	Eikader	G. H. Schulte	*Wm. C. Reimer	W. H. Albee	1914
209	Eikhart	G. A. Turner	M. Manning	Geo. Kriels	1914
210	Eikport	Louis Benschneider	*Delbert Morley	H. E. Manker	1914
211	Ellott	C. E. DeWitt	E. D. Bully	E. E. Cornwall	1914
212	Ellston	F. W. Loring	W. H. Clark	L. E. Williams	1914
213	Ellsworth	O. O. Etterim, Jr.	*A. Thompson	S. E. Despers	1914
214	Elma	C. Foley	C. J. Garmen	M. D. Vanourny	1914
215	Fly	J. C. Dvorak	Joseph Pavel	R. M. Shifman	1914
216	Emerson	L. E. Weed	C. L. Brill	C. B. Hanna	1914
217	Epworth	George Graham	J. J. Hamilton	Dr. Wm. Nelson	1914
218	Essex	W. D. Gay	Frank P. Rotton	John Stubr	1914
219	Everly	H. E. Jones	George Nugent	A. W. Harvey	1913
220	Exira	T. M. Rasmussen	I. K. Vande Brake	S. A. Paul	1914
221	Exline	L. J. Sturdivant	L. Johnson		1914
222	Fairbank			Connt Gibbs	1914
223	Farley	Wm. Baker	B. D. Heald	H. A. Oelke	1914
224	Farmersburg	J. T. Adams	Arno H. Oelke	Wm. Woodworth	1914
225	Farmington	J. M. Eddy	H. B. Masters	Chas. Beacham	1914
226	Farnhamville		*J. W. Hartinger	Wm. Rogers	1914
227	Farragut	Nels Anderson	W. C. Scott	F. E. Finch	1914
228	Fayette	George Brown	O. W. Stevenson	Frank Bailey	1914
229	Fenton	J. F. Newel	*W. E. Stoebel		1914
230	Ferguson			F. M. Lang	1914
231	Fertile	E. E. White	F. A. Lock	G. Stewart	1914
232	Floyd	D. Wilbur	O. C. Kindig	M. Royer	1913
233	Fonda	C. P. Frost	C. A. Mains	W. J. Crumm	1914
234	Fontanelle	C. A. Baker	H. J. Stuhmiller	Hans Thompson	1914
235	Forest City	R. W. Stephenson	B. J. Lackore		1914
236	Ft. Atkinson			J. M. Fraizer	1914
237	Ft. Des Moines	C. L. Cutler	H. D. Hart		1914
238	Foster			H. P. Seyb	1914
239	Franklin	Geo. Schneider	J. H. Emerson	Fred Cassotte	1914
240	Fraser	Malcolm Reid	T. W. Elsberry		1914
241	Fredericksburg	J. O. Griffith	J. R. Jackson	W. J. Parks	
242	Frederika			Jay Forbes	1914
243	Fremont	J. B. Krout	W. P. Rhoads	F. H. Schleiter	1914
244	Galva	John H. Wents	L. E. Baumgardner	M. J. O'Connor	1913
245	Garber	C. Schneff	Henry C. Schneff	C. S. Stearns	1913
246	Garden Grove	R. C. Hoadley	L. J. Ede	Chas. Roggman	1914
247	Garnavillo	H. C. Kuenzel	W. B. Kuenzel	Isaac Sweigard	1914
248	Garner	F. E. Blackstone	H. V. Reed	A. J. Donald	1914
249	Garrison	J. A. Grinnam	C. C. Gross	Edwin Beery	1914
250	Garwin	W. W. Lyon	Earl Morrison	B. D. Hunt	1913
251	Geneva	E. H. Haymond	F. E. Davenport	A. P. Meyers	1914
252	George	Wm. Noll	H. W. Reints	J. J. Bishoff	1914
253	Germania	R. Hamilton	M. H. Stoddard	H. Sawyer	1913
254	Gilbert	J. A. Hansman	B. D. Kent	G. F. Stansberry	1914
255	Gilman	J. Allen Stansberry	H. D. Stewart	C. B. Fitch	1914
256	Gilmore City	C. A. Belt	H. C. Marmon	H. H. Nentzien, Jr.	1914
257	Gladbrook	J. A. Merrill	Julius Carstensen	M. Luin	1914
258	Glidden	H. W. Porter	O. B. Woodhouse	W. K. Blackwell	1914
259	Goldfield	John Montgomery	*B. W. Agard	S. S. Matson	1914
260	Goodell	W. H. Enabnit	Earl Clark	*Paul Kruse	1914
261	Goose Lake	W. J. Schroeder	*H. J. Webster		1914
262	Gowrie				1914
263	Graettinger	D. W. Cameron	J. P. Jensen	J. Graettinger	1914
264	Grafton	J. J. Bringolf	John F. Ueker	H. A. Walk	1913
265	Grand Jet	L. F. Hellman	O. W. Dutton	Geo. Rice	1914
266	Grand Mound	J. W. Harmon	R. C. Quinn	Henry Moeller	1914
267	Grand River				1914
268	Grand View				1914
269	Granger	E. R. Burkett	Wm. Andrews	J. F. Manning	1914
270	Grant City	J. S. Birt	S. H. Bates	M. A. Simpson	1914
271	Granville	H. Ricker	E. U. Thomas	Herman Ahlers	1914
272	Gravity	H. Swander	W. B. Stewart	Fred A. Fisher	1914
273	Gray				1914
274	Greeley				1914
275	Greene	John Hesselroad	Le Roy Niles	Guy Worcester	1914
276	Greenfield	George D. Musmaker	M. D. McCreight	W. D. McCollone	1914
277	Green Island	John Callaghan	John Tarr	J. H. Chick	1914
278	Grimes	S. M. Campbell	A. F. Larson	T. H. Friar	1913
279	Griswold	Wm. Kuester	Fred B. DeWitt	Ira L. Welch	1914
280	Grundy Center	F. W. Reisinger	E. V. McBroom	W. C. Morrison	1914
281	Guthrie Center	E. J. Kilgore	C. B. Hughes	W. K. Hamilton	1914
282	Guttenberg	G. H. Niemeyer	Albert J. Kappen	C. J. Adam	1913
283	Hajbur	S. J. Wagner	C. M. Condon	Peter Londgeroth	1914
284	Hamburg				1914
285	Hamilton	*John M. Watt	L. M. Francis	Clifford Button	1914
286	Hancock	D. A. Coe	B. M. Halladay	W. W. Bingham	1914
287	Hanlontown	A. C. Gosbill	C. C. Narum	A. O. Rye	1914

\*Term expires 1913.

TOWN OFFICIALS—CONTINUED

Number in order Pop.	Town	Mayor	Clerk	Treasurer	Term expires
288	Harcourt	Geo. G. Smith	O. T. Engouist	O. F. Swenson	1914
289	Harper	M. J. Clarehan	L. H. White	H. J. Sturges	1914
290	Harpers Ferry	P. J. Debnah	M. D. Kelly	T. A. Houlihan	1914
291	Harris	A. A. Thompson	L. J. Hageny	C. P. Moeller	1915
292	Hartley	Geo. Coleman	C. T. Broders	T. R. Patch	1914
293	Harvey				
294	Hastings	H. H. Wilson	Fred H. Priest	R. S. McDonough	1914
295	Havlock	H. Murray	J. A. Dickerson	F. W. Lucas	1914
296	Hawkeye	A. B. Peters	H. F. Hauth	M. V. Henderson, Jr.	1914
297	Hazleton	Thos. Nectati	Wm. Smith	K. K. Kiefer	1915
298	Hedrick				
299	Henderson	E. R. Davis	A. S. Gowdy	M. C. Harover	1914
300	Hephurn				
301	Hinton	B. F. Bogenrief	Geo. Ellison	H. C. Brown	1914
302	Holland				
303	Holstein	Wm. Schippmann	Albert G. Merkle	Chas. Kastner	1914
304	Holy Cross	F. J. Hess	J. P. Sweeney	M. Clemen	1914
305	Honeyville	C. Purcell	C. W. Hawk	S. S. Shaffstall	1914
306	Hopkinton	D. C. Ahler	Chff L. Malr	F. A. R. Tesor	1914
307	Hornick	R. N. Rawson	W. Spencer	F. M. Williams	1914
308	Hospers	P. Jungers	J. W. Klein	J. A. Smith	1914
309	Hulbard	August Hoelscher	Calvin Boylan	D. E. Byam	1914
310	Hudson	R. H. Mueller	H. R. Hollis	A. T. Joder	1914
311	Hull	Ed C. Weir	E. C. Stevens	J. S. Wilson	1914
312	Humboldt	R. J. Johnston	J. A. Parker	Otto Windrath	1914
313	Humeston	A. C. Jarvis	L. Taylor	H. King	1914
314	Huxley	Ole Tevold	H. J. Dukerstrand	Dan B. Lewis	1915
315	Imogene				
316	Inwood	Chris Erickson	Hugo Reimers	H. F. Stojohann	1914
317	Ionia	W. J. Hensmiller	J. J. Meyer	Otto Kouth	1914
318	Ireton	W. A. Morgan	D. A. Wheeler	F. F. Morris	1914
319	Irwin	T. J. Ryan	J. L. Reynolds	W. S. Branson	1914
320	Jackson Jct.	J. H. Goye	A. Junk	Henry Burgis	1914
321	Jamaica	J. W. E. Laird	D. G. Rumel	J. E. Garrity	1915
322	Jameville	W. V. Bennett	C. H. Howe	G. W. Eriden	1914
323	Jesup	R. L. Borden	F. S. Stoddard	James Dutton	1914
324	Jewell Jct.	Wm. Anderson	M. J. Severson	C. W. Knudson	1914
295	Jolley	H. Mowitzer	A. G. Anderson	J. E. Nutter	1914
296	Kalona	John A. Yoder	F. E. Skola	W. H. Palmer	1914
297	Kanarr				
298	Kanawha	J. A. Hamilton	Henry Africa	A. L. Severin	1915
299	Kellerton				
300	Kelley	N. Williams	H. O. Sandness	L. W. Johnston	1914
301	Kellogg	Jas. Boyle	G. T. Powers	R. C. Burton	1914
302	Kennett	A. S. Tragathon	H. T. Finch	H. R. Cleophas	1914
303	Kent	H. W. White	J. F. Livingston	John Sewald	1914
304	Kenwood Park	A. A. Doonittle	Oscar L. Daniels	Ira B. Taft	1914
305	Keosauqua	C. I. Manning	R. E. Kittle	P. Lester Thorne	1914
306	Keota	E. C. Gilbert	W. F. Stoutner	Geo. H. Helseher	1914
307	Keystone	G. H. Seick	George Harder	J. F. Fenerboch	1914
308	Kingsley	Wm. Creasy	Ray E. Rieke	J. A. Ingalls	1914
309	Kirkcous	C. P. Castman	F. L. Kerr	S. R. Brock	1914
310	Kirkman	A. W. Barton	E. B. Tucker	as. Gregerson	1914
311	Kirkville	T. N. Hayes	Wm. Obeg	Geo. Thompson	1914
312	Kiron	G. A. Norelius	J. E. Hoagland	W. A. Garner	1915
313	Klemme	AGE. Law	N. L. Palmer	E. H. Lenz	1914
314	Knierim	M. V. Miller	Albert Arenson	C. A. Christopherson	1915
315	Knowlton	Frank Long	J. B. Forsyth	L. E. Varyann	1914
316	Lacoma	C. Konrad	G. F. Tilden	C. B. West	1914
317	Ladora	J. D. Shaul	G. V. Fiser	James E. Bosley	1914
318	Lake Mills	P. A. Kelgesan	O. N. Styve	J. M. Tapagan	1914
319	Lake Park	John Jacobsen	E. Moeller	Aug. Smidt	1914
320	Lake View	W. M. Dewar	G. E. Cramton	C. P. Therkelsen	1914
321	Lamoni	G. W. Blair	J. F. Jones	O. E. Teale	1914
322	Lamont	C. T. Ross	James Carr		1914
323	La Motte	N. J. Hughten	J. F. Kircher	N. B. Nemers	1914
324	Lansboro				
325	Lansing	J. J. Dunley	N. A. Nelson	C. M. Kerndt	1915
326	La Porte City	W. W. Smith	G. E. Siebhaus	Jesse O. Kaber	1914
327	Larchwood	Frank Lawler	V. L. Kirkson	Geo. Fagan	1914
328	Larrabee	R. H. Gray	D. D. Tilton	L. E. Jacobson	1914
329	Lattimer	Chas. Johnson	H. H. Roemer	Wm. Senf	1915
330	Laurel	Chas. F. Patton	Geo. W. Laut	Earl J. Paul	1914
331	Laurens	G. W. Strickland	F. S. Lowry	W. A. McNoe	1914
332	Lawler	L. A. Larson	H. P. O'Conner	John Eickhoff	1914
333	Lawton	W. E. Plumer	H. L. Leland	B. K. Younglove	1914
334	Le Claire	J. A. Teeter	J. A. Laird	J. J. Meyer	1914
335	Ledyard	E. G. Rich	A. J. Gulgagan		1914
336	Le Grand	A. A. Richards	L. E. Harrison	Glen Reibsamem	1914
337	Lehigh				
338	Leland	E. G. McGroovey	W. F. Buren	J. A. Anderson	1914
339	Lenox				
340	Le Roy	E. S. Buffum	D. S. Burbank	D. C. Thurlow	1914
341	Lester	C. Hass	Wm. Lauck	S. S. Davenport	1914

\*Term expires 1915.



TOWN OFFICIALS—CONTINUED

Number in order Pop.	Town	Mayor	Clerk	Treasurer	Date term expires
372	Letts	V. G. Shellabarger	C. C. Snyder	M. J. McCormack	1914
373	Lewis	S. H. Albright	G. W. B. Fletcher	Geo. Roberts	1914
374	Lidderdale		M. B. Davis	C. J. Moar	1914
375	Lime Springs	D. H. Thomas	W. D. Craft	L. W. Flaek	1914
376	Linden	A. W. Patterson	J. T. Foster	G. W. Malleston	1914
377	Lineville	C. E. Swan	T. M. Lee	John Auercher	1914
378	Lisbon	J. R. Gardner	J. B. Sweet	G. W. Biersborn	1914
379	Liscomb	G. E. Morey	S. M. Stalnaker	J. J. Brick	1914
380	Littleport	E. L. Gifford	J. D. Kruse	Ben C. Abben	1914
381	Little Rock	Frank Turk	L. L. Reynolds	G. H. Gibson	1914
382	Little Sioux	L. H. Bassett	W. M. Smith	D. H. Johnson	1914
383	Livernore	John J. Bowers	T. A. Massie	L. C. Stewart	1914
384	Logan	J. C. Milliman	F. G. Popousek	G. W. Evans	1914
385	Lohrville	Wm. Towers	H. V. McCluskey	H. P. Loring	1914
386	Lone Tree	Jesse Holdeman	H. L. Albert	Wm. Cochren	1914
387	Lorimor	C. Thurman	A. L. Cook	C. W. Comstock	1914
388	Lost Nation	E. T. Housh	Harrison L. Amber	Jerry Wilcox	1914
389	Lovilia	J. M. Castner	*E. R. Struck	A. Freund	1914
390	Lowden	Louis Hoeltze	John T. Chandler	Geo. Crampton	1914
391	Low Moor	C. A. Wolfe	A. E. Rowell	W. J. Mitchell	1914
392	Luana	Geo. R. Engelhardt	B. Frank Phillips	Lee Irwin	1914
393	Lucas	J. W. Talbott	S. R. Page	O. M. Thatcher	1914
394	Luther	Wm. McCabe	H. L. Simmons	A. D. Burtis	1914
395	Luverne	W. H. Raney	Emil Kouba	Martin Studt	1914
396	Luzerne	W. A. Wehrman	E. M. Cary	C. F. Briggs	1914
397	Lynnville	C. W. Wildman	C. S. Ferguson	T. E. Corry	1914
398	Lytton	E. J. Funk	W. C. Miller	Frank Galloway	1914
399	Macedonia	R. E. Clark	C. W. Love	W. P. Love	1914
400	Macksburg	J. D. Callison	C. S. Adams	G. C. Carlson	1914
401	Madrid	C. J. Cederquist	Karl F. Goetsche	H. N. Frazier	1914
402	Magnolia	A. Tregmiller	Arden McCoy	W. F. Vogel	1914
403	Malcom	John A. Maxwell	J. W. Johnson	Henry Hahn	1914
404	Mallard	A. H. Randall			
405	Manly		W. H. Guyer	J. J. W. Isch	1914
406	Malvern	A. E. Cook	W. H. Rockefeller	R. M. McCarter	1914
407	Manilla	D. M. Hamilton		J. F. Schulte	1913
408	Manly	August Doebel	R. G. Mitchell		
409	Manning	Ed. Farrell	Martin Brunner	Julius Wehrmann	1914
410	Manson	J. P. Calmer	W. C. Moody	C. E. Bale	1914
411	Mapleton	C. L. Chapman	G. G. Harris	W. T. Mitchell	1914
412	Marathon	A. A. Wells	E. P. Williams	E. B. Wells	1914
413	Marble Rock				
414	Marcus	D. S. Twogood	F. L. Day	Wm. Gund	1914
415	Marne	E. L. Pardee	Charles Ellis	M. Bendixen	1914
416	Martelle	G. L. Eaton	M. F. Emerson	J. P. Ellison	1914
417	Martinsburg	John Berridge	E. E. Cook	Nevi Ogden	1913
418	Marysville				
419	Masonville	Riley Davis	W. P. Barron	T. O. Ryan	1914
420	Massena	E. S. Smith	*C. McBride	Ed. Arnold	1914
421	Matlock	Wm. Washer	E. H. Beldt	C. W. Brink	1914
422	Maurice	P. H. Moran	*Wm. Mieras	J. E. Mieras	1914
423	Maxwell	E. Gibson	L. R. Shepherd	O. W. Parker	1913
424	Maynard	A. E. Conrad	L. D. Rowley	S. A. Sylvester	1914
425	McCallsburg	J. H. Galbreath	J. O. Thompson	Thor. O. Hegland	1913
426	McCausland	F. J. Lessin	F. E. Ringey	E. J. Wright	1913
427	McClelland	B. P. Triplett	H. B. Sears	Roy Maxfield	1914
428	McGregor	M. X. Geske	F. C. Sloane	F. S. Richards	1913
429	McIntire	A. B. Fitschen	Jas. Vaughn	R. D. Williams	1914
430	Mechanicsville	W. A. Jackson		H. E. Gilbeaut	1914
431	Mediapolis				
432	Melbourne	W. H. Bollenbacher	W. A. Sawtell	Albert Sanderman	1914
433	Melrose				
434	Melvin	H. I. Ramsey	Art M. Evans	H. M. Quiggle	1914
435	Menlo	W. L. Willey	N. G. Smith	E. G. Rigdon	1914
436	Meriden	E. L. Francois	W. O. Dailey	R. C. Wixon	1914
437	Merrill	C. Montagne	A. B. Barnett	Frank Holse	1914
438	Meservey	F. S. Agler	R. J. Courtney	A. J. Nissen	1914
439	Meyer	J. J. DeMuth	Peter Meyer	J. E. Hermann	1914
440	Miles	C. A. Menneke	Chas. Allen	C. J. Denick	1914
441	Millford	P. Hagerty	J. E. Shelledy	F. A. Heldredge	1914
442	Millersburg				
443	Milo	N. D. Gordon	Clare L. Williams	J. N. Goode	
444	Milton	J. C. Forbes	R. N. Parks	D. A. Mecler	
445	Minburn	John Schaffer	O. J. Basart	A. T. Mecler	1914
446	Minden	John W. Crow	G. Dutton	Geo. Groneweg	1914
447	Mingo	D. D. Adams	W. A. Witmer	Chas. Hansen	1913
448	Mitchell	Geo. Saalmiller	C. G. Wagner	A. C. Prime	1913
449	Mitchellville	Wm. Porter	J. E. Avise	Roy Battles	1914
450	Modale	W. W. Morton	C. F. Sharpnack	R. S. Sassaman	1914
451	Mondamin				
452	Moneta				
453	Monmouth	C. A. Menold	J. B. Hubbard	Ed. R. Bristol	1914
454	Monona	Harry C. Fox	*H. S. Rittenhouse	C. J. Orr	1914
455	Monroe	L. W. Cochran	D. C. Phillips	F. B. Kingdon	1914

\*Term expires 1913.

TOWN OFFICIALS—CONTINUED

Number by Ordinary Exp.	Town	Mayor	Clerk	Treasurer	Term Expires
456	Montezuma	G. W. Hawkins	R. A. Mortand	H. F. Morton	1914
457	Montour	H. S. Brugeson	G. B. Adair	R. W. Adair	1914
458	Montross	E. D. Crooks	J. B. Kiel	Charles Allen	1914
459	Moorhead	J. S. Judd	A. E. Lewis	T. O. Strand	1913
460	Moorland	Isaac Bird	L. S. Papousek	T. J. Halligan	1913
461	Moravia	Rimon McDaniel	C. S. McFarridge	H. G. Brooker	1914
462	Morning Sun	H. M. Adams	W. B. Garvin	J. W. Smith	1913
463	Morrison	W. A. Elliott	P. R. Frazier	E. S. Barriek	1914
464	Moulton	Geo. L. Torard	L. E. Buckler	C. E. Frans	1914
465	Mt. Ayr	H. M. Miller	S. Palmer	Walter K. Scott	1914
466	Mt. Union	J. W. Sater	W. R. Buchanan	W. F. Buchanan	1913
467	Mt. Vernon	E. T. Griwell	W. W. Shirer	Chas. M. Hartung	1914
468	Moxley	D. M. Hamilton	W. H. Rockefeller	R. M. McCarter	1914
469	Murray	W. H. Biggie	C. W. Hendrick	S. W. Tobey	1914
470	Nashua	E. S. Morse	G. E. Ellison	A. L. Kout	1914
471	Neola	R. J. O'Connor	William Felton	H. H. Pogge	1914
472	New Albin	F. G. Wild	R. G. May	E. Ries	1914
473	Newell	F. C. Foley	*C. A. Collins	Geo. W. Chaney	1914
474	New Hartford	E. H. Willis	C. R. Harmon	A. T. Perrin	1914
475	New Liberty	Geo. Luaders	Henry Hansen	J. C. Bolle	1914
476	New London	A. D. Hayes	L. E. Rhodes	O. H. Lyner	1914
477	New Market	John H. Maloney	B. D. Pace	T. M. Dougherty	1914
478	New Providence	C. C. Weller	W. H. Alberry	A. C. Smallwood	1913
479	New Sharon	A. M. Evans	A. J. Way	J. B. Heitsman	1914
480	New Vienna	Dr. J. T. Abelec	John Ahlers	J. L. Fagnmann	1914
481	New Virginia	J. J. Stansell	P. G. Braucht	Theo. Irwin	1913
482	Nichols	W. F. Loeb	S. H. Smith, Jr.	H. Riechler	1914
483	Nodaway	L. Mullin	C. L. Walstrom	E. S. Shupe	1914
484	Nora Springs	W. A. Eckles	*F. W. Schmidt	H. F. Schneider	1914
485	Northboro	*W. B. Belding	R. L. Scott	F. P. Nye	1914
486	North Buena Vista	Benj. Harp	C. F. Nagel	E. P. Sawyer	1914
487	North English	L. E. Mullin	B. B. Brown	F. E. Swain	1914
488	North McGregor	F. C. Gilmore	John Hagensick	Nels B. Arveson	1914
489	North Washington	Peter Zimmer	Niek Clemons	Frank Arnhalt	1913
490	Northwood	J. E. Stuckey	C. W. Benson	T. S. Hanson	1914
491	Norwalk	D. M. Young	D. K. Brown	J. I. Good	1913
492	Norway	F. J. Norland	F. E. Hofferd	J. H. Pickart	1914
493	Numa	J. L. Caldwell	F. E. Wentz	M. H. Evans	1914
494	Oakland	H. H. Matthews	J. E. Paris	Geo. Graham	1913
495	Oakville	H. E. Dean	Chas. Norton	W. Woodworth	1914
496	Ocheyedan	S. D. Selby	A. H. Schuntz	R. W. Sastre	1914
497	Odessa	R. W. Casey	Joseph M. Rosen	W. D. Kruse	1914
498	Oden	J. E. Stuckey	A. B. Cannon	F. A. Morgan	1913
499	Oids	J. A. White	Geo. B. Macomber	R. I. Glenn	1914
500	Olin	E. E. Jeffries	Harry H. Hall	Wm. Dennison	1914
501	Olpe	H. Sikkerveer	F. J. Lohr	G. L. Van de Steeg	1914
502	Onslow	M. W. Witham	S. H. Treichler	M. Hennessy	1914
503	Orange City	F. J. Weed	J. M. Hardman	W. P. Foote	1914
504	Orient	T. F. Schmitz	C. L. Green	F. Prentzen	1914
505	Orestis	Ed. Cradit	E. H. Miller	H. R. Motter	1914
506	Ossian	R. J. Miller	F. W. Sies	B. G. Rohrer	1914
507	Osterdock	Alfred Johnson	*Frank Kenney	F. H. Shimanek	1914
508	Oto	John Olson	J. B. Shurler	Chas. Kroon	1914
509	Oxford	J. A. Moorman	O. F. Steigleder	E. E. Phelps	1914
510	Oxford Jet.	Math Olig	Chas. Fleener	F. S. White	1913
511	Pacific Jet.	E. E. Kellogg	Geo. Goltzman	John M. Oppold	1914
512	Packwood	R. S. Blair	W. T. Evans	Wade Spragin	1914
513	Palmer	J. M. Torman	J. F. Carroll	H. W. Wilhelm	1914
514	Panama	H. G. Culp	*David Aigyer	Chas. Moore	1914
515	Panora	H. A. Moss	J. W. Small	J. V. Adkins	1914
516	Parkersburg	J. J. Merwin	J. F. Fastenow	C. M. Wharrel	1914
517	Parnell	J. F. Sadler	J. C. Sadler	E. F. Turner	1914
518	Pat'on	L. L. Wolf	C. H. Kick	C. A. Broadie	1914
519	Patterson	C. W. Farnsworth	G. H. Kick	J. H. Lundblad	1914
520	Paulina	Royal Richardson	C. W. Gritzer	D. Farnsworth	1914
521	Persia	D. H. Mealey	A. W. Hong	J. W. Chew	1913
522	Petersen	Mel. Dyer	J. H. Odyle	L. J. Gunter	1913
523	Peterson		Oren J. Spalti	F. T. Metcalf	1914
524	Pierson				
525	Pilot Mount				
526	Pioneer				
527	Pisgah				
528	Plainfield				
529	Pleasanton				
530	Pleasant Plain				
531	Pleasantville				
532	Plymouth				
533	Pocahontas				
534	Polk City				
535	Pomeroy				
536	Portsmouth				
537	Postville				
538	Prairieburg				
539	Prairie City				
540	Prescott				

\*Term expires 1913.

TOWN OFFICIALS—CONTINUED

Number in order Pop.	Town	Mayor	Clerk	Treasurer	Date term expires
540	Preston	Ed. Howell	G. H. Lucas	F. H. Rodenwald	1914
541	Pringhar	W. H. Downing	E. A. Rosecrans	Roy King	1914
542	Princeton	J. L. Smith	B. L. Morgan	L. F. Kies	1914
543	Promise City	R. Altken	W. R. Alexander	M. E. Stout	1914
544	Protovin	J. A. Dostal		A. J. Mikes	1914
545	Pulaski	J. E. Reed	G. M. Carr	C. W. Matthews	1914
546	Quasqueton	T. H. Kimball	W. W. Lewis	Lew T. Kimball	1913
547	Radeliffe	E. Rorem	C. E. Meyers	C. G. Wiemer	1914
548	Rake	S. C. Jensvald	E. P. Dow	T. A. Rake	
549	Ralston	E. G. Boyes	Chas. M. Griffice	Jay S. Thomas	1914
550	Randalla	J. E. Holmes	Walter Whiteford	A. J. Ramsey	1914
551	Randolph	Wm. Kerr	L. W. Armstrong	H. M. Townsend	1914
552	Rathbun	F. Ellis	H. Froelich	D. F. Cushing	1913
553	Readlyn	Geo. Vanderwalker	F. L. Bierie	John Knittel	1914
554	Redding	O. J. Tardy	Ralph Smith		
555	Redfield				
556	Reinbeck	G. E. Watson	R. B. Ferguson	E. P. Beiber	1914
557	Rembrandt	O. J. Hegna	L. F. Pingel	H. C. Berger	1913
558	Remsen				
559	Renwick	H. S. Rice	Irwine Peer	R. R. Smith	1914
560	Riceville	W. E. Reaney	H. A. Yager	E. R. St. John	1914
561	Richland	P. L. Morman	*Wm. C. McLin	A. F. Bridger	1914
562	Ricketts	L. N. Vollersen	P. H. Claussen	Otto Henning	1913
563	Ridgeway	O. O. Rue	Rollin G. Baker	J. Jacobson	1914
564	Ringsted	Wm. Nelsen	J. E. Hansen	J. S. Peterson	1913
565	Rippey	I. J. Burk	J. A. Haberer	J. M. Munson	1911
566	Riverside	Wm. Griffin	*C. J. Dautremont	R. H. Heitzman	1914
567	Riverton	W. Wynn	R. E. Williams	Joe Samuels	1914
568	Rock Falls				
569	Rockford	Geo. H. Purdy	E. H. Benson	R. F. Bruce	1914
570	Rock Valley	James Walpole	J. A. Gaitland	F. M. Bunting	1914
571	Rockwell				
572	Rockwell City	T. E. Eslick	*R. O. Hutchison	W. A. Sandburg	1914
573	Rodman				
574	Rodney	A. E. Fisher	S. S. Van Dorn	O. H. Swanson	1914
575	Rolie	J. A. Carroll	Geo. O. Hauck	C. M. Webb	1914
576	Roland	James H. Larsan	J. A. Christian	O. S. Boyd	1911
577	Rome	J. E. Luellen	R. H. Dunlap	H. R. Sheridan	1913
578	Rosehill	Edward Jones	J. W. Boak	W. H. Brown	1914
579	Rowan	J. R. Braden	A. O. Pelley	D. W. Whitten	1914
580	Rudd				
581	Runnells				
582	Russell	Harry Keller	H. H. Platts	J. A. Hepenstall	1914
583	Ruthven	J. B. H. Feenstra	G. A. Appelman	P. P. Mortensen	1914
584	Rutland	H. H. Gregory	S. J. Sherman	A. H. Grimm	1914
585	Ryan	E. E. McCloud	A. O. Thompson	J. J. Dolphin	1914
586	St. Ansgar	H. A. Rosel	T. H. Hume	O. H. Kock	1914
587	St. Anthony	C. E. Petithory	G. W. Lewison	H. G. Van Orsdel	1914
588	St. Charles	G. L. Archer	J. L. Fleming	J. T. Johnston	1914
589	St. Lucas	Theo. Perry	*Joe Snaadt	Jos. Greteman	1914
590	St. Olaf	Oto O. Johnson	F. K. Orvis	J. Christianson	1914
591	St. Paul	Jos. Werner	J. G. Kempker	Ben G. Hellman	1914
592	Sabula	Henry Schultz	Wade Guenther	W. G. Newsome	1914
593	Salem	A. A. Banta	J. C. Cramer	W. H. Bliss	1914
594	Salix	Herman Forten	Luis Du Chaine	M. Harrington	1914
595	Sanborn	J. B. Stamp	N. A. Solon	J. A. Johnson	1914
596	Sandyville				
597	Searville	C. T. Seeley	Geo. J. Throntveit	B. M. H. Moe	1914
598	Schaller	H. I. Strahn	H. N. Snell	Samuel Hahne	1914
599	Schleswig	August Schultz, Sr.	August Rickert	P. O. Hollander	1914
600	Seranton	W. S. Hall	*John Sackett	*Fred Matthews	1914
601	Searshoro	M. A. Latham	A. B. Latham	W. H. McNeil	1914
602	Sergeant Bluff	H. M. Michaelson	H. G. Prescott	E. W. Ione	1913
603	Shambaugh	A. E. Westopher	A. E. Richardson	H. L. Cook	1913
604	Shannon City				
605	Sharpsburg	Wm. Boyden	F. L. Hamblin	B. F. Wilson	1914
606	Sheffield				
607	Shelby	John Burwell	J. H. Hager	M. E. Clapp	1914
608	Sheidahl	H. D. Shepard	Otto Kleis	F. E. Horning	1913
609	Shell Rock	W. H. Mason	R. S. Stoddard	Jim Carter	1914
610	Shellsburg	L. A. Dickinson	H. W. Heath	E. M. Bratton	1914
611	Sibley	Geo. F. Detrick	Oscar Meyers	A. W. McCallum	1914
612	Sidney				
613	Silver City	M. E. Huffaker	J. B. Heide	E. H. Vankirk	1914
614	Sioux Center	Andrew Van Der Stoep	F. C. Aue	J. De Ruyter	1914
615	Sioux Rapids				
616	Slater	A. A. Lande	Andrew Maland	T. W. Rawson	1914
617	Sloan	D. B. Coppock	*S. J. Oliver	G. R. Currer	1914
618	Smithland	Fred Stevens	J. F. Yockey	G. R. Taylor	1914
619	Soldier	J. F. Dawson	C. B. Whitehead	D. B. Severson	1913
620	Solon		E. F. Heinsius		
621	Somers				
622	South English	B. W. Shanafelt	V. Safonrek	Theo. E. White	1914
623	Spillville	G. F. Heuser	A. A. Novak	J. J. Hang	1914

\*Term expires 1913.

TOWN OFFICIALS—CONTINUED

Number in order Pop.	Town	Mayor	Clerk	Treasurer	Date term expires
624	Spirit Lake	John W. Hartman	Chas. T. Noll	C. E. Narey	1914
625	Spring Hill				
626	Springville	O. B. Dowdna	O. C. McShane	C. E. Batchelder	1914
627	Stacyville	Chas. Woodwiss	Joseph N. Wolf	Fred Pritchard	1914
628	Stanlope	G. H. Dick	A. H. Berggren	E. G. Fardal	1914
629	Stanton	T. J. McCormick	C. G. Carlton	J. S. Anderson	1914
630	Stanwood	W. D. Hart	Wm. M. Thomson	Otto Evers	1914
631	State Center	Alex. Dobbin	J. W. Sparks	M. J. Rohwedder	1914
632	Steamboat Rock	R. P. Hughes	*E. W. Noyes	E. Christians	1914
633	Stockport	M. L. Shelman	M. C. Mott	E. T. Harlan	1913
634	Stockton	J. P. Hyman	C. H. Anderson	E. E. Moeller	1914
635	Story City	Alex. Henderson	A. Williamson	H. T. Henryson	1914
636	Stout	J. Hemfen	J. G. Ellinger	Peter De Beer	1914
637	Stratford	O. A. Peterson	N. Sandell	R. A. Swanson	1914
638	Strawberry Point	J. R. Alderson	A. R. Cole	R. C. Barnes	1914
639	Struble	John McMahon	J. H. McMahon	P. J. Kaiser	1914
640	Sully				
641	Sumner	J. H. Noon	E. A. Wismer	W. A. Hoyer	1914
642	Superior	Thomas Ruckman	E. L. Briggs	L. C. Smith	1914
643	Sutherland	E. W. Parker	C. H. Jenner	T. Bark	1914
644	Swaledale	John Bardsley	L. E. Jenkins	John Jenkins	1914
645	Swan	J. D. Odell	C. L. Mix	D. C. Gates	1914
646	Swea City	C. W. Pearson	S. Peckhohn	C. F. Berggren	1914
647	Tabor	T. C. Harris	P. O. Larson	C. L. Hall	1914
648	Templeton	Frank Schnitts	M. J. Daeges	Frank Groteman	1914
649	Terrill	Peter Brown	Carl R. Dana	C. C. Gravatt	1914
650	Thayer	J. A. Parsons	C. C. Burrell	J. H. Garrels	1914
651	Thompson	G. Y. Bremer	Otto Alquist	S. E. Isaacs	1914
652	Thor	J. E. Lonning	I. O. Olson	Henry Hanson	1914
653	Thornburg	R. H. Carver	Henry Hervey	J. L. Branson	1914
654	Thornton	E. A. Harrington	C. J. Schroeder	A. O. Engbretson	1914
655	Turman	Jay Leeka	J. C. Paul	W. H. Adamson	1914
656	Tingley	L. F. Hall	A. A. Simpson	Chas. Haner	1914
657	Tionka	H. C. Armstrong	E. A. Hansen	Jay Budlong	1913
658	Traer	A. H. Thomas	T. F. Stokes	R. H. Moore	1914
659	Trevnor	Fred Holst	Chas. T. Carter	Geo. Hesch	1914
660	Tripoli	Chas. Franklin	H. W. Bockhaus	C. W. Buls	1914
661	Truro	J. M. Killan	Ed. Garst	J. E. Walker	1914
662	Turin	Max Wolter	R. M. McCollom	Frank Wettstead	1914
663	Udell	Thomas Atkinson	H. M. Andrews	Dr. I. A. Replogle	1914
664	Underwood	E. F. Ancy	L. O. Buncly	W. F. Cash	1914
665	Union	D. Hauser	Lymon Sheets	D. C. E. Lawrence	1914
666	Urbana	Albert Giese	Geo. Moore	G. W. Dingman	1914
667	Ute	J. W. Downing	W. C. Hitchens	A. W. Patrick	1914
668	Vail	R. L. McGuire	J. P. Duffy	Henry Struck	1914
669	Van Horne	A. H. Burns	Felix Bachman	Michael Kelly	1914
670	Van Meter	C. Dunn	E. C. Trindle	E. B. King	1914
671	Van Wert	A. E. Rice	M. F. Thompson	E. O. Stearns	1914
672	Varina	F. J. Klingser	L. O'Donnell	J. A. Fitzgerald	1913
673	Victor	J. P. Bowling	F. Shane	H. L. Mussetter	1914
674	Vincent	A. R. Houck	J. B. Sells	Geo. Olson	1913
675	Volga				
676	Wadena	C. A. Talcott	J. O. Probert	Minnie Corkery	1914
677	Walcott	Karl Hinrichs	J. H. Stouffer	Norman Leabo	1914
678	Walker	A. G. Gary	A. W. Fisher	Theo. W. Hawkinson	1914
679	Wall Lake	John McGloin	J. H. Sievert	C. M. Henry	1913
680	Walnut	L. J. Neff	J. C. Vallstead	W. F. Burkee	1914
681	Wapello				
682	Washta	Jas. Robertson, Jr.	O. E. Hess	C. W. Bailey	1914
683	Waucoma	H. H. Belding	H. A. Hurd	J. M. Burnside	1914
684	Waukee	Chas. Morris	Samuel C. McKee	F. Snow	1914
685	Wayland	D. H. Barr	E. G. Rittler	E. J. Eicher	1914
686	Webb	W. L. Archer	A. E. Birdsall	R. S. Davis	1914
687	Weldon	G. F. Wolever	R. W. Hall	F. L. Hall	1913
688	Wellsburg	John Tyaden	D. Claassen	H. J. Trerichs	1913
689	Wellman	H. G. Moore	L. W. Bracford	M. C. Struble	1914
690	Wesley	Thos. Presnell	H. N. Lawson	Henry Kunz	1914
691	West Bend	J. N. Phillips	L. W. Balgeman	A. B. Carter	1914
692	West Branch	P. V. N. Myers	F. E. Corbin	J. F. Adair	1914
693	West Burlington	Elias Schwartz	Chas. Roesch	John G. Feldman	1914
694	West Chester	J. P. Dayton	R. C. Ferguson	Irwin Coffee	1913
695	Westfield	D. Cassel	Thos. Hanes	Neil McFarlan	1914
696	Westgate	N. H. Spears	H. C. Frise	W. C. Tegtmeyer	1913
697	West Liberty	C. J. Mackey	Irwin Aikens	Ray Whitacre	1914
698	West Mitchell	George Walter	George Weiss	David Horner	1914
699	West Point	John M. Billman	John Walljasper	Dan A. King	1914
700	West Side	E. B. Spottswood	*E. J. Peters	C. W. Payne	1914
701	West Union	Ed. L. Ash	R. P. Camp	A. J. Ganuy	1914
702	Wheatland	Otto Siegmend	W. A. Templeton	Edward Guenther	1914
703	Whiting	H. C. Olson	B. L. Foss	Ernest McBeath	1914
704	Whittemore	T. J. White	*R. H. Finnell	Theo. Elbert	1914
705	Whitten	T. B. Eggleston	M. L. Barnes	C. E. Thompson	1914
706	Williams	William Gerber	Ray Johnson	John McCarley	1914
707	Williamsburg	J. A. Ogle	Chas. Fletcher	Ralph Evans	1914

\*Term expires 1913.

TOWN OFFICIALS—CONCLUDED

Number in order from top	Town	Mayor	Clerk	Treasurer	Date term expires
706	Wilkes	Geo. Barnick	W. Lang	D. J. Dwyer	1914
709	Windfall	E. C. Smith	J. O. Kilbourn	Eugene Patterson	1914
710	Winthrop	E. G. Schaefer	L. N. Norman	H. C. Nebelmann	1914
711	Wiosa	J. L. Malone	Arthur F. Rice	W. F. Bellack	1914
712	Woodbine	J. H. H. H. H.	C. G. Carter	W. F. W. Cole	1914
713	Woodburn	Wells Dewell	W. F. Foris	Geo. W. Wilson	1914
714	Woodward	L. Hrowley		J. G. Wilson	1914
715	Woodward	L. W. Tyrrell	Geo. L. Jones	Frank Smalley	1914
716	Worthington	Chris Bachler	John Kraus	Thos. Tobin	1914
717	Wyoming	G. W. Evans	D. A. White	R. M. Corbit	1914
718	Wyoming	G. W. Evans	D. A. White	R. M. Corbit	1914
719	Yelder	H. C. Nicholson	W. O. Miles	C. F. Harding	1914
720	Yelder	H. C. Nicholson	W. O. Miles	C. F. Harding	1914
721	Yorktown	John H. Gwynn	M. List	J. H. Huseman	1913
722	Zearing	A. D. Latimer	W. H. Clement	C. H. Leroy	1913
723	Zearing	A. D. Latimer	W. H. Clement	C. H. Leroy	1914

## APPENDIX

The following extracts from the law governing the municipalities of Iowa may be found helpful as a ready reference to the most important sections relating to the powers and duties of city and town officials.

### CONCERNING THE MAYOR.

Sec. 643. *Officers to be residents.* Every mayor, councilman-at-large, town councilman and officer elected by the whole electorate of the city or town, or by its council, or appointed by the council, mayor or other officer of any city or town, shall be a resident and qualified elector of any city in which he shall be elected, and shall reside within the limits of said city, during his term of office. [ (2) G. A., ch. 141, §1; 19 G. A., ch. 25; 17 G. A., chs. 9, 14; 16 G. A., ch. 58; C. '73, § 511, 518, 521; R., § 1091, 1093.]

Sec. 647. *Code Supplement, Repeal—elective officers in cities of first class.* That section six hundred and forty-seven (647) of the code be repealed and the following enacted in lieu thereof:

"In all cities of the first class there shall be elected biennially, a mayor, solicitor, treasurer, auditor, city engineer, assessor, and in cities where there is no superior court a police judge." [32 G. A., ch. 26, § 4.]

Sec. 649. *Repeal—elective officers in towns.* That section six hundred and forty-nine (649) of the code is hereby repealed and the following enacted in lieu thereof:

"In towns there shall be elected, biennially, a mayor, treasurer and assessor." [32 G. A., ch. 26, § 6.]

Sec. 670. *Code. Fees of Mayor.* Mayors of cities and towns, where no salary is provided by ordinance in lieu of fees, shall receive, for holding a mayor's or police court, or discharging the duties of a justice of the peace, the compensation allowed by law for similar services for such officers, to be paid in the same manner. [24 G. A., ch. 7, § 1; C. '73, § 519, 547; R., § 1091, 1121.]

Sec. 658. *Code Supplement. Mayor—powers and duties.* In cities and towns, the mayor shall have powers and perform duties as follows:

1. *Executive officer—magistrate.* He shall be a conservator of the peace, and, within the limits of the same, shall have all the power con-

ferred upon sheriffs to suppress disorders. He shall be the chief executive officer thereof, and it shall be his duty to enforce all regulations and ordinances; he may, upon view, arrest any one guilty of a violation thereof, or of any crime under the laws of the state, and shall, upon information supported by affidavit, issue process for the arrest of any person charged with violating any ordinance of the city; shall supervise the conduct of all corporate officers, examine into the grounds of complaint made against them, and cause all neglect or violation of duty to be corrected, or report the same to the proper tribunal, that they may be dealt with as provided by law. [C. '73, § 506, 537; R., § 1085, 1091, 1102, 1105.]

2. *Office.* He shall keep an office at some convenient place in the city or town, to be provided by the council, and keep the corporate seal thereof in his charge. [16 G. A., ch. 58; C. '73, § 518; R., § 1091.]

3. *Signature.* He shall sign all commissions, licenses and permits granted by the authority of the council, and do such other acts as by law or ordinance may require his signature or certificate. [16 G. A., ch. 58; C. '73, § 518; R., § 1091.]

4. *Other Duties.* He shall also perform such other duties compatible with the nature of his office as the council may from time to time require. [C. '73, § 519; R., § 1091.]

5. *Repeal—mayor—powers and duties.* That paragraph five (5) of section six hundred and fifty-eight (658) of the supplement to the code be repealed, and the following enacted in lieu thereof:

“He shall be the presiding officer of the council with the right to vote only in case of a tie.” [32 G. A., ch. 26, § 11.]

6. *Report.* He shall, at the first regular meeting of the newly elected council in April, and at such other times as he may deem expedient, report to it concerning the municipal affairs of the city or town, and recommend such measures as to him may seem advisable. [C. '73, § 534; R., § 1105.]

7. *Hold the police court.* Until a police judge or judge of superior court shall be elected and qualified in cities entitled to elect such officer he shall have all the powers and jurisdiction and shall hold the police court in such manner as is required of such judge. [C. '73, § 547; R., § 1121.]

8. *Station-houses for women.* In all cities containing a population of twenty-five thousand or more, he shall designate one or more station-houses within such city for the detention or imprisonment of all women and children under arrest in said city, and see that provisions are made by which the rooms or cells set apart for them shall be separate from and out of sight of the rooms or cells in which male prisoners are imprisoned. [25 G. A., ch. 15, 1.]

Sec. 879-p. *Executive powers and duties.* All executive functions, powers and duties in cities and towns shall be exercised and performed

by the mayor and other elective and appointive officers and boards as provided by law, and neither the council nor the members thereof shall exercise any executive function unless expressly conferred by law. [32 G. A., ch. 26, § 18.]

Sec. 652. *Repeal—officers appointed by the mayor.* That section six hundred and fifty-two (652) of the code is hereby repealed and the following enacted in lieu thereof:

“The officers to be appointed by the mayor shall be as follows:

1. The mayor of each city or town shall appoint a health physician, street commissioner and a marshal who shall be ex-officio chief of police, and may also appoint one or more deputy marshals. In cities and towns he shall appoint as many policemen as the council, by general ordinance, shall direct, and such officers shall hold their positions during the pleasure of the mayor. He shall also appoint such officers as shall be provided by ordinance. He may also, in cases of emergency, appoint such number of special policemen as he may think proper, reporting such special appointment to the council at its next regular meeting. All such special appointments to continue in force until such meetings, unless sooner terminated by the mayor. In cities having a board of police and fire commission, policemen shall be appointed as provided in the act creating such board.

2. In cities of the first class he shall appoint, when deemed necessary, a wharf master. If there is a board of public works, such board shall appoint a street commissioner.” [32 G. A., ch. 26, § 8.]

Sec. 654. *Police matrons—appointment—number.* In cities having a population of twenty-five thousand or more, for each station house provided therein for the detention or imprisonment of women or children under arrest, the mayor may, and in cities having a population of thirty-five thousand or over, shall appoint one or more women, residents of the city, as police matrons, who shall be over thirty years of age. The appointees shall be, so far as applicable, subject to the same regulations and restrictions as policemen, and hold their positions during good behavior, unless by reason of age or infirmity they become incapacitated to perform the duties of the position. [25 G. A., ch. 15, §§ 2, 3, 5.] [27 G. A., ch. 18, § 1.]

Sec. 654-a. *Police matrons—appointment—compensation.* The provisions of the law as it appears in section six hundred and fifty-four (654) of the supplement to the code, and section six hundred and seventy-two (672) of the code, are also made applicable to cities acting under special charters. [32 G. A., ch. 27.]

Sec. 655. *Other officers.* Cities and towns may, by general ordinance, provide for the appointment, by the mayor, of such additional officers, including superintendent of markets, harbor masters and port wardens, usual and proper for the regulation and control of navigation, trade or

commerce, or needful and proper for the good government of the city or town, or the due exercise of its corporate powers, and fix their term of office, as they may deem necessary. [16 G. A., ch. 33, § § 1, 2; C. '73, § § 514, 524, 528; R., § § 1084, 1095, 1098.] [32 G. A., ch. 26, § 9.]

Sec. 657. *Repeal—removal of appointive officers.* That section six hundred and fifty-seven (657) of the code be repealed and the following enacted in lieu thereof:

"All persons appointed to office in any city or town may be removed by the officer or body making the appointment, but every such removal shall be by written order, which shall give the reasons therefor and be filed with the city clerk." [32 G. A., ch. 26, § 10.]

Sec. 691. *Code—Jurisdiction of mayor.* The mayor shall have exclusive jurisdiction of all actions or prosecutions for violations of the city or town ordinances. He shall also have, in criminal matters, the jurisdiction of a justice of the peace, co-extensive with the county, and, in civil cases, the same jurisdiction within the city or town as a justice of the peace has within the township. None of the jurisdiction referred to in this section shall be exercised by the mayors in cities having a superior or police court. If the mayor or judge of the superior or police court is absent or unable to act, the nearest justice of the peace shall have jurisdiction and hold his court in criminal proceedings and receive the statutory fees, to be paid by the city or county, as the case may be. [24 G. A., ch. 6, § 2; 18 G. A., ch. 189, § 1; C. '73, § § 506, 546; R., § § 1085, 1102, 1105, 1120.]

Sec. 692. *Procedure—appeal—judicial notice of ordinances.* The proceedings before a mayor or a police court shall be, as far as applicable, in accordance with the law regulating similar proceedings before a justice of the peace, unless otherwise provided; but there shall be no change of venue in actions or prosecutions under ordinances, and the trial shall be by the court without a jury, except on appeal; appeals and writs of error shall be taken from the mayor or the police court in the same time and manner, and subject to the same restrictions. If a city or town is situated in two or more counties, the appeal or writ of error shall be taken to or in the district court of the county in which the mayor's court or police court is held. On the hearing of such appeal, or writ of error, the court shall take judicial notice of the ordinances of the city or town. [18 G. A., ch. 77, § 1; C. '73, § § 506, 546, 4707; R., § § 1085, 1102, 1105, 1120, 5105.]

Sec. 675. *Salaries in lieu of fees.* It may be provided by ordinance that any city or town officer elected or appointed shall receive a salary in lieu of all other compensation; and in such case such officer shall not receive for his own use any fees or other compensation for his services as such officer, but shall collect the fees authorized by law or ordinance, and pay the same as collected, or as prescribed by ordinance, into the city or county treasury, as the case may be. [17 G. A., ch. 56, § § 1, 2.]

Sec. 393. *Who may administer oaths.* Judges of the supreme, district, superior and police courts; clerks of said courts and their deputies; county auditors and their deputies; justices of the peace and notaries public within the county of their residence; sheriffs and their deputies, in cases where they are authorized by law to select commissioners or appraisers, or to impanel jurors for the view of appraisal of property, or are directed as an official duty to have property appraised, or take the answers of garnishees; the governor, secretary of state, auditor and treasurer of state, in any matter pertaining to the business of their respective offices, or that may come before them for consideration and action as members of the executive council; the mayor and clerk of cities and towns; judges and clerks of election; township clerks; the chairman of the board of supervisors; the surveyor and coroner in any county, in relation to any duty imposed upon either of them where the administration of an oath may be required; members of all boards of any state institutions, of all commissions, boards or bodies created by law, and all persons, referees or appraisers appointed by authority of law, who have any duty to perform by virtue of their office or appointment requiring the administration of oaths, are authorized to administer oaths and take affirmations. Notaries public may perform such services in any adjoining county in which they have filed with the clerk of the district court a certified copy of the certificate of their appointment. [25 G. A., ch. 52; 16 G. A., ch. 110; C. '73, § § 277-8, 396; R., § § 201, 449, 1843-4, 2683, 3201; C. '51, § § 226, 979, 980, 1594, 1865.]

Sec. 1302. *Report of forfeited bonds.* Clerks of district, superior and police courts, mayors of cities and towns, and justices of the peace shall, on the first Monday in January in each year, make report in writing to the board of supervisors for their respective counties of all forfeited recognizances in their offices; of all fines, penalties and forfeitures imposed in their respective courts, which by law go into the county treasury for the benefit of the school fund; in what cause or proceeding, when and for what purpose, against whom and for what amount, rendered; whether said fines, penalties, forfeitures and recognizances have been paid, remitted, canceled or otherwise satisfied; if so, when, how and in what manner; and if not paid, remitted, canceled or otherwise satisfied, what steps have been taken to enforce the collection thereof. Such report must be full, true and complete with reference to the matters therein contained, and of all things required by this section to be reported, and be under oath, and any officer failing to make such report shall be guilty of a misdemeanor. [C. '73, § 3974.]

Sec. 3145. *Who may solemnize.* Marriages must be solemnized:

1. By a justice of the peace, or by the mayor of the city or town wherein the marriage takes place;
2. By some judge of the supreme, district or superior court of the state;

3. By some minister of the gospel, ordained or licensed according to the usages of his denomination. [21 G. A., ch. 4; C. '73, § 2193; R., § 2524; C. '51, § 1472.]

Sec. 5097. *Magistrates—duties.* The term magistrate includes any judge of the supreme, district or superior court, throughout the state, and justices of the peace, mayors of cities and towns, judges of police or other city courts, and police and other special justices in cities and towns, within their respective counties. [C. '73, § 4108; R., §§ 4439, 4447; C. '51, §§ 2778, 2823.]

Sec. 5098. *Powers.* Magistrates have power to hear complaints or preliminary informations, issue warrants, order arrests, require security to keep the peace, make commitments and take bail as provided by law. [Same.]

Sec. 43. *Copy of the laws supplied by county auditor.* Each county officer, justice of the peace, township clerk and mayor of a city or town shall be supplied with a copy of the laws for the use of his office, which shall be delivered to his successor in office. Distribution shall be made upon the requisition of the county auditor upon the secretary of state, which requisition shall state the number of copies required for distribution under the provisions of this section, and also the number of copies requisite for sale in the county, and said requisition shall be made before the first day of March in each year, and thereupon the secretary of state shall forward the number so certified, and file with the auditor of state a certificate thereof, which shall be charged to such county by the auditor of state. The auditor of state shall credit the county with the number of copies distributed under the provisions of this chapter, upon the filing of the proper vouchers by the county auditors, and upon the sale of such laws by the county auditor at the rate of fifty cents per copy. The said county auditor shall pay said amounts to the county treasurer of his county, for the use of the state revenue, and the treasurer shall execute duplicate receipts therefor, one of which shall be filed with the auditor of state. The county auditors shall furnish the laws in their respective counties as hereinbefore provided. [17 G. A., ch. 123, § 2; 16 G. A., ch. 132; C., '73, § 40.]

Sec. 46. *Copies to be delivered to successors.* When the secretary of state or county auditor goes out of office having any such copies remaining, he shall deliver them to his successor, taking his duplicate receipts therefor, one of which he shall transmit to the auditor of state, who shall thereupon give such officer the proper credit and charge his successor with the copies received by him. Every officer receiving a copy of such laws shall execute a receipt therefor, and shall deliver such copy to his successor, or to the officer from whom he received it, for the use of such successor, and upon failure to do so shall be liable on his official bond or in his individual capacity. [C. '73, § 43.]

Chap. 78. *Laws 33 G. A. Removal of officers for misfeasance or nonfeasance in office.*

An Act authorizing the district court or judge to remove officers for misfeasance, malfeasance or nonfeasance in office, and providing the method of procedure therefor.

*Be it enacted by the General Assembly of the State of Iowa:*

Sec. 1. *Officers subject to removal—causes.* Any county attorney, sheriff, mayor, police officer, marshal or constable shall be removed from office by the district court or judge upon charges made in writing and hearing thereunder for the following causes:

1. For willful or habitual neglect or refusal to perform the duties of his office.
2. For wilful misconduct or maladministration in office.
3. For corruption.
4. For extortion.
5. Upon conviction of a felony.
6. For intoxication or upon conviction of being intoxicated.

Sec. 2. *Complaint or petition—who to prosecute.* The complaint or petition shall be entitled in the name of the State of Iowa, and may be filed upon the relation of any five qualified electors of the county in which the person charged is an officer, the county attorney of such county, or the attorney general, and shall be filed by the attorney general when directed so to do by the governor. It shall be the duty of the county attorney to appear and prosecute this proceeding when the officer sought to be removed is one other than himself; and when the proceeding is brought to remove the county attorney, the court may appoint an attorney to appear in behalf of the state and prosecute such proceedings.

Sec. 3. *Governor may direct attorney general to file complaint—answer to be filed.* It shall be the duty of the governor, whenever he has knowledge that reasonable grounds exist for the filing of complaints against any of the within named officers, to direct the attorney general to file the same against the offending party and prosecute said action. The accused shall be named as defendant and the petition, unless filed by the attorney general, shall be verified. The petition shall state the charges against the accused and may be amended as in ordinary actions, and shall be filed in the office of the clerk of the district court of the county in which the person charged is an officer. The accused may at any time prior to the time fixed for hearing file in the office of the clerk of the district court his answer which shall be verified.

Sec. 4. *Cause heard by judge of another district—when—how commissioned—order fixing time of hearing.* If the person or persons filing the complaint or the defendant believe that the cause ought not to be heard before any of the judges in such district, he shall at the time he files his petition or answer in the office of the clerk of the district court, file a copy thereof in the office of the clerk of the supreme court, together with an application to the supreme court asking for the appointment of a judge outside of such district to hear the complaint. Upon the filing



of the copy of said complaint, together with the application, in the office of the clerk of the supreme court, it shall be the duty of the chief justice thereof, to forthwith issue a written commission directing a district judge in the State of Iowa outside of such district to proceed to the county in which the complaint was filed and hear the same. Upon receipt of such commission, said judge shall immediately make an order fixing a time for hearing, which shall be not less than ten (10) nor more than twenty (20) days thereafter, and forward said order to the clerk of the district court of the court of the county in which the hearing is to be had. The clerk shall file said order and forthwith cause a copy thereof or a notice of the time and place of hearing to be served on the accused. If the cause is to be heard by a judge within the judicial district, upon the presentation of the petition, or a copy thereof, to such judge, he shall make the order fixing a time for the hearing as hereinbefore specified.

Sec. 5. *Triable as an equitable action—accused may be suspended—vacancy—how filled.* The proceeding shall be summary in its nature and triable as an equitable action and may be heard either in vacation or term time, and shall be heard before the court or judge without the intervention of a jury. Upon the filing of the petition in the office of the clerk of the district court, and presentation of the same to the judge, the court or judge may suspend the accused from office, if in his judgment sufficient cause appear from the petition and affidavit or affidavits which may be presented in support of the charges contained therein. In case of suspension, as herein provided, the temporary vacancy shall be filled in the manner specified in section 1257 of the code.

Sec. 6. *Order of removal—vacancy—how filled.* If upon the hearing herein provided for, the district court or judge shall find that the accused should be removed from office, he shall make and enter of record an order of removal and the vacancy thus created shall be filled as provided in section 1272 of the supplement to the code, 1907.

Sec. 7. *Appeal to supreme court—costs—how taxed.* In case of appeal to the supreme court, the cause shall be advanced and take precedence over all other causes upon the court calendar, and shall be heard at the next term after the appeal is taken, provided the abstract and arguments are filed in said court in time for said action to be heard. The supreme court shall fix the time of hearing and the filing of arguments. The taking of an appeal by the defendant and the filing of a supersedeas bond shall not operate to stay the proceedings of the district court or judge, or restore said defendant to office pending such appeal. If the final termination of such proceedings be favorable to any accused officer, said officer shall be allowed the reasonable and necessary expense including a reasonable attorney fee to be fixed by the court or judges he has incurred in making his defense, by the county if he be a county officer, or by the city or town in which he holds office if he be a mayor, police officer or marshal. If the action is instituted upon complaint of citizens as herein provided, and it appears to the court that there was no reasonable cause

for filing the complaint, the costs may be taxed against the complaining parties.

Sec. 8. *Expenses of judge and reporter—how paid.* Any judge who is required to preside at a hearing herein provided for, outside of his judicial district, shall be allowed his necessary and actual expenses incurred by reason of such hearing, and the necessary and actual expenses of his official reporter. An itemized sworn statement shall be made by such judge and official reporter showing the amount of expenses incurred, and the same shall be filed with the auditor of state. Thereupon, the auditor shall draw his warrant upon the treasurer of state for such amount.

Sec. 9. *Acts in conflict repealed.* All acts and parts of acts in conflict with this act, in so far as they apply to the officers herein designated are hereby repealed.

Sec. 10. *In effect.* This act being deemed of immediate importance shall take effect and be in force from and after its publication in the Register and Leader and Des Moines Capital, newspaper published in the city of Des Moines, Iowa.

Approved March 25, A. D. 1909.

I hereby certify that the foregoing act was published in the Register and Leader and Des Moines Capital, March 27, A. D. 1909.

W. C. HAYWARD,  
Secretary of State.

Sec. 1251. *Code. Causes of removal from office.* All county, township, city and town officers, elected or appointed, may be removed upon charges made in writing and trial thereunder, for the following causes:

1. For habitual or wilful neglect of duty;
2. For any disability preventing a proper discharge of the duties of his office;
3. For gross partiality;
4. For oppression;
5. For extortion;
6. For corruption;
7. For wilful misconduct or maladministration in office;
8. Upon conviction of a felony;
9. For a failure to produce and fully account for all public funds and property in his hands at any inspection or settlement. [C. '73, § 746; R., § 628; C. '51, § 397.]

Sec. 1258. *Municipal Officers.* Any councilman, marshal, police matron, or other officer of a city or town, may be removed from office for any of the foregoing causes, or when charged with the commission of any crime, upon charges preferred in writing to the council, and a hearing thereon, by a vote of five members of the town council or a two-thirds vote of all the members elected to the city council. The council may, by ordinance,

provide as to the manner of preferring and hearing such charges. No person shall be twice removed by the council from the same office for the same cause, but proceedings before the council shall not be a bar to proceedings in the district court as in this chapter provided. [25 G. A., ch. 13, § 2; 25 G. A., ch. 15, § 5; 22 G. A., ch. 3, § 2; 22 G. A., ch. 16, § 1; 17 G. A., ch. 20, § 1; 16 G. A., ch. 33, § 1; C. '73, § 516; R., § 1087.]

CONCERNING THE CLERK.

Sec. 651. *Repeal—officers appointed by the council.* That section six hundred and fifty-one (651) of the code is hereby repealed and the following enacted in lieu thereof:

"In all cities and towns, the council, at its first meeting after the biennial election, shall appoint a clerk; and in cities of four thousand population or less, shall appoint a solicitor." [32 G. A., ch. 26, § 7.]

Sec. 659. *Code. Clerk—duties.* The clerk in all cities and towns shall perform the following duties: He shall attend all meetings of the council, but in no event have the right to vote on any question before it; make an accurate record of all proceedings had, rules and ordinances adopted by the council, and the same shall at all times be open to the public; he shall supply the treasurer with a statement of all warrants issued after each meeting, giving the number, and amounts of each, and shall have the custody of all by-laws and ordinances of the city or town, and perform such duties as may be required by ordinance. [17 G. A., ch. 9; C. '73, § 512, 522; R., § 1082, 1093.]

Sec. 676. *Code. Compensation of other officers.* All officers elected or appointed in any city or town, whose compensation is not fixed by law, shall receive such salary, compensation or fees for their services as the council may by ordinance from time to time prescribe. For all attested certificates and transcripts, other than those ordered by the council, the clerk shall be paid the same fees as are allowed to county officers for like services. [16 G. A., ch. 33, § 1; C. '73, § 523-4, 528; R., § 1904-5, 1908.]

Sec. 677. *Compensation not changed.* The fees, salary, compensation or emoluments of any officer whose election or appointment is required or authorized by this chapter, shall not be increased or diminished during the term for which he shall have been elected or appointed; nor shall any change of compensation affect any officer whose office shall be created under the authority of this chapter during his existing term, unless the office be abolished. No person who shall have resigned or vacated any office shall be eligible to the same during the time for which he was elected or appointed when, during the same time, the emoluments have been increased. [C. '73, § 491, 519; R. S. 1091, 1122.]

Section 741-a. *Code Supplement, 1907. Accounts—how kept—receipts and vouchers.* That all cities and towns, including cities acting under special charter, shall establish and keep their accounts so the same shall exhibit a true and detailed statement of all public funds collected, received and expended on account of such municipality for any purpose,

whatever, by any and all public officers, employes or other persons. Such accounts shall show the receipt, use and disposition of all public property, and the income, if any derived therefrom, and of all sources of public income and the amount due and received from each source. All receipts vouchers and other documents kept, or that may be required to be kept, necessary to prove the validity of every transaction and the identity of every person having any beneficial relation thereto, shall be filed and preserved in the office of the clerk or recorder as the case may be. [29 G. A., ch. 37, § 1.]

Sec. 741-b. *Separate accounts.* Separate accounts shall be kept for every appropriation, showing date and manner of each payment made out of the funds provided by such appropriation, the name and address of each person or corporation to whom paid, and for what purpose paid. Separate accounts shall be kept for each department, public improvement, or undertaking and for each public utility owned or operated by the said municipality. Said separate accounts for each public utility shall show the true and entire cost of the said utility and operation thereof, the amount collected annually by general or special taxation for the services rendered to the public, and the amount and character of the service rendered therefor, and the amount collected annually from private users, if any, for the services rendered to them, and the amount and character of the services rendered therefor. [29 G. A., ch. 37, § 2.]

Chapter 14-a. UNIFORM SYSTEM OF MUNICIPAL ACCOUNTS.

Sec. 1056-a7. *Annual financial report.* It shall be the duty of the chief accounting and warrant issuing officer of each city and town, namely auditor or clerk as the case may be, to prepare and to publish the annual report of the financial condition and transactions of the city or town now or hereafter required by law, and all accounting officers of all boards or commission departments and offices whatsoever within the corporate area receiving or disbursing public funds shall file with the auditor or clerk, within thirty days from the expiration of their fiscal year, a report in writing of official transactions in the form and manner required by law. In case of refusal or gross neglect to comply with the law and provisions herein governing the method of accounting for and reporting municipal transactions herein referred to, the official so delinquent shall be deemed guilty of a misdemeanor. The auditor or clerk aforesaid is hereby authorized to institute legal proceedings to enforce the provisions herein requiring report to him. [31 G. A., ch. 34, § 1.]

Sec. 1056-a8. *How published.* In cities having a population of five thousand or over, the annual report aforesaid shall be printed in pamphlet form. At least five hundred copies of said report shall be printed and the expense thereof shall be provided for annually by the city council. In cities and towns having less than five thousand population, the annual report may be published in pamphlet form if authorized by the city council. [31 G. A., ch. 34, § 2.]

Sec. 1056-a9. *Certified to auditor of state—auditor to publish returns.* On or before the first day of July the auditor or clerk of each city or town shall forward to the auditor of state a certified copy of the annual report in the form prescribed as hereinafter provided and said auditor of state shall publish in a separate volume such returns, showing under appropriate schedules the total receipts and expenditures, assets and indebtedness and related data of all cities and towns in the state together with his comment and recommendations respecting desirable changes in the laws governing financial administration in municipalities. Three thousand copies of such auditor's report shall be annually printed on or before December first for general distribution in accordance with law. [31 G. A., ch. 34, § 3.]

Sec. 741-c. *Annual report—publication.* Each municipality shall make an annual public report, which shall contain an accurate statement, in summarized form, of all collections made or receipts of such municipality from all sources, all accounts due the public, but not collected, and all expenditures for every purpose; and a statement in detail of the cost and operation and all income of each public utility operated or owned by the municipality. Said report shall further show in detail the entire public debt of such municipality, and the amount of debt, which the municipality may under the law contract for the year for which the report is made. Said report shall be published annually at the close of the fiscal year in at least two newspapers of general circulation in said city or town as the case may be, but if only one paper is so published, then in one, and if none be published, then by posting a copy in three public places in said city or town. [29 G. A., ch. 37, § 3.]

Sec. 900. *Code. Warrants—how drawn.* The auditor, clerk or other officer of cities and towns whose duty it is to draw the warrants thereof, shall not draw any such warrant except upon the vote of the council, and he shall draw no single warrant for an amount in excess of five hundred dollars. Warrants issued by any city or town shall not be received by the county treasurer in payment of the city or town taxes. [22 G. A., ch. 3, § 1-3.]

Sec. 901. *List of warrants.* The officer drawing such warrants shall, on the first Monday of each month, furnish the council a sworn and complete list of all warrants, and the amount thereof, drawn by him during the preceding month, which list shall state on whose account and the object and purpose for which each warrant was drawn. [Same, § 1.]

Sec. 1056-a11. *Code Supplement. Examiners of municipal accounts—compensation.* The auditor of state shall appoint one or more examiners of municipal accounts whose duty it shall be at least once in two years to examine into, audit and report upon the financial condition and transactions of all cities having a population of five thousand or more. Said examiners shall have power to compel the attendance of witnesses and to administer oaths and shall have access to all books, papers or records essential in a thoroughgoing examination. The examiner in charge of an

investigation shall, on the conclusion thereof, file a written report of his findings with the mayor and council and with the auditor of state, including his criticisms of any faults found and his recommendations respecting improvements desirable. Any and all reports thus made and filed shall be open to public inspection. The compensation of said examiners shall be five dollars (\$5.00) for each day actually employed, together with their necessary traveling expenses; the sum so due in any case shall be paid by the auditor of state upon the presentation of proper bills therefor, by warrants on the treasurer of state; thereupon the auditor of state shall file a claim for the full amount so allowed with the auditor or clerk of the city or town examined, and the council thereof shall provide for its payment. [G. A., ch. 34, § 5.]

Sec. 1056-a12. *Application for examination.* Any city or town with a population of less than five thousand may secure an examination of its financial transactions and the condition of its funds and a report thereon by a state examiner upon application by either the mayor or the council to the auditor of state. Further, upon petition of fifty or more taxpayers of any city or town, setting forth facts that in the opinion of the state auditor justify action, the auditor of state shall send an examiner to inspect and report upon the financial administration and condition of the municipality in question. [31 G. A., ch. 34, § 6.]

Sec. 898. *Code. Loans in anticipation of revenue.* Loans may be negotiated or warrants issued by any municipal corporation in anticipation of its revenues for the fiscal year in which such loans are negotiated or warrants issued, but the aggregate amount of such loans and warrants shall not exceed the estimated revenue of such corporations for the fund or purpose for which the taxes are to be collected for such fiscal year. [21 G. A., ch. 108; 20 G. A., ch. 79; 16 G. A., ch. 95, § 1; C. '73, § 500; R., § 1129.]

*State of Iowa, Office of Attorney General.*

SIR: I beg to acknowledge receipt of your letter of the 4th instant in which you say:

“Will you please give me your official opinion as to what penalty attaches where the officials of a city or town fail to adopt and use the uniform system of books and blanks provided for in Chapter 34, Acts of the 31st General Assembly?”

“Are officials who fail to comply with the provisions of Section 4 of said chapter subject to the penalty provided for in Section 1 thereof?”

In response thereto I submit the following opinion:

Section one (1) of the Act referred to provides:

"It shall be the duty of the chief accounting and warrant issuing officer of each city and town, namely auditor or clerk, as the case may be, to prepare and to publish the annual report of the financial condition and transactions of the city or town now or hereafter required by law, and all accounting officers of all boards of commission departments and offices whatsoever within the corporate area receiving or disbursing public funds shall file with the auditor or clerk, within thirty days from the expiration of their fiscal year, a report in writing of the official transactions in the form and manner required by law. In case of refusal or gross neglect to comply with the law and provisions herein governing the method of accounting for and reporting municipal transactions herein referred to, the official so delinquent shall be deemed guilty of a misdemeanor. The auditor or clerk aforesaid is hereby authorized to institute legal proceedings to enforce the provisions herein requiring report to him."

It will be noted that by this section a refusal or gross neglect to comply with this chapter governing the method of accounting and reporting municipal transactions makes the official so delinquent guilty of a misdemeanor.

Section 4906 of the Code provides:

"Every person who is convicted of a misdemeanor, the punishment of which is not otherwise prescribed by any statute of this state, shall be punished by imprisonment in the county jail not more than one year, or by fine not exceeding five hundred dollars (\$500.00), or by both such fine and imprisonment."

Reading this section into the chapter under consideration, as it must be in order to determine the penalty attaching to a violation of its provisions, any officer of a city or town, whose duty it is to put in operation and enforce the provisions of this chapter, guilty of a refusal to perform such duties or guilty of gross neglect in the performance of the same may be imprisoned in the county jail not more than one year or fined not exceeding five hundred dollars (\$500), or may be both fined and imprisoned, and this penalty would attach to a wilful violation of any of the provisions of the chapter including Section 4.

Respectfully,  
(Signed) H. W. BYERS,  
Attorney General of Iowa.

CONCERNING THE MARSHAL AND POLICE.

Sec. 679-g. *Code Supplement. Appointments—how and by whom made.* The law as it appears in section six hundred and seventy-nine-g (679-g) of the supplement to the code is hereby amended so that the same shall read as follows: "The chief of police shall appoint the police force for said city and the chief of the fire department shall appoint the fire force for said city." [29 G. A., ch. 31, § 7]. [32 G. A., ch. 29, § 3.]

Sec. 653. *Code—Deputy marshal—appointment.* The marshal in cities of the first class, may designate one or more members of the police force to act as deputies. [25 G. A., ch. 13, § 3; same, ch. 14; 20 G. A., ch. 7, § 1.]

Sec. 664. *Policemen—powers and duties.* The officers and members of the police force shall have such powers and perform such duties as may be provided by law or ordinance, and shall have the same powers to make arrests and suppress riots, disturbances and breaches of the peace as marshals. [21 G. A., ch. 92; C. '73, §§ 525, 537; R., § 1695.]

Sec. 665. *Police matrons—duties.* Police matrons shall have charge of all women and children under arrest, accompanying such as may require such aid to court. They shall be subject to the authority of the marshal and the rules and regulations prescribed by his authority, and in stations, when on duty, shall be subject to the authority of the officers in command. In cities where workhouses are established for the detention of women, or where there are houses of detention, they shall have at all times the right of entering such establishments, and shall visit them whenever in their judgment such visits may be necessary. A suitable place shall be provided for the police matrons, when not on duty, for rest and refreshment. [25 G. A., ch. 15.]

Sec. 671. *Fees of police judge.* The police judge shall be entitled, in all criminal cases prosecuted before him in behalf of the state, to the same fees, to be collected in the same manner, as a justice of the peace in like cases; in prosecutions before him in behalf of the city, to such fees, not exceeding those for services of like nature in state prosecutions, as the council may by ordinance prescribe. [C. '73, § 544; R., § 1118.]

Sec. 672. *Compensation of police matrons.* Police matrons shall receive not less in any case than the minimum salary paid to policemen in the city in which they are appointed. [25 G. A., ch. 15, § 6.]

Sec. 673. *Fees of marshal and deputy.* The marshal shall receive, in criminal cases arising under ordinances, the same fees as constables receive for similar services, payable from the treasury of the city or town; and in criminal cases arising under the state law, the same fees as constables receive for similar services, payable from the county treasury. In civil proceedings he shall receive the same fees as constables receive for similar services, payable in the same way. The deputy marshal shall receive the same fees for services performed as the marshal. [C. '73, §§ 515, 533, 536; R., §§ 1086, 1104, 1107.]

Sec. 688. *Police court—jurisdiction.* The police court shall be a court of record, and have a seal to be provided by the council, with the name of the state in the center, and style of the court around the margin. It shall be held in suitable rooms to be provided by the council, and shall always be open for the dispatch of business. It shall have, in all criminal cases, the powers and jurisdiction of justices of the peace, and the jurisdiction of a mayor's court in the case of violation of the city ordinances. [C. '73, §§ 542, 543, 545; R., §§ 1116, 1117, 1119.]

Sec. 690. *Jurors.* Provisions shall be made by ordinance for selecting, summoning and impaneling jurors in the police court, who shall have the qualifications of jurors as provided by law, and for all other matters touching said court that may tend to make it efficient. [C. '73, §§ 542, 545; R., §§ 1116, 1119.]

Sec. 675. *Salaries in lieu of fees.* It may be provided by ordinance that any city or town officer elected or appointed shall receive a salary in lieu of all other compensation; and in such case such officer shall not receive for his own use any fees or other compensation for his services as such officer, but shall collect the fees authorized by law or ordinance, and pay the same as collected, or as prescribed by ordinance, into the city or county treasury, as the case may be. [17 G. A., ch. 56, § 1, 2.]

CHAPTER 188. TRUANT OFFICERS. 33 G. A.

AN ACT to amend section two thousand eight hundred and twenty-three-e (2823-e) of the supplement to the code, 1907, relating to the truant officers.

Be it Enacted by the General Assembly of the State of Iowa:

Section 1. *Truant officers in towns and cities of second class.* That the law as it appears in section two thousand eight hundred and twenty-three-e (2823-e) of the supplement to the code, 1907, be amended by adding after the period at the end of said section the following:

"In towns and cities of the second class, the independent school district may employ the marshal or other police officer of such city or town to act as truant officer, and pay him a salary in addition to that received from such city or town of not to exceed five (\$5.00) dollars per month."

Approved April 8, A. D. 1909.

CONCERNING THE TREASURER.

Sec. 647. *Code Supplement. Repeal—elective officers in cities of first class.* That section six hundred and forty-seven (647) of the code be repealed and the following enacted in lieu thereof:

"In all cities of the first class there shall be elected biennially a mayor, solicitor, treasurer, auditor, city engineer, assessor, and in cities where there is no superior court a police judge." [32 G. A., ch. 26, § 4.]

Sec. 648. *Repeal—elective officers in cities of second class.* That section six hundred and forty-eight (648) of the code is hereby repealed and the following enacted in lieu thereof:

"In cities of the second class there shall be elected biennially a mayor, solicitor, treasurer and assessor, except that in cities of four thousand population or less, the solicitor shall be appointed by the council." [32 G. A., ch. 26, § 5.]

Sec. 649. *Repeal—elective officers in towns.* That section six hundred and forty-nine (649) of the code is hereby repealed and the following enacted in lieu thereof:

"In towns there shall be elected, biennially, a mayor, treasurer and assessor." [32 G. A., ch. 26, § 6.]

Sec. 1185. *Code. County and municipal officers.* The bonds of the following county officers, viz., treasurers, clerks of the district courts, county attorneys, recorders, coroners, surveyors, auditors, superintendents of schools, sheriffs, justices of the peace and constables, and city, town and township assessors, shall each be in a penal sum to be fixed by the board of supervisors; but those of treasurers, clerks of the district courts, county auditors, sheriffs and county attorneys shall not be in a less sum than five thousand dollars each, and those of justices and constables not less than five hundred dollars each. The bonds of all municipal officers who are required to give bonds shall each be in such penal sum as may be provided by law, or as the council shall from time to time prescribe by ordinance. [18 G. A., ch. 201, § 1; 17 G. A., ch. 20, § 2; 16 G. A., ch. 33, § 2; C. '73, §§ 390, 504, 514, 678; R., §§ 128, 135, 165, 377, 556-7, 1084, 1132; C. '51, § 326-7.]

Sec. 676. *Compensation of other officers.* All officers elected or appointed in any city or town, whose compensation is not fixed by law, shall receive such salary, compensation or fees for their services as the council may by ordinance from time to time prescribe. For all attested certificates and transcripts, other than those ordered by the council, the clerk shall be paid the same fees as are allowed to county officers for like services. [16 G. A., ch. 33, § 1; C. '73, §§ 523-4, 528; R., §§ 1094-5, 1098.]

Sec. 660. *Treasurer—duties.* The treasurer of cities and towns shall receive all money payable to the city or town, and disburse the same only on warrants drawn and signed by the proper officer, sealed with the city seal, and perform such other duties as may be prescribed by law or ordinance. He shall keep in a book provided by the town a register and description of all warrants reported to him by the clerk. When a warrant drawn on the treasury is presented for payment, and not paid for want of money, he shall indorse the fact thereon, with the date of presentation, and sign it, and thereafter it shall draw interest at six percent per annum, unless issued under a resolution or contract providing that it shall not draw interest, or shall draw interest at a lower rate. He shall keep a record of all warrants drawn upon the treasury and presented, in a book so ruled as to show in separate columns, as to each warrant, the number, date, principal, name of drawee, when paid,

to whom paid, and the amount of interest paid, and all such warrants shall be paid in the order of their presentation. He shall issue calls for outstanding warrants at any time he may have funds on hand for the payment thereof; shall give notice of the number of the warrants which will be paid, by posting a written notice thereof in the mayor's office, and in the treasurer's office when there is one, and, at the expiration of ten days from the date of the posting, interest on the warrants so named shall cease. When a warrant which draws interest is taken up, he shall also indorse upon it the date and amount of interest allowed, and such warrants shall be canceled and not reissued. He shall make returns monthly, or oftener if required by the council, to the officer drawing such warrants, showing the warrants paid and amount of principal and interest paid. He shall make a written report under oath to the council at its first regular meeting in each month, showing the financial condition of the city. [22 G. A., ch. 3, § 2; 16 G. A., ch. 33, § 2; C. '73, §§ 532, 535; R., §§ 1103, 1106.]

Sec. 904. *Diversion of funds.* Any councilman or officer of a city or town who shall participate in, advise, consent to, permit or allow any tax or assessment levied by such city or town, or by other lawful authority, for city or town purposes, to be diverted to any purpose other than the one for which it was assessed and levied, except as provided in subdivision seven, section eight hundred and ninety-four, of chapter eleven of this title, or shall in any way become a party to such diversion, shall be guilty of embezzlement. [24 G. A., ch. 14, § 8; 22 G. A., ch. 17, § 8; 21 G. A., ch. 78, § 8; 21 G. A., ch. 150, § 4.]

Sec. 897. *Surplus of judgment or bond tax.* When a tax has been levied by any city or town to pay off a judgment against such municipality, or by any city or town or by the executive council, to pay the principal and interest, or either of them, of funding or refunding bonds issued by such municipality, such tax shall not be held invalid, if the rate of tax levied raises a sum in excess of the amount sought for such specific object, but the excess shall go into the general city or town funds. Money so raised is in the hands of the treasurer until the obligation assumed is discharged. [25 G. A., ch. 6, § 1; C. '73, §§ 318, 319; R., §§ 259, 260; C. '51, §§ 123, 124.]

#### CONCERNING THE COUNCIL.

CODE SUPPLEMENT. Sec. 641. *Wards.* Cities may be, by the council thereof, dividing into wards, new ones created, or the boundaries changed; but in all cases, whether it be the creation of wards or the changing of the boundaries thereof, the same shall be laid off, as nearly as may be, in a rectangular form, conforming the lines to the center of the streets or alleys and giving to each ward, as far as practicable, an equal population; but in cities of the second class the number shall not be increased beyond five nor decreased to less than two. [18 G. A., ch. 26; C. '73, § 520; R., § 1092.] [32 G. A., ch. 26, § 1.]

CODE SUPPLEMENT. Sec. 645. *Repeal—council—how composed.* That section 645 of the supplement to the code be repealed and the following enacted in lieu thereof: "City and town councils shall be composed as follows: In cities, two councilmen at large and one councilman from each ward; in towns, five councilmen at large." [32 G. A., ch. 26, § 2.]

CODE SUPPLEMENT. Sec. 646. *Repeal—election of councilmen—terms of office.* That section six hundred and forty-six (646) of the code be repealed and the following enacted in lieu thereof: "On the organization of a city or town or on its reorganization after the change of its class, or at the first regular municipal election hereafter, a council shall be elected as follows, except that in those cities of the second class that elect a mayor in odd numbered years, the term of those councilmen or officers expiring in 1908 is extended one year; in those cities of the second class that elect a mayor in even numbered years, the term of those councilmen and officers expiring in 1909 is extended one year; and the municipal election at which a mayor is elected in 1909 or 1910, as the case may be, the council shall be elected in accordance with the provisions of this act: By the election of two councilmen at large, but if any city embraces within its limits the whole or part of two or more townships, two of which contain one thousand or more electors, only one of the councilmen at large shall be chosen from any one township. There shall also be elected at the same time one councilman from each ward, who shall be chosen by the electors residing within the limits thereof. Thereafter the successors of such councilmen at large and ward councilmen and officers shall be chosen at the regular biennial elections and shall hold office for two years. In towns in which a mayor is elected in the even numbered years the officers and councilmen shall be elected under the provisions of this act in the year 1910, and the councilmen and officers to be elected in 1908 shall be elected for a term of two years, and the term of councilmen and officers whose term expires in 1909 shall be extended one year. In towns in which a mayor is elected in odd numbered years the officers and councilmen shall be elected under the provisions of this act in 1911, and the councilmen and officers to be elected in 1908 shall be elected for a term of three years. The councilmen and officers to be elected in 1909 shall be elected for two years, and the term of councilmen and officers whose term expires in 1910 shall be extended one year. All town officers elected in 1910 or 1911, as the case may be, and thereafter under the provisions of this act, shall be elected for the term of two years." [32 G. A., ch. 26, § 3.]

CODE SUPPLEMENT. Sec. 651. *Repeal—officers appointed by council.* That section six hundred and fifty-one (651) of the code is hereby repealed and the following enacted in lieu thereof: "In all cities and towns the council, at its first meeting after the biennial election, shall appoint a clerk; and in cities of four thousand population or less, shall appoint a solicitor." [32 G. A., ch. 26, § 7.]

CODE SUPPLEMENT. Sec. 669. *Repeal—removal of appointive officers.* That section six hundred and fifty-seven (657) of the code be repealed and

the following enacted in lieu thereof: "All persons appointed to office in any city or town may be removed by the office or body making the appointment, but every such removal shall be by written order, which shall give the reasons therefor and be filed with the city clerk." [32 G. A., ch. 26, § 10.]

CODE SUPPLEMENT. Sec. 669. *Compensation of councilmen—how paid.* Councilmen in cities of the first class shall be paid an amount prescribed by ordinance, not in excess of two hundred and fifty dollars per annum, which shall be in full compensation of all services of such councilmen of every character connected with their official duties; and in all other cities and towns they shall receive not to exceed one dollar each for every regular or special meeting, and in the aggregate not exceeding fifty dollars in any one year; but in such cities and towns the members shall be paid in addition to the foregoing, for services as members of the board of review, an amount not exceeding one dollar for each session of not less than three hours, and the compensation for services as members of the board of review shall be paid out of the county treasury. [22 G. A., ch. 24, § 1; C. '73, § 505; R., § 1095.] [28 G. A., ch. 17, § 1.]

CODE SUPPLEMENT. Sec. 683. *adoption—majority vote.* No resolution or ordinance for any of the purposes hereinafter set forth shall be adopted without the concurrence of a majority of the whole number of members elected to the council, to-wit:

1. To pass or adopt any by-laws or ordinance;
2. To pass or adopt any resolution or order to enter into a contract.
3. To pass or adopt any ordinance for the appropriation or payment of money; but in towns, by-laws, ordinances, and the resolutions and orders set forth in this section, shall require for their passage or adoption a concurrence of four councilmen, or of three councilmen and the mayor. On the passage or adoption of every by-law, ordinance and every such resolution or order, the yeas and nays shall be called and recorded. No money shall be appropriated except by ordinance. In towns money may be appropriated by resolution. [18 G. A., ch. 146, §§ 2, 3; C., '73, §§ 489, 493; R., §§ 1122, 1134.] [27 G. A., ch. 19, § 1.]

CODE SUPPLEMENT. Sec. 1056 a-34. *Appropriations.* If, at the beginning of the term of office of the first council elected in such city under the provisions of this act, the appropriations for the expenditures of the city government for the current fiscal year have been made, said council shall have power by ordinance to revise, repeal or change said appropriations and to make additional appropriations. [32 G. A., ch. 48, § 16.]

CODE. Sec. 680. *Power to pass ordinances—penalties.* Municipal corporations shall have power to make and publish from time to time, ordinances, not inconsistent with the laws of the state, for carrying into effect or discharging the powers and duties conferred by this title, and such as shall seem necessary and proper to provide for the safety, order, comfort and convenience of such corporations and the inhabitants thereof,

and to enforce obedience to such ordinances by fine not exceeding one hundred dollars, or by imprisonment not exceeding thirty days. [C., '73, § 482; R., § 1071-3.]

CODE. Sec. 681. *Adoption of ordinances.* No ordinance shall contain more than one subject, which shall be clearly expressed in its title; and no ordinance or section thereof shall be revised or amended unless the new ordinance contain in the entire ordinance or section revised or amended, and the former ordinance or section shall be repealed. [C., '73, § 489; R., § 1122.]

CODE. Sec. 686. *Recording—publishing.* All ordinances shall, as soon as may be after their passage, be recorded in a book kept for that purpose, and be authenticated by the signature of the presiding officer of the council and the clerk; and all ordinance of a general or permanent nature, and those imposing any fine, penalty or forfeiture, shall be published in some newspaper of general circulation in the city or town; and it shall be sufficient defense to any suit or prosecution for such fine, penalty or forfeiture to show that no such publication was made; but if no such newspaper is published within the limits of the corporation, then such ordinance may be published by posting up copies thereof in three public places within the limits thereof, two of which places shall be the post-office and the mayor's office of such city or town. When the ordinance is published in a newspaper, it shall take effect from and after its publication; when published by posting, it shall take effect five days thereafter. Immediately following the record of every ordinance, the clerk shall append a certificate, stating therein the time and manner of publication thereof, which certificate shall be presumptive evidence of the facts therein stated. [26 G. A., ch. 15; C., '73, § 492; R., § 1133.]

CODE. Sec. 684. *Two-thirds vote.* No resolution or ordinance for any of the purposes hereinafter set forth, except as otherwise provided by law, shall be adopted without the concurrence of two-thirds of the whole number of the members elected to the council, to-wit:

1. Directing the opening, straightening or widening of any street, avenue, highway or alley;
2. Directing the making of any improvement which will require proceedings to condemn private property;
3. Directing any improvement or repair of a street, avenue, highway or alley, the cost of which is to be assessed upon the property, or against the owners thereof, unless two-thirds of the owners to be charged therefor shall petition in writing for the same.

On the passage of every such ordinance or resolution, the yeas and nays shall be called and recorded. [C. '73, § 494; R., § 1135.]

CODE. Sec. 685. *Signing by mayor—veto—passing over veto.* The mayor shall sign every ordinance or resolution passed by the council before the same shall be in force, and, if he refuses to sign any such ordi-

nance or resolution, he shall call a meeting of the council within fourteen days thereafter, and return the same, with his reasons therefor. If he fails to call the meeting within the time fixed above, or fails to return the ordinance or resolution, with his reasons, as herein required, such ordinance or resolution shall become operative without his signature, and the clerk shall record it in the ordinance book, with a minute of the facts making it operative. Upon the return of any such ordinance or resolution by the mayor to the council, it may pass the same over his objections, upon a call of the yeas and nays, by not less than a two-thirds vote of the council, and the clerk shall certify on said ordinance or resolution that the same was passed by a two-thirds vote of the council, and sign it officially as clerk. [20 G. A., ch. 192.]

CODE. Sec. 687. *Published ordinances.* When any city or town shall cause or has heretofore caused its ordinances to be published in book or pamphlet form, such book or pamphlet shall be received as evidence of the passage and legal publication of such ordinances, as of the dates mentioned or provided for therein, in all courts and places, without further proof. When the ordinances are so published, it shall not be necessary to publish them in the manner provided for in the preceding section. [19 G. A., ch. 128, § 1.]

CODE SUPPLEMENT. Sec. 658-a. *Legalizing certain proceedings.* That all acts, motions, proceedings, resolutions and ordinances heretofore passed or adopted by the council of any city, including cities acting under special charter, and incorporated towns in the state on the supposition that the mayor was not a member of such council, and which would conform to the law if the mayor had not been a member of said council, shall for all purposes from the date of such act, motion, proceedings, resolutions or ordinance, be considered as valid and legal as they would have been had the mayor not been a member of such body. [29 G. A., ch. 224, § 1.]

CODE. Sec. 693. *Fines recovered.* Fines and penalties may in all cases, and in addition to any mode provided, be recovered by action before a justice of the peace or other court of competent jurisdiction, in the name of the proper municipal corporation, for its use. In any such action, where pleading is necessary, it shall be sufficient to declare generally for the amount claimed to be due in respect to the violation of the ordinance, referring to its title and the date of its adoption or passage, and showing, as near as may be, the facts of the alleged violation. [C. '73, § 483; R., § 1074.]

CODE. Sec. 694. *Commitment.* Whenever a fine and costs imposed for the violation of any ordinance are not paid, the person convicted may, by the court having jurisdiction of the case, be committed to jail until the fine and costs are paid, not to exceed thirty days. [C., '73, § 484.]

CODE. Sec. 5166. *Misdemeanor triable before a justice.* A prosecution for a misdemeanor triable before a justice of the peace, or violation of an ordinance of a city or town, must be commenced within one year after the commission thereof, and not after. [C., '73, § 4168.]

ART. II. Sec. 3. *Indebtedness of political or municipal corporations.* No county or other political or municipal corporation shall be allowed to become indebted in any manner, or for any purpose, to an amount in the aggregate, exceeding five per centum on the value of the taxable property within such county or corporation—to be ascertained by the last state and county tax lists, previous to the incurring of such indebtedness.

Sec. 780. *Repair of sidewalks.* Cities and towns shall have power to repair sidewalks without notice to the property owner, and assess the expense thereof on the property in front of which such repairs are made, and the same shall be certified and collected as other taxes. [25 G. A., ch. 5; 22 G. A., ch. 15; 22 G. A., ch. 16, § 1; C. '73, § 467.]

Sec. 781. *Removal of snow and ice.* They shall have power to remove snow, ice or accumulations from abutting property from the sidewalk, without notice to the property owner, if the same has remained upon the walk for the period of ten hours, and assess the expenses thereof on the property from the front of which such snow, ice or accumulations shall be removed; but the expense shall not exceed one and one-half cents per front foot of any lot, and the same shall be certified and collected as other special taxes. [25 G. A., ch. 5, § 1; 23 G. A., ch. 7, § 1; 22 G. A., ch. 16, § 1.]

Sec. 717. *Markets.* They shall have power to establish and regulate markets and scales, to build market houses and establish and regulate the same; to provide for the measuring or weighing of merchandise offered for sale, to prevent forestalling, and regulate or prohibit huckstering in the markets; to prescribe the kind and description of articles which may be sold in the markets, and the stands or places to be occupied by the vendors; to authorize the immediate arrest of any person violating its regulations, and the seizure and removal from the market of any article of produce in his possession. But no charge or assessment of any kind shall be made or levied on any wagon or other vehicle, or the horses attached thereto, or the owner thereof, bringing produce or provisions to any of the markets in the city, or through the streets contiguous thereto, for standing in or occupying a place in any of the market spaces, or in the streets contiguous thereto, on market days and evenings previous thereto. [22 G. A., ch. 16, § 1; C. '73, §§ 456, 526; R., §§ 1057, 1096.]

Sec. 1306-b. *Repeal—amount of indebtedness limited.* That section thirteen hundred and six-b (1306-b) of the supplement to the code and chapter forty-three (43) of the acts of the thirtieth general assembly be and the same are hereby repealed, and the following enacted in lieu thereof:

“No county or other political or municipal corporation, shall be allowed to become indebted in any manner or for any purpose, to an amount exceeding in the aggregate the amount of one and one-fourth per centum of the actual value of the taxable property within such county or corporation, except that cities and incorporated towns, may, for the purpose of



purchasing, erecting or maintaining and operating waterworks, electric light and power plants, gas works and heating plants or of building and constructing sewers, incur an indebtedness, not exceeding in the aggregate, added to all other indebtedness, five per centum of the actual value of the taxable property within such city or incorporated town. The amount of such taxable property shall be ascertained by the last state and county tax list previous to the incurring of such indebtedness." [31 G. A., ch. 49, § 1.]

Sec. 879-q. *Officers not to be interested in contracts—free passes or franks.* No officer, including members of the city council shall be interested, directly or indirectly, in any contract or job of work or material or the profits thereof or services to be furnished or performed for the city or town. No such officer shall accept or receive, directly or indirectly, from any person, firm, or corporation operating within the said city or town, any railway, inter-urban railway, street railway, gas works, waterworks, electric light or power plant, telegraph line or telephone exchange or other business using a public franchise, any frank, free pass or ticket or other service upon terms more favorable than is granted to the public generally, except where, by franchise granted by the municipality to any such person or corporation, any officers of said municipality are granted such privileges as part of such franchise, and except that members of the police and fire departments of any city or town shall be carried without charge. Any violation of the provision of this section shall be a misdemeanor. [32 G. A., ch. 26, § 19.]

Sec. 777. *Temporary sidewalks.* They shall have power to provide for the laying, relaying and repairing of temporary sidewalks upon any street, avenue, public ground, wharf, landing or market place within the limits of such city or town, at a cost not exceeding forty cents a linear foot, to prescribe a uniform width thereof, and to regulate the grade of the same, and to provide for the assessment of the cost thereof on the property in front of which the same shall be laid, in proportion to the special benefits conferred upon the property thereby and not in excess thereof, and the city or town clerk shall certify the amount of such assessment to the county auditor, and it shall be collected the same as other taxes. [C. '73, § 468; 28 G. A., ch. 26, § 1.]

Sec. 779. *Permanent sidewalks—city clerks to certify assessment—special tax.* They shall have power to provide for the construction, reconstruction and repair of permanent sidewalks upon any street, highway, avenue, public ground, wharf, landing or market place within the limits of such city or town; but the construction of permanent sidewalks shall not be made until the bed of the same shall have been graded so that, when completed, such sidewalks will be at the established grade; and to assess the cost thereof on the lots or parcels of land in front of which the same shall be constructed; and the city clerk shall certify the amount of such assessment to the county auditor, and it shall be collected the same as other taxes. But, in cities having a city collector or treasurer who collects city taxes, the city clerk shall certify the amount of such

assessment to such collector or treasurer, and the same shall be collected as other city taxes. Towns shall have the power to make the street improvements provided for in chapter seven of this title, and pay for the same, or any part thereof, out of the general fund, or to assess, levy and collect special taxes for the cost, or any part thereof, against the abutting property, in the manner provided in the said chapter. But unless the owners of a majority of the linear feet of the property fronting on the improvements referred to in this section petition the council therefore, the same shall not be made unless three-fourths of all the members of the council shall by vote order the making thereof. [20 G. A., ch. 20, § 1; C., '73, § 466.] [28 G. A., ch. 27, § 1.]

#### INCORPORATION.

Sec. 599. *How effected.* When the inhabitants of part of any county, or of two or more counties lying contiguous to each other, not embraced within the limits of any city or town, desire to become incorporated as a town, they may apply to the district court of the proper county, by a petition in writing signed by not less than twenty-five of the qualified electors of the territory proposed to be embraced in such town, which petition shall describe said territory, and contain or have annexed thereto an accurate plat thereof, and shall state the name proposed for such town. Proof of the residence and qualification of the petitioners as electors shall be made by affidavit or otherwise, as directed by the court. If the territory embraced within the limits of said proposed town lies in more than one county, the district court of either of said counties shall have jurisdiction of such proceedings, but that in which the petition for incorporation is first filed, shall have exclusive jurisdiction thereafter. [24 G. A., ch. 6, § 1; 18 G. A., ch. 79; C. '73, § 421.]

Sec. 601. *Election.* The commissioners shall act as judges and clerks of the election, and shall qualify as required by law, and the proposition to be submitted thereat shall be: "Shall the proposition for incorporation be adopted?" and the commissioners shall have charge of the printing of the ballots, and shall cause the proposition to be placed upon them, and the elector shall designate his vote in the same manner provided with respect to like or similar propositions in the chapter on elections. The commissioners shall promptly report the result of the election to the court, or judge thereof, which may be confirmed and approved, or set aside, by said court, or judge in vacation. If it is set aside, the court or judge thereof may order a new election with the same or other commissioners. [C. '73, § 422.]

Sec. 603. *Incorporation complete.* Said commissioners shall promptly report the result of the election to the court, and it, or a judge thereof in vacation, may confirm and approve such election and report, or set the same aside and order a new election, with the same or other commissioners. Upon the confirmation of such election and report, a judgment shall be entered of record declaring the town duly incorporated, and confirm-

ing and approving the first election of officers; who, after having qualified as provided for city officers, shall hold until the next annual election of officers. The court or judge shall declare the office of any person elected, and who fails to qualify as such as aforesaid, vacant, and shall at once proceed to appoint some other person to fill such vacancy. The clerk shall enter all the proceedings in the court in the matter of such incorporation and election of officers in the complete record book and file a certified copy of such entry in the office of the recorder of said county, who shall record the same, and in the office of the secretary of state. The costs of all the aforesaid proceedings shall be paid by the town; but if no judgment is entered establishing the town, they shall be paid by the petitioners, and judgment entered accordingly. [C. '73, § 424.]

CODE SUPPLEMENT, 1907. Sec. 600. *Commissioners—notice.* Upon compliance with the provisions of the preceding section, the court shall at once appoint five commissioners, who shall at once give notice of an election for incorporation, for not less than three successive weeks preceding the same, by posting notices in three public places within the limits of the proposed town, and by publication, once each week, for three (3) consecutive weeks in one or more newspapers published in the county, where the court is held; which notice shall state the time and place of holding the election, and a description of the limits of the proposed town, and that a plat and description thereof is on file in the office of the clerk of the district court. The court is vested with power to change or limit the territory proposed to be incorporated, before appointing the commissioners as herein provided. [C. '73, § 422.] [31 G. A., ch. 9, § 20.]

Sec. 602. *Notice of election of officers—council to elect assessors.* If a majority of the ballots cast at such election be in favor of the incorporation, and the same has been confirmed and approved as above provided, the court, or a judge thereof in vacation, shall order the election of a council, mayor, clerk and treasurer. The commissioners shall give notice for two consecutive weeks of the time and place of holding the election of councilmen and the aforesaid officers, by publication, once each week, in a newspaper published in the county where the court is held, and by posting the same in five public places within the limits of such town, at which the qualified electors residing within such limits shall elect such councilmen and officers, who shall hold their offices until the first regular election thereafter. Said commissioners shall act as judges and clerks of the election, and shall have the same power and discharge the same duties as clerks in city or town elections, and such election shall be conducted, as far as practicable, in the manner prescribed by law for the election of town councilmen and officers. When the election of town officers as provided by this section shall be held on, or after, the date of the annual election for towns and prior to January first following, the council of said town so elected and confirmed by the court, shall, at a regular meeting held prior to the first day of November following their election, elect an assessor for said town, who shall hold office for one year commencing on the first day of January next after his election. The council shall elect the said assessor in the manner provided by subdivision nine

(9) of section six hundred sixty-eight (668) of the code. [C. '73, § 423, 425.] [28 G. A., ch. 16, § 1.] [31 G. A., ch. 9, § 28.]

CODE. Sec. 604. *Discontinuance—how effected.* Upon a petition of voters equaling twenty-five per cent of the number voting at the last preceding municipal election, petitioning the district court of the county wherein such corporation is situated for the discontinuance of the same, the court shall, thirty days next prior to the next annual corporation election, cause notice to be given that the question of discontinuing such corporation will be submitted to the legal voters of the same at the next annual corporation election, by publication at least once a week in a newspaper, if any, published within the limits of such city or town, and by posting the same in five public places within such limits. The proposition to be submitted shall be: "Shall the proposition to discontinue the incorporation be adopted?" and the clerk of the city or town shall cause the ballots to be printed and the proposition to be placed thereon, and the elector shall designate his vote and the election shall be conducted in the same manner provided with respect to like or similar propositions in the chapter on elections. [C. '73, § 447-8.]

Sec. 607. *Records deposited.* The books, documents, records, papers and corporate seal of any city or town so discontinued shall be deposited with the county auditor of the county in which the council last held its sessions, for safe keeping and reference in future. All court records of any mayor or other officer shall be deposited with the nearest justice in the township in the county where the office of mayor or other officer is situated, who shall have authority, to execute and complete all unfinished business standing on the same. [C. '73, § 451.]

Sec. 609. *Expenses.* All expenses of the election and of winding up the affairs of the corporation shall be paid by it. [C. '73, § 450.]

CODE SUPPLEMENT, 1907. Sec. 608. *Publication.* When the incorporation of any city or town shall have been discontinued, the clerk of the court shall cause a notice thereof to be published, once each week, for four consecutive weeks in a newspaper published in the county where the court is held, and shall also certify the fact to the secretary of state and to the recorder of the county. [C. '73, § 452.] [31 G. A., ch. 9, § 21.]

CODE. Sec. 610. *Annexation—submission of question.* When any city or town shall desire to annex any unplatted contiguous territory, the council may, by an ordinance describing by metes and bounds the territory proposed to be annexed, passed at least one month before the annual election, submit thereat the question of annexation to the qualified electors of such corporation. The proposition to be submitted shall be: "Shall the proposition to annex the territory described in the ordinance of (giving the date of its passage) be adopted?" The ballots shall be printed and the proposition submitted in the manner provided for in section six hundred and four of this chapter. If a majority of those voting shall favor it, the council shall present to the district court a petition praying

for such annexation, which shall describe the territory proposed to be annexed, and have attached thereto a plat thereof; and like proceedings shall be had upon said petition as are provided for the incorporation of towns, so far as may be applicable; and if the result of the election be favorable to annexation, the same record and certified copies thereof shall be made and filed as provided in case of incorporation. Should the annexed territory, or any part thereof, be in a different county from that where the court is held, such certified copy shall be filed and recorded in the office of the recorder of such county. Thereupon the territory proposed to be annexed shall be included in said corporation. [C. '73, § 430.]

Sec. 617. *Annexation—petition.* When the inhabitants of a part of any county adjoining any city or town shall desire to be annexed thereto, they may apply to the district court of the county in which the land lies, by petition in writing, signed by not less than a majority of the electors residing within the territory proposed to be annexed, which shall state at whose instance it is presented, and shall be accompanied by a plat of such territory. [C. '73, § 426; R., § 1038.]

Sec. 620. *When complete.* When a resolution ordinance declaring such annexation has been adopted, and the copies recorded, the territory shall be a part of the city or town. [C. '73, § 429; R., § 1042.]

CODE SUPPLEMENT. Sec. 611. *By proceedings in court.* When any city or town shall desire to annex abutting and contiguous territory which has been laid out in lots or parcels, not within the limits of a city or town, the council thereof may present to the district court of the county in which the city or town is situated a petition, describing the territory to be annexed, and stating that the same had been laid out as above mentioned, the facts constituting the desirability of annexation, the name of each owner of any portion thereof, if there is more than one such owner, and the particular portion of such territory owned by each, which petition shall have attached thereto a plat thereof. Notice of the filing of such petition shall be served, by publication in one newspaper published in the city or town, once each week, for four consecutive weeks, and by posting in five public places in the territory desired to be annexed for the same period; the corporation shall be plaintiff, the owners defendants, and issues joined and the case tried as an ordinary action, as far as applicable, except that no judgment for costs shall be rendered against any defendant who does not make defense. If the court finds the allegations of the petition true, and that justice requires the annexation of said territory or any part thereof, a decree shall be entered accordingly, and from that time the territory therein described shall be included in such corporation. The same record and certified copies shall be made and filed as provided in the preceding section. [C. '73, § 431.] [31 G. A., ch. 9, § 22.]

CODE. Sec. 612. *Corporations unite.* When any city or town desires to be annexed to another and contiguous city or town, the council of each shall appoint three commissioners to arrange and report to the respective councils the terms and conditions on which the proposed annexation can

be made; and if the council of each approve of the terms and conditions proposed, they shall by proper ordinance so declare. Thereupon the council of each of such cities or towns, by one publication of each of said ordinances in a newspaper, if any, published in each of such cities or towns, and by posting the same in five public places in each of such cities or towns, at least ten days prior to the general annual election, or at a special election therein, may submit the question of annexation, upon the terms and conditions proposed, to the electors of their respective cities or towns. The proposition to be submitted at such election shall be: "Shall the proposition for the annexation of (naming the city or town) to (naming the city or town) be adopted?" The clerk of each city or town shall cause the ballots to be printed and the proposition to be placed on the same, and the elector shall designate his vote and the election shall be conducted in the manner provided in like or similar cases in the chapter on elections. If a majority of the votes cast in each city or town is in favor of annexation, the council of each shall by ordinance so declare; and a certified copy of the whole proceedings for annexation of the city or town to be annexed being filed with the clerk of the city or town to which the annexation is made, the latter shall file with the secretary of state, and in the recorder's office of the county a certified copy of all proceedings had by both of such cities or towns in relation thereto, and which shall be recorded in the recorder's office. [25 G. A., ch. 11; 17 G. A., ch. 3, § 1; C. '73, § 432; R., § 1044.]

Sec. 614. *Indebtedness—how paid.* All present indebtedness of the city to which annexation is made shall be paid by such city by a tax to be levied exclusively upon the property subject to taxation within the limits of the same as it existed prior to such annexation, and none of the real estate or property embraced within the limits of the annexed city or town shall ever be subjected, in any way, to the payment of any part of said indebtedness. The indebtedness of the city or town annexed shall be paid by such city or town, and the council of the city as it exists after annexation is authorized, and it is made its duty, to provide for the payment of such indebtedness by the levy of taxes upon the property subject to taxation within the limits of such city or town so annexed, and to continue such tax from year to year so long as the same shall be necessary; but if such city or town owns any real estate, the fair market value thereof at the time of its annexation shall be credited upon its said indebtedness, and the amount of such credit shall be assumed and paid by such city as it exists after annexation, and such property shall become the property of such city as enlarged. Suits to enforce claims or demands existing at the time of annexation against the city or town annexed may be prosecuted or brought against the city or town to which annexation is made, and judgments obtained shall be paid as hereinbefore provided for the payment of the indebtedness of such annexed city or town. [17 G. A., ch. 3, § 2; C. '73, § 433.]

Sec. 621. *Extension by application to council.* When the owner or owners of lands adjoining any city or town shall desire to have such lands

brought within the same, they may apply to the council to have the limits thereof extended so as to include such lands, and attach to the application a plat of such lands, showing their situation with respect to the existing limits of the city or town. If the council assent to the extension of the limits applied for, a minute thereof shall be indorsed by the clerk upon the plat, and the same shall then be acknowledged by the owner, and recorded in the office of the recorder of deeds of the proper county, and thereafter the limits of the city shall be extended so as to conform to the line proposed and assented to by the council. [18 G. A., ch. 56.]

CODE SUPPLEMENT. Sec. 615. *Extension—how effected.* Any city or town may have its limits enlarged by resolution of the council, fixing the boundaries of the city or town, to the proposed extent, which shall, as far as practicable, be terminated by straight lines drawn parallel, respectively, to the corresponding lines of the government survey, and the question must then be submitted to the vote of the electors of the city or town as thus proposed to be enlarged, on a day fixed by resolution of the council, and notice thereof given by proclamation of the mayor of the time and place of holding the same, setting forth the exact question to be presented to the electors for determination, which shall be published in some newspaper published in said city or town, once each week, for four weeks, consecutively. The council shall select three judges and two clerks for said election, whose duties shall be the same as prescribed by law for judges and clerks of election. If at such election a majority of the votes cast are for such extension, the mayor shall issue a proclamation announcing that fact, and from thenceforth the limits of said city or town shall be enlarged as proposed. [17 G. A., ch. 169, § 1-3; 16 G. A., ch. 47, § 1-3.] [31 G. A., ch. 9, § 23.]

CODE. Sec. 628. *Changing name—question submitted.* The corporate name of any city or town may be changed as follows: The council may, by resolution, propose such change of name, setting forth therein the proposed new name, which shall not be the same as that of any city, town or postoffice existing in the state at the time of the passage of such resolution. The question shall then be submitted to a vote of the qualified electors at the next annual election, or at a special election, as the council may provide. Notice that a change of name is to be voted on at any election shall be published in a newspaper published in said city or town, or, if there be none, then by posting in five public places, at least ten days before the election. [19 G. A., ch. 16, § 1-3.]

Sec. 630. *Change complete.* When certified copies are made and filed as required by the preceding section, the change of name shall be complete, and the new name adopted shall be judicially recognized in all subsequent proceedings wherein said city or town may be interested. [Same, § 5.]

Sec. 638. *Classes of cities—towns.* The municipal corporations referred to in this title shall be divided into cities of the first and cities of the second class and towns. Town sites platted and unincorporated shall be

known as villages. Every municipal corporation now organized as a city of the first class, or having a population of fifteen thousand or over, shall be a city of the first class; every municipal corporation now organized as a city of the second class, or having a population of two thousand, but not exceeding fifteen thousand, shall be a city of the second class, and every municipal corporation having a population of less than two thousand shall be deemed a town. [18 G. A., ch. 139; C. '73, § 507-8; R., § 1077-8, 2105.]

Sec. 639. *Change of class.* Within six months after the publication of any state or federal census, the executive council shall cause a statement and a list of each city or town affected thereby, in its class as a municipal corporation, to be published in some newspaper at the seat of government, and in each city or town the class of which is changed by an increase of population. [15 G. A., ch. 52; C. '73, § 509; R., § 1079.]

Sec. 640. *Necessary ordinances to be passed.* At the next regular annual or biennial period for the election of officers after such statement is published, showing a change of class of a city or town, the council shall make and publish such ordinances, not inconsistent with law, as may be necessary to perfect such organization in respect to the election, duties and compensation of officers. All the assets and property of the corporation shall be held and administered as provided for its new class as a corporation. Upon the change of a town to a city, for the purpose of holding the first election, the council shall divide the same into wards as provided by law. [15 G. A., ch. 52; C. '73, § 509-10; R., § 1079-80.]

## REFERENCE.

The following reference may be found convenient in locating sections of municipal law not found in the foregoing extracts:

It will be noted that the index is both by section and page. The letter "p" before a number indicates "page," "C" indicates "Code," "S" "Supplement to the Code," "ch" "chapter" and "33 G. A." indicates "Acts of the Thirty-third General Assembly."

### MISCELLANEOUS REFERENCES.

Fiscal year 667, code.

Erection of City Hall. 741 c-d-f-g-h-i-j-k-l and m., p. 136-137S.

Amount of indebtedness—bonds. Ch. 48, 33 G. A.

Entrance and exit of certain buildings to open outward. Ch. 220, 33 G.

A.,

Department of publicity, Ch. 57, 34 G. A.

Dangerous buildings, p. 301, § 710.

Pest Houses, p. 579, C., § 2575a-2.

Taxes for city hospitals levied and collected, p. 138, S., § 141-q.

Limit of indebtedness by cities of second class for hospitals, p. 139, S.,

§ 741-u.

Maintaining benevolent institutions, ch. 47, 33 G. A.

Jurisdiction over county hospitals, ch. 26, 33 G. A.

Public libraries, p. 305, C., § 731; p. 133, C., § 729-a and 729-b; p. 134, S., § 730-a; p. 137, S., § 741-n; p. 189, S., § 894-p; ch. 46, 33 G. A., ch. 36, 34 G.

A.

Jails, station house, etc., p. 307, C., § 735.

Submission to voters, ch. 44, 33 G. A.

As to purchase of, construction and control of waterworks by cities of first class, pages 308 C., 309 C., and 310 C. § § 743, 749, 750, 742, 748.

Cities and towns authorized to purchase, establish, maintain and operate heating plant, water works, gas works, electric light or electric power plants, p. 129, S., § 720; pp. 130 and 131, S., § § 721, 722, 724, and 725; p. 304, C., § 723.

Power to regulate heat, water, light and power rates, p. 131, C., § 725.

Lighting, p. 322, C., § 756; p. 357, C., § 869.

Electric wires and posts, p. 329, C., § 775.

Compensation of assessors and deputies, p. 119, S., § 674.

Compensation of Park Commissioners, p. 179, S., § 850-b.

Compensation of members board of public works, p. 356, C., § 864.

Park Commissioners election, qualification, etc., p. 179, S., § 850-a and 850-d; p. 180, S., § 850-e and 850-i; p. 181, S., § 850-j and 859-l; p. 359, C., § 880, 882 and 886; p. 187, S., § 881.

Acquisition of waterworks, etc., ch. 45, 33 G. A., ch. 35, 34 G. A.

Expenditures from water-works sinking fund, ch. 50, 33 G. A.

Emission of smoke, ch. 37, 34 G. A.

Street improvement in towns, ch. 43, 34 G. A.

Franchise for use of streets, etc., granted by vote of people, p. 324, C., § 767.

Change of name of streets, ch. 56, 34 G. A.

Sewers and sewage, p. 165, S., § 792-a and 792-e; p. 337, C., § 794 and 798; p. 338, C., § 800, 802, and 813; p. 341, C., § 815 and 822; p. 344, C., § 824, 834, 836, and 849; pp. 167, S., and 172, S., § 799, 801 and 823; p. 175, S., § 840-b and 840-g; p. 176, S., § 849-a; ch. 55, 33 G. A.

As to streets and public grounds, p. 329, C., § 751, 766; p. 329, C., § 775 and 778; pp. 156, S., and 159, S., § 766-a, 766-d, 771-a, 773, 774, 776, 777, 779, ch. 40, 34 G. A.

Sewer outlets, cities of second class, ch. 54, 33 G. A.

Throwing garbage into streams, p. 195, C., § 4979, ch. 218, 33 G. A.

Filling and draining lots, p. 297, C., § 698.

To prevent obstruction of drainage, p. 297, C., § 699.

Obstruction in streets and alleys, penalties for, ch. 210, 33 G. A.

Bridges, construction, care and repairing, p. 322, C., § 557; p. 155, S., § 758-a, 758-b, 758-c; p. 156, S., § 766-a, 766-d; p. 322, C., § 758; p. 324, C., § 766.

Viaducts, p. 328, C., § 770, 771, 772; p. 158, S., § 771, 773 and 774.

Grades and grading, uniformity, assessments, etc., p. 330, C., § 782 and 790.

Taxes and licenses. Tax levies to be made and certified to county auditor on or before the first Monday in September, p. 191, S., § 902.

Limit of tax to be levied, p. 360, C., § 887.

Road tax on agricultural land, p. 361, C., § 890.

Power to levy poll tax, p. 361, C., § 891.

Power to levy special taxes, p. 362, C., § 894.

Fire fund in cities of second class, ch. 43, 33 G. A.; ch. 48, 34 G. A.

Levy of cemetery tax, ch. 38, 33 G. A.

For park purposes, chs. 56, 57, 58 and 59, 33 G. A.; ch. 46, 34 G. A.

Licenses. To regulate and tax certain places, persons and occupations, p. 128, S., § 700-a.

Dance halls, p. 128, S., § 700-a.

Liquor traffic, p. 846, C., § 2455.

Brokers and junk dealers, p. 299, C., § 701.

Billiards, saloons and gambling, p. 299, C., § 702.

Circuses, theaters and shows, p. 299, C., § 703.

Disorderly houses and gambling, p. 128, S., § 704.

Riots, disorderly assemblies, etc., p. 300, C., § 705.

As to plumbing, p. 134, S., § 737.

Railways and street railways, p. 324, C., § 767; p. 157, S., § 768; p. 328, C., § 770, 772; p. 158, S., § 771, 774; p. 467, S., § 2084 et seq.; p. 452, S., and p. 453, S., § 2033-a and 2033-b; p. 451, S., § 2026.

Condemnation of property for obtaining gravel, stone, etc., p. 451, S., § 2024-j and 2024-l.

Commission plan of government, ch. 64, 33 G. A., p. 209, S., § 1056-a18; p. 220, S., § 1056-a40; chs. 52, 53, 54 and 55, 34 G. A.

*Cities under special charter.* Much of the law relating to cities under special charters is made applicable by reference to other portions of the Code. For particulars see index to Supplement to the Code, 1907.