

STATEMENT

M. Rice, Esq., State Treasurer, in account with the State of Iowa

By		To	
Balance in the Treasury on the 30th day of November, 1849	\$1,005 57	By amount of warrants returned	\$57,180 08
Revenue received from County Treasurers	71,345 00	Interest paid on warrants	3,118 43
Interest on the notes from delinquents	672 63	Treasury certificates returned	135 54
Fine to School Fund from Jackson county	10 00	this amount to balance	18
Amount from U. S. Marshal	34 05		
of the 5 per cent bond	10,412 05		
	\$90,444 12		\$90,444 12

Luke Palmer

BIENNIAL REPORT

A. A. Green Esq

OF THE

AUDITOR OF STATE,

TO THE

THIRD GENERAL ASSEMBLY

OF THE

STATE OF IOWA,

FOR THE YEARS 1849-'50.

[ORDERED TO BE PRINTED BY THE SENATE.]

IOWA CITY:

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1850.

C. L. Green

BIENNIAL REPORT

OF THE

AUDITOR OF STATE.

AUDITOR'S OFFICE, IOWA,
IOWA CITY, Dec. 2, 1850.

*Gentlemen of the Senate
and House of Representatives:*

The undersigned has the honor to submit the following as a complete statement of the revenues, resources, incomes, and property of the State, under the control of this office, together with an account of the expenditures of the two fiscal years, ending on the 30th of November, 1850, with suggestions and statistical information deemed interesting to the General Assembly.

The items are presented under the following heads:

- I. A statement of the receipts into the Treasury since the 30th day of November, 1848.
- II. A statement showing the expenditures, or amount of warrants drawn on the Treasury, since the 30th day of November, 1848.
- III. A statement showing the amount of Territorial and State taxes unpaid, previous to the assessment of the year 1850.
- IV. A tabular statement of the Funded Debt.
- V. A tabular statement of the number of polls, acres of land with the value of the same, and all other property assessed in the several counties in the year 1849.
- VI. A comparative table, showing the increase or decrease in the several counties between the years 1848 and 1849.
- VII. A tabular statement of the number of polls, acres of land, with the value of the same, and all other property assessed in the several counties in the year 1850.
- VIII. A comparative table, showing the increase in the valuation

IX. A table showing the quantity of land, entered at the several Land Offices, in the year 1849, and assessed in the year 1850.

X. A statement of the account kept against the Hon. M. Reno,
Treasurer of State.

Of the receipts into the State Treasury, since the 30th day of November, 1848, from taxes, Pedlar's licenses, and interest from delinquents:

From the County of Allamakee,.....	\$ 22 00
“ “ “ “ Appanoose,.....	163 63
“ “ “ “ Benton,.....	87 24
“ “ “ “ Boone,.....	11 00
“ “ “ “ Buchanan,.....	147 14
“ “ “ “ Cedar,.....	2,225 05
“ “ “ “ Clayton,.....	1,379 63
“ “ “ “ Clinton,.....	1,092 36
“ “ “ “ Dallas,.....	47 50
“ “ “ “ Davis,.....	1,240 41
“ “ “ “ Delaware,.....	531 73
“ “ “ “ Des Moines,.....	10,538 56
“ “ “ “ Dubuque,.....	5,234 39
“ “ “ “ Henry,.....	4,112 48
“ “ “ “ Iowa,.....	140 42
“ “ “ “ Jackson,.....	2,105 01
“ “ “ “ Jasper,.....	271 02
“ “ “ “ Jefferson,.....	3,375 52
“ “ “ “ Johnson,.....	3,125 37
“ “ “ “ Jones,.....	808 96
“ “ “ “ Keokuk,.....	1,153 00
“ “ “ “ Lee,.....	8,002 52
“ “ “ “ Linn,.....	2,393 38
“ “ “ “ Louisa,.....	2,464 97
“ “ “ “ Lucas,.....	14 20
“ “ “ “ Madison,.....	27 83
“ “ “ “ Mahaska,.....	1,746 44
“ “ “ “ Marion,.....	893 37
“ “ “ “ Monroe,.....	405 33
“ “ “ “ Muscatine,.....	3,510 33
“ “ “ “ Polk,.....	400 30
“ “ “ “ Poweshieck,.....	105 59

Total amount received from taxes, &c.,	\$72,019 15
From Clerk District Court, Jackson county, as a fine to the school fund,	10 00
From U. S. Marshall for keeping prisoners,	34 05
From the five per cent school fund, as a loan for five years,	16,442 05
Balance in the Treasury on the 30th Nov. 1848,	1,938 87

Total amount applied to disbursements in the years 1849 & 1850.....\$90,444 12

Showing the amount of warrants drawn on the State Treasury since the 30th day of November, 1848.

Convention of the year 1846,.....	\$ 84 00
Governors' Salary,.....	2,000 00
Secretary's Salary,.....	1,000 00
Auditor's Salary,.....	1,200 00
Treasurer's Salary,.....	800 00
Salary of Superintendent of Public Instruction,.....	3,300 00
Salary of Superintendent of the Penitentiary,.....	700 00
Penitentiary debts,.....	129 00
Supreme Court account,.....	2,265 36
Salaries of Judges of the Supreme Court,.....	5,958 34
Salaries of Judges of the District Court,.....	10,750 00
Governor's Contingent Fund,.....	300 00
Secretary's " "	300 00
Auditor's " "	300 00
Treasurer's " "	300 00
Librarian's " "	147 58
Librarian's Salary,.....	337 50
Penitentiary keepers salary to 16th March, 1849,.....	150 00
Public Buildings,.....	3,200 00
Fund for arresting fugitives from justice,.....	320 37
General contingent fund,.....	600 55
Interest and expenses on "State Stocks,".....	10,237 41
Interest for loan of School Fund,.....	1,321 12
Interest paid John Brown on bonds,.....	133 28
Presidential Electors,.....	66 08
Per diem and mileage of the members of the General Assembly,.....	5,796 00
Per diem of the officers of the General Assembly,.....	1,662 00

Public Printing,.....	8,027 75
Sundry accounts per appropriation act,.....	1,415 70
Fuel,.....	200 00
Stationary,.....	668 89
Indexing and distributing the Laws,.....	300 00
Indexing and distributing the Journals,.....	600 00
John Taylor, Monroe city Commissioner,.....	204 40
Abstracts of Lands in 1847,.....	300 00
Postage of General Assembly,.....	977 33
Selecting Salt Springs,.....	200 00
Selecting University Lands,.....	294 00
Selecting School Lands,.....	2,399 00
Recording and platting State Roads,.....	480 61
Appanoose county, criminal case,.....	265 71
Abstracts of lands from Land Offices,.....	271 46
Copying and forwarding abstracts of land,.....	300 00
Sword for Capt. B. S. Roberts, U. S. A.,.....	100 00
Prosecuting Pedlars in Dubuque county,.....	15 00
Keeping U. S. Prisoners,.....	34 05
Prosecuting Attorneys per appropriation act,.....	250 00
Commissioners for revising the laws,.....	1,500 00
Expenses of Commissioners of Revision,.....	202 50
Contingent fund of Superintendent of Public Instruction,.....	300 00
Monroe City certificates redeemed,.....	1,344 91
Deaf and Dumb,.....	500 00
Blind,.....	150 00
Reports of the Supreme Court,.....	750 00
Total,.....	\$75,409 90

III.—A STATEMENT,

Showing the amount due from the several counties, previous to the year 1850, for Territorial and State taxes:

Allamakee,.....	\$9 97	Keokuk,.....	624 80
Appanoose,.....	69 32	Lee,.....	3,843 25
Benton,.....	92 28	Linn,.....	623 80
Boone,.....	8 95	Louisa,.....	968 13
Buchanan,.....	11 56	Lucas,.....	1 21
Cedar,.....	613 42	Madison,.....	11 83
Clayton,.....	417 62	Mahaska,.....	336 27
Clinton,.....	317 17	Marion,.....	284 12
Dallas,.....	47 76	Monroe,.....	193 41
Davis,.....	366 22	Muscatine,.....	1,136 14
Delaware,.....	95 26	Polk,.....	271 01
Des Moines,.....	2,461 93	Pottawattamie,.....	398 82
Dubuque,.....	2,216 83	Poweshiek,.....	14 61
Fremont,.....	8 91	Scott,.....	555 10
Henry,.....	1,167 70	Van Buren,.....	2,383 45
Iowa,.....	60 52	Wapello,.....	657 75
Jackson,.....	1,180 55	Warren,.....	22 86
Jasper,.....	76 33	Washington,.....	560 84
Jefferson,.....	796 86		
Johnson,.....	776 99	Total,.....	\$24,164 83
Jones,.....	481 29		

It will be observed, from the foregoing statement, that some of the counties are in arrears to a large amount, which will be reduced the present month, in all probability, several thousand dollars; still there will be a considerable sum unpaid, which is of long standing, and ought to have been liquidated years ago, and every exertion has been used on my part to bring about such a result. In some cases I have succeeded, but in others I have been unable to bring prosecution against delinquents from a defect in our system.

Our Prosecuting Attorneys are the legal officers of the counties and of the county officers, and cannot be employed by the State against them, yet our law seems to indicate that they shall act for the State when called upon. The State should have an Attorney General, to bring suits in all cases in which the State is interested, and to give legal advice to the State officers when necessary; by this means the State's interest would be more carefully guarded, and delinquents would know that they could be made accountable.

It is useless to levy a uniform tax throughout the State, if a portion can pay or not, as they please. It is believed that an efficient and punctual set of collectors can collect and pay into the Treasury nearly every dollar of tax levied. It is done in some few of the counties, and

if it can be done by a little extra exertion in some, it can be done much better than it has been in others.

Our system of collecting is very imperfect, and it is desirable that the present session will not pass without something better being adopted. A prompt collection and payment of the revenue into the Treasury, would enable the State to meet all her liabilities at the per cent. now levied, and it would be but a short time before we could reduce the levy to a much less amount.

The funded debt of the State amounts to the sum of seventy-nine thousand four hundred and forty-two dollars and five cents, which, with the present liabilities in Auditor's warrants unpaid, makes the total debt of the State \$90,213 67. The interest on the funded debt has been promptly paid at maturity, which has been the means of raising our credit in the east to as fair a standard as any of the States of the Union. A more particular description of the funded debt and the times of payment will be seen by a reference to tabular statement No. IV.

Under the act of the 12th of January, 1849, which provides for funding a portion of the State debt, in the redemption of Auditor's warrants, only two thousand dollars have been redeemed, for which a bond has been issued payable in the year 1853.

By reference to the tables of assessments of the years 1849 and 1850, it will be observed that great inequalities exist in the way property is taxed in the several counties. In the first place, I would call your attention to the county of Henry in the assessment of 1849, by which it will appear, that the value of property was less in that year than in 1848, by the sum of \$145,034, or 14 per cent., when, in fact, there was no doubt an increase of that amount, if not more, as the adjoining county of Jefferson increased \$162,244, or 23 per cent. In 1848 there was 184,990 acres of land placed upon the tax list of Henry county, but in 1849 there was but 178,300 acres, notwithstanding a list containing 9,145 acres of new lands was sent from this office, to be added to the original list, making a decrease of 15,835 acres. Now how can such discrepancies be accounted for, except they be attributed to gross ignorance, or a wilful dereliction of duty? A decrease in the value of property can be accounted for by a low assessment, but when near sixteen thousand acres of land in one county are not assessed at any price, and consequently none of the improvements and per-

sonal property connected therewith, it is time that we had a law to prevent such glaring inconsistencies.

The necessary forms are sent from this office, to all the Assessors, similar to the headings of tabular statement VII, requesting them to conform to them, as they contain the words of the revenue law, but from some cause or other, the returns are very defective with regard to certain portions of property. A few facts will be submitted. Look at the county of Des Moines in 1849, under the head of "value of gold and silver coin, or bank notes in actual possession," which reports \$65,905, and the county of Muscatine which reports nothing, not one cent. Who will believe that there is no money of any kind in Muscatine county? No one. And whilst there is the full amount of money, if not more, than is reported in Des Moines, yet under the head of "value of claim or demand for money or other consideration," there is not a dollar assessed, yet the comparatively new county of Wapello reports \$96,330, and doubtless there is twice that amount in Des Moines county. Dubuque county reports \$25,525 as the "value of money invested in property of any kind, secured by deed, mortgage, or other evidence of claim." Des Moines, Scott, Van Buren, Henry, and Johnson report nothing, when it is well known by every body that large amounts of money are invested in that way in all those counties. Many other facts might be submitted, but I conceive the above to be sufficient to draw your attention to these tables, which more clearly show the many discrepancies in our assessments, than any thing I can say on the subject.

The expenses of our government should be borne by all classes of citizens, and equalized, as near as possible, by the value of property each one may possess, no matter in what it may consist; but under such a system of taxation as referred to above, a man in Muscatine county having \$50,000 in money, and no other property, pays no tax. Let him loan his money, and take the paper of the loanee, still he pays no tax, as such property is not assessed in that county, neither would it be in some others, judging from the returns. Is this just, is it equal?

I would suggest that hereafter, each tax payer should be furnished with a list, with the proper headings of all kinds of property, let him have a certain number of days to fill it up, and when called for by the Assessor, it be made his duty to swear the owner as to the quantity and value of his property, the oath to be on the list, to be signed by the tax payer, and filed in the Assessors office, after the items are

copied on to the assessment roll. By such a plan it is believed the true value will be obtained, and all the property within the State will be more fairly enumerated.

It was my intention to have carried out such a plan the last year, but I found our law gave authority to swear the tax payer only as to the quantity, and not to the value of his property, I deferred it, hoping the law might be amended the present session. Your attention is particularly requested to the comparative tables No. VI and VIII, showing the increase per cent. from year to year, in the several counties, and the difference between the several counties. There is a large increase in the new counties, as a natural consequence of their rapid settlement, and the new lands brought upon the tax lists, and it would be supposed there would be a uniform increase in the older counties possessing equal advantages, but upon comparing some of them, such does not appear to be the fact.

In 1850, Dubuque county increased but nine per cent., whilst the counties surrounding it increased, Clayton forty-eight, Delaware forty-two, and Jackson twenty-eight per cent. Muscatine increased twenty-seven, Scott and Clinton each twenty-six per cent. in 1850, and Cedar only five per cent. Yet all acquainted with the circumstances will admit that there has been as large an emigration, and as much valuable property added to the county of Cedar, within the last year, as to either of the others, comparatively considered. All these facts show the necessity of a system that would equalize the assessments in a greater degree.

By reference to table IX, it will be observed, that nearly one million of acres of land were added to the tax lists in 1850. As more than one half of our revenue is derived from the tax upon real estate, it is important that it should be fairly assessed; yet it will be seen by reference to the valuation of lands and their improvements, that they are rated very low, and probably at not more than one half the amount at which the owners would be willing to sell.

Statement X, will show the Treasury to be without funds at this time, but the payments required by law, to be made this day, will probably be sufficient to meet the present liabilities.

The financial condition of the State, at this time, is as follows:

Amount due from the Counties and Collectors for taxes, prior to 1850,.....	\$24,164 83
Revenue assessed in 1850,.....	56,538 33
	<hr/>
	\$80,703 16
Present liabilities in warrants, unpaid,.....	10,965 87
	<hr/>
	\$69,737 29

Leaving the sum of sixty-nine thousand seven hundred and thirty-seven dollars and twenty nine cents, to bear expenses of the government for the ensuing year, which will be amply sufficient, if rendered available by early collections and prompt payments into the Treasury.

The following is an estimate of appropriations necessary for the ensuing two years:

For per diem and mileage of Members and Officers, and all other expenses of the General Assembly,	\$20,000
Compensation of the Governor,.....	2,000
Contingent expenses of the Governor,.....	300
Compensation of the Secretary of State,	1,000
Contingent expenses of the Secretary,.....	300
Compensation to the Auditor of State,	1,200
Contingent expenses of the Auditor,.....	300
Compensation to the Treasurer of State,	800
Contingent expenses to the Treasurer,	300
Compensation of the Superintendent of Public Instruction,	2,400
Contingent expenses of Superintendent,	500
Compensation to the Judges of the Supreme Court,	6,000
Contingent expenses of the Supreme Court,	1,000
Compensation of the Judges of the District Courts,	10,000
Compensation of the Librarian,	300
Contingent expenses of the Librarian,	100
Compensation of the Superintendent of the Penitentiary,	800
General Contingent fund,	1,000
Public Printing,	12,000
Deaf Dumb and Blind,	1,000
Interest on Loans,	12,000
Public Building,.....	5,000
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Total,.....	\$78,300

The sum of eight hundred and thirty-six dollars and fifty-eight cents, has been received within the last two years, as a tax upon Peddlars, and accounted for in the general revenue, which is but a small amount, compared with the number engaged in the business. The law on the subject is all that is required, and could be made to yield four-fold what it does, if those, whose duty and interest it is to have it enforced,

would see that it is not daily violated, by the large number of Pedlars that are traversing the State, "selling goods, wares and merchandize other than the growth, produce or manufacture of this State," which includes fanning mills, plows and many other articles manufactured in other States.

Three Pedlars of fanning mills, from Illinois, resisted the law, but finally, after judgment was obtained against them, compromised the matter with the prosecuting attorney of Dubuque county, by paying for licenses.

The amount of interest collected from delinquent tax payers in two years, being but six hundred and seventy-three dollars and ninety-three cents, shows very clearly, that but very little attention is paid to the law on that subject; and this is one cause why there is such a large amount of revenue uncollected.

If delinquents were required, in every instance, to pay the damages of twenty-five per cent. per annum, they would be more prompt in paying their taxes within the year for which they are assessed, but when they are allowed to settle the original tax, clear of cost, at their own convenience, they will put it off as long as possible.

This subject has been repeatedly urged upon the attention of the collectors of the revenue, and, in some cases, has had the desired effect. And here I would take occasion to say that many of the county officers have co-operated with me, and have seconded my efforts in many particulars, to equalize the assessments, and to enlarge and collect the revenue in a prompt and satisfactory manner.

The business of this office is accumulating very rapidly, and provision should be made for the payment of a Clerk.

The counties of Fayette and Warren, have made no report of the amount of their assessments for this year, though the Clerks have been repeatedly written to on the subject.

The prosperous condition of our finances will, no doubt, be gratifying to your honorable bodies, and every citizen of the State, as well as the thousands who are coming amongst us to select homes with a great and happy people.

Very respectfully submitted,

JOS. T. FALES,
Auditor of State.

IV.—FUNDED DEBT.

STATE STOCK issued in Bonds by the Governor and Auditor of State.

Names of Purchasers or holders.	Residence.	Quantity of bonds.	Date.	Rate of Interest.	Interest payable in	Principal payable.	Amount of Principal.	Interest and principal payable at.
Beebe, Ludlow & Co.	New York.	30	1 to 30 June 1, 1847.	10 per cent.	July & Jan'y July 1, 1857.		\$30,000 00	Philadelphia Bank to John B. Trevor.
Piscataqua Exchange Bank,		10	31 " 40 July 6, 1847.	8 per cent.	July & Jan'y July 1, 1857.		10,000 00	Philadelphia Bank to John B. Trevor.
Beebe, Ludlow & Co.	New York.	15	41 " 55 July 6, 1847.	8 per cent.	July & Jan'y July 1, 1857.		15,000 00	Philadelphia Bank, to John B. Trevor.

STATE STOCK issued in Bonds by the Auditor of State.

John Brown.	Laporte, Ind.	1	No. 6.	Mar. 17, 1850.	8 per cent.	July & Jan'y Mar. 17, 1853.	\$2,000 00	Iowa City, to John Brown.
Sup. of Pub. Instruction.	Iowa City.	1	No. 2.	May 1, 1849.	10 per cent.	July & Jan'y May 1, 1854.	16,442 05	Iowa City, to Sup. of Pub. Instruction.

STATE STOCK issued in a Bond by the Governor for the completion of the Penitentiary.

Sup. of Pub. Instruction.	Iowa City.	1	No. 5.	Sep. 15, 1849.	10 per cent.	February 1st. Sep. 15, 1859.	\$6,000 00	Iowa City, to Sup. of Pub. Instruction.
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V.—A TABULAR STATEMENT

Of the number of Polls; Acres of Land, with the value of the same, with the improvements thereon; the value of Town Lots and their improvements, with the value of all other property assessed in the several counties in the year 1849.

COUNTIES.	Number of Polls.	Acres of Land.	Value of Land with improve-ments.	Value of Town Lots and im-provements.	Value of capital em-ployed in Merchan-dize.	Value of Mills, Manufactories, Distilleries, Carding Ma-chines, and, tanyards, with the stock em-ployed.	Horses over two years old.	
							No.	Value.
1 Allamakee,.....	73		\$6,430			\$200	45	\$1,777
2 Appanoose,.....	278	2,849	6,269		\$3,133	1,950	353	8,872
3 Benton,.....	91	8,034	13,705	\$100			116	5,119
4 Boone,.....	60	1,684	2,323				44	1,510
5 Buchanan,.....	97	4,399	10,147	2,345	515	2,300	76	3,780
6 Cedar,.....	722	102,272	341,139	26,858	7,000	10,615	1,122	51,230
7 Clayton,.....	516	83,917	261,783	43,909	9,520	12,000	470	17,576
8 Clinton,.....	463	51,879	198,235	29,055	9,500	15,700	625	26,859
9 Dallas,.....	94	453	566			350	126	4,636
10 Davis,.....	913	87,191	199,803	6,191	11,424	2,325	1,477	46,842
11 Delaware,.....	300	33,436	93,696	1,983	1,600		388	15,564
12 Des Moines,.....	2,124	193,471	965,474	621,582	159,987	9,675	2,318	83,936
13 Dubuque,.....	1,852	215,985	582,368	495,248	103,665	26,600	1,366	48,006
14 Fremont,.....								
15 Henry,.....	1,427	178,300	602,537	61,426	31,175	5,884	1,853	66,077
16 Iowa,.....	118	13,650	23,726	236	700	500	136	5,647
17 Jackson,.....	1,382	110,139	377,733	63,927	21,522	35,251	1,384	55,800
18 Jasper,.....	174	17,716	52,401	879	940	3,600	285	9,417
19 Jefferson,.....	1,577	224,084	556,803	54,206	30,580	8,485	2,323	74,041
20 Johnson,.....	866	108,367	355,231	142,705	25,945	11,970	915	38,750
21 Jones,.....	452	45,995	176,223	7,510	1,325	500	563	23,089
22 Keokuk.....	678	70,138	237,087	11,664	5,128	9,250	984	34,362
23 Lee,.....	3,149	324,744	1,301,310	549,402	124,898	34,967	3,603	124,806
24 Linn,.....	965	119,954	448,845	50,812	12,970	23,116	1,224	50,072
25 Louisa,.....	903	136,379	392,413	30,759	31,819	3,879	1,187	43,646
26 Lucas,.....	30	1,500	2,210				41	1,389
27 Madison,.....	96				1,000	75	153	4,186
28 Mahaska,.....	924	86,452	257,931	31,735	17,188	15,100	1,357	47,743
29 Marion,.....	998	78,651	123,180	9,034	11,560	3,775	928	32,793
30 Monroe,.....	289	44,823	97,597	3,469	3,166	1,275	435	7,903
31 Muscatine,.....	920	142,102	475,357	273,231	49,050	21,400	1,132	44,627
32 Polk,.....	635	49,145	74,476	3,430	14,755	3,304	747	27,327
33 Pottawattamie,.....	1,036				11,910	1,094	430	10,483
34 Poweshiek,.....	90	11,042	31,268				125	4,715
35 Scott,.....	1,022	123,656	398,315	149,602	17,615	20,245	1,058	40,380
36 Van Buren,.....	2,105	262,649	787,947	154,722	50,428	16,805	2,312	92,965
37 Wapello,.....	1,132	123,819	494,855	65,699	44,525	6,014	1,870	67,985
38 Warren,.....	122	3,975	6,004				138	5,160
39 Washington,.....	876	99,228	396,560	44,480	14,094	10,707	1,121	41,445
	29,549	3,162,078	\$10,351,947	\$2,926,199	\$828,637	\$318,911	34,830	\$1,270,515

STATEMENT V.—Continued.

COUNTIES.	Neat cattle over two years old.		Mules and asses over one year old.		Sheep over six months old.		Hogs over six months old.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.
1 Alamahee.....	206	\$2,867	.....	.....	52	\$60	152	\$335
2 Appanoose.....	906	9,683	5	\$210	1,400	1,400	2,959	4,764
3 Benton.....	345	4,532	1	20	438	448	1,002	1,123
4 Boone.....	217	2,797	.....	.....	146	162	441	629
5 Buchanan.....	276	3,848	.....	.....	247	287	534	1,011
6 Cedar.....	2,359	26,703	2	90	3,970	4,034	6,171	7,901
7 Clayton.....	1,560	20,373	11	330	395	655	2,160	3,994
8 Clinton.....	2,162	23,101	.....	.....	1,760	2,155	2,425	2,425
9 Dallas.....	413	4,924	2	70	333	456	901	1,301
10 Davis.....	2,830	29,708	14	500	6,203	7,713	11,265	14,784
11 Delaware.....	1,247	14,574	.....	.....	1,285	1,285	2,347	3,508
12 Des Moines.....	5,936	53,480	4	230	10,502	10,502	15,983	16,722
13 Dubuque.....	3,676	41,380	17	800	1,089	2,446	4,422	5,068
14 Fremont.....	.....	.....	.....	.....	.....	.....	.....	.....
15 Henry.....	4,386	41,781	.....	.....	9,831	9,840	13,421	13,143
16 Iowa.....	403	4,739	8	360	372	541	1,695	2,436
17 Jackson.....	3,378	54,295	7	290	3,501	5,237	7,560	9,136
18 Jasper.....	688	8,687	2	85	794	1,033	1,763	2,744
19 Jefferson.....	5,290	48,873	28	880	12,997	12,997	17,991	18,138
20 Johnson.....	2,502	29,018	6	320	3,802	5,114	6,850	8,479
21 Jones.....	1,462	16,976	1	40	2,414	2,635	3,130	3,347

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AUDITOR'S REPORT.—3

22 Keokuk.....	2,405	26,865	10	660	4,182	5,218	7,304	10,576
23 Lee.....	8,050	87,637	76	2,160	15,712	15,596	17,003	19,883
24 Linn.....	2,823	31,539	2	60	5,232	5,232	8,363	8,844
25 Louisa.....	3,309	38,119	7	270	4,088	4,088	11,180	13,964
26 Lucas.....	116	1,486	.....	.....	92	92	612	332
27 Madison.....	453	5,199	3	70	632	814	954	1,190
28 Mahaska.....	5,875	22,690	9	390	5,427	5,659	9,080	9,260
29 Marion.....	2,493	31,333	5	170	2,533	3,705	4,955	8,579
30 Monroe.....	1,316	15,759	5	110	1,516	1,281	4,267	5,145
31 Muscatine.....	2,619	25,903	14	645	4,350	4,350	6,328	6,368
32 Polk.....	1,725	19,568	4	160	2,415	3,514	4,720	4,761
33 Pottawattamie.....	3,813	36,269	26	604	1,232	1,278	874	1,682
34 Poweshiek.....	250	2,700	.....	.....	326	332	816	1,249
35 Scott.....	2,934	30,040	7	235	2,927	3,658	3,832	3,832
36 Van Buren.....	5,681	53,569	33	1,615	14,878	14,878	18,245	18,245
37 Wapello.....	4,166	46,726	16	885	8,337	10,506	14,838	19,706
38 Warren.....	424	5,329	.....	.....	488	641	1,022	1,431
39 Washington.....	2,931	33,240	6	350	5,086	6,548	9,989	13,131
	90,625	\$956,310	331	\$12,609	140,984	\$156,390	227,554	\$269,153

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STATEMENT V.—Continued.

COUNTIES.	Pleasure Carriages.		Watches.		Piano Fortes.		Value of all other personal property over \$100.	Value of capital stock and profits in any company incorporated or unincorporated.
	No.	Value.	No.	Value.	No.	Value.		
1 Allamakee - - - -	32	\$1,275	22	\$122				\$33
2 Appanoose - - - -	17	565					\$1,925	
3 Benton - - - -			3	27			4,790	
4 Boone - - - -	11	360	6	158				
5 Buchanan - - - -	49	1,920	4	130			220	
6 Cedar - - - -	45	1,800	112	1,084			875	
7 Clayton - - - -	247	7,628	182	762				
8 Clinton - - - -	23	905	20	259			1,683	
9 Dallas - - - -			6	29				
10 Davis - - - -	14	593	75	623			150	
11 Delaware - - - -	19	667	22	271			6,986	
12 Des Moines - - - -	1,086	37,860	175	7,076	11	\$2,330	21,755	
13 Dubuque - - - -	262	9,577	617	5,158	6	930	26,131	4,673
14 Fremont - - - -								
15 Henry - - - -	101	4,405	108	1,418				
16 Iowa - - - -	1	20	9	84			2,889	
17 Jackson - - - -	526	12,680	427	2,969	2	95	6,499	214
18 Jasper - - - -	4	145	8	51			25	
19 Jefferson - - - -	82	3,713	156	1,663	2	175	27,838	325
20 Johnson - - - -	78	3,957	133	2,071	3	550	14,457	
21 Jones - - - -	226	8,360	32	278			75	179

22 Keokuk - - - -	456	15,119	59	398			575	
23 Lee - - - -	713	21,482	280	5,298	10	1,175	11,416	1,062
24 Linn - - - -	224	7,796	85	848			6,100	1,370
25 Louisa - - - -	38	1,560	96	1,019	1	150	8,517	50
26 Lucas - - - -	1	75	1	10			426	
27 Madison - - - -							2,516	
28 Mahaska - - - -	57	2,753	82	890			4,329	357
29 Marion - - - -	13	885	92	880	1	100	4,735	2,840
30 Monroe - - - -	7	251	19	243			55	
31 Muscatine - - - -	84	4,036	176	2,503	1	200	12,662	
32 Polk - - - -	21	1,000	47	656			640	
33 Pottawattamie - - - -	12	431	121	1,017	2	350	1,814	
34 Poweshiek - - - -	4	210	8	38			143	
35 Scott - - - -	81	3,208	107	1,908	3	300	6,050	450
36 Van Buren - - - -	160	7,241	229	2,629	5	455	34,264	441
37 Wapello - - - -	53	2,490	106	2,276			11,760	
38 Warren - - - -	2	85	2	28			100	
39 Washington - - - -	63	2,508	90	713			14,865	308
	4,812	\$167,160	3,719	\$45,587	47	\$6,810	\$237,265	\$12,293

STATEMENT V.—Continued.

COUNTIES.	Value of right or interest in any boat or vessel.	Value of gold and silver coin or bank notes in actual possession.	Value of claim or demand for money or other consideration.	Value of annuities.	Value of money invested in property of any kind secured by deed, mortgage, or other evidence of claim.	Miscellaneous property.	Total valuation.	Total amount levied for State purposes at 2½ mills on the dollar.
1 Allamakee - - -	.....	.....	.....	.....	\$60	.....	\$13,159	\$32 89
2 Appanoose - - -	.....	\$1,884	\$3,602	\$1,032	.....	.....	45,289	113 22
3 Benton - - -	.....	390	1,728	.....	.....	.....	34,981	79 95
4 Boone - - -	.....	60	160	.....	.....	.....	8,159	20 40
5 Buchanan - - -	.....	.....	6,019	.....	.....	.....	32,522	81 30
6 Cedar - - -	.....	1,460	5,245	.....	489	.....	486,523	1,215 47
7 Clayton - - -	\$370	.....	1,200	.....	3,010	.....	383,110	957 77
8 Clinton - - -	35	.....	5,145	.....	.....	.....	315,057	787 64
9 Dallas - - -	.....	2,401	5,780	.....	.....	\$1,780	22,293	55 73
10 Davis - - -	.....	9,387	22,926	.....	.....	31	353,000	882 50
11 Delaware - - -	.....	.....	3,525	.....	.....	.....	113,659	359 14
12 Des Moines - - -	.....	56,160	.....	.....	.....	.....	2,046,769	*6,140 30
13 Dubuque - - -	200	13,597	55,483	.....	44,381	.....	1,464,781	3,661 95
14 Fremont - - -	.....	.....	.....	.....	.....	.....	3 167	8 91
15 Henry - - -	.....	18,581	.....	.....	.....	25,110	188,377	2,203 44
16 Iowa - - -	.....	398	983	.....	625	.....	43,884	103 71
17 Jackson - - -	420	2,758	16,342	800	666,018	1,665 04
18 Jasper - - -	4,842	7,656	100	4,302	96,707	242 27

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19 Jefferson - - -	7,122	10,626	9,483	865,948	2,164 87
20 Johnson - - -	800	9,184	41,081	662,632	1,656 58
21 Jones - - -	.....	265	4,881	250	200	.....	246,124	615 31
22 Keokuk - - -	.....	4,701	29,169	.....	3,561	.....	394,333	985 83
23 Lee - - -	12,555	15,990	20,327	96	2,880	.....	2,353,040	5,882 60
24 Linn - - -	477	2,563	17,197	270	1,328	6,713	676,152	1,690 38
25 Louisa - - -	2,915	4,124	20,473	.....	304	.....	598,169	1,495 42
26 Lucas - - -	.....	262	118	.....	.....	.....	6,400	16 00
27 Madison - - -	.....	.....	420	.....	.....	855	16,325	40 81
28 Mahaska - - -	322	7,797	23,038	50	4,611	.....	485,093	1,212 73
29 Marion - - -	300	5,544	20,315	.....	15,562	.....	275,290	688 22
30 Monroe - - -	65	3,002	7,870	.....	469	540	148,200	370 50
31 Muscatine - - -	.....	1,840	100	.....	10,210	.....	933,382	2,333 45
32 Polk - - -	.....	3,937	5,910	.....	100	.....	163,538	408 84
33 Pottawattamie - - -	30	1,419	530	.....	.....	.....	83,911	172 28
34 Poweshiek - - -	.....	955	1,487	.....	130	.....	43,227	108 06
35 Scott - - -	410	503	22,265	.....	.....	.....	699,016	1,747 54
36 Van Buren - - -	120	5,911	52,803	2,220	225	.....	1,297,481	3,243 70
37 Wapello - - -	100	17,722	85,331	.....	5,842	.....	882,422	2,206 05
38 Warren - - -	.....	4,071	4,171	.....	.....	.....	27,067	67 51
39 Washington - - -	65	5,002	33,831	3,322	7,443	628,622	1,571 55
	\$19,294	\$213,212	\$510,837	\$3,918	\$106,192	\$46,774	\$18,508,767	\$47,295 86

* At three mills.

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STATEMENT VI.

A COMPARATIVE TABLE showing the increase or decrease in the valuation of property in the several counties in the year 1848 and 1849.

COUNTIES.	Total value in 1848.	Total value in 1849.	Increase or decrease value.	Increase or decrease per cent.	State tax in 1848.	State tax in 1849.	Increase or decrease tax
1 Allamakee - - -	New County.	\$13,159	\$13,159	.....	.....	\$32 89	\$32 89
2 Appanoose - - -	\$28,942	45,289	16,347	56	\$72 35	113 22	40 87
3 Benton - - -	23,352	31,981	8,627	37	58 38	79 95	21 57
4 Boone - - -	New County.	8,159	8,159	.....	.....	20 40	20 40
5 Buchanan - - -	22,149	32,522	10,373	46	55 47	81 30	25 83
6 Cedar - - -	436,587	486,523	49,986	11	1,094 16	1,215 47	121 31
7 Clayton - - -	285,095	383,110	98,015	37	712 73	957 77	243 04
8 Clinton - - -	230,425	315,057	84,632	36	576 06	787 54	211 58
9 Dallas - - -	14,354	22,293	7,939	55	35 88	55 88	19 85
10 Davis - - -	242,474	353,000	110,526	45	606 18	882 50	276 32
11 Delaware - - -	112,354	142,659	31,305	27	280 88	359 14	78 26
12 Des Moines - - -	1,827,081	2,046,769	219,688	68	*3,554 16	†6,140 30	2,486 14
13 Dubuque - - -	1,368,401	1,464,781	96,380	7	3,421 00	3,661 95	240 95
14 Fremont - - -	New County.	3,167	3,167	.....	.....	8 91	8 91
15 Henry - - -	1,026,411	881,377	†145,034	†14	2,566 03	2,203 44	†262 59
16 Iowa - - -	24,290	43,884	19,594	80	60 72	109 71	48 99
17 Jackson - - -	457,292	666,018	208,726	45	1,143 23	1,665 04	521 81
18 Jasper - - -	48,974	96,707	47,733	97	122 43	242 27	119 84
19 Jefferson - - -	703,704	865,948	162,244	23	1,760 75	2,164 87	410 21
20 Johnson - - -	623,410	662,632	39,222	6	1,558 52	1,656 58	98 06
21 Jones - - -	233,428	246,124	12,696	5	583 57	615 31	31 74
22 Keokuk - - -	291,440	394,333	102,893	35	728 60	985 83	257 23
23 Lee - - -	2,115,144	2,353,040	237,896	11	5,287 86	5,882 60	594 74
24 Linn - - -	508,856	676,152	167,296	32	1,272 14	1,690 38	418 24
25 Louisa - - -	592,976	598,169	5,193	‡	1,482 44	1,495 42	12 98
26 Lucas - - -	New County.	6,400	6,400	.....	.....	16 00	16 00
27 Madison - - -	New County.	16,325	16,325	.....	.....	40 81	40 81
28 Mahaska - - -	273,423	485,093	211,670	77	683 55	1,212 73	529 18
29 Marion - - -	194,904	275,290	80,386	41	487 27	688 22	200 95
30 Monroe - - -	70,120	148,200	70,080	111	175 30	370 50	195 20
31 Muscatine - - -	665,323	933,282	268,059	40	1,663 31	2,333 45	670 14
32 Polk - - -	93,101	163,538	70,437	75	232 75	408 84	176 09
33 Pottawattamie - - -	90,615	68,911	†21,704	†24	226 54	172 28	†54 26
34 Poweshiek - - -	8,551	43,227	34,676	400	22 98	108 06	89 98
35 Scott - - -	617,460	699,916	81,556	13	1,543 65	1,747 54	203 89
36 Van Buren - - -	1,201,182	1,297,481	96,299	8	3,002 95	3,243 70	240 75
37 Wapello - - -	475,558	882,422	406,864	85	1,188 95	2,206 05	1,017 10
38 Warren - - -	New County.	27,007	.....	.....	.....	67 51	67 57
39 Washington - - -	565,777	628,622	62,845	11	1,414 44	1,571 55	257 11
	\$15,473,153	\$18,508,767	2,868,876	18	\$37,774 33	\$47,295 86	9,208 68

* At two mills.

† Decrease.

‡ At three mills.

VII.—A TABULAR STATEMENT

Of the number of Polls, Acres of Land, with the value of the same with the improvements thereon, the value of Town Lots and their improvements, with the value of all other property assessed in the several counties in the year 1850.

COUNTIES.	No. of Polls	Acres of Land	Value of land with improvements.	Value of Town Lots and improvements.	Value of capital employed in merchan-dize.	Value of Mills, Manufactoryes, Distilleries, Carding Machines, and Tanyards, with the stock employed.	Horses over two years old.	
							No.	Value.
1 Allamakee -	110	.....	.....	.....	.....	.....	70	\$3,090
2 Appanoose -	392	19,524	\$29,821	\$4,102	\$6,175	\$2,000	557	18,555
3 Benton -	.....	.....	.....	.....	.....	.....	.....	.....
4 Boone -	92	11,877	17,265	.....	120	200	89	3,260
5 Buchanan -	83	12,681	22,068	2,747	900	4,700	74	3,760
6 Cedar -	742	138,110	347,364	33,966	12,480	11,254	1,187	53,974
7 Clayton -	652	133,966	363,814	83,347	19,700	20,532	525	24,855
8 Clinton -	518	69,718	270,132	28,471	12,750	16,500	694	31,505
9 Dallas -	114	2,029	3,037	.....	670	.....	173	6,830
10 Davis -	1,155	148,036	357,869	21,952	13,450	4,830	1,660	59,156
11 Decatur -	137	2,240	4,350	.....	835	300	175	6,230
12 Delaware -	380	50,982	140,755	6,092	4,600	4,000	381	16,198
13 Des Moines -	2,130	218,897	1,083,640	689,819	158,415	13,045	2,499	88,262
14 Dubuque -	1,707	268,419	833,626	452,497	79,955	36,525	1,364	53,877
15 Fayette -	.....	.....	.....	.....	.....	.....	.....	.....
16 Fremont -	219	2,722	5,445	.....	3,983	700	335	13,096
17 Henry -	1,463	207,437	684,134	93,023	44,710	14,116	2,119	73,818
18 Iowa -	165	25,997	46,969	661	2,925	450	193	8,089
19 Jackson -	1,340	173,982	552,943	76,412	17,018	47,945	1,265	56,185
20 Jasper -	201	34,010	88,209	2,032	730	3,400	314	10,290
21 Jefferson -	1,497	253,576	622,523	65,703	24,560	8,202	2,338	70,834
22 Johnson -	954	137,366	432,951	159,804	32,500	14,633	1,036	48,500
23 Jones -	589	78,472	235,155	14,453	3,179	5,175	686	28,870
24 Keokuk -	842	112,629	389,551	21,233	19,500	10,750	1,146	45,603
25 Lee -	3,102	.....	1,268,907	679,015	158,135	18,285	3,569	128,787
26 Linn -	1,008	151,265	540,600	65,128	24,675	24,500	1,241	61,005
27 Louisa -	878	142,071	450,541	31,471	19,520	12,015	1,244	39,376
28 Lucas -	88	25,349	39,477	385	500	.....	97	3,010
29 Madison -	168	.....	.....	.....	2,660	300	225	8,500
30 Mahaska -	1,075	153,947	416,108	49,935	22,800	20,390	1,498	56,009
31 Marion -	1,006	116,122	366,489	22,554	18,085	8,760	1,064	38,775
32 Marshall -	48	2,745	7,040	.....	.....	.....	59	2,032
33 Monroe -	567	75,831	151,671	8,197	5,313	1,675	474	26,880
34 Muscatine -	1,112	154,041	574,154	396,050	72,150	22,150	1,285	54,780
35 Polk -	739	109,573	381,463	37,930	11,550	13,811	1,115	28,017
36 Pottawattamie	1,053	.....	.....	.....	33,293	8,775	526	16,326
37 Poweshiek -	123	12,863	31,847	160	400	550	156	6,293
38 Scott -	1,080	140,192	471,426	226,843	33,600	30,425	1,204	46,840
39 Van Buren -	2,212	263,660	835,913	200,903	48,655	19,045	2,685	90,197
40 Wapello -	1,397	201,036	754,678	115,969	56,552	16,080	2,000	79,249
41 Warren -	.....	.....	.....	.....	.....	.....	.....	.....
42 Washington -	936	128,089	409,634	48,892	14,094	15,820	1,263	49,562
	32,289	3,752,168	13,277,483	\$3,640,546	\$887,237	\$432,838	38,585	\$1,460,475

STATEMENT VII.—Continued.

COUNTIES.	Neat cattle over two years old.		Mules and asses over one year old.		Sheep over six months old.		Hogs over six months old.	
	No.	Value.	No.	Value.	No.	Value.	No.	Value.
Allamakee	430	\$6,948	.....	.....	104	\$144	126	\$248
Appanoose	1,457	17,176	10	\$680	1,831	1,839	3,829	4,416
Benton	.....	.....	.....	.....	.....	.....	.....	.....
Boone	255	3,206	.....	.....	408	632	515	774
Buchanan	241	3,670	.....	.....	288	403	585	864
Cedar	2,550	27,652	.....	.....	3,717	3,716	5,016	4,498
Clayton	1,779	29,595	5	250	700	1,059	1,666	2,747
Clinton	2,393	26,013	1	60	1,628	2,045	1,981	1,793
Dallas	545	6,950	1	100	522	606	1,100	1,258
Davis	3,344	38,622	12	925	6,855	7,069	11,351	12,902
Decatur	469	7,856	4	90	682	875	1,881	1,896
Delaware	1,096	14,587	.....	.....	1,307	1,641	1,648	1,710
Des Moines	6,464	58,480	15	615	9,864	9,826	13,999	11,125
Dubuque	4,146	38,861	10	500	2,559	2,849	3,702	4,724
Fayette	.....	.....	.....	.....	.....	.....	.....	.....
Fremont	1,509	20,698	12	553	1,249	1,224	1,922	2,250
Henry	5,303	51,676	.....	.....	8,936	8,987	12,230	11,313
Iowa	467	5,646	3	160	496	677	1,776	1,731
Jackson	4,016	49,015	8	290	3,343	4,407	5,269	6,466
Jasper	611	8,015	1	50	852	906	2,662	2,920
Jefferson	4,817	41,517	20	745	12,414	12,411	15,826	10,188

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Johnson	2,832	33,002	26	1,412	3,755	4,813	5,826	6,065
Jones	1,747	22,892	1	75	2,629	2,840	2,647	2,598
Keokuk	2,797	32,281	7	590	4,466	5,549	8,230	8,589
Lee	9,198	90,012	26	1,640	12,682	14,667	16,298	15,781
Linn	3,050	35,125	4	170	4,985	4,985	6,553	6,700
Louisa	3,550	39,271	5	340	3,972	3,972	9,484	9,868
Lucas	333	4,611	5	190	180	226	275	385
Madison	754	10,986	4	300	899	1,088	1,346	1,712
Mahaska	3,041	35,904	14	850	6,020	6,228	8,797	6,876
Marion	2,857	33,881	4	140	2,920	3,692	5,562	5,993
Marshall	225	2,873	.....	.....	203	429	321	478
Monroe	1,775	22,005	6	130	2,629	2,629	3,583	4,128
Muscatine	2,605	29,140	17	1,065	2,862	2,862	5,185	5,185
Polk	2,111	28,946	8	311	2,693	4,132	4,553	4,873
Pottawattamie	3,073	46,691	10	370	1,032	1,274	1,195	2,200
Poweshiek	401	5,081	.....	.....	458	474	1,019	1,151
Scott	3,070	34,507	10	450	2,508	2,508	3,645	3,645
Van Buren	6,073	53,333	38	1,425	14,802	14,802	14,573	11,918
Wapello	4,468	50,217	15	785	7,847	11,356	12,356	13,839
Warren	.....	.....	.....	.....	.....	.....	.....	.....
Washington	3,554	39,114	3	330	5,302	5,913	7,920	7,090
	99,406	\$1,106,055	305	\$15,591	140,599	\$155,765	206,452	\$202,897

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STATEMENT VII.—Continued.

COUNTIES.	Value of right or interest in any boat or vessel.	Value of gold and silver coin or bank notes in actual possession.	Value of claim or demand for money or other consideration.	Value of annuities.	Value of money invested in property of any kind secured by deed, mortgage, or other evidence of claim.	Miscellaneous property.	Total valuation.	Total amount levied for State purposes at 2½ mills on the dollar.
Allamakee	\$125		\$5,296				\$21,194	\$52 98
Appanoose		\$1,150	2,615		\$9,868		99,800	249 50
Benton							60,376	150 94
Boone		524	4,919		125		31,415	78 53
Buchanan		5,658					46,958	117 39
Cedar						\$7,515	515,555	1,288 88
Clayton	455	460	4,662		1,250		564,603	1,411 50
Clinton	405	290	4,260				398,810	997 02
Dallas		2,155	4,706				26,653	66 63
Davis		8,914	17,380				546,915	1,367 28
Decatur		315	381				21,965	54 91
Delaware		5,109			1,100	1,665	204,256	510 64
Des Moines		65,905					2,229,519	5,573 79
Dubuque	5,980	6,680	34,727		25,525		1,608,735	4,021 85
Fayette								
Fremont		3,392					57,275	143 18
Henry		21,139				26,696	1,037,120	2,592 80
Iowa	100	1,270	1,884		340	6,037	77,561	193 90

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Jackson	1,080	3,173	11,123	\$30	1,106		853,835	2,134 58
Jasper		620	5,225		80	4,222	127,193	317 98
Jefferson		5,693	7,594		2,856	17,992	901,072	2,259 00
Johnson		9,877	14,767				780,015	1,950 01
Jones		857	1,457	275	300		320,060	800 15
Keokuk	85	2,727	36,201		1,110	8,075	601,974	1,504 93
Lee	4,100	12,577	20,491	336	3,133		2,451,500	6,128 75
Linn	300	8,463	15,343		2,150	3,747	815,280	2,038 20
Louisa	1,460	3,333	15,349		4,770		644,328	1,610 82
Lucas		2,459	5,045		500	5	57,352	143 38
Madison		2,074	6,099		902	7,218	42,197	105 49
Mahaska	45	5,825	17,731	50	11,191		658,516	1,646 29
Marion	104	11,910	26,149		2,980		546,492	1,366 23
Marshall		195	528				13,590	33 97
Monroe	10	1,630	3,591	160	415		229,758	574 39
Muscatine					10,180		1,187,808	2,969 52
Polk	130	5,961	18,502	130	1,210		542,677	1,356 69
Pottawattamie		11,900	3,977				130,960	327 40
Poweshiek		939	5,333		6,329	137	59,064	147 66
Scott	300		15,900			7,500	883,971	2,209 92
Van Buren	25	5,102	33,593				1,353,671	3,384 17
Wapello	385	13,560	96,330		7,712		1,226,369	3,065 92
Warren								
Washington		6,535	29,700		10,824		647,942	1,619 85
	\$15,089	\$238,371	\$470,858	\$981	\$105,956	\$90,809	\$22,623,334	\$56,558 33

From the year 1840 to the year 1850, from the increase in the population of the State, and the increase in the value of property, the amount levied for State purposes at 2½ mills on the dollar, has increased from \$15,089 to \$56,558 33.

STATEMENT VIII.

A COMPARATIVE TABLE showing the increase in the valuation of property in the several counties from the year 1849 to the year 1850, showing the increase per cent. and the increase of the State tax.

COUNTIES.	Total value in 1849.	Total value in 1850.	Increase in 1850.	Increase per cent.	State tax in 1849.	State tax in 1850.	Increase tax.
Allamakee - - - -	\$13,159	\$21,194	\$8,055	61	\$32 89	52 98	\$20 09
Appanoose - - - -	45,289	99,800	54,511	120	113 22	249 50	136 28
Benton - - - - -	31,981	60,376	28,395	88	79 95	150 94	70 99
Boone - - - - -	8,159	31,415	23,256	288	20 40	78 53	58 13
Buchanan - - - -	32,522	46,958	14,436	44	81 30	117 39	36 09
Cedar - - - - -	486,523	515,555	29,032	5	1,215 47	1,288 88	73 41
Clayton - - - - -	383,110	564,603	181,493	48	957 77	1,411 50	463 73
Clinton - - - - -	315,057	398,810	83,753	26	787 64	997 02	209 38
Dallas - - - - -	22,293	26,653	4,360	19	55 73	66 63	10 90
Davis - - - - -	353,009	546,915	193,915	54	882 50	1,367 28	484 78
Decatur - - - - -	New County.	21,956	21,956	.....	.....	54 91	54 91
Delaware - - - -	143,659	204,256	60,597	42	359 14	510 64	151 50
Des Moines - - - -	2,046,769	2,229,519	182,750	8	*6,140 30	†5,573 79	†566 51
Dubuque - - - - -	1,464,781	1,608,735	143,954	9	3,661 95	4,021 85	359 90
Fayette - - - - -	No Report.	.....	.....	.....	.....	.....	.....
Fremont - - - - -	3,167	57,275	54,108	1,708	7 91	143 18	135 27
Henry - - - - -	881,377	1,037,120	155,743	17	2,203 44	2,592 80	389 36
Iowa - - - - -	43,844	77,561	33,677	76	109 71	193 90	84 19
Jackson - - - - -	666,018	853,835	187,817	28	1,665 04	2,134 58	469 54
Jasper - - - - -	96,707	127,193	30,486	31	242 27	317 98	75 71
Jefferson - - - -	865,948	901,072	35,124	4	2,164 87	2,259 00	94 13
Johnson - - - - -	662,632	780,015	117,383	17	1,656 58	1,950 01	293 43
Jones - - - - -	246,124	320,060	73,936	30	615 31	800 15	184 84
Keokuk - - - - -	394,333	601,974	207,641	51	985 83	1,504 93	519 10
Lee - - - - -	2,353,040	2,451,500	98,460	4	5,888 75	6,128 75	246 15
Linn - - - - -	676,152	815,280	139,128	20	1,690 38	2,038 20	347 82
Louisa - - - - -	598,169	644,328	46,159	7	1,496 42	1,610 82	115 40
Lucas - - - - -	6,400	57,352	50,952	796	16 00	143 38	127 38
Madison - - - - -	16,326	42,199	25,872	158	40 81	105 49	64 68
Mahaska - - - - -	485,093	658,516	173,423	35	1,212 73	1,646 29	432 56
Marion - - - - -	275,290	546,492	271,200	98	688 22	1,366 23	678 01
Marshall - - - -	New County.	13,590	13,590	.....	.....	33 97	33 97
Monroe - - - - -	148,200	220,424	72,224	48	370 50	551 06	180 56
Muscatine - - - -	933,362	1,187,808	254,426	27	2,333 45	2,969 52	636 07
Polk - - - - -	163,538	543,677	380,139	231	408 84	1,356 69	947 85
Pottawattamie - -	68,911	130,960	62,049	90	172 28	327 40	155 12
Poweshiek - - - -	43,227	59,064	15,837	36	108 06	147 66	39 60
Scott - - - - -	699,016	883,971	184,955	26	1,747 54	2,209 92	462 38
Van Buren - - - -	1,297,481	1,353,671	56,190	4	3,243 70	3,384 17	140 47
Wapello - - - - -	882,422	1,226,369	343,947	38	2,206 05	3,065 92	859 87
Warren - - - - -	27,007	No report.	.....	.....	67 51	.....	.....
Washington - - - -	628,622	647,942	19,320	3	1,571 55	1,619 85	48 30
	\$18,508,767	\$22,623,334	\$4,114,567	22	\$47,295 86	\$56,558 33	\$9916 18

* At 3 mills.

† At 2½ mills.

‡ Decrease.

STATEMENT X. J. 1897

820 241 11

M. RENO, Esq., State Treasurer, in account with the State of Iowa.

50 348 02

830 531 30

Dr.		Cr.	
To balance in the Treasury on the 30th day of November, 1848,	\$1,938 87	By amount of warrants redeemed,	\$87,189 98
" revenue received from County Treasurers,	71,345 22	" interest paid on warrants,	3,118 42
" interest on the above from delinquents,	673 93	" Treasury certificates redeemed,	135 54
" fine to School Fund from Jackson county,	10 00	" this amount to balance,	18
" amount from U. S. Marshal,	34 05		
" of the 5 per cent fund,	16,442 05		
	<u>\$90,444 12</u>		<u>\$90,444 12</u>