

*Donna*

Return to  
FROM  
IOWA STATE LIBRARY  
Law Department

*Cayalini =*

**TAX EXEMPT  
PROPERTY IN  
«» IOWA «»**

⦿ A Catalog of tax exempt property compiled from figures of the State Board of Assessment and Review, and published by The Iowa Public Utilities Association.

*<1933>*

1933

## PREFACE

No official record has ever been compiled in Iowa showing all of the tax exempt property in the state. Upon the request of Representative C. E. Malone, chairman of the Tax Reduction Committee of the Forty-fifth General Assembly, the State Board of Assessment and Review furnished a list of such property compiled partially from state records and partially from estimates. This list was quite general in nature and set out only the summarized totals of the various classes of property.

In order to permit a more careful analysis of the values of property exempt from taxation and to point out some of the inequities created by such exemption, this pamphlet has been prepared, including such detailed tables as are available.

## TAX EXEMPTION IN IOWA

INTRODUCTORY: The study of tax exemption is valuable only in such degree as it aids in the study of tax reduction. It is not true that exemption of any piece of property automatically increases the general tax burden of the state but it is true that the exemption of some classes of property although owned by governmental subdivisions causes an inequitable distribution of the total burden.

Generally speaking there are three bases for tax exemption which have been widely recognized in practically every state. They are:

1. The state should not tax itself. If the levying of a tax would necessitate the levying of another tax to pay the tax nothing would be gained. This exemption would apparently apply to all governmental subdivisions.
2. Property which is believed to assist the State in the performance of its public functions should be exempt. Religious, educational and philanthropic institutions gain exemption in this classification.
3. Capital which is essential for extending future income should not be taxed.

From these three basic principles of exemption succeeding state legislatures have continued to extend the benefits of tax exemption until the Code of Iowa now lists some twenty-seven different classes of tax exemption.

## TAX INEQUITIES

It is the indiscriminate extension of tax exemption that has brought about many serious inequities in the distribution of the general tax burden.

As long as a piece of property owned by the state or any of its subdivisions is used exclusively in the performance of a governmental function no inequity is created by its exemption from taxation. But when exemption is extended to property which, although publicly owned, is used in a proprietary capacity the inequities appear. Practically all revenue producing property owned by municipalities is subject to this indictment.

An excellent example is the municipally owned electric or water plant.

Examination of the detailed tables in the appendix of this report shows that \$52,777,907 of municipal utility property is tax exempt. This is almost half the total value of all municipal property.

The exemption of this \$52,000,000.00 worth of property owned by the municipalities works a serious inequity on the taxpayers of the state generally and particularly on the taxpayers of the county and school districts wherein the property is situated.

Only part of the residents of the town itself receive any benefits from these utilities. Yet the removal of this property from the tax rolls means that the rest of the people in the state, county, and school district must shoulder a little heavier tax burden to make up for this exemption and they receive no benefit whatever from the utility.

*The farmer living in the immediate vicinity of the town is the worst sufferer.* Although he gets no benefits from the utility his school district taxes may be increased by the municipal utilities exemption; his county taxes will be heavier, and he must share the added burden in state taxes. The simplest process of arithmetic will prove this statement. First, determine the amount of money needed to operate the school district and county government and then ascertain the amount of taxable property in the taxing districts. With these two figures found it is an easy matter to determine the exact millage to be levied on the taxable property to raise the necessary funds. If, however, a large part of the taxable property is granted exemption, then the millage on the remaining property will have to be increased to make up for this loss.

The farmer is impressed with the unfairness of the municipal utility exemption when he realizes that farmers' creameries, elevators, and other similar cooperative property is taxed the same as other property and the city and town resident gets the benefit of that tax. On the other hand, the municipally owned utility, which is a cooperative effort of the towns' people is exempt from taxation and adds to the general tax burden of the farmer.

When municipal utilities are granted exemption all of the residents of the county must suffer an increase in taxes, and only those residents of the county living within the corporate limits of the town in which the utility is located can hope to receive any benefits from it.

Of course the utility is also exempt from city taxes but only those residents of the town who do not receive any of the utility's services can object to this exemption.

There are many other classes of property now tax exempt which, if subjected to careful analysis, would be found guilty of creating similar unfair distributions of the general tax burden.

It is not the purpose of this report to point out all of the inequities thus created but rather to offer as complete a catalogue of tax exempt property as it is possible to compile from every available source.

The summary of the various classes of tax exempt property in Iowa shows:

Federal Property .....	\$ 13,438,443.67
State Property (exclusive of schools).....	34,516,049.00
County Property (partial estimate).....	25,706,184.71
Municipal Property .....	115,258,549.00
Public Schools .....	123,307,361.00
College and University (including state).....	45,152,861.00
Church Property (no parochial school).....	80,094,921.00
Soldiers Exemption .....	48,933,209.00
Hospitals (estimated) .....	85,950,000.00
Fraternal Property (estimated) .....	10,000,000.00
Public Debt of all taxing bodies in Iowa represent- ing tax exempt securities.....	250,719,720.00
Total.....	\$833,077,298.38

Detailed tables covering state, county, municipal, public school and college property are to be found in the appendix.

### FEDERAL PROPERTY

The following property owned by the Federal Government and located in Iowa is tax exempt:

Veterans Hospitals .....	\$ 2,924,212.30
Postal and Federal Buildings.....	8,604,367.00
Military Property .....	1,909,864.67
Total .....	\$13,438,443.67

The figures for veterans hospitals were obtained from the office of the Veterans Administration in Washington, D. C. The value of post office property and federal buildings was obtained from the office of the supervising architect of the Treasury Department, Washington, D. C., and the figures on military property came directly from the War Department office.

### STATE PROPERTY

Total value of State Property.....	\$34,516,049.00
(Detailed table in appendix.)	

The records of the Auditor of State and the Secretary of the Executive Council contain the figures for the valuation of state properties. In this tabulation the valuation of colleges and universities owned by the state has not been included in the state property table because these figures are given along with those of other colleges and universities.

### COUNTY PROPERTY

Value of County Property (partial estimate).....	\$25,706,184.71
(Detailed table in appendix.)	

The only figures readily available on county property were valuations of county homes which are contained in the biennial re-

ports of the State Auditor. A direct questionnaire was sent to all county auditors to obtain figures on other county owned property. Only about 80% replies were received but a fairly accurate estimate of the total could be made from this number. The total figure on county property is therefore partially estimated.

### MUNICIPAL PROPERTY

Total Value of Municipal Property.....\$115,258,549.00  
(Detailed table in appendix.)

The figures on municipal property are complete. A complete tabulation of all classes of municipal property was made from the original reports of the city clerks which are filed annually with the state auditor. Many small municipalities own no property whatever. Every incorporated town is listed in the table but those owning no property are blank. In some instances towns known to have certain kinds of property did not list it in the proper classification but usually it appears under the heading of "other property" and therefore no attempt was made to correct the city clerk's report.

### PUBLIC SCHOOLS

Total value of Public Schools.....\$123,307,361.00  
(Detailed table in appendix.)

The biennial report of the State Superintendent of Public Instruction contains tables giving the value of all public school property. These figures were used.

### COLLEGES AND UNIVERSITIES

Total value of College and University Property.....\$45,152,861.00  
(Detailed table in appendix.)

The Book of Iowa published by the Industrial Survey Organization of Iowa State College contained a complete table of college and university values. It was found that these figures were obtained by direct questionnaire from the president of each college. This was therefore assumed to be the latest and best data available on this subject and the figures were used as compiled. Clark College, a Catholic Girls' School at Dubuque, was not reported in The Industrial Survey Book and they declined to furnish any valuation figures at this time.

It is apparent that in many instances colleges have not reported land owned by them as part of their endowment fund and which is not devoted to strictly school purposes. No effort has been made to estimate this amount.

## CHURCH PROPERTY

Total value of Church property in Iowa.....\$80,094,921.00

This figure is that reported in the 1926 Federal Census of Churches. The Census Department reported that these were the latest figures available.

## SOLDIERS EXEMPTION

Total Exemption .....\$48,933,209.00

The published annual report of the State Board of Assessment and Review contains figures showing the amount of property owned by veterans on which exemption has been claimed. This figure was used.

## HOSPITALS

Total value of Hospital Property.....\$85,950,000.00  
(Estimated)

No actual figures could be found on the value of property owned by hospitals in the state. Through the cooperation of the State Board of Health and statisticians of the publication "Hospital Management," an estimate was made which is believed to be quite accurate.

## FRATERNAL PROPERTY

Total value of Fraternal Property.....\$10,000,000.00  
(Estimated)

There is no way of determining accurately just how much property owned by fraternal orders in the state is exempt from taxation. It is the practice of assessors to assess parts of fraternal buildings used for commercial purposes and to exempt the parts used exclusively for fraternal purposes. Mr. Louis H. Cook, a member of the State Board of Assessment and Review has compiled the estimate used here. The estimate was based in part on known values and exemptions.

## TAX EXEMPT SECURITIES

(Public Debt Table in Appendix)

Undoubtedly this classification runs into the most money of all. At the same time it presents the biggest problem in the tabulation. There are no records available which will show the amount of such securities owned by residents of the state. All kinds of federal, state, county, municipal and school district securities are exempt as are many kinds of securities of private corporations. The problem of estimation seems virtually impossible so that the only attempt made to show property of this class is the publication of a table

showing the total debt of all taxing bodies in the state. The table has been made to show the increase or decrease of the various classes of public debt over a period of ten years. All of this debt is represented by tax exempt securities but of course it is not known how much of it is held in Iowa. There is no way of knowing the amount of federal securities or tax exempt corporate securities owned by Iowans.

#### PAROCHIAL SCHOOLS

No figures have been obtained for the value of parochial schools. There are 263 such schools in the state and it is thought that the total value would exceed five million dollars but no accurate basis for estimate was found and so no figure is included in this catalogue for this property.



# APPENDIX

## VALUE OF STATE PROPERTIES

State Capitol .....	\$ 6,768,375
Armories .....	509,102
Inspection equipment .....	41,922
State Fair .....	2,264,903
Experiment station .....	370,785
Fish and game.....	192,541
Tuberculosis hospitals .....	912,691
Highway equipment .....	1,270,016
Juvenile home .....	413,604
Orphans' home .....	709,098
School for Blind.....	503,445
School for Deaf.....	666,950
Hospitals—	
Insane .....	7,561,376
Feeble-minded .....	1,854,220
Epileptics .....	1,745,605
Correctional institutions—	
Anamosa .....	2,442,363
Ft. Madison .....	1,557,091
Rockwell City .....	404,919
Eldora .....	842,410
Mitchellville .....	313,814
Libraries .....	645,700
Parks and reservations .....	609,147
Historical Building .....	1,108,904
Soldiers' and sailors' homes.....	657,068
Monuments .....	150,000
	<hr/>
	\$34,516,049

## COUNTY PROPERTY

Number	County	Value of Courthouse and Site	Hospitals Exclusive of County Homes	Value of Jails and Sites	Value of Other Property	Total	Number
1	Adair						1
2	Adams	\$ 25,000.00		\$ 15,000.00	\$ 10,000.00	\$ 50,000.00	2
3	Allamakee						3
4	Appanoose	150,000.00		2,000.00	1,800.00	153,800.00	4
5	Audubon	20,000.00			40,000.00	60,000.00	5
6	Benton						6
7	Black Hawk						7
8	Boone	225,000.00	\$ 30,000.00	15,000.00	200,000.00	470,000.00	8
9	Bremer						9
10	Buchanan	15,000.00		5,000.00	2,600.00	22,600.00	10
11	Buena Vista	60,000.00		10,000.00	5,000.00	75,000.00	11
12	Butler	55,000.00		10,000.00	44,130.00	109,130.00	12
13	Calhoun	125,000.00			3,000.00	128,000.00	13
14	Carroll	100,000.00		6,000.00	3,000.00	109,000.00	14
15	Cass						15
16	Cedar	25,000.00		6,000.00	3,000.00	34,000.00	16
17	Cerro Gordo	250,000.00		10,000.00	17,600.00	277,600.00	17
18	Cherokee	25,000.00			7,000.00	32,000.00	18
19	Chickasaw	142,860.00		3,000.00	10,083.00	155,943.00	19
20	Clarke						20
21	Clay	100,000.00		4,000.00	85,000.00	189,000.00	21
22	Clayton	35,557.00	49,800.00	20,400.00	66,900.00	172,657.00	22
23	Clinton						23
24	Crawford	150,000.00		5,000.00	10,450.00	165,450.00	24
25	Dallas	100,000.00	15,000.00	5,000.00	5,000.00	125,000.00	25
26	Davis	175,000.00			2,500.00	177,500.00	26
27	Decatur						27
28	Delaware						28
29	Des Moines						29
30	Dickinson	40,000.00		5,000.00	8,000.00	53,000.00	30
31	Dubuque	200,000.00	200,000.00	30,000.00	5,000.00	435,000.00	31
32	Emmet	50,000.00		3,000.00	33,159.00	86,159.00	32
33	Fayette	250,000.00		25,000.00	25,000.00	300,000.00	33
34	Floyd	30,000.00		12,600.00	32,550.00	75,150.00	34
35	Franklin	100,000.00		5,000.00	6,000.00	111,000.00	35
36	Fremont	50,000.00		10,000.00	4,500.00	64,500.00	36
37	Greene	300,000.00		15,000.00	8,000.00	323,000.00	37
38	Grundy	80,000.00		7,500.00	4,600.00	92,100.00	38
39	Guthrie	30,000.00	8,000.00	1,000.00	2,000.00	41,000.00	39
40	Hamilton	60,000.00	100,000.00	3,000.00	17,857.00	180,857.00	40
41	Hancock	30,000.00			3,400.00	33,400.00	41
42	Hardin	96,300.00		51,400.00	82,100.00	229,800.00	42
43	Harrison						43
44	Henry	100,000.00	50,000.00	8,000.00	18,000.00	176,000.00	44
45	Howard	120,000.00	7,000.00	4,000.00	36,150.00	167,150.00	45
46	Humboldt	10,000.00		3,200.00	2,000.00	15,200.00	46
47	Ida	100,000.00			14,000.00	114,000.00	47
48	Iowa	80,000.00		10,000.00	8,200.00	98,200.00	48
49	Jackson	20,000.00		12,000.00	5,000.00	37,000.00	49
50	Jasper	250,000.00		38,000.00	25,800.00	313,800.00	50
51	Jefferson						51
52	Johnson	244,818.00			35,371.00	280,189.00	52
53	Jones			3,000.00	1,500.00	4,500.00	53
54	Keokuk	120,000.00		15,000.00	44,000.00	179,000.00	54
55	Kossuth	60,000.00		10,000.00	14,000.00	84,000.00	55
56	Lee	50,000.00		10,000.00	59,540.00	119,540.00	56
57	Linn	825,000.00		90,000.00	55,700.00	970,700.00	57
58	Louisa	90,000.00		1,500.00	10,500.00	102,000.00	58
59	Lucas						59
60	Lyon	150,000.00		35,000.00	25,000.00	210,000.00	60
61	Madison	60,000.00		15,000.00	10,000.00	85,000.00	61
62	Mahaska	75,000.00	115,000.00	5,000.00	12,700.00	207,700.00	62
63	Marion	100,000.00		3,000.00	5,000.00	108,000.00	63
64	Marshall	269,000.00		25,000.00	132,967.00	426,967.00	64
65	Mills	35,000.00		10,000.00		45,000.00	65
66	Mitchell	72,000.00		30,000.00	2,100.00	104,100.00	66
67	Monona	50,000.00		10,000.00	1,800.00	61,800.00	67

## COUNTY PROPERTY—Continued

Number	County	Value of Courthouse and Site	Hospitals Exclusive of County Homes	Value of Jails and Sites	Value of Other Property	Total	Number
68	Monroe						68
69	Montgomery	115,000.00		10,000.00	5,000.00	130,000.00	69
70	Muscatine	110,000.00	51,800.00	40,000.00	21,500.00	223,300.00	70
71	O'Brien	225,000.00		30,000.00	14,000.00	269,000.00	71
72	Osceola	40,000.00		5,000.00	20,000.00	65,000.00	72
73	Page	125,000.00		12,000.00	18,000.00	155,000.00	73
74	Palo Alto	50,000.00		15,000.00	18,000.00	83,000.00	74
75	Plymouth						75
76	Pocahontas	300,000.00			7,400.00	307,400.00	76
77	Polk	1,000,000.00	276,900.00	150,000.00		1,426,900.00	77
78	Pottawattamie	430,000.00		15,000.00	10,000.00	455,000.00	78
79	Poweshiek	35,000.00	15,000.00	18,000.00	4,500.00	72,500.00	79
80	Ringgold	150,000.00			26,000.00	176,000.00	80
81	Sac	65,200.00		1,000.00	9,500.00	75,700.00	81
82	Scott	150,000.00	200,000.00	40,000.00	160,000.00	550,000.00	82
83	Shelby	100,000.00		25,000.00	3,000.00	128,000.00	83
84	Sioux	100,000.00		35,000.00	8,000.00	143,000.00	84
85	Story	35,000.00		15,000.00	9,000.00	59,000.00	85
86	Tama	70,000.00		18,000.00	5,000.00	93,000.00	86
87	Taylor						87
88	Union	50,000.00		10,000.00	72,962.53	132,963.00	88
89	Van Buren	20,000.00		6,000.00	2,500.00	28,500.00	89
90	Wapello	155,400.00	65,000.00	40,492.00	22,145.00	283,037.00	90
91	Warren	50,000.00		7,000.00	4,000.00	61,000.00	91
92	Washington	100,000.00	75,000.00	10,000.00	7,500.00	192,500.00	92
93	Wayne	4,000.00		4,500.00	2,300.00	10,800.00	93
94	Webster						94
95	Winnebago	55,000.00		8,000.00	5,750.00	68,750.00	95
96	Winneshiek	300,000.00		5,000.00	4,100.00	309,100.00	96
97	Woodbury	906,300.00			12,200.00	918,500.00	97
98	Worth						98
99	Wright	75,000.00		5,000.00	6,850.00	86,850.00	99

Total of 80 counties reporting	\$14,508,762.00
Average per county	186,816.00
Estimated total	18,494,784.00
Total value of county homes (from biennial report of Auditor of State)	7,211,400.71
Grand total counties	\$25,706,184.71

## MUNICIPAL

The figures in this table are taken from the city clerk's report. There are some known omissions and some apparent duplications. The plants which are not listed in this table. The values of these plants are:

Number	Cities and Towns	Municipal Buildings	Police Department	Fire Department	Street Equipment	Bridges	Markets and Scales	Cemeteries
1	Ackley	\$ 850		\$ 5,000				
2	Ackworth	150		10	\$ 5			
3	Adair	1,200		4,000				
4	Adel	2,000		7,100	100		\$ 200	
5	Afton	16,100	\$ 300	500	2,000			5,000
6	Agency	4,500	400		200			
7	Ainsworth		300	500	450			
8	Akron	15,500	25	2,500				
9	Albert City	4,300		1,500				
10	Albia	25,500	2,000	14,800	6,000	\$ 2,000		
11	Albion			300				
12	Alburnett							
13	Alden	6,000		3,600				
14	Alexander	2,550	200	400	150			
15	Algona	55,000			5,000			
16	Allerton							
17	Allison	1,000		1,000	500			2,500
18	Alta	3,000		7,000				
19	Alta Vista	2,175	250	1,500				
20	Alton	3,000	500	5,000				
21	Altoona	3,200		1,750				
22	Alvord	500		4,000	2,000			
23	Ames	85,000	2,000	20,000	20,000	17,000		25,000
24	Anamosa	32,750		9,150	2,405			
25	Andover	625		1,100				
26	Andrew	4,000		300				
27	Anita	4,000		1,500	4,500			5,000
28	Ankeny			1,400	450			
29	Anthon	2,550		2,600				
30	Aplington							
31	Arcadia	847	460		195			
32	Archer	1,030	750					
33	Aredale	825	400		140			
34	Arion	1,580		600	50			
35	Arispe				20			
36	Arlington	1,685	75	1,000	100			
37	Armstrong	4,076	250	500	2,095			1,957
38	Arnolds Park	15,500	50	4,000				
39	Arthur			2,000				
40	Ashton	800		500				
41	Aspinwall	100		150				
42	Atalissa			1,800				
43	Athelstan							
44	Atkins	4,620		900				
45	Atlantic	46,100	100	12,000	4,000			
46	Auburn	3,000	125	1,200				
47	Audubon	54,000		8,500	5,500			
48	Aurelia	2,800	1,800	3,000	300			
49	Aurora	1,000		1,200				
50	Avoca	11,000		6,000				3,000
51	Ayrshire	5,000	1,392	1,000				
52	Badger		800	1,300				
53	Bagley	2,000	1,000					
54	Baldwin							
55	Bancroft	2,000		1,600				
56	Barnes City	152		50				
57	Barnum	300		75	188			
58	Bassett							
59	Batavia	1,500	300	1,000	200			
60	Battle Creek	8,117		3,300				
61	Baxter	5,000	150	8,000	100			2,500
62	Bayard							
63	Beacon	1,020			100			
64	Beaconsfield	750						
65	Beaman	675	175	300				

PROPERTY

to the auditor of state and reproduced without addition or correction. towns of Kimballton, Lake Mills and Renwick own electric generating Kimballton, \$24,000; Lake Mills, \$83,135; Renwick, \$24,401.

Gas Works	Electric Light	Water Works	Li-braries	Parks	Other Property	Disposal Plant	Total	Number
	\$ 100,000	\$ 20,000		\$ 2,000		\$ 20,000	\$ 147,850	1
							165	2
	100	9,500					15,000	3
		60,000	\$ 12,000	5,400	\$ 300		86,000	4
	16,300	25,500		500		6,400	72,600	5
							5,100	6
	300	18,000		1,200			20,750	7
	75,000	30,000	1,000		2,500		126,525	8
		25,200					31,000	9
		225,000	16,000	7,000	92,100		390,400	10
			1,500				1,800	11
								12
		28,000	13,000	2,000			52,600	13
		9,000					12,350	14
	175,000	85,000	30,000	18,000	62,000		430,000	15
								16
		15,000	500				20,500	17
	35,000		3,000			5,000	53,000	18
	3,500	6,000					13,425	19
		25,000		150	8,500	6,500	48,650	20
		24,500		2,500			31,950	21
		18,000					24,500	22
	750,000	450,000	75,000	25,000	155,000		1,624,000	23
		35,000	28,000	21,000			128,305	24
							1,725	25
					500		4,800	26
		20,000		7,500			42,500	27
		12,000		4,000		3,000	20,850	28
	13,100	20,000	4,200				42,450	29
								30
	350	7,300					9,152	31
						530	2,310	32
							1,365	33
		5,000					7,230	34
				150			170	35
	700	9,000		1,400		12,000	25,970	36
		31,273		7,700			47,851	37
		35,000	1,500		100	17,000	73,310	38
		15,000		400	750		18,150	39
		16,000		1,600			18,900	40
							250	41
							1,800	42
								43
							5,520	44
	350,000	175,000	22,000	35,300			644,500	45
	10,000	30,000					44,425	46
		165,000	21,000	50,000	40,000		344,000	47
		20,000	4,000		32,200	10,000	74,100	48
	375						2,575	49
		15,000		500			35,500	50
		26,000					33,392	51
		2,500		2,500			7,100	52
							3,000	53
								54
		22,000				20,000	45,000	55
							202	56
							563	57
								58
							3,000	59
		3,000		1,000			15,417	60
		20,000		600		4,500	33,650	61
								62
							1,120	63
	500			250			1,500	64
							1,150	65

Number	Cities and Towns	Municipal Buildings	Police Department	Fire Department	Street Equipment	Bridges	Markets and Scales	Cemeteries
66	Beaver	2,000		300	200			
67	Bedford	6,500		5,000	1,500			1,000
68	Belle Plaine	14,000	200	12,000	4,500			
69	Bellevue	3,266	40	3,530	2,105			
70	Belmond	15,500	50	7,175	6,000			
71	Bennett	6,000		500			1,500	
72	Benton	250						
73	Berkley							
74	Bernard							
75	Bertram							
76	Bettendorf	8,500	600	7,000	4,000			
77	Bevington							
78	Birmingham	1,200		1,000				
79	Blairsburg	750		500				
80	Blairstown	8,300		1,000				
81	Blakesburg	2,792	1,500					
82	Blanchard	2,000		1,000	40			3,000
83	Blencoe	1,000		300				
84	Blockton	14,000		1,450	500			1,500
85	Bloomfield	7,000	1,300	13,200	5,000		1,000	6,000
86	Blue Grass	2,515	25	1,025	20			
87	Bode	1,475		3,500				
88	Bonaparte	750	15	525				
89	Bondurant							
90	Boone	35,000	600	28,000	4,000	5,000		
91	Bouton							
92	Boxholm	2,437		1,625				
93	Boyden	1,700						
94	Braddyville		250	650	30			
95	Bradgate	500		500				
96	Brandon	500		900	300			
97	Brayton	750		500	700			
98	Breda	5,000						
99	Bridgewater							
100	Brighton	3,035		1,420				1,690
101	Bristow	850						
102	Britt	2,550	2,000	3,500	2,500			
103	Brooklyn	9,200		3,000	1,100			
104	Brunsville	800	300	100				
105	Buckeye	2,620		500				
106	Buck Grove							
107	Buffalo	2,600	900	3,300	400			
108	Buffalo Center	17,000		2,500	800			
109	Burlington	194,000	12,750	225,000	26,400	490,000	21,427	
110	Burt	3,800	100	1,200				
111	Bussey	75	50	300				
112	Calamus		415	1,000				
113	Callender	3,000		1,800	25			
114	Calmar	6,300	25	1,500	8,500		1,000	
115	Calumet	2,250		2,100				
116	Camanche							
117	Cambridge	1,100		5,000				3,000
118	Cantril		1	300				
119	Carbon							
120	Carlisle			750				
121	Carpenter							
122	Carroll	45,027		9,400	4,650			7,500
123	Carson	1,000		1,500	350			4,000
124	Cascade	1,100	700	8,500	500			
125	Casey	1,025		1,000				
126	Castalia	600		2,000				
127	Castana	5,000						
128	Castle Hill							
129	Cedar Falls	14,425	1,400	14,000	8,000	151,000		12,000
130	Cedar Heights							
131	Cedar Rapids	1,343,340	27,586	280,330	23,282	899,551	16,000	
132	Center Junction	800		3,500				
133	Center Point	1,200	1,000					
134	Centerville	17,000		14,000	5,000		2,000	20,000
135	Central City			2,500				

TAX EXEMPT PROPERTY IN IOWA

ERTY — Continued

Gas Works	Electric Light	Water Works	Li-braries	Parks	Other Property	Disposal Plant	Total	Number
		100					2,600	66
		50,000	14,000	5,000	18,000		101,000	67
		85,000					115,700	68
	65,029	31,625					111,387	69
		74,000	23,000	6,000			131,725	70
		7,500					15,500	71
							250	72
								73
								74
							20,100	75
								76
								77
							2,200	78
				1,000			2,250	79
		15,000		1,500		9,000	34,800	80
							4,292	81
			15,250				21,650	82
							1,300	83
				1,000	3,000		21,450	84
	200,000	50,000	23,000		45,000		351,500	85
		14,000				5,000	3,585	86
		8,140					23,975	87
							8,690	88
		476,000	75,800	67,000	143,000		834,400	89
								90
								91
							4,062	92
		17,500				12,000	31,200	93
				200			1,130	94
					6,500		7,500	95
	3,000	20,000		1,000		10,000	35,700	96
							1,950	97
		11,000					16,000	98
				100	100		200	99
	600	26,500		2,000	75,000	2,000	112,245	100
	17,500						18,350	101
		21,000	10,000	20,500			59,050	102
		35,000					48,300	103
							1,200	104
							3,120	105
								106
	10,000						17,200	107
		10,000		800			31,100	108
			220,000	257,500	290,000		1,737,077	109
	9,000	9,000				10,000	33,100	110
			500				925	111
			1,500	50			1,415	112
	4,000						10,375	113
	33,000			2,200	21,000	23,800	95,125	114
							6,550	115
								116
		16,000		500			25,600	117
							301	118
								119
	7,000	35,000		7,850			50,600	120
	5,000						5,000	121
		135,000	30,338	9,864	80,000		321,779	122
		30,000			50,000		86,850	123
		46,200		2,500	56,000	25,000	140,500	124
		5,000		300			7,325	125
							2,600	126
							5,000	127
								128
\$ 100,415	436,781	186,750	35,000	70,294	137,550		1,167,615	129
					5,000	400	5,400	130
		2,305,981	257,163	761,943	90,874		6,006,050	131
							4,300	132
		15,000					18,400	133
			37,500	13,500	40,000		149,000	134
		12,000	4,800	2,000		12,000	35,500	135



## MUNICIPAL PROP

Number	Cities and Towns	Municipal Buildings	Police Department	Fire Department	Street Equipment	Bridges	Markets and Scales	Cemeteries
136	Chariton	119,000		19,500	2,500			15,000
137	Charles City	26,618		19,865	7,732	150	1,000	
138	Charlotte	650	50	1,695	240			
139	Charter Oak	4,100	100	400	400	50		
140	Chatsworth	1,000		175				
141	Chelsea	3,700	100	2,500				
142	Cherokee	21,200	100	11,700	3,000			10,500
143	Chester			625				
144	Chillicothe							
145	Churdan		1,500	1,300				
146	Cincinnati	3,200	300	1,500	1,000			3,000
147	Clare							
148	Clarence	5,050		1,500			500	
149	Clarinda	65,000	1,100	15,000	3,000			30,000
150	Clarion	11,100	500	11,400	400			6,500
151	Clarksville	9,389		5,320				
152	Clayton	1,000	100		25			200
153	Clearfield	5,000	1,000		300			
154	Clear Lake	12,000	150	14,000	1,800			37,900
155	Cleghorn	1,750	200	640				
156	Clemons	615		500				
157	Clermont		500	500				
158	Clinton	131,968	5,900	92,000	21,902	65,165		
159	Clio	1,000		10				
160	Cloverhill							
161	Clutier	200	240	800	50			600
162	Coburg				150			
163	Coggon	1,235	800					
164	Coin	1,750		450				1,500
165	Colesburg	820						
166	Colfax	7,300	5,600	5,000				
167	College Springs	30		450	815			1,465
168	Collins	1,900	400	1,500				
169	Colo.	4,200		1,200	400			2,000
170	Columbus City							700
171	Columbus Junction	29,000	2,500	2,000	2,000	1,500		
172	Colwell		13	650				
173	Conesville			6				
174	Conrad	4,100	1,250	2,800	1,000			
175	Conway	175	25	950				
176	Coon Rapids	14,310						
177	Coppock							
178	Coralville	1,300		1,000				
179	Corning	9,500		5,000	1,300			5,400
180	Correctionville	6,500		8,000	1,800			2,500
181	Corwith	1,500		500				
182	Corydon	1,500		6,000				30,000
183	Cotter				200			
184	Coulter	750		1,000	400			
185	Council Bluffs	36,000	40,000	240,000	25,000	250,000	1,200	
186	Craig	600	700			25		
187	Crawfordsville							
188	Cresco	7,100	20	14,541	2,371			
189	Creston	1,750		17,000	4,575			4,000
190	Cromwell				200			
191	Crystal Lake	250		450				
192	Cumberland	1,700	850	700				
193	Cumming			150	150			
194	Curlew		800					
195	Cushing	1,500	25	1,000				500
196	Cylinder	750		900	200			
197	Dakota City	1,020						
198	Dallas		75	300				
199	Dallas Center	1,000		4,000	60			
200	Dana	95		60	70			
201	Danbury			800	70			
202	Danville			3,932				
203	Davenport	811,000	90,000	296,500	320,000	56,000		30,000
204	Davis City	4,500	1,000	500				
205	Dawson	125		1,800				

ERTY — Continued

Gas Works	Electric Light	Water Works	Li-braries	Parks	Other Property	Disposal Plant	Total	Number
		300,000	25,000	3,500	119,747		604,247	136
		150,000	27,300	160,270	190,000		582,935	137
		12,000		675			15,310	138
		30,000		500	10,000		45,550	139
							1,175	140
		5,000					11,300	141
		177,000	28,000	6,000			257,500	142
		3,500		100			4,225	143
								144
		23,000		3,200		16,000	45,000	145
							9,000	146
								147
		10,000					17,050	148
	12,000	300,000	40,000	50,000	18,000		534,100	149
	1,550	150,000	26,500	15,500	20,000		243,450	150
			18,627				33,337	151
		1,500					2,825	152
				1,000			7,300	153
		75,000	27,500	71,000	52,100		291,450	154
					230		2,820	155
							1,115	156
		34,000		5,000			40,000	157
			135,182	400,000	43,898		895,115	158
					25		1,035	159
								160
		8,000					9,710	161
							150	162
	37,950	10,000					49,985	163
		20,000					23,700	164
					2,800		3,620	165
		50,000	11,500	300			79,700	166
				1,000			3,760	167
	1,000	25,000					30,400	168
		20,000					27,800	169
		5,000		3,900			700	170
							45,900	171
							663	172
							6	173
		21,000	2,464				32,614	174
							1,150	175
		36,850	2,000	4,800	63,000	16,000	136,960	176
								177
							2,300	178
		100,000	26,000	15,000			162,200	179
	3,000	25,000		3,000		12,000	61,800	180
	15,000	12,000		1,000			30,000	181
		115,000	12,000	30,000			194,500	182
							200	183
		17,000		1,000			20,150	184
		1,915,025	240,000	1,835,000	175,000		4,757,225	185
		1,100					2,425	186
								187
	3,444	121,527	33,643	15,102	96,124		293,872	188
				42,000	125,000		194,325	189
				2,000			2,200	190
							700	191
		10,000	200				13,450	192
							300	193
							800	194
		500		3,100		3,500	14,625	195
							1,850	196
		800		50			1,870	197
					200		575	198
		1,500		800			7,360	199
				20			245	200
		30,000		20,000			50,800	201
	2,800			1,600			8,332	202
			750,000	1,805,000	1,375,000		5,533,500	203
		25,000		4,000			35,000	204
							1,925	205

## MUNICIPAL PROP

Number	Cities and Towns	Municipal Buildings	Police Department	Fire Department	Street Equipment	Bridges	Markets and Scales	Cemeteries
206	Dayton	4,000		6,000	500			
207	Decatur City			50	150			
208	Decorah	8,300		19,000	4,000			
209	Dedham	767	250	370				
210	Deep River			1,500	150	200		
211	Defiance	2,000	500	1,250				
212	Delaware	196						
213	Delhi	2,500		250	300			
214	Delmar	2,000		6,000				
215	Deloit		300	800				4,000
216	Delphos							
217	Delta	1,500		1,500	750			
218	Denison	37,000	1,500	20,000				
219	Denver							
220	Derby							
221	Des Moines	584,000	639,600	493,600	35,000	2,059,562	150,000	553,000
222	De Soto							
223	De Witt	3,000	2,500	18,000	2,000			10,000
224	Dexter	1,400		400				1,500
225	Diagonal	1,500		1,000	500			
226	Dickens	1,000		1,950	50			
227	Dike							
228	Dixon			2,000		1,000		
229	Dolliver	500		500	75			
230	Donohue	35		1,500				
231	Donnan				20			
232	Donnellson	500		4,500	300			
233	Doon	1,100		1,400	200		1,200	
234	Dougherty	1,110	8	560				
235	Dow City							
236	Dows	9,600	250	3,100	7,100			
237	Drakesville	455	160		220			
238	Dubuque	102,900	33,748	218,185	54,364		5,754	
239	Dumont	3,000		500				
240	Duncombe	1,600	300	500				
241	Dundee	1,250		300	50			
242	Dunkerton			150				
243	Dunlap	2,550	100	3,600	500			
244	Durant	2,700		5,000	1,350		2,000	
245	Dyersville	79,000		3,000	200			
246	Dysart	12,000	300	7,200				
247	Eagle Grove	55,500		11,500	2,600			
248	Earlham	1,050						2,500
249	Earling	14,100		800				
250	Earlville	1,703		1,400	3			
251	Early			7,000				3,000
252	Peru							
253	Eddyville	5,200	170	2,400				
254	Edenville, now Rhodes	400		1,600				
255	Edgewood	1,700		4,000				
256	Elberon	820	600	600	600			
257	Eldon	800		1,200	500			4,000
258	Eldora	10,000	9,000	800				
259	Eldridge			3,700				
260	Elkin	4,135	150	6,000	200			
261	Elkader	40,000		6,000				
262	Elkhart			1,000				500
263	Elk Horn	9,150		2,500				
264	Elkport							
265	Elliott	3,100	200	1,100		100		3,000
266	Ellston	250	12		10			
267	Ellsworth	3,000		800				
268	Elma	3,000		1,500				
269	Ely	561		154				
270	Emerson	7,000	100	10,000	3,000			
271	Emmetsburg	22,250		9,000	3,500			
272	Epworth	2,573	95	712				
273	Essex	8,000		2,000	500			
274	Estherville	31,100		6,100	3,127			

ERTY — Continued

Gas Works	Electric Light	Water Works	Li-braries	Parks	Other Property	Disposal Plant	Total	Number
	20,000	30,000		10,000		6,000	76,500	206
				50			250	207
		285,000	11,500	30,000	7,500		365,300	208
		5,000					6,387	209
		2,000			15,000		18,850	210
		7,500					11,250	211
							196	212
							3,050	213
	1,000	31,000					40,000	214
		10,000		1,000			16,000	215
								216
							3,750	217
	350,000	200,000	31,000	12,000			631,500	218
								219
		7,319,228	641,000	2,681,000	4,741,461		19,897,451	220
								221
		90,000	20,000	5,000	12,000		162,500	222
	1,000	60,000				70,000	134,300	223
		32,000		500			35,500	224
							3,000	225
								226
		7,000					10,000	227
		3,500					4,575	228
	3,800						5,335	229
							20	230
		11,500					16,800	231
		23,000			100	2,500	29,500	232
				500	50		2,228	233
								234
		6,000		2,950		5,100	34,100	235
							835	236
		1,560,108	194,000	327,000	588,834		3,079,888	237
		6,500	5,000	1,500			16,500	238
		5,000		600	500		8,500	239
							1,650	240
							150	241
		45,000	21,500	14,250	450		87,950	242
	5,000	9,300		15,800		3,000	44,150	243
		105,000			100		188,200	244
	15,000	30,000		11,000			76,000	245
	2,000	113,900	32,253	27,770			245,523	246
		10,000	5,100				18,650	247
		6,000					20,900	248
		1,800	10,200				15,106	249
		17,500		5,000		9,600	41,100	250
								251
			17,600	1,000			26,690	252
								253
		13,000					15,000	254
		17,000		1,500			24,200	255
		5,000					7,620	256
	25,000		8,000				39,500	257
		75,000			57,200		132,000	258
	7,000	10,000		300			21,000	259
		32,000		3,000			45,485	260
		6,500					111,000	261
	4,200			200			5,900	262
					3,500		15,150	263
				200			200	264
	21,500			5,000			34,000	265
			500				772	266
	31,000	8,800					43,600	267
		15,000				17,000	36,500	268
							715	269
		23,500		600			35,200	270
		110,000	23,000	40,000			207,750	271
	10,500						14,405	272
		10,000					20,500	273
69,140	285,720	129,104	33,750		153,702		711,743	274

## MUNICIPAL PROP

Number	Cities and Towns	Municipal Buildings	Police Department	Fire Department	Street Equipment	Bridges	Markets and Scales	Cemeteries
275	Everly	6,500		2,000			400	
276	Exira							
277	Exline	1,500		2,450	175			700
278	Fairbank	1,100	400	700	275			
279	Fairfield	23,300	4,000	20,200	6,212			250
280	Farley							
281	Farmersburg	2,000		3,000				
282	Farmington	3,500	4,000					
283	Farnhamville	400		600				
284	Farragut	3,000		2,200				
285	Fayette	5,500		5,500				
286	Fenton	1,600	550	2,125				
287	Ferguson							
288	Fertile			18		22		
289	Floris							
290	Floyd	100			35			
291	Fonda	8,500	25	6,825	500			
292	Fontanelle	3,075	150	1,800	10,000			
293	Forest City	175		22,000	500			
294	Fort Atkinson	10,500						
295	Fort Dodge	347,037	8,133	60,045	18,431	430,000	30,000	
296	Fort Madison	42,500	4,000	79,000	17,000	5,000		50,000
297	Foster							
298	Fostoria			450				
299	Franklin	600						
300	Fraser	200						
301	Fredericksburg	3,350		1,500				
302	Frederika		50					
303	Fredonia							
304	Fremont	2,300		500				
305	Galt	1,100		1,040				
306	Galva	1,700	300					
307	Garber							
308	Garden Grove	1,200		3,000	200			3,250
309	Garnavillo	40		3,800	160			1,000
310	Garner	10,000		2,000				
311	Garrison							
312	Garwin	100		1,300				
313	Geneva			870				
314	George							
315	Gilbert	1,330		400		250		
316	Gilbertville	875	400	1,500				
317	Gilman	2,200		385	1,800			200
318	Gilmore City	7,000	150	2,400				
319	Gladbrook	9,800		6,500	900			
320	Glenwood	20,000		15,000	1,000			
321	Glidden	1,425	50	3,540				11,470
322	Goldfield			1,500	150			
323	Goodell	1,000		700				
324	Goose Lake							
325	Gowrie	1,000		1,500				
326	Graettinger	4,500		900	500			
327	Grafton			800				
328	Grand Junction	5,200		300	300			
329	Grand Mound	2,500		1,700				
330	Grand River							
331	Grandview	235		100	25			
332	Granger	5,000		700				
333	Grant							
334	Granville	3,800		1,350	750			
335	Gravity	1,000		1,200	500			
336	Gray			3,000				1,000
337	Greeley	2,538	100					
338	Greene	5,300		8,000	400			2,200
339	Greenfield	4,000			3,450			
340	Green Island	1,175		75				
341	Greenville	25			500			
342	Grimes							
343	Grinnell	10,500	1,500	21,000	3,500			28,000
344	Griswold	2,500	1,200	10,500				3,000



Number	Cities and Towns	Municipal Buildings	Police Department	Fire Department	Street Equipment	Bridges	Markets and Scales	Cemeteries
345	Grundy Center	11,415		9,000	750			
346	Gruver							
347	Guernsey	40	125		200			
348	Guthrie Center							
349	Guttenberg	663		6,915	2,637			
350	Halbur		30	350				
351	Hamburg	6,000	1,000	2,900				10,000
352	Hamilton	375	2	50	25			300
353	Hampton	2,700		7,000	4,000			
354	Hancock		262	1,080				
355	Hanlontown			850	100			
356	Hansell							
357	Harcourt	3,200		900	150			
358	Hardy			200				
359	Harlan	57,051	453	7,152	4,697			
360	Harper				400			
361	Harpers Ferry	1,200		150				
362	Harris	4,100	100	600				
363	Hartford	80						
364	Hartley	5,500	800	6,000	1,500			15,000
365	Hartwick							
366	Harvey		250	1,250				
367	Hastings	6		15				
368	Havelock	1,000		500				
369	Hawarden	21,500		4,000	200			37,620
370	Hawkeye	2,040	100	700	135			
371	Hayesville	300		750				
372	Hazelton	850	200	2,000				
373	Hedrick							
374	Henderson			3,000	475			
375	Hepburn	1,500						
376	Hills							
377	Hillsboro	50		550				
378	Hinton		300	2,000				
379	Holland							
380	Holstein	9,812		5,995				
381	Holy Cross							
382	Hopeville							
383	Hopkinton							
384	Hornick	1,000		1,800				
385	Hospers	1,500		1,500				
386	Hubbard	3,780		1,300	700			
387	Hudson	10,250		3,450				
388	Hull	9,000		6,000				
389	Humboldt	15,200		3,600	6,000			
390	Humeston	4,750		3,500	300			800
391	Hurstville							
392	Huxley	7,819		1,175				
393	Ida Grove	11,000		10,325	2,668			
394	Imogene		300			500		
395	Independence	41,500	250	12,000			500	
396	Indianola	16,900		11,978	746			2,000
397	Inwood			2,500	150		5,000	
398	Ionia	700		275				
399	Iowa City	33,200	10,500	40,000	15,000		10,000	75,000
400	Iowa Falls	13,900		13,500	1,000			
401	Ireton	13,010		3,650	1,700			
402	Irwin	4,000		4,000				
403	Jackson Junction							
404	Jamaica	1,450	200	1,200	375			
405	Janesville		50	1,400	100			
406	Jefferson	18,800		12,000	2,000			
407	Jesun	1,500	500	1,000				
408	Jewell	3,900	200	3,000	3,000			
409	Joice		150	100				
410	Jolley	315		500	50			
411	Kalona	3,750	200	700				2,100
412	Kamrar			2,500				
413	Kanawaha							
414	Kellerton	550	75	500				

ERTY — Continued

Gas Works	Electric Light	Water Works	Li-braries	Parks	Other Property	Disposal Plant	Total	Number
	1,210	70,135	14,385	8,500		32,745	148,140	345
								346
							265	347
								348
	27,900	40,369				24,412	112,896	349
		3,000					3,380	350
			40,100	8,870			67,970	351
							752	352
		100,000	30,000	25,000	106,168		274,868	353
							1,342	354
				800		50	1,800	355
								356
				3,000			7,250	357
							200	358
	261,641	100,112	40,810	9,544	4,000		485,460	359
							400	360
	2,200			600			4,150	361
		10,000					14,500	362
	2,090				346		2,516	363
	70,000	25,000				1,000	123,800	364
								365
				500			2,000	366
							21	367
		10,000					11,500	368
	130,000	20,000	15,300	7,500			236,120	369
		14,730	1,250				31,455	370
					8,000	4,500	1,050	371
							3,050	372
								373
							3,475	374
							1,500	375
								376
							600	377
	10,720	12,739		2,500			28,263	378
		187,150						379
							152,957	380
								381
								382
								383
		15,000	1,100				18,900	384
		16,000				7,000	26,000	385
		3,500		2,000			11,250	386
	7,500	7,000		3,500		7,000	38,700	387
	24,000						39,000	388
			49,000	23,000			96,800	389
				2,000		7,500	48,850	390
								391
		29,678		1,525			39,997	392
		156,300		6,050			186,343	393
							800	394
	200,000	100,000	29,000	19,000	4,800		407,650	395
	275,000	64,786	17,418	20,145	4,400		413,373	396
		18,000				10,600	35,650	397
							975	398
			70,000	183,000	130,000		566,700	399
		164,000	31,100	43,000	20,000		286,500	400
		13,170					31,530	401
		19,000					27,000	402
								403
							3,225	404
		16,000					17,550	405
		180,000	33,000	10,000	15,000		270,800	406
			10,000				13,000	407
		45,000		2,000	100,000	10,000	167,100	408
				1,200		50	1,500	409
	100			1,000			1,965	410
				900			7,650	411
		11,000					13,500	412
								413
				1,500			2,625	414



Number	Cities and Towns	Municipal Buildings	Police Department	Fire Department	Street Equipment	Bridges	Markets and Scales	Cemeteries
415	Kelley	900		700	178			
416	Kellogg							
417	Kensett	1,000		2,050				200
418	Kent	600			150			
419	Keokuk	42,500	8,400	63,400	14,000	81,000	20,000	35,000
420	Keosauqua	3,500	4,500	500	1,200			
421	Keota	2,700	250	4,500	750			3,500
422	Keswick			1,000	300			
423	Keystone	5,199	29	2,291				
424	Kimballton							
425	Kingsley			6,000				
426	Kinross							
427	Kirkman			400				
428	Kirkville	1,100						
429	Kiron	400	100	1,100				
430	Klemme	1,000	50	1,050	500			
431	Knlerim	200		40				
432	Knoxville	26,250		6,000				4,000
433	Lacona							
434	Ladora			2,500				
435	Lake City	87,583		8,500	100			2,000
436	Lake Mills	22,400	200	7,000				
437	Lake Park	5,500		1,350	800		500	
438	Lake View	5,200		6,500	400			
439	Lakota	1,000	300	700	50			
440	Lamoni	1,600		1,000	500			
441	Lamont	1,050		4,750				
442	Lamotte			700				
443	Lanesboro		650	350	150			300
444	Lansing	4,000		2,000				200
445	La Porte City	2,125	30	4,000	150			
446	Larchwood	6,000	2,000	2,000	100		1,000	1,000
447	Larrabee		60					
448	Latimer							
449	Laurel	600	600		300			
450	Laurens							
451	Lawler	8,000		7,000				
452	Lawton	225		1,015				
453	Le Claire	4,000						
454	Ledyard	1,400						
455	Le Grand							
456	Lehigh	2,125		1,700				
457	Leighton							
458	Leland	125	250	25				500
459	Le Mars	9,000	400	10,450	1,200			
460	Lenox	4,500		1,500	1,500			
461	Leon	10,000		2,000	1,500			5,000
462	Le Roy							
463	Lester	5,200	1,500	500			2,000	3,000
464	Letts	450		600				
465	Lewis	1,800		3,500	1,050			
466	Libertyville			1,000				
467	Lidderdale	350	200	170	25			
468	Lime Springs	2,000		3,000				
469	Lincoln	125	300	1,000	100			
470	Linden							
471	Lineville	640	200		200			2,650
472	Linn Grove							
473	Lisbon	1,000		5,200	500			2,500
474	Liscomb	75		150				1,500
475	Littleport			250	150			
476	Little Rock	2,200	300	700	600			2,500
477	Little Sioux		1,100		297			
478	Livermore	600	100	900				
479	Lockridge	3,000	20	500				
480	Logan			7,500	5,000			
481	Lohrville	3,080	32	1,342	1,900			
482	Lone Rock	4,000		300				
483	Lone Tree	6,250	100	1,500	1,200	450		1,500
484	Long Grove	335		900				

ERTY — Continued

Gas Works	Electric Light	Water Works	Li-braries	Parks	Other Property	Disposal Plant	Total	Number
	3,692	7,500					12,970	415
		15,000		1,500	2,000		18,500	416
					400		3,600	417
							750	418
			90,200	78,500	27,500		460,500	419
		12,000		1,500			23,200	420
		31,000		2,000	18,000	11,500	74,200	421
							1,300	422
			15,281				22,800	423
								424
	2,000	42,000		9,000			59,000	425
								426
	3,000						3,400	427
							1,100	428
		4,000		200			5,800	429
		4,500		2,000	5,000	5,000	19,100	430
							240	431
		175,000	21,000	20,000	27,000		279,250	432
								433
		18,000					20,500	434
		150,000	15,000	13,800	35,000		311,983	435
	2,000	22,000	2,000	4,000	100	21,000	80,700	436
		16,500		2,000	500	16,000	43,150	437
	23,000	20,000		15,500		6,000	76,600	438
		10,000		50			12,100	439
		55,000		5,000	17,500		80,600	440
		10,500		1,150			17,450	441
		8,000		1,700			10,400	442
		100					1,640	443
		24,000		1,500			31,700	444
				3,000	415	300	10,020	445
	15,000			2,000			29,100	446
							60	447
								448
							1,500	449
								450
	14,500	18,000					47,500	451
		9,000					10,240	452
				2,000	1,000		7,000	453
		9,000		600			11,000	454
								455
	40,000						43,825	456
								457
				35			985	458
			22,500	51,000			94,550	459
			70,000		5,500	2,500	85,500	460
		80,000	18,000		50,000		166,500	461
								462
			100	2,000			38,000	463
							1,050	464
		16,000		5,000			27,350	465
							1,000	466
	5,000						5,745	467
		8,000		500			13,500	468
		15,000					16,525	469
								470
						75	8,765	471
								472
		35,000			1,000		58,700	473
							1,725	474
							400	475
		13,000		1,000	1,000	3,000	24,300	476
	8,300				900		10,597	477
2,800	12,500	18,700			250	52,400	88,250	478
							2,520	479
		18,000	14,600	10,000	1,000		56,100	480
		26,000		3,000	340	15,130	50,824	481
							4,300	482
		12,250	500	3,000			26,750	483
	3,000						4,235	484

Number	Cities and Towns	Municipal Buildings	Police Department	Fire Department	Street Equipment	Bridges	Markets and Scales	Cemeteries
485	Lorimer	1,580	500	300	1,000			
486	Lost Nation	500		2,000				
487	Lovilla							
488	Lowden	12,600	1,400	1,900	200		1,000	
489	Low Moor	1,100		1,500	25			
490	Luana	4,700		1,500				
491	Lucas	815	1,250	400				
492	Luther	800		200				
493	Luverne	5,100	125	1,000	75			
494	Luxemburg			300				
495	Luzerne	1,400						
496	Lynnville	1,136	100	700		460		
497	Lytton			2,000				
498	McCallsburg	375		500				
499	McCausland	500	100	850				
500	McClelland	5,000						
501	Macedonia							
502	McGregor	2,510		6,500				
503	McIntire	525		1,600	50			
504	Macksburg	320	100	30	50			
505	Madrid	5,000	300	7,000	400			
506	Magnolia	875						
507	Malcom	3,500		500	500			
508	Mallard	1,500	200	300				
509	Maloy							
510	Malvern	76,000	500	5,000				
511	Manchester	10,500	1,200	25,000	1,500			
512	Manilla	400	1,000	3,500				
513	Manly	1,350		1,700				
514	Manning	9,700		7,000				3,500
515	Manson	7,000		4,500				
516	Mapleton	3,000		2,500	150,000			
517	Maquoketa	34,500		10,500	6,600		1,000	
518	Marathon	1,500		500				
519	Marble Rock	8,000	3,000					
520	Marcus	1,607	400	3,102	751			
521	Marengo	5,700	100	7,500	2,000			
522	Marion	3,750	4,000	15,000	3,000			5,000
523	Marne			300				
524	Marquette	3,850	600	1,200				
525	Marshalltown	92,500	7,000	59,000	17,000	213,000	800	
526	Martelle	650		3,300				
527	Martensdale			75				
528	Martinsburg							
529	Marysville	50			50			
530	Mason City	113,479	8,909	117,281	12,624	156,744		
531	Masonville							
532	Massena		140	1,450	125			1,000
533	Matlock							
534	Maurice			1,600	50			
535	Maxwell	2,000		1,800	400			
536	Maynard	700		2,000				
537	Maysville							
538	Mechanicsville	2,600		500				
539	Mediapolis	1,525	100	3,000				
540	Melbourne	2,075		1,225	627			
541	Melcher	3,450		600				
542	Melrose	2,000						
543	Melvin	2,000	500	700	100			
544	Menlo	320		300	25			
545	Meriden	750		900				10
546	Merrill	3,600	200	5,000	200			
547	Meservey	975	100					
548	Middletown			315				
549	Miles	1,460		3,700				1,300
550	Milford	5,500		5,500				
551	Millersburg							
552	Millerton							
553	Milo	1,200		2,000	1,000			
554	Milton	1,615	25	1,200				

ERTY — Continued

Gas Works	Electric Light	Water Works	Li-braries	Parks	Other Property	Disposal Plant	Total	Number
				800			4,180	485
		7,000				15,000	24,500	486
		18,000			2,300		37,400	487
		11,300		1,000			14,925	488
							6,200	489
		4,800					2,465	490
		6,000					6,800	491
							12,300	492
							300	493
					700		2,100	494
							2,396	495
		30,000			300		32,700	496
		500					1,375	497
				100			1,450	498
							5,100	499
		49,000		11,000			69,010	500
							2,175	501
				400			900	502
	48,500	48,500		13,000	146,000		268,700	503
				2,000			2,875	504
		8,000		2,500			15,000	505
		10,000					12,000	506
			15,000	3,000	1,500		111,600	507
		100,000	40,000	15,500			193,700	508
	91,804	11,062		2,000		20,000	129,766	509
		17,500					20,550	510
		60,000		9,000		33,500	122,700	511
		50,000				25,000	86,500	512
	98,000	45,000		14,000	85,500	7,000	405,000	513
	175,000	161,500	30,000	25,000	51,000		495,100	514
	20,000	12,000	700				34,700	515
		4,500		3,000			15,500	516
		32,575	2,000				52,800	517
	1,500	175,000	20,000	20,000	10,000	11,645	241,800	518
			27,000	20,500	10,000		88,250	519
		1,000					1,300	520
		24,800					30,450	521
	42,000	1,300,000	55,000	50,000	138,000		1,974,300	522
							3,950	523
							75	524
							100	525
		1,002,111	181,234	584,309	177,700		2,354,391	526
		23,000		3,000			28,715	527
								528
		16,000			200	3,000	20,850	529
		22,200	1,200	1,000			28,600	530
			18,000	250			23,200	531
								532
							3,100	533
	8,900		5,800	800	200		20,825	534
				2,400			6,327	535
					3,875	6,500	14,425	536
							2,000	537
				500			3,800	538
							645	539
				10			1,670	540
		12,000		1,000			22,000	541
		3,000			80		4,155	542
							315	543
		14,000		1,000			21,460	544
		31,000		7,500	2,300	7,000	58,800	545
								546
								547
								548
								549
								550
								551
								552
	5,000				3,000		12,200	553
					2,000		4,840	554

## MUNICIPAL PROP

Number	Cities and Towns	Municipal Buildings	Police Department	Fire Department	Street Equipment	Bridges	Markets and Scales	Cemeteries
555	Minburn	6,805		800				870
556	Minden	1,900		3,190				
557	Mingo	1,050		25	100			
558	Missouri Valley	50,000		10,350	2,150			
559	Mitchell							
560	Mitchellville	2,000		2,500				2,000
561	Modale	4,500	200	500	1,000			
562	Mondamin	1,800		1,700				
563	Moneta	1,500						
564	Monmouth	1,000		200				
565	Monona	21,800		7,100	790			
566	Monroe	2,800		2,700	1,200			
567	Montezuma	16,000		5,000	875			
568	Monticello	38,000	500	13,500	10,000			25,000
569	Montour			40				
570	Montrose	1,380		550	300			2,400
571	Moorhead	2,500		425				
572	Moorland	1,040	200	600				
573	Moravia	75		700	550			1,500
574	Morley							
575	Morning Sun	5,657	4,150					
576	Morrison	2,200		600				
577	Moulton	2,500		1,800				
578	Mount Auburn	1,550		3,000				
579	Mount Ayr	10,500	4,000	100	1,300			
580	Mount Pleasant	16,300		12,000	5,000		1,000	20,000
581	Mount Sterling							
582	Mount Union							
583	Mount Vernon	12,500		3,100				
584	Moville	2,690		7,110	316			
585	Murray	2,100		3,000	200			
586	Muscatine	294,000	3,200	95,000	9,500	89,000	2,500	100,000
587	Mystic	4,280	225	4,581	105	5,000		2,000
588	Nashua	6,988		8,000	286			
589	Nemaha							
590	Neola	1,100	200	4,000				
591	Nevada	5,300	2,000	12,000	2,500			3,000
592	New Albin	2,760	600	1,700	100		800	
593	Newell	8,300		4,400	500	3,000	1,700	1,000
594	Newhall	1,500		3,000				
595	New Hampton			60,000				
596	New Hartford	1,000		1,400				
597	New Liberty		370	841				
598	New London			5,000				
599	New Market	3,500	50	700	5,000			
600	New Providence			2,500				
601	New Sharon	5,000	50	4,600				
602	Newton	57,000	700	20,000	6,000			20,000
603	New Vienna	10,066	50	475	175			
604	New Virginia	725						
605	Nichols	2,550		1,000			300	
606	Nodaway							
607	Nora Springs	4,000	140	2,000	300			
608	Northboro	4,500						
609	North Buena Vista							
610	North English	5,300		2,000	500			
611	North Liberty	25		150	20			
612	North Washington							
613	Northwood	10,825			1,500	600		1,000
614	Norwalk			1,139				
615	Norway	2,800		1,980	200			
616	Numa	200		600				
617	Oakland	3,000		1,500				
618	Oakville	1,025		450				
619	Ocheyedan	1,625	25	1,750	275			
620	Odebolt	10,000		7,500				
621	Oelwein	63,500	300	20,000	35,000			25,000
622	Ogden	4,200	300		600			
623	Okoboji	75			500			
624	Olds	1,200		250				



## MUNICIPAL PROP

Number	Cities and Towns	Municipal Buildings	Police Department	Fire Department	Street Equipment	Bridges	Markets and Scales	Cemeteries
625	Olin	32,000		1,300		7,000		
626	Ollie	100		100				
627	Onawa	37,000	500	6,500	1,200			4,000
628	Oneida	400	300					100
629	Onslow							
630	Orange City	8,000	7,000					
631	Orchard							
632	Orient							
633	Orleans	2,200						
634	Osage	62,994	26	9,900	1,700			8,000
635	Osceola	5,000		5,000				8,000
636	Oskaloosa	78,500	1,200	60,350	9,000		9,000	
637	Ossian							
638	Osterdock							
639	Oto	740		200	30			
640	Ottosen			3,100				
641	Ottumwa	73,806	2,423	47,660	15,000	190,000		
642	Owasa							
643	Oxford	8,200	200	5,000				
644	Oxford Junction	1,100	100	2,250		250		
645	Oyens	650		600				
646	Pacific Junction	350		300				
647	Packwood			165				
648	Palmer	300		1,000	650			500
649	Palo							
650	Panama	625	275	600				
651	Panora	3,050		4,500	1,000			
652	Parkersburg	4,000	200	1,000				1,000
653	Parnell							
654	Paton							
655	Patterson							
656	Paullina	1,500	250	2,500	1,700			
657	Pella	41,600	150	14,000	4,000			
658	Perry	40,500	50	45,000	5,500			24,000
659	Persia	5,000		1,060				
660	Peterson							
661	Pierson							
662	Pilot Mound	1,100	300	700				
663	Pioneer							
664	Pisgah			1,000				
665	Plainfield	550		300				
666	Plano							
667	Pleasanton	600						
668	Pleasant Plain							
669	Pleasantville	13,370	1,032	3,000	1,500			
670	Plover	500		600	100			
671	Plymouth	5,000	300	1,000	200			
672	Pocahontas	4,060	400	2,500	600			
673	Polk City	3,200						
674	Pomeroy	1,200		500	250			6,000
675	Popejoy	425		672		50		
676	Portsmouth	4,400		2,500	1,000			
677	Postville	2,000	200	8,500				
678	Prairieburg	500		700				
679	Prairie City	8,800	170					4,000
680	Prescott	535	45	435				
681	Preston	5,350		3,000	300			
682	Princeton	500						
683	Pringhar	3,500		8,000	1,000			
684	Promise City	250			100			
685	Protivin	700		2,700	100			
686	Pulaski							
687	Quasqueton	835	100	140				
688	Quimby							
689	Quincy							
690	Radcliffe	4,115	5,000					
691	Rake	2,721	300	750				
692	Ralston			850				
693	Randalla			350				
694	Randolph	39	20	1,000				

ERTY — Continued

Gas Works	Electric Light	Water Works	Li-braries	Parks	Other Property	Disposal Plant	Total	Number
		26,000					39,300	625
					800		1,000	626
	125,000	75,000	55,000	3,000	59,954		367,154	627
							800	628
								629
	95,000	64,000	2,700	13,000		20,000	209,700	630
								631
					50		50	632
							2,200	633
		80,500	29,450		53,970		246,540	634
		75,000	18,000	5,000			116,000	635
		300,000	45,600	100,000	1,200		604,850	636
								637
								638
	500	5,500					6,970	639
							3,100	640
		1,236,830	102,000	126,918	27,000		1,821,637	641
								642
		20,000			50		33,450	643
		21,576				42,900	67,304	644
							1,250	645
			200				850	646
					75		240	647
		11,000		400			13,850	648
								649
		9,000		100			10,600	650
	14,000	30,000				5,200	57,750	651
		18,000	2,000	24,000	1,000		51,200	652
								653
	5,400	18,900	2,970				27,270	654
								655
	40,000	30,000	7,000		4,800		103,050	656
	98,000	238,000	35,500	18,000	41,000		490,250	657
		176,400	35,000	52,000	39,487		417,937	658
		5,000					11,060	659
								660
				100				661
	7,145						10,245	662
		12,000			1,000		14,000	663
				500			1,350	665
				1,400	60		2,060	667
								668
		30,000				18,000	66,802	669
		10,000					11,200	670
		10,000			9,000		25,500	671
	30,000	54,000				20,000	111,560	672
							3,200	673
		5,000		200	10,000	7,500	30,650	674
							1,147	675
		10,000		1,000	180		19,080	676
		52,000		4,000		28,000	94,700	677
		5,500					6,700	678
					10,000		22,970	679
							1,015	680
	15,000	25,000		1,000		13,200	62,850	681
							1,100	682
	4,000	60,000	2,000	1,000	600	7,500	87,000	683
							350	684
		1,800					5,300	685
								686
							1,075	687
								688
								689
		9,397		3,500			90,012	690
		150					3,921	691
						400	1,250	692
				250			600	693
	6,000	16,600					23,659	694



Number	Cities and Towns	Municipal Buildings	Police Department	Fire Department	Street Equipment	Bridges	Markets and Scales	Cemeteries
695	Rathbun	60		100	50			
696	Readlyn	1,625		600				
697	Reasnor	35	10	200	300			
698	Redding							
699	Redfield	4,600	200	1,200				
700	Red Oak	9,000	2,600	35,500	9,000			20,000
701	Reinbeck	2,800		10,000				10,000
702	Rembrandt	1,000		300	100			
703	Remsen	3,250		3,600	500			
704	Renwick							
705	Riceville			3,000				
706	Richland	600	25	1,400	800			
707	Ricketts	1,580	235	500				
708	Ridgeway	700						
709	Rinard	830		25				
710	Ringsted	4,600	550	2,300	200			
711	Rippey	2,265	258	932				
712	Riverside	1,500	500		1,145			
713	Riverton	700		300				
714	Robins							
715	Rock Falls			250				
716	Rockford	2,000		3,800	1,200			
717	Rock Rapids		1,200	10,000	8,400	4,800	3,700	
718	Rock Valley	2,000		957			1,000	
719	Rockwell	3,500	1,800		400			
720	Rockwell City	3,800		11,000				
721	Rodman	1,200						
722	Rodney							
723	Rolfe		50	1,300				3,000
724	Roland	1,375	300	6,000				
725	Rome							
726	Rose Hill	500		650				
727	Rossie							
728	Rowan							
729	Rowley			830				
730	Royal	400	200	600	50	2,400		
731	Rudd	6,050		1,200				
732	Runnells	2,500						
733	Russell	1,000	100	2,500	150			
734	Ruthven	2,780		1,200	400			
735	Rutland		200	900				
736	Ryan	3,225	200	1,000	1,000			
737	Sabula	1,050		3,300				
738	Sac City	5,500		22,000				10,000
739	St. Ansgar		150	10,400				3,000
740	St. Anthony		700					
741	St. Charles	150		1,000	300			
742	St. Lucas							
743	St. Marys							
744	St. Olaf	3,020		4,000				
745	St. Paul							
746	Salem	1,075	50	325				
747	Salix	3,500		800				
748	Sanborn	11,500		17,000				7,200
749	Sandyville							
750	Scarville	1,200		800				
751	Schaller			8,000				
752	Schleswig	7,892	342	5,375	100			
753	Seranton	1,500		3,000				
754	Searsboro	125		175				
755	Sergeant Bluff	7,150		1,500				
756	Seymour	7,000	325	7,150	2,500	150		5,000
757	Shambaugh	860		830	400			
758	Shannon City							
759	Sharpsburg	600		200				
760	Sheffield	25,500	200					2,500
761	Shelby	1,500	200	1,200	100			
762	Sheldahl	1,300		200				
763	Sheldon	9,760		13,160	800			7,490
764	Shell Rock	3,600		2,000				

ERTY — Continued

Gas Works	Electric Light	Water Works	Li-braries	Parks	Other Property	Disposal Plant	Total	Number
							210	695
		7,200					9,425	696
							545	697
								698
	15,120	22,539		1,825		60,300	105,784	699
			258,000	30,500			364,600	700
		60,000	11,500	1,500			95,800	701
	6,000			1,000			8,400	702
		18,000	6,500			17,000	48,850	703
								704
		5,000					8,000	705
				2,000			4,825	706
		7,000		400			9,715	707
	4,000	17,000					21,700	708
							855	709
		15,000	650	2,200			27,300	710
		31,905					35,360	711
		16,000					19,145	712
			1,000				2,000	713
								714
							250	715
	10,000	70,000		16,375			103,375	716
	130,000	78,000	17,500	14,700	111,575		379,875	717
		1,500	500	500			6,457	718
		22,000					27,700	719
		125,000	37,000	12,000	15,000		209,800	720
							1,200	721
								722
		25,000				25,000	62,350	723
	20,000	29,000		4,500			61,175	724
								725
							1,150	726
								727
								728
							830	729
							3,650	730
		16,000					23,250	731
							2,500	732
							3,750	733
		5,500				9,000	18,880	734
							1,100	735
	500	11,000					16,925	736
	5,000	6,000		500	500		16,350	737
			110,000	3,000	5,100		155,600	738
		34,000		8,000		11,000	66,550	739
							700	740
				100			1,550	741
								742
								743
							7,020	744
								745
							1,450	746
		10,000					14,300	747
		20,000	10,000	10,000	500	7,000	83,200	748
								749
					150		2,150	750
		50,000		12,000		10,000	80,000	751
		40,130		1,500	675	13,896	69,911	752
		35,000		1,200			40,700	753
							300	754
	9,000	25,000		1,000			33,350	755
	40,000	35,000		3,525	5,000		105,650	756
							2,091	757
								758
							800	759
		16,000		500			45,100	760
		26,800				12,000	41,850	761
		1,600		500			3,600	762
		142,500	24,975	35,503	4,500		238,688	763
		4,500					10,100	764

Number	Cities and Towns	Municipal Buildings	Police Department	Fire Department	Street Equipment	Bridges	Markets and Scales	Cemeteries
765	Shellsburg			2,500		300		
766	Shenandoah	70,200	400	7,500	10,000			5,000
767	Sibley	11,000	100	8,000	1,000			
768	Sidney			1,200	200			
769	Sigourney	90,000		3,500	5,000			
770	Silver City	1,050	25	750	50			
771	Sioux City	161,000	528,600	365,000			50,000	115,000
772	Sioux Center	4,300	8,000				800	38,000
773	Sioux Rapids	4,750		5,000	150			
774	Slater	400	200	5,000				1,800
775	Sloan	1,000		1,300				
776	Smithland	8,100		500				
777	Soldier	650		500	250			
778	Solon	8,482	100	2,500	1,850			
779	Somers							
780	South English			300				
781	Spencer	3,300	2,500	13,000				
782	Spillville	1,402		764				
783	Spirit Lake	23,500		8,000	1,500			
784	Spragueville		25		100		75	
785	Springbrook		250	62				
786	Spring Hill							
787	Springville	1,050		1,500	250			
788	Stacyville	2,100		2,000				
789	Stanhope	750						
790	Stanley							
791	Stanton							
792	Stanwood	6,250	200	3,500				
793	State Center	4,500	150	3,250	3,500			
794	Steamboat Rock	469		450				
795	Stockport	1,550		500	300			
796	Stockton	1,000		300				
797	Storm Lake	66,500	1,500	21,500	3,500			
798	Story City	6,000	500	3,500	2,000			4,000
799	Stout	2,700	900					
800	Stratford	6,600		1,500	1,500			
801	Strawberry Point	8,000		3,000				
802	Struble	350		1,000				
803	Stuart	25,550	25	5,800	1,500			3,500
804	Sully	4,700	400	900				
805	Sumner	7,950		5,500	400			
806	Superior	500		600	150			
807	Sutherland	1,100	25	3,350	930			
808	Swaledale		25	1,800				
809	Swan				150			
810	Swea City	6,000		1,330	150			
811	Tabor	3,000		3,850				
812	Tama	16,000	300	6,500	600	4,433		6,250
813	Templeton	3,050		1,500				
814	Tennant	550			250			
815	Terril	500	150	4,400				
816	Thayer	200						
817	Thompson	2,000	150	1,500				400
818	Thor			1,100				
819	Thornburg	200		250				
820	Thornton							
821	Thurman	500		200				
822	Tiffin			120				
823	Tingley	200		600				
824	Tipton	10,100		13,500	3,400		150	
825	Titonka							
826	Toledo	30,500		9,000	1,200	6,000		12,000
827	Toronto	1,025		2,300				
828	Traer	12,000	50	7,500	500			
829	Treynor		500					
830	Tripoli	1,500		2,500				
831	Truesdale	1,100		800				
832	Truro	600		300				
833	Turin	2,000						
834	Udell	100			125			



## MUNICIPAL PROP

Number	Cities and Towns	Municipal Buildings	Police Department	Fire Department	Street Equipment	Bridges	Markets and Scales	Cemeteries
835	Underwood	1,000	300	500	200			
836	Union	3,700	50	2,300	300	2,000		
837	Unionville							
838	University Park							
839	Urbana	600		350				
840	Urbandale			100	50			
841	Ute	6,650		2,097				
842	Vail	5,000		4,750	1,100			
843	Valeria							
844	Valley Junction	7,350	840	4,500	600			
845	Van Horn	705	10	400				
846	Van Meter	600		750	200			
847	Van Wert							
848	Varina							
849	Victor	2,500		5,000	13,000			
850	Villisca	10,000		5,000	2,000			
851	Vincent		700	400				
852	Vining	500		500				
853	Vinton	26,000		10,000	2,500			
854	Volga	1,063		300				
855	Wadena	500		500	25			
856	Walcott							
857	Walker							
858	Wallingford	500		500				
859	Wall Lake	10,000		3,000	1,000			2,000
860	Walnut	2,400		4,500	1,200			
861	Wapello	10,000	1,000	5,200	2,150	500		10,000
862	Washington	24,000	500	20,000	2,000			
863	Washita	400		800				2,500
864	Waterloo	126,000	20,550	190,745	22,995	602,000		
865	Waterville	3,600		650				
866	Waucoma	2,000		5,000				
867	Waukee	1,100			100			
868	Waukon	15,800		5,000	3,500			
869	Waverly	14,000	800	4,500	5,000			20,000
870	Wayland	36	46	396				
871	Webb							
872	Webster	15			120			
873	Webster City	19,000	400	32,000	8,900		13,500	35,900
874	Weldon			175	75			
875	Wellman	3,025	256	1,400				
876	Wellsburg	3,200	800	5,000				
877	Welton							
878	Wesley	2,500		2,500	28,000			
879	West Bend	4,800						
880	West Branch							
881	West Burlington	6,400	1,500	4,500				
882	West Chester			200	200			1,000
883	Westfield	25	250	300				
884	Westgate	1,500		2,000				
885	West Liberty	10,500		3,000				4,700
886	West Mitchell							
887	West Okoboji	845	180		60			
888	Westphalia							
889	West Point	5,100	510	9,150				100
890	Westside							
891	West Union	15,000		10,000				
892	What Cheer	3,000						
893	Wheatland	1,050		3,000				
894	Whiting			3,000				
895	Whittemore	3,300		1,500				
896	Whitten			500				
897	Wiley							
898	Williams	5,000		6,000				
899	Williamsburg							
900	Williamson	2,170		1,600	400	200		
901	Wilton	30,300	600	5,750	875		300	
902	Winfield	2,150		350				
903	Winterset	3,350	6,600		1,500			2,000
904	Winthrop							



## MUNICIPAL PROP

Number	Cities and Towns	Municipal Buildings	Police Department	Fire Department	Street Equipment	Bridges	Markets and Scales	Cemeteries
905	Wiota.....	350		100				
906	Woden.....	1,750		800	90			
907	Woodbine.....	7,000		5,000	9,000			
908	Woodburn.....	2,100		500				
909	Woodward.....	4,000		6,800				
910	Woolstock.....	50	600	1,150				
911	Worthington.....	410		1,000				
912	Wyoming.....	8,680						
913	Yale.....	1,200	75	300	630			
914	Yetter.....	300			150			
915	Yorktown.....	3,000		800				
916	Zearing.....	500	400	1,400				
917	Zwingle.....			500				
	Grand Total....	\$8,827,827	\$1,635,010	\$5,322,006	\$1,349,646	\$5,803,412	\$361,606	\$1,779,962

ERTY — Continued

Gas Works	Electric Light	Water Works	Li-braries	Parks	Other Property	Disposal Plant	Total	Number
				100			550	905
							2,650	906
		53,000	17,000	12,000			103,000	907
500				200			3,300	908
		25,000		1,000			36,800	909
	12,000						13,800	910
				1,000			2,410	911
							8,680	912
		11,000					13,225	913
							600	914
					150		3,800	915
		30,000					32,300	916
							500	917
\$ 444,555	\$9,499,853	\$ 42,833,449	\$7,703,638	\$ 14,105,479	\$ 13,673,374	\$ 1,918,726	\$115,258,549	



NUMBER AND VALUE OF SCHOOLS IN INDEPENDENT CITY,  
TOWN, VILLAGE, CONSOLIDATED DISTRICTS, SCHOOL  
TOWNSHIPS AND RURAL INDEPENDENT DIS-  
TRICTS IN IOWA

County	Number	Value
Adair.....	123	\$ 749,450.00
Adams.....	95	438,825.00
Allamakee.....	130	554,580.00
Appanoose.....	139	766,238.00
Audubon.....	106	485,500.00
Benton.....	157	1,197,080.00
Black Hawk.....	141	4,084,353.00
Boone.....	134	1,829,695.00
Bremer.....	102	768,775.00
Buchanan.....	134	999,100.00
Buena Vista.....	68	1,122,250.00
Butler.....	131	932,335.00
Calhoun.....	118	832,050.00
Carroll.....	113	710,875.00
Cass.....	137	769,200.00
Cedar.....	99	1,011,180.00
Cerro Gordo.....	150	2,281,055.00
Cherokee.....	104	1,439,300.00
Chickasaw.....	110	446,850.00
Clarke.....	100	335,980.00
Clay.....	106	1,005,900.00
Clayton.....	183	993,955.00
Clinton.....	169	2,507,500.00
Crawford.....	174	842,550.00
Dallas.....	129	1,408,650.00
Davis.....	102	395,400.00
Decatur.....	127	560,400.00
Delaware.....	111	569,000.00
Des Moines.....	84	1,912,250.00
Dickinson.....	55	695,549.00
Dubuque.....	151	2,729,500.00
Emmet.....	81	974,000.00
Fayette.....	159	1,295,700.00
Floyd.....	100	763,250.00
Franklin.....	124	554,675.00
Fremont.....	93	766,580.00
Greene.....	105	913,041.00
Grundy.....	102	996,050.00
Guthrie.....	141	709,505.00
Hamilton.....	131	1,144,950.00
Hancock.....	131	780,535.00
Hardin.....	136	1,240,900.00
Harrison.....	142	970,710.00
Henry.....	98	818,350.00
Howard.....	104	339,900.00
Humboldt.....	102	685,672.00
Ida.....	99	584,400.00
Iowa.....	134	627,416.00
Jackson.....	148	872,050.00
Jasper.....	177	1,431,879.00
Jefferson.....	103	651,350.00
Johnson.....	164	869,477.00
Jones.....	120	822,010.00
Keokuk.....	128	987,450.75
Kossuth.....	186	779,205.00
Lee.....	116	2,655,100.00
Linn.....	218	5,158,259.00
Louisa.....	57	1,039,000.00
Lucas.....	105	634,350.00
Lyon.....	145	692,550.00
Madison.....	111	774,295.00
Mahaska.....	139	1,045,475.00
Marion.....	141	893,850.00
Marshall.....	104	2,299,465.00
Mills.....	88	411,296.00

NUMBER AND VALUE OF SCHOOLS IN INDEPENDENT CITY,  
TOWN, VILLAGE, CONSOLIDATED DISTRICTS, SCHOOL  
TOWNSHIPS AND RURAL INDEPENDENT DIS-  
TRICTS IN IOWA—Continued

County	Number	Value
Mitchell.....	87	648,447.00
Monona.....	122	941,750.00
Monroe.....	122	553,650.00
Montgomery.....	96	748,472.00
Muscatine.....	110	1,163,132.00
O'Brien.....	126	1,053,600.00
Osceola.....	88	360,231.00
Page.....	132	1,110,100.00
Palo Alto.....	118	750,865.00
Plymouth.....	174	887,790.00
Pocahontas.....	114	741,900.00
Polk.....	216	11,534,540.00
Pottawattamie.....	250	2,931,180.00
Poweshiek.....	138	1,011,439.00
Ringgold.....	117	485,850.00
Sac.....	121	1,248,235.00
Scott.....	153	4,768,865.00
Shelby.....	125	797,950.00
Sioux.....	179	913,950.00
Story.....	109	1,947,450.00
Tama.....	155	1,169,300.00
Taylor.....	128	788,575.00
Union.....	108	1,019,700.00
Van Buren.....	99	490,190.00
Wapello.....	135	1,885,297.00
Warren.....	106	960,200.00
Washington.....	130	1,067,230.00
Wayne.....	106	606,725.00
Webster.....	158	2,464,055.00
Winnebago.....	95	618,265.00
Winneshiek.....	152	433,800.00
Woodbury.....	209	4,214,758.00
Worth.....	88	635,800.00
Wright.....	142	796,050.00
Totals.....	12,522	\$ 123,307,361.75

## PUBLIC DEBT

	1922	1923	1924	1925
General county bonds, January 1	\$ 15,099,789.86	\$ 17,190,279.33	\$ 17,241,100.44	\$ 20,162,168.60
Bridge bonds	8,441,400.16	6,857,782.29	9,190,466.41	6,322,708.75
Court house bonds	1,639,996.64	1,596,486.49	2,000,000.00	1,994,000.00
County road bonds	4,160,603.34	4,116,091.55	4,869,936.40	4,482,778.34
Primary road bonds	3,842,222.27	5,257,500.00	7,433,780.88	11,212,652.13
Total county bonds	\$ 33,184,012.27	\$ 35,018,139.66	\$ 40,735,314.13	\$ 44,174,307.82
County warrants	4,006,299.01	3,212,557.85	1,950,162.59	1,318,527.77
Total county bonds and warrants	\$ 37,190,311.28	\$ 38,230,697.51	\$ 42,685,476.72	\$ 45,492,835.59
Primary road certificates		\$ 1,390,173.97	\$ 1,748,127.65	\$ 3,339,356.46
Secondary road certificates		12.13		
Primary road district fund warrants		222,774.64	554,139.65	395,296.27
Secondary road district fund warrants			20,598.67	
Drainage bonds	10,425,237.65	15,634,303.44	11,840,159.31	15,760,298.48
Drainage warrants	7,698,608.36	5,579,036.97	3,815,157.56	4,731,173.08
City indebtedness, April 1	34,566,770.00	37,981,230.87	40,576,314.79	42,959,130.80
Town indebtedness, April 1	12,613,349.00	15,389,512.99	15,169,387.81	15,331,822.75
School bonds, June 30	41,058,342.46	49,627,456.87	52,081,403.72	55,689,869.88
School warrants, June 30	2,619,774.33	2,266,371.84	1,558,214.21	1,282,561.38
Iowa bonus bonds		20,900,000.00	19,800,000.00	18,700,000.00
	\$146,172,393.08	\$187,221,571.23	\$189,842,980.09	\$203,682,344.66

IN IOWA

1926	1927	1928	1929	1930	1931
\$ 20,118,767.96	\$ 21,708,419.74	\$ 18,827,395.30	\$ 17,567,898.74	\$ 18,172,834.28	\$ 15,936,387.83
7,081,375.14	5,106,248.86	4,713,757.07	4,013,874.81	3,033,998.86	3,109,413.57
2,209,500.00	1,719,000.00	1,165,083.09	1,588,700.00	1,483,000.00	1,275,000.00
5,209,134.72	4,682,387.09	5,605,732.64	5,003,205.77	3,747,600.00	4,412,625.54
11,258,142.45	13,570,633.18	22,105,892.45	60,704,000.00	85,117,500.00	96,445,500.00
45,876,920.27	46,786,688.87	52,417,860.55	\$ 88,877,679.32	\$ 111,554,933.14	\$ 121,178,930.28
1,135,918.07	1,171,443.59	1,353,732.79	1,563,445.47	1,459,275.34	1,724,541.30
\$ 47,012,838.34	\$ 47,958,132.46	\$ 53,771,593.34	\$ 90,441,124.79	\$ 113,014,208.48	\$ 122,903,471.58
\$ 2,051,157.72	\$ 2,362,297.65	\$ 656,412.46	\$ 1,763,037.63	\$ 571,304.55	\$ 448,059.17
10,237.29	15,031.94	11,666.97	1,900.12		
158,264.15	40,077.43	6,080.26	59,220.02	169,717.83	108,530.80
5,489.85	6,269.62	3,442.99	95.78	2,918.66	2,642.68
12,595,264.96	13,114,089.22	11,089,835.79	7,775,156.77	6,585,270.67	5,165,892.78
2,719,314.43	2,605,030.00	1,862,057.07	1,345,124.28	1,301,986.08	1,114,753.78
41,990,252.01	40,364,385.06	42,513,243.81	42,151,238.44	42,136,557.95	41,396,445.31
13,351,545.57	11,837,081.20	11,335,276.45	10,851,140.42	10,521,144.47	9,435,866.17
37,152,995.60	43,696,307.51	56,679,001.53	57,082,499.01	56,814,792.26	57,236,454.57
1,065,734.58	1,042,147.40	672,273.47	633,218.54	612,457.66	807,604.02
17,600,000.00	16,500,000.00	15,400,000.00	14,300,000.00	13,200,000.00	12,100,000.00
\$ 175,713,094.50	\$ 179,540,849.49	\$ 194,000,884.14	\$ 226,403,755.80	\$ 244,930,358.61	\$ 250,719,720.86

VALUE OF LAND, BUILDINGS AND EQUIPMENT OWNED BY  
IOWA COLLEGES AND UNIVERSITIES

College	Location	Number of Buildings	Grounds	Value
Buena Vista College.....	Storm Lake.....	5	10 acres.....	\$ 241,870.00
Central College.....	Pella.....	6	10 acres.....	339,000.00
Clarke College.....				
Coe College.....	Cedar Rapids.....	8	20 acres.....	1,428,229.71
Columbia College.....	Dubuque.....	8	50 acres.....	985,000.00
Cornell College.....	Mt. Vernon.....	16	60 acres.....	710,060.00
Drake University.....	Des Moines.....	9	4 city blocks	895,993.00
Graceland College.....	Lamoni.....	9	366 acres.....	547,131.00
Grinnell College.....	Grinnell.....	25	63 acres.....	1,491,000.00
Iowa State College.....	Ames.....	70 besides dwellings and Bldgs. for farm stock and machinery.	250 acres in campus 1,995 acres total	10,279,567.78
Iowa State Teachers' College.....	Cedar Falls.....	17	127 acres.....	2,197,078.00
Iowa Wesleyan College.....	Mt. Vernon.....	7	25 acres.....	750,000.00
John Fletcher College.....	University Park.....	5	10 acres.....	545,000.00
Luther College.....	Decorah.....	11 and minor buildings.	40 acres and 360 acres farm	1,115,622.58
Morningside College.....	Sioux City.....	10	27 acres.....	765,120.00
Parsons College.....	Fairfield.....	12	55 acres.....	539,514.00
Penn College.....	Oskaloosa.....	5	30 acres.....	484,747.69
Simpson College.....	Indianola.....	11	25 acres.....	500,000.00
State University of Iowa.....	Iowa City.....	50	386 acres.....	18,329,947.51
St. Ambrose College.....	Davenport.....	4	15 acres.....	1,088,645.00
University of Dubuque.....	Dubuque.....	7	36 acres.....	622,834.88
Upper Iowa University.....	Fayette.....	5	14 acres.....	300,000.00
Western Union College.....	Le Mars.....	6	15 acres.....	586,500.00
Wartburg College.....	Clinton.....			410,000.00
Totals.....		306	3,989 acres 4 blocks	\$45,152,861.15

STATE BOARD OF ASSESSMENT AND REVIEW

TO THE COMMITTEE ON GOVERNMENTAL EXPENDITURES -

W. F. Riley - Chairman  
D. W. Kimberly  
John K. Valentine  
Earl M. Dean  
John Speidel

AND - COMMITTEE ON TAX REVISION -

M. X. Geske - Chairman  
E. R. Hicklin  
Irving H. Knudson  
I. G. Chrystal  
Garritt E. Roelofs  
C. L. Rice  
O. J. Grau  
Paul H. Cunningham  
Ernest H. Fabritz  
Le Roy S. Mercer

Gentlemen:-

RE: Observations on the Iowa Tax Situation

PROPERTY TAX NEAR BREAKDOWN

It is the opinion of this Board, based upon an intimate acquaintance of conditions, that property tax in Iowa is facing a breakdown due purely to the fact that under present reduced income it cannot be paid from the earnings of the owners of property, and that this condition affects every important class of property in the state. This Board desires to state that in its opinion if the ownership of real property is to continue desirable in the state of Iowa there must be both a reduction in the amount of tax levies, and a material change in methods of raising revenue.

AS TO NEW FORMS OF TAXATION  
AND  
A BALANCED TAX SYSTEM

The cost of governments has multiplied out of all proportion to the growth of American wealth. Taxes have increased nearly 500% and debts have been steadily rising. We recently saw a memorandum to the effect that state debts were in -

1902 per capita	\$ 2.99
1929 per capita	15.38

Very few cities are balancing their budgets. SHALL WE CONTINUE TO GO IN DEBT OR INAUGURATE A PAY AS YOU GO SYSTEM? The requirements to meet public obligations, even here in Iowa today, are enormous, and must be provided for.

The entire indebtedness of all taxing districts in the state is variously estimated, but including all sorts of interest bearing obligations, it is approximately \$300,000,000.00. It draws an average interest of about 5% and a sinking fund of 5% more should be added annually. The resultant needs to take care of this indebtedness would be approximately -

Interest on debt	\$15,000,000.00
Sinking Fund	15,000,000.00
	<hr/>
TOTAL	\$30,000,000.00

We call attention to the fact that the total tax bill levied entirely upon property in 1929 when this Board was organized

Amounted to-----	\$110,754,929.00
The levy in the year 1930 was-----	110,307,034.00
The levy in 1931 was-----	100,000,000.00
The levy in 1932 collectible in 1933-----	90,000,000.00
The tax bill for 1934 (estimated)-----	75,000,000.00

Are further reductions possible without crippling the requirements of JUSTIFIED PUBLIC SERVICE? Can we even maintain our present standards in schools and other public functions without more money? In any event there is a loud and justifiable demand for reduction of property tax and this cannot come without some new forms of taxation. For this purpose your committee has a wide field to select from. There have been more than two hundred forms of tax suggested -- some direct -- some indirect -- some painless -- some painful. It is not our purpose, at this time, to discuss this subject in a detailed or fragmentary way.

A system should be devised that has a UNITY AND CENTRALIZATION OF PURPOSE. Moreover it should be remembered that almost any form of tax appears to work in times of prosperity. WHAT WE NEED IS A SYSTEM THAT IS MORE OR LESS DEPRESSION ' PROOF.

#### MODEL SYSTEM OF TAXATION

Some time ago The National Tax Association, composed of members of state tax commissions, leading economists from our great universities, tax specialists and attorneys representing corporations like General Electric and American Telephone and Telegraph company, have spent years in formulating what they now advocate as a "model system of taxation". This consists of distinct, but complementary elements:

- First, a general property tax of reduced scope;
- Second, a personal income tax levied upon all residents of the state;
- Third, a business tax upon all business activities carried on within the borders of the state;
- Fourth, inheritance taxes;
- Fifth, special taxes relating to financial institutions, insurance companies, public utilities and severance taxes.

Since then there has sprung up a violent agitation for general sales tax and net and gross income sales tax. Doubtless you are familiar with the arguments for and against these systems, but because the sales tax is the newest we submit a few considerations.

THE SALES TAX IS NOT NOW AN EXPERIMENT. It is operating successfully in several states of the Union, in the Philippines, in Canada and fifteen other foreign countries. In some form and to some extent it should be made a part of the suggested model tax system.

Dr. Adams of Yale University, who made a study of the Canadian sales tax, says -

"Canada's sales tax has been in operation for the last ten years, and during that time not a single province of the Dominion has entered a protest against it.

How well this tax has stood the test is shown by what happened in Canada last year when declining revenues forced the government to increase taxes in order to balance the budget.

Instead of protesting against any addition to the sales tax, it was the business men in each community who joined in an almost unanimous demand that the sales tax be increased.

Thousands of petitions and memorials poured in upon the Canadian government in indorsement of the sales tax as the simplest and fairest method of increasing revenue."

A sales tax in its general form, though often considered by various American states, has never been adopted by any state until recent years. West Virginia, Pennsylvania, Connecticut, Georgia, Kentucky, Missouri and Mississippi and Indiana are the states in this country that have adopted a general sales tax in some form. Every state in the Union has a sales tax of some kind. The Tax on gasoline and tobacco, and a severance tax on natural resources are the most familiar applications.

In Florida, South Carolina, Arkansas and Louisiana the sales tax is being advocated AS A SUBSTITUTE FOR ALL OR PART OF THE TAX ON LAND, and in Iowa a gross income tax to replace all general, state, county and local taxes is being advocated. All of these proposals are being hotly contested. It is our belief that revenues should be raised, not from a single source, but by combining and co-ordinating, as far as practical and equitable, every available subject of taxation.

Most states have SPECIAL SALES TAXES, or what are sometimes called EXCISE OR CONSUMERR' TAXES. The excise tax on gasoline is universal. About one-fourth of the states levy other kinds of consumption excise taxes, mainly on tobacco, cosmetics, soft drinks and other luxuries. South Carolina has carried consumption taxes further than any other state and derives a large part of its revenue from this source. Severance taxes varying in form are levied in Alabama, Arkansas, New Mexico, Louisiana, Kentucky, Minnesota, Montana, New Mexico, Oklahoma, Texas and Mississippi.

#### EXEMPTIONS

In Canada the implements of PRODUCTION OF PRIMARY INDUSTRIES - AGRIGULTURE, MINING, ETC. AND NECESSITIES OF LIFE SUCH AS WHEAT, FLOUR AND SUGAR HAVE BEEN EXEMPTED. In Georgia farmers are exempt.

Attached hereto is a chart showing collection and distribution of Iowa State taxes for 1932.

Respectfully submitted,  
STATE BOARD OF ASSESSMENT AND REVIEW.

J. W. Reynolds, Chairman,  
John W. Foster,  
Louise E. Roddewig.

Des Moines, Iowa. August 9th, 1933.



Collection and Distribution of Iowa State Taxes 1932

Collection of Special Taxes by State Officials \$15,447,444.62

Collection by County Officials \$114,487,679.50

Year Beginning

Year Beginning

July 1, 1931 July 1, 1931

Inheritance Tax \$812,555.03	Insurance \$1,653,119.31	Equipment Car Tax \$47,072.90	Cigarette Stamp Tax \$1,207,137.94	Motor Vehicle Fuel Fund License Fees \$11,727,559.44	Property Tax \$97,015,487.80	Moneys & Credits Including 1 Mill Levy Sold. Bonus \$3,231,855.11	Motor Vehicle License Fee Draws for Primary Roads \$12,500,000.00	Gen.Rev.Fund Special Accts \$1,740,336.59
---------------------------------	-----------------------------	-------------------------------------	--	--	---------------------------------	--	--	---

Distribution to State

Distribution to Counties

Distribution to Lesser Taxing Districts  
(Cities, Towns, Townships, School Districts)

		On General Property	On Moneys & Credits	District School Tax	Gen. Prop. Mon. & Creds
General Revenue	\$ 7,397,260.98			\$44,330,391.29	
Apportionment of Moneys & Credits	167,045.58			1,240,842.97	
Soldiers Bonus on General Property	7,564,306.56	\$ 5,416,792.27	\$ 123,385.23	45,571,234.26	
Apportionment of Moneys & Credits	924,659.36	479,218.32	11,635.70		
1 Mill Levy for Soldiers Bonus	24,242.04	902,160.83	20,473.78		
Primary Road Fund	538,560.22	2,379,380.56	52,196.60	13,682,646.54	640,249.37
Refund to Primary Road Fund	1,487,461.62	129,304.31	2,298.93	14,322,895.91	
Administration & Treasurer	5,966,186.48	1,361,271.97	31,591.67		
Administration & Auditor	1,550,872.96	2,635,738.88	59,702.95		
Primary Road Fund	94,000.00	389,679.02	8,917.58		
Special Accounts-Receipts from Counties	2,500.00	970,160.32	22,054.13		
Insane	12,500,000.00	456,868.78	10,152.43		
Blind		Mandatory Road Construction 2 mills	30,481.69		
Deaf		Optional Construction	5,780.04		
Feeble Minded		Mandatory Road Maintenance @ 5 mills	73,009.97		
Orphans Home		Mandatory Road Maintenance @ 7 1/2 "	58,459.76		
Tuberculosis		Mandatory Constr. or " @ 2 1/2 "	45,482.30		
Juvenile		Miscellaneous Taxes	38,350.17		
Epileptic		State Hospital Insane	26,942.00		
Other General Revenue Receipts			\$30,680,529.63		\$ 620,914.93
Fees from various State Offices	1,740,336.59	Secondary road construction fund	\$4,114,000.00		
Refunds, Reimbursements and Sales	1,008,899.13	County also retains 50% from each license issued and remits			
State Institutions under Board of Control	316,202.90	(2 1/2% of the gross fees and penalties to maintenance fund			
State University Psychopathic Hospital	1,173,241.98	of State Highway Commission	\$ 288,833.42		
	1,174.50	(3% to maintenance fund of State Motor Vehicle			
	2,499,518.51	Department	346,600.12		
		(1% to Motor Vehicle Department for refunds to			
		Primary Road Fund	158,888.23		

The State fiscal year is from July 1 to June 30th.

The county and local fiscal date is from January 1 to December 30th.

Poll tax and delinquent road tax are not included in the above.

Motor Vehicle Fuel Fund License Tax (3¢ Gasoline Tax)

Of the 2¢ gas tax

1/3 goes to the primary road fund

2/3 to secondary road construction fund of the several counties

Of the 1¢ additional gas tax

State Highways to set aside sufficient amount each year to pay bridge, culvert and right of way refunds due January 1st.

Balance to Primary Road Fund.

Railroad Commission

Motor Vehicle Carrier Tax of 1/2¢ per ton mile traveled.

1/5, or as much as necessary, paid to Commission for administration, enforcement and regulation.

Balance allocated to various counties in the proportion that the number of ton miles of travel in respective counties bears to the total number of ton miles of travel within the State.

Such funds to be used by County Board of Supervisors for the maintenance and repairs of highways over which carriers operate.

STATE LIBRARY OF IOWA



3 1723 02115 4455

