

STATE OF NEVADA

ANNUAL REPORT

OF THE

STATE CONTROLLER

1900

SAM P. DAVIS, State Controller



CARSON CITY, NEVADA

STATE PRINTING OFFICE, : : : : ANDREW MAUTE, SUPERINTENDENT

1901

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W. H. HARRIS, CONTROLLER



ANNUAL REPORT.

OFFICE OF STATE CONTROLLER,
CARSON CITY, NEVADA, January 9, 1901. }

To His Excellency REINHOLD SADLER, Governor of Nevada:

SIR: In accordance with Section 3, of an Act defining the duties of State Controller, approved February 24, 1866 (Compiled Laws of 1900, sec. 1957), the following report of the financial condition of the State at the close of 1900 is respectfully submitted:

THE QUESTION OF TAXATION.

During the past two years the question of properly collecting the revenues has caused a great deal of public discussion. The matter has been very thoroughly threshed over by the press until there is no dissenting opinion regarding the importance of a thorough overhauling of the tax system of the State.

As all revenues must ultimately be accounted for at the Controller's office, a discussion of this question is pertinent in this report.

A DEFECTIVE SYSTEM.

The original revenue legislation of Nevada was founded on correct principles of taxation, but the disposition of localities to introduce special legislation in their own interests, and the tendency of large individual interests to follow in the same track, has resulted in a constant tinkering with the machinery of taxation until the machine is no longer able to perform the work for which it was originally built.

There are at present several large industries in the State each striving to evade taxation as much as possible at the expense of the others, and, as each of these industries is abundantly able to take care of itself, the doors of these interests are practically barricaded against the Assessor, and, in order to secure revenue with which to run the State and county governments, he is compelled to secure it from the masses of people of small means, with visible property, the value of which is easy to reach, and as a result they are obliged to pay the taxes which the wealthy persistently shirk.

One defect of the system lies in the fact that it is customary for the Boards of County Commissioners to fix the tax rate of the county before the Assessor has ascertained the value of the property to be taxed. The result is that, as soon as he has secured sufficient revenue to run the county government, upon the tax rate fixed by the Commissioners, he lessens his labors, unmindful of the fact that the State also needs revenue with which to conduct its business.

This ignoring of the State's interests compels the Legislature to advance the rate, and the more it advances the more are the Assessors

of the respective counties furnished an excuse to ignore the law which makes it obligatory on them to assess according to the full cash value of the property.

THOSE WHO ARE LIGHTLY TAXED.

The interests which are paying less than their proper porportion of taxes in Nevada are as follows:

- The Southern Pacific Railway Company.**
- The Western Union Telegraph Company.**
- The Wells, Fargo & Co. Express.**
- The Pullman Car Company.**
- The Live Stock Interests.**
- The Land Owners.**
- The Banks.**

The Southern Pacific is named first as it is the heaviest taxpayer in Nevada, paying about one-third of the total tax.

It is a corporation doing a dividend-paying business, and its holdings are so valuable that it has been able to mortgage its road for \$100,000 a mile, and with this showing no one will dispute the fact that it is worth that sum as a security for money advanced.

It pays on an average of about \$13,000 a mile for purposes of taxation. This seems a very small proportion of the actual value on which to levy taxes, but, when the proportion of taxes paid by the other interests enumerated is taken into consideration, the Southern Pacific is paying fully as much taxes as the others, and in some instances more.

The Western Union Telegraph Company, an outside corporation doing business in Nevada, pays only on its miles of wire, and makes no return to the Assessor of its business or income.

The same may be said of the Wells-Fargo Company, which, as a rule, pays upon a small assortment of office furniture only.

The Pullman Car Company makes no account of its Nevada business, and, while it is one of the wealthiest corporations in the United States, does not hold itself accountable to the Tax Assessors of Nevada for business transacted in this State.

The live stock interests are also quite successful in escaping taxation. It is a common thing for an owner of 5,000 head of cattle to report 1,500 to the Assessor, who rates them at \$12. to \$15 a head, and in a few weeks after the taxes are paid on that basis, the local paper congratulates the owner of the herd on selling 5,000 head at an average of \$30, and no further notice is taken of the matter.

In one county visited by the State Board the assessment roll did not show a single head of beef cattle, and the Assessor was asked if there were no beef cattle in that county. He replied that he had no official knowledge of any. The visiting Board called his attention to the fact that they had been but two hours in the county, and had seen thousands of head of good fat beef cattle grazing along the line of the railroad, worth about \$40 a head, and they thought it odd that these animals did not appear on the assessment roll. He replied that he did not consider it his duty to go about the county hunting cattle.

An investigation of the assessment roll showed that the roll of one year was almost a duplicate of the year before, and that the revenue

officer of the county was doing little more than the mere clerical work of copying.

This is not a case of one county alone but several.

In one instance a County Assessor admitted in Court under oath that he had never read the laws pertaining to his office.

Cattle men seldom return the full quota of their herds to the revenue office. They pay taxes on about one-fourth of their herds numerically, and then beef cattle are generally rated as stock cattle, which for assessing purposes is a great depreciation of value.

Prominent cattle men of this State estimate that in the neighborhood of ten million dollars worth of beef cattle were shipped from this State during the year 1898. Statistics tabulated from the Assessors' reports for 1898 show that but little over \$300,000 worth of cattle in the entire State were assessed, and for 1900 but \$224,000 worth.

The record can be found on page 47 of the Surveyor-General's report for the years 1897-1898, and in his report for 1900, not printed at the present writing.

The writer has discussed the revenue question as regards cattle with many leading cattle men. They admit that a large proportion of the cattle in Nevada are escaping taxation and assign as a reason that, in each particular individual instance, they find it necessary to underestimate their herds in order to keep even with their neighbors, all of whom are doing the same thing. They all express a perfect willingness to pay on a full count of their herds and a "full cash valuation," provided all persons in the same business are treated in the same way.

THE SHEEP INDUSTRY

Has grown to great proportions in Nevada under the stimulating influence of favorable climatic conditions.

Those who have followed the business intelligently have amassed fortunes. The compiled reports of the Assessors (page 48, Surveyor-General's report for 1897-1898) place the sheep and lambs assessed in the State at nearly 375,000, and this year 620,000. Men familiar with the subject can judge for themselves as to the correctness of this estimate, but it is believed to fall short nearly a million. It is certain, however, that no sheep was ever assessed in this State at its full cash value as the law requires.

The average rate is \$1 or \$1 50. When sheep were bringing \$4 a head the rate was as a rule \$1 50 for assessing purposes. Under the law sheep owners owning land are allowed to pasture sheep in any part of the State in proportion to the land they own.

As a result, a sheep owner having land in Elko county can pasture his sheep in Eureka, or any other county, if he likes, and the county furnishing the feed cannot collect a cent of revenue.

Again, tax is evaded by sheep men receiving bids from the Assessors of different counties as to the rate at which they will be assessed. The county who is willing to make the lowest rate will get the chance of assessing the sheep, and after the assessment is made the sheep can be driven into some other county to feed and fatten the rest of the summer.

All the sheep owners with whom the writer has discussed the subject admit the low valuation and the underestimate of the flocks, and are

willing to pay on full counts and full valuations, provided their competitors in the business are made to do the same.

FOREIGN CORPORATIONS.

The interstate railways, the express and telegraph companies and the Pullman Car Company pay but a small proportion of the taxes which should be properly apportioned to them.

In various Eastern States litigation has resulted from an attempt to assess telegraph lines and express companies. The Courts have laid down the rule in numerous instances that these corporations can be reached and made to pay taxes as the relation their business in any one State in the Union bears its proportion to their entire business in the several States. The capital stock of a railway or telegraph company is assessable in proportion to the ratio their lines in one State bear to their entire mileage in the United States.

The right of State governments to tax these corporations has stood the test of the Courts in several instances, and has been finally adjudicated in the United States Supreme Court. (*Adams Express Co. vs. State of Ohio*, 165 U. S. 194; *Adams Express Co. vs. State of Ohio*, 166 U. S. 185; 166 U. S. 171; *Ames vs. The People*, 56 Pac. Rep. 656.)

THE BANKS.

The banks of the State are no exception to the rule of seeking to lighten the burdens of taxation at the expense of the other taxpayers. The law provides that the capital stock of banks shall be taxed. Certainly the holder of dividend-paying bank stock is the possessor of a valuable asset, and should pay taxes on money thus invested the same as if it were invested in realty or merchandise. In some instances in this State this stock is not taxed.

One bank which advertises a million dollars in assets pays taxes on about \$100,000, and one leading bank, in a sworn statement to the Assessor, puts in only \$2,300 cash on hand. If this statement is true, the man who appeared at the counter with a check for \$2,500 would shake the bank.

MINING CORPORATIONS.

The State of Nevada taxes the net proceeds of the mines. The owner of bullion is allowed to deduct all cost of mining, milling and transportation, and pay taxes on the remainder as net proceeds.

At the present time but few of the mines of the State are paying dividends, and the taxes from that source are small. The tax has been evaded by some companies by one and the same party owning the mine and the mill, and leasing the mill to a third party, charging a large sum for the lease and paying an exorbitant price for the milling.

The money paid in excess of the actual cost of the milling represents the sum which comes back to the owner as lease money and, being first charged up against the cost of producing bullion, represents the sum which reverts to the pockets of the mining company and escapes taxation.

OUTSIDE LAND OWNERS.

Vast tracts of valuable land in this State are owned by non-residents, who pay on about one-tenth of their holdings. They do not develop or improve the land, and expect it to appreciate in value by improve-

ments put on adjacent holdings by actual residents. In some States land held by non-residents is subjected to a school tax which results in the benefit of the crossroad school houses, and the expense of maintaining them comes out of the pockets of the outside land owner.

The Dunphy estate of California owns over two million acres of land in Nevada. It is taxed at about \$300,000.

The writer is informed by responsible citizens of Douglas county that there are at least twenty sections of valuable improved land in that county which does not pay a dollar's tax into the county treasury.

THE SINGLE TAX.

The plan of taxing land alone and exempting the improvements and also exempting all other forms of wealth, known as the "Single Tax theory," as advocated by Henry George, has been discussed during the past year in several leading papers of this State.

It is held by the advocates of this plan that Nevada, by reason of its vast area, is an ideal State in which to introduce this plan.

There are a little over 72,000,000 acres of land in Nevada, and it is roughly estimated that about 25,000,000 are owned by individual holders and corporations. The total cost of running the State and county governments combined and maintaining the public institutions is less than a million dollars yearly, and it is estimated that, with the dispensing of the cumbersome and expensive tax machinery which would follow the introduction of the single tax, the cost would be no more than three-quarters of a million annually. A tax of 3 cents per acre on the available land of this State would net the three-quarters of a million, and if the growth of the State necessitated the raising of additional revenue, the additional acreage being taken up continually would more than meet the emergency.

Experience has taught financiers that capital drifts as naturally as water seeking its level to the centers of low tax rates, and the advocates of the single tax hold that no portion of the values taxed could escape taxation, also that millions of idle capital, allured by the exemption from taxation, would drift in, and land investors from all over the Union would settle here by taking up small holdings of land, knowing that their improvements and the products of their labor would escape taxation.

The increase of population making the land more valuable would more than repay the land owner for the tax paid by him, as the products of his land would grow more valuable with an increased demand incidental to a growth of population.

This plan of taxation, which at first glance seems to fall exclusively upon the land owner, has been readily accepted by the land owners who have taken the pains to investigate its advantages, holding that the augmented value of their holdings as producers of revenue much more than pays the tax. Individuals holding vast tracts of unimproved land, finding the tax burdensome, are obliged to improve their property in order to derive a revenue, or relinquish a portion to small buyers, who will settle up the country and develop it.

The advantages to the community of 100 families occupying a tract of land heretofore occupied by one, are too obvious for discussion.

This theory of taxation has been very ably and exhaustively discussed by Hon. Wells Drury (formerly a member of the Nevada Legis-

lature) of the staff of the San Francisco *Examiner*, during the past two years, and he will furnish several of the State papers with articles on this subject during the present session of the Legislature.

This report is not to be understood as recommending the adoption of the single tax theory for Nevada, but the writer deems the subject of sufficient importance to claim the attention of the press, the members of the Legislature, and any one else interested in the future progress and prosperity of Nevada.

PRESENT DEFECTS.

One of the gravest defects in the present tax system is the fixing of tax rates before County Commissioners have any official knowledge of valuations. The county rates of taxation are flexible, and can be changed yearly by the Board of County Commissioners.

The State rate is arbitrary, and being once fixed by the Legislature cannot be changed for two years.

When Assessors are charged with making an undervaluation of property in defiance of the law, they excuse their act by replying:

"If we assess on a full valuation of property in this county, the State will get about four times what is coming to it."

Is this not a virtual acknowledgement that the property in the county is only being assessed at about one-fourth its value?

By fixing a high county rate, and assessing and equalizing a large proportion of the property at much less than its true cash value, the State is deprived of its lawful proportion of revenue, the county obtains ample means to defray expenses, and the State is recorded as having but \$23,517,245 29 taxable property in the year 1898, which shows a reduction of \$30,215,836 28 between 1876 and 1898, and of \$7,801,311 09 between 1892 and 1898, in the taxable property of the State.

The above is an extract from a circular sent out by the State Board for the Collection of Revenue and the Prosecuting of Delinquents. It bears date of March 25, 1899, and expresses the true state of tax conditions in Nevada.

The writer believes that the State is growing instead of shrinking, and that a proper valuation of property according to law would result in a valuation of one hundred millions instead of twenty-five millions and a tax rate of one dollar on the hundred instead of an average rate of \$3 80.

The statute provides in the plainest terms that "All property must be assessed at its full *cash value*." (Section 1083 of the Compiled Laws, page 243.)

The term "full cash value" is defined as "the amount at which the property would be appraised if taken in payment of a just debt due from a solvent debtor." (Section 1882, page 243, Compiled Laws.)

The letter and spirit of this law has been so constantly violated that it is regarded as almost obsolete.

When the matter is investigated, the Assessors and Boards of Equalization in each county insist that they are enforcing the law in their own county, but that all the *other* counties in the State are violating it.

The same people, who make these statements in open Board sessions in public, will individually admit in private that they are compelled to ignore the law because every other county is doing the same.

The law compels taxpayers to make statements under oath of the value of their property, but most taxpayers labor under the impression that the mere signing of a false statement is not perjury unless

done in Court and the right hand is held up while a Clerk administers the oath, etc., etc.

If anyone has ever been indicted for perjury for making a false return of property in this State, it has escaped the recollection of the writer. In a case of that kind the defendant would only have to call for a "jury of his peers," and his attorney would have but to remind the jury that the time had come when "we tax dodgers should stand together."

Section 1085, page 245, Compiled Laws, makes the Assessor and his bondsmen liable for the taxes due on all property *not assessed*, but it does not make them liable on property *insufficiently assessed*. The penalty is simply for a *non-assessment* and not for an *under-assessment*. This defect in the law, whether intentional or accidental, renders it comparatively inoperative.

An amendment to the law by which the expression "non-assessment" could be changed to "insufficient assessment" would come very near solving the tax problem in this State, for then, on the complaint of any taxpayer, the Assessor and his bondsmen could be held liable for any undervaluation of property.

Much of the fault in the revenue system lies at the door of politics. Assessors or members of Boards of Equalization, who carry out the law as they find it on the statute book, are marked for the slaughter by the powers which control county politics, and when the time comes for the people to endorse faithful servants, they, as a rule, vote on strict party lines, while the wealthy firms cast their influence for the man they want, irrespective of party.

The scramble to avoid taxation on the part of nearly every one gives Nevada a black eye abroad which it does not deserve, and results in a constant increase of the tax rate, which is now sufficiently large to frighten away any outside capital seeking investment.

One illustration of this is sufficient for the purpose of this report. Hundreds of similar cases might be enumerated. During the year 1900 the writer secured considerable data from the State University and Mr. Chas. Sain of the Lovelock *Tribune*, relative to the adaptability of land about Lovelock, in Humboldt county, for the raising of sugar beets.

The reports showed that the percentage of sugar in the Humboldt county beets was much larger than in California—higher by at least 4 per cent, and the land could be had much cheaper than in California.

The writer forwarded these reports to F. R. Caldwell, a promoter of enterprises of that character in London. He replied very favorably relative to the proposition of establishing sugar beet factories in Lovelock, and regarded the scheme as one in which capital could be safely invested.

After the project was well under way and there seemed a good prospect of at least half a million dollars of English capital being invested in Nevada, an inquiry came relative to the tax rate in Nevada and the Controller's report was asked for.

This was forwarded and almost by return mail came the reply, as follows:

3 FULLWOODS RENTS, HIGH HILBORN, W. C.,
LONDON, April 25, 1900.

S. P. DAVIS, Esq., Carson, Nevada:

DEAR SIR: I have submitted your exhaustive report of the conditions on which a sugar beet enterprise could be started near Lovelock, in Humboldt county, Nevada.

The percentage of sugar in the Nevada beets and the low price of land offered are very alluring to capital, and I have conferred with several parties here who would be glad to invest in such an enterprise *but for the prohibitive rate of taxation in your State.* The information is always asked for, and I am bound to give them the facts.

The rate, averaging in your State \$3 80 on the hundred, is quite sufficient to deter any conservative business man from investing.

I may also say that the copper proposition submitted by you was very favorably considered until the question of your State tax came to be discussed. After that it was simply impossible to do any business. Very sincerely yours,

F. R. CALDWELL.

There is probably hardly a business man in the State who cannot recall instances similar to the above. The letter quoted is on file at this office.

With a full cash value assessment and a lowering of the tax rate, this menace to capital is removed.

To sum up, the writer considers that the causes which lead to a general and systematic tax dodging is caused by a feeling that "self protection is the first law of nature."

So long as the majority of people are dodging taxes, the rest of us must get in line with the dodging class, or pay more than a just proportion of the burdens of government.

Were all interests and individuals assessed according to law, the lowering of the rate incidental to the rise in valuation would result in no hardship to the taxpayer, each paying in the aggregate the same as now.

The man who, having \$40,000 worth of taxable property, pays a 4 per cent rate on \$10,000 valuation, ought to be willing to pay 1 per cent on a \$40,000 valuation.

It is the general feeling prevalent throughout the community that one dollar on the hundred is all that a State and county government ought to cost, and when it costs more the taxpayer will "equalize" the difference himself by giving a false return of his property.

By bringing about a fair and honest condition of revenue assessing as contemplated by the statute, the reduction of the rate will remove much of the incentive and excuse for tax dodging.

A man who fights a tax rate of over 3 per cent will find plenty of company, and if put on trial for it, is almost certain to be acquitted by a jury of men, the majority of whom have evaded the same law he is charged with violating.

A fellow feeling makes us wondrous kind.

The same eminent authority also says:

The jury passing upon the prisoner's life
May in the sworn twelve have a thief or two
Guiltier than him they try.

With a tax rate at 1 per cent there would be no excuse for tax dodging, and when persons guilty of this offense were put on trial for shirking such a light obligation to the Commonwealth, they could expect very little consideration.

IN OTHER STATES.

The question of taxation is being agitated in other States. At a Convention of the American Economic Association held on the 27th of

December, Professor B. N. Eli, LL. D., President of the society, announced Dr. Frederick C. Howe, of Cleveland, as the first essayist, and he spoke as follows:

The present confusion in the State and local taxation is largely traceable to legal and constitutional reasons. It arises from the restrictions of the Courts and the Federal Constitution upon the powers of the States to tax transportation companies and those engaged in interstate traffic. Many of the evils of the personal property tax are traceable to the same conflict of jurisdiction. In no branch of the science of finance is there as much confusion and lack of uniformity as in the taxation of corporations of a quasi-public character, such as railroads, telegraphs, telephones, express, gas, water, electric lighting and street railway companies. The laws of our States show no fundamental plan or principle. In some States we find such property taxed under the general property tax; in others under a gross receipts tax and in others by means of licenses. Taxes on receipts from interstate traffic are objectionable, owing to the fact that it is a regulation of interstate commerce, and hence invalid. The Courts have, however, permitted the taxation of gross receipts, both local and interstate, when it assumed the form of a franchise tax or tax levied upon the privileges of doing business within a State.

In recent years, the tendency has been back of the taxation of property and away from the taxation of earnings. But instead of taxing railroad property by an inventory of its road bed, right of way, rolling stock, etc., under later laws, the valuation has been made up from the stock and bonds of the company. In some instances, this has been called a property tax, in others, franchise tax, as in the case of the Ford franchise tax law recently passed in New York. This is the method approved by the Pennsylvania Tax Conference in its celebrated report of 1895. It is the method employed in Connecticut, and, with some modifications, has been adopted in Massachusetts, New Jersey, Ohio, Indiana, and Illinois.

One of the chief advantages of this tax lies in the fact that it has been approved by the United States Courts. Moreover it treats the corporations as an entity, a unit or a going concern, and values it as such. Further than this, it adopts the valuation of the commercial world as evidence of the price for which stocks and bonds have sold, and values the corporation by adding to the market value of the stock of the company the par value of the bonds. In some States this method is employed as to all corporations. Under the Ford franchise tax law, which taxes the properties upon their franchises, as well as their physical property, the assessments of street railways, gas, water, electric lighting and similar companies in the year 1890 were increased \$170,000,000 over any previous valuation upon the physical value only.

At a meeting of the California State Board of Equalization, held in Sacramento August 1st, J. P. Meehan was called before the Board, as representing the Pullman Car Company, and roundly scored because his report did not contain any statement of the finances of the corporation. In defense he claimed that his company was not a railroad company and not required by law to give any financial report, and, in addition to this, that all the books of the company were kept in Chicago, so that it was an impossibility for him to meet the desires of the Board in this respect. He claimed that the assessment of his company was excessive and arbitrary, inasmuch as its statement was evidently but slightly considered. He was informed in reply that the statement was so incomplete as to give the Board but little information, and was notified that in the future he would be expected to include in his report a strict account of finances.

This company does business in this State, and runs its cars across Nevada, but there is no record to show that it pays either taxes or license here.

A company formed in Iowa for the unique purpose of the prosecution of tax dodgers has submitted a proposition to the Board of Supervisors of the various counties of the State. The concern offers to make investigation and determine whether or not any persons, firms or corporations in any given county, carelessly or fraudulently omit any part of their personal property or real estate subject to taxation in their statements furnished to the Assessors. The company proposes to report all such property that it may find to the proper official for assessment,

collection and entry, and assist in collecting much as does a bad debt collecting concern. It charges 50 per cent on all it collects by this means. It is a pity, says the *Chicago Tribune*, that the county officials cannot be fearless enough to make investigations of their own, and not suffer the humiliation of an offer such as that of the tax-collecting company.

In New York a law has been found very effective which taxes inheritances. The assets of deceased millionaires when the whole grist of their holdings reaches the hopper of the Probate Court can no longer be concealed, and their heirs make no objection to paying a tax of 5 per cent on property which has come to them with so little effort to themselves. Under this law the Vanderbilt estate, which had been assessed at about a million, proved to be sixteen million when it reached the Probate Court, and over \$358,000 was collected on it.

The writer, during the months of November and December of the past year, made a partial investigation of the tax question in other States.

Illinois, and especially Chicago, has a high tax rate, and, as a result, many large corporations have moved out of Chicago, to take up their abode in New York, where the rate is lower. Millions of capital have shifted from one city to the other, for the simple reason that capital drifts toward a low tax rate.

The tax question is being agitated in Colorado and a Tax Commission has been appointed to superintend the enforcement of the revenue laws. Clay B. Whitford an attorney of Denver, is Chairman of the Commission. He explained to the writer the evils of tax dodging in Colorado, and said: "The people best able to pay taxes systematically dodge them, and the result is a high tax rate which is driving capital out of Colorado and keeping investments away from us. In my opinion Colorado has five times as much property within its borders as shown by the Assessors' rolls. Politics has much to do with this bad state of affairs, and Assessors fear to do their duty. The heaviest corporations seem to try hardest to escape paying their just proportions of the burdens of government."

Auditor Temple corroborated Mr. Whitford's views, and an earnest effort will be made in that State to rectify the tax dodging evil, as it is regarded as a growing menace to the progress of Colorado.

Retiring Governor Thomas (of Colorado) in his message to the Legislature says: "Our credit is exhausted, and we are face to face with relief or bankruptcy. I would recommend that our great industrial corporations operating and owning property throughout the State be placed, with transportation companies, under the jurisdiction of the State Board of Equalization. Their evasions of the revenue laws are general and notorious." The floating debt of Colorado amounts to \$2,073,077.

Auditor Richards of Utah, in discussing the question, said to the writer: "The tax rate here is steadily crawling up, and it is retarding the progress of Utah. I could name interests here taxed at three millions which should be paying on at least twenty-five millions. There is a class here, however, who want a high tax rate. They insist on bond issues, and it is paying interest on these bonds that keeps the tax rate up. The firms doing business here are making nearly a hundred per cent on their investments, and as long as the high tax rate prevails,

outside competition will be kept out. If the tax rate ever gets down to one dollar on the hundred, where it belongs, Chicago firms would come in here and do business on a margin of 15 per cent profit and be glad of the opportunity. The high rate keeps them out, and that is just the object sought to be attained. The general public are the losers."

SUGGESTIONS.

Several radical changes are needed in the State revenue law. In the first place, the horse needs to be put before the cart where it belongs.

The valuation should be found first and the rate figured from that basis, instead of the contrary procedure now in vogue.

The State rate should be made annually by a State Board of Equalization, after the county valuations come in. Under this method there would be nothing to deter the County Assessors from making a return of valuations up to the full cash value as required by law.

The sliding scale of the county rates fixed yearly by the County Boards and the inflexible State rate fixed by the Legislature are responsible for most of the unsatisfactory working of the revenue machinery. The inflexible biennial State rate is the idle wheel that retards the perfect working of the machine.

There should be created by the Legislature a State Board of Equalization, with power to equalize assessments and to prosecute revenue officers who fail to perform their duties.

The present Board has very little legal status, if any at all, and the County Boards only recognize its members as a matter of courtesy. At best, the Board can only make suggestions and, as a rule, the suggestions are not carried out.

The undersigned does not recommend any warfare against capital, but believes that if a systematic effort were made in the direction of tax reform, in which all interests were treated fairly and alike, that the class of people who are now seeking to evade taxation as a matter of self protection would gladly fall in line to shoulder their share of the burdens of taxation, which, when properly borne, would be lighter each year, with additional population and capital coming into Nevada to assist in the responsibility of supporting the Commonwealth.

These suggestions are made that you, as Governor of the State, may call the attention of the Legislature to the necessity for tax reform that they in their wisdom may properly deal with the subject.

Estimates of the receipts and expenditures of the State Government for the years 1901 and 1902 will be found on pages 14 and 15 of this report.

The pages following contain complete statements of all receipts and disbursements in the various departments of the State Government during the past year in detail, as well as a summary of all financial transactions since the State was admitted to the Union, and the condition of State finances to date.

It is but a matter of justice to state that the credit for the completeness and accuracy of these financial tables belongs alone to Jonathan Doane, Esq., the Deputy in this office. Respectfully submitted,

SAM P. DAVIS,
State Controller.

ESTIMATES OF RECEIPTS FOR THE FISCAL YEARS 1901-1902.

Receipts Applicable to the Payment of Appropriations.

From counties to General Fund.....	\$330,000 00
From Clerk of Supreme Court—Fees, etc.....	1,200 00
From Secretary of State—Sale of Statutes.....	500 00
From State Controller—Insurance licenses and certificates.....	8,000 00
From Nevada Hospital for Mental Diseases.....	2,500 00
From State Orphans' Home.....	100 00
From Nevada State Prison.....	6,000 00
From State School Fund, for expenses of State Land Office.....	13,000 00
From General School Fund, for expenses of Superintendent of Public Instruction.....	4,500 00
From Contingent University Fund, for support of University.....	29,000 00
From Interest Account, 90,000-Acre Grant, for support of University.....	8,000 00
Total.....	\$402,800 00

Receipts Applicable for Expenditures Provided by Law.

From counties to State Interest and Sinking Fund.....	\$42,000 00
From counties to Territorial Interest Fund.....	39,000 00
From counties to State School Fund.....	2,750 00
From counties to General School Fund.....	24,000 00
From counties to University Interest and Sinking Fund, 1895.....	5,000 00
From counties to University Interest and Sinking Fund, 1897, No. 1.....	4,500 00
From counties to University Interest and Sinking Fund, 1897, No. 2.....	4,500 00
From Secretary of State to Library Fund.....	2,000 00
From land payments to School and University Funds.....	110,000 00
From interest on deferred land payments to School and University Funds.....	130,000 00
From interest on United States 4 per cent bonds to School and University Funds.....	57,000 00
Total.....	\$420,750 00

ESTIMATES OF EXPENDITURES FOR THE FISCAL YEARS 1901-1902.

Legislature, Twentieth Session.....	\$30,000 00
Salary of Governor.....	8,000 00
Salary of Governor's Private Secretary.....	2,400 00
Salary of Lieutenant-Governor.....	3,600 00
Salary of Secretary of State.....	4,800 00
Salary of Deputy Secretary of State.....	2,400 00
Salary of State Controller.....	4,800 00
Salary of Deputy State Controller.....	2,400 00
Salary of State Treasurer.....	4,800 00
Salary of Deputy State Treasurer.....	2,800 00
Salary of Attorney-General.....	4,000 00
Salary of Surveyor-General, from State School Fund.....	4,800 00
Salary of Deputy Surveyor-General, from State School Fund.....	2,400 00
Salary of Draughtsman, Land Office, from State School Fund.....	2,400 00
Salary of Clerks in Land Office, from State School Fund.....	2,400 00
Salary of Land Attorney at Washington, D. C., from State School Fund.....	500 00
Township plats, Land Office, from State School Fund.....	500 00
Salary of Superintendent of Public Instruction, from General School Fund.....	4,000 00
Traveling expenses of Superintendent of Public Instruction, from General School Fund.....	250 00
Teachers' Institute, from General School Fund.....	200 00
Enforcing collection of revenue and prosecuting delinquents.....	2,000 00
Salary of Justices of Supreme Court.....	27,000 00
Pay of Bailiff of Supreme Court.....	300 00
Salary of Superintendent of State Printing.....	4,000 00
Support of State Printing Office.....	13,000 00
Support of Bookbinding.....	3,000 00
Publication of decisions of Supreme Court.....	1,200 00
Support of indigent insane.....	71,000 00
Support of State Orphans' Home and salary of teachers.....	29,400 00
Support of State Prison.....	58,000 00
Support and education of deaf, dumb and blind.....	5,000 00
Traveling expenses of District Judges.....	2,500 00
Salaries of Janitor, Watchman and Gardener.....	7,200 00
Stationery, fuel and light for Capitol building.....	4,000 00
Current expenses for departments.....	4,000 00
Election expenses.....	400 00
Maintenance of Capitol grounds and waterworks.....	2,500 00
Purchase of water pipe and laying same.....	1,500 00
Furniture and repairs of Capitol building.....	1,500 00
Salary of Director of Weather Service.....	600 00
Support of State University.....	34,000 00
Furnishing light, fuel and repairs of Legislative Halls.....	300 00
Salary of Clerk of State Library.....	1,440 00
Insurance of Capitol building, State Printing Office, etc.....	2,500 00
For cleaning, transportation of arms, etc., by Military Auditors.....	500 00
Salary of Reporter of Decisions.....	1,200 00
Indexing and preparing Nevada Reports.....	1,200 00
Printing and binding Nevada Reports.....	3,500 00
Payment of rewards offered by the Governor.....	1,000 00
Support of State Board of Health.....	500 00
Salary of Cattle Inspector.....	2,400 00
Aid of State Agricultural Association.....	3,000 00
Care of Grand Army Cemetery, at Carson City, Nevada.....	200 00
Total	\$377,290 00

Expenditures Provided for by Law.

Purchase of books for State Library.....	\$3,000 00
Support of Public Schools.....	120,000 00
Investment in State or United States bonds.....	100,000 00
Total	\$223,000 00

TABULAR STATEMENTS.

STATEMENT

[A]

Showing the gross collections of State revenue by counties for the fiscal year commencing January 1, 1900, and ending December 31, 1900.

Counties.	Property Tax.							Total Property Tax.	Tax on Proceeds of Mines, 1900.	Totals.
	1892.	1896.	1897.	1898.	Delinquent, 1899.	2d Installment, 1899.	1900.			
Churchill county -----					\$11 60	\$645 88	\$5,741 05	\$6,398 53	-----	\$6,398 53
Douglas county -----					121 16	3,344 08	5,038 04	8,508 23	-----	8,508 23
Elko county -----					64 90	15,805 83	36,030 00	51,900 73	\$411 94	52,312 67
Esmeralda county -----					264 19	2,382 62	4,030 50	6,677 81	28 64	6,705 95
Eureka county -----					19 58	6,290 67	9,868 45	16,168 70	192 73	16,361 43
Humboldt county -----				\$1 93	64 86	14,811 83	21,780 89	36,659 51	-----	36,659 51
Lander county -----					15 06	4,731 62	6,819 99	11,566 67	-----	11,566 67
Lincoln county -----			\$14 48	1,678 56	1,421 01	253 45	13 37	3,380 87	52 86	3,433 73
Lyon county -----					50 24	4,514 23	7,042 57	11,607 04	20 94	11,627 98
Nye county -----				17 84	259 74	3,055 02	127 32	3,459 92	-----	3,459 92
Ormsby county -----					29 05	5,204 25	7,362 62	12,615 92	134 95	12,750 87
Storey county -----					232 26	5,360 46	6,885 42	12,478 14	165 72	12,643 86
Washoe county -----				12 28	171 75	17,129 40	34,841 42	51,654 85	-----	51,654 85
White Pine county -----	\$15 94	\$19 80	8 28	-----	59 35	792 64	4,293 51	5,189 52	173 00	5,362 52
Totals -----	\$15 94	\$19 80	\$22 76	\$1,710 61	\$2,784 75	\$84,311 93	\$149,395 15	\$238,260 94	\$1,180 78	\$239,441 72

REPORT OF STATE CONTROLLER.

[A]

COLLECTIONS BY COUNTIES—Continued.

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Counties.	Miscellaneous Sources.						Totals.	
	Estates of Deceased Persons.	Possessory Claims.	Tolls.	Court Fines.	Gaming Licenses.	Poll Tax—1899.		Poll Tax—1900.
Churchill county						\$4 50	\$324 90	\$6,727 93
Douglas county				\$10 00			493 50	9,006 73
Elko county		\$15 00		126 00	\$705 00	1 50	1,684 95	54,845 12
Esmeralda county			\$20 05			27 75	308 10	7,061 85
Eureka county							568 35	16,929 78
Humboldt county	\$1 25						1,872 45	39,930 15
Lander county				374 40	1,010 54	12 00	505 80	12,113 47
Lincoln county				41 00			556 20	5,926 91
Lyon county				38 00	986 98	912 00	688 80	12,344 28
Nye county				23 00		4 50		3,753 42
Ormsby county				1 00		292 50		13,821 46
Storey county				20 00	458 24	1 50	590 85	14,181 05
Washoe county				576 00	317 24	1 50	642 45	56,754 21
White Pine county				379 90	2,150 26	165 00	2,404 20	5,987 38
Totals	\$1 25	\$15 00	\$20 05	\$1,590 30	\$5,663 52	\$1,422 75	\$11,229 15	\$259,383 74

REPORT OF STATE CONTROLLER.

[B]

STATEMENT

Of the account of each county with the State for the fiscal year ending December 31, 1900.

Counties.	Dr. Gross Col- lection of State Rev- enue as per Auditor's Statements.	Cr. Salaries and Com- missions to Assessors, Auditors and Rev- enue Col- lectors.	Cr. Expresage on Cash Remit- tances from County Treasurers.	Cr. Armory Rents.	Cr. Amount of Net Cash Paid into State Treasury.
Churchill county	\$6,727 98	\$711 08	\$25 00	-----	\$5,991 85
Douglas county	9,006 73	566 66	8 45	-----	8,431 62
Elko county	54,845 12	2,000 00	83 75	-----	52,761 37
Esmeralda county	7,061 85	1,257 12	-----	-----	5,804 73
Eureka county	16,929 78	1,360 00	29 28	-----	15,540 50
Humboldt county	39,930 15	1,826 08	85 50	-----	38,018 57
Lander county	12,113 47	1,000 08	47 01	-----	11,066 38
Lincoln county*	5,926 91	649 92	-----	-----	5,276 99
Lyon county	12,344 28	1,350 69	3 75	-----	10,969 84
Nye county*	3,753 42	618 75	8 73	-----	3,125 94
Ormsby county	13,821 46	1,407 36	-----	-----	12,414 10
Storey county	14,181 05	1,551 72	7 00	\$960 00	11,662 33
Washoe county	56,754 21	2,757 14	37 50	-----	53,969 57
White Pine county	5,987 38	597 40	14 67	-----	5,375 31
Totals	\$259,383 74	\$17,654 00	\$350 64	\$960 00	\$240,419 10

*Failed to settle in December, 1900.

REPORT OF STATE CONTROLLER.

[C]

STATEMENT

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Showing the receipts into the several funds from all sources for the fiscal year commencing January 1, 1900, and ending December 31, 1900.

From counties		\$242,091 94
From payments on lands, sales and contracts to State School Fund	\$71,212 17	
From payments on lands, sales and contracts to University Fund, 90,000-Acre Grant	622 38	
From payments on lands, sales and contracts to State University Fund	120 00	71,954 55
From interest on land payments to General School Fund	\$69,111 97	
From interest on land payments to Interest Account, 90,000-Acre Grant	766 27	
From interest on land payments to Contingent University Fund	503 83	70,382 07
From interest on \$744,000 United States 4 per cent bonds in State School Fund	\$28,123 35	
From interest on \$39,000 United States 4 per cent bonds in University Fund, 90,000-Acre Grant	1,560 00	
From interest on \$2,000 United States 4 per cent bonds in State University Fund	80 00	29,763 35
From interest on Nevada State 5 per cent bond	\$19,000 00	
From interest on Nevada State 4 per cent bonds	11,256 83	
From redemption of Nevada State 4 per cent bonds	29,139 55	59,396 38
From Clerk of Supreme Court, docket tax	\$65 00	
From Clerk of Supreme Court, fees of office	509 15	
From Clerk of Supreme Court, attorneys' licenses	175 00	749 15
From Secretary of State, sale of Statutes	\$660 20	
From Secretary of State, sale of Supreme Court Reports	347 79	
From Secretary of State, fees of office	1,263 00	
From Secretary of State, sale of books from State Library	20 00	
From Secretary of State, rebate on books	4 95	
From Secretary of State, receipts from State Prison, sale of stone	45 85	
From Secretary of State, receipts from State Prison, board of prisoners	3,831 25	6,173 04
From State Controller, insurance fees		4,831 70
From Governor, Spanish War claims		5,473 50
From Governor, sale of United States land		36 00
From Cattle Inspector's fees		20 00
From Superintendent Nevada Hospital for Mental Diseases, board of patients		1,021 50
From Superintendent Orphans' Home, board of orphans		154 00
From sundry sources		6 00
From County Treasurers, District Judges' salaries		18,555 38
Total cash receipts for 1900		<u>\$510,608 56</u>

REPORT OF STATE CONTROLLER.

Apportioned as follows:

General Fund	\$174,344 26	
State School Fund	109,006 69	
General School Fund	128,474 53	
State Interest and Sinking Fund	21,340 33	
Territorial Interest Fund	20,217 21	
State University Interest and Sinking Fund, 1895	2,686 52	
State University Interest and Sinking Fund, 1897, No. 1	2,246 27	
State University Interest and Sinking Fund, 1897, No. 2	2,246 27	
State Library Fund	1,810 74	
Judicial Salary Fund	65 00	
State Orphans' Home Fund	154 00	
State Prison Fund	3,877 10	
State Indigent Insane Fund	1,021 50	
University Fund, 90,000-Acre Grant	622 38	
Interest Account, 90,000-Acre Grant	4,486 27	
State University Fund	120 00	
Contingent University Fund	17,652 27	
District Judges' Salary Fund	18,555 38	
Unapportioned County Settlement Fund	1,672 84	
Total amount apportioned		\$510,608 56
<i>Character of cash receipts.</i>		
Receipts applicable for general purposes	\$179,396 86	
Receipts for interest and redemption of bonds	41,557 54	
Receipts for School Funds	237,481 22	
Receipts for State Library	1,810 74	
Receipts for Judicial Salary Fund	65 00	
Receipts for District Judges' Salary Fund	18,555 38	
Receipts for support State University	22,138 54	
Receipts for State University Funds	7,930 44	
Receipts for Unapportioned County Settlement Fund	1,672 84	
Total		\$510,608 56
<i>Transfers from fund to fund.</i>		
From General Fund to Judicial Salary Fund	\$14,560 00	
From General Fund to State Orphans' Home Fund	13,563 80	
From General Fund to State Prison Fund	30,620 25	
From General Fund to State Indigent Insane Fund	34,941 19	
Total transfers		\$93,685 24

STATEMENT

[D]

Showing the balance in the State Treasury to the credit of the various funds on January 1, 1900, and the apportionment of the receipts and transfers for the fiscal year ending December 31, 1900.

Apportioned to—	Balance in Treasury January 1, 1900.	Receipts and transfers during the year 1900.	Total.
General Fund	\$93,386 16	\$174,344 26	\$267,730 42
State School Fund	57,805 45	109,006 69	166,812 14
General School Fund	47,046 20	128,474 53	175,520 73
State Interest and Sinking Fund	24,338 30	21,340 33	45,678 63
Territorial Interest Fund	12,557 86	20,217 21	32,775 07
State University Interest and Sinking Fund, 1895	2,815 47	2,695 52	5,510 99
State University Interest and Sinking Fund, 1897, No. 1	4,785 50	2,246 27	7,031 77
State University Interest and Sinking Fund, 1897, No. 2	4,879 46	2,246 27	7,125 73
State Library Fund	2,367 55	1,810 74	4,178 29
Judicial Salary Fund		14,625 00	14,625 00
State Orphans' Home Fund	475 49	13,717 80	14,193 29
State Prison Fund	148 44	34,497 35	34,645 79
State Indigent Insane Fund	490 86	35,962 69	36,453 55
University Fund, 90,000-Acre Grant	2,877 90	622 38	3,500 28
Interest Account, 90,000-Acre Grant	567 08	4,486 27	5,053 35
State University Fund	841 29	120 00	961 29
Contingent University Fund	10,008 19	17,652 27	27,660 46
District Judges' Salary Fund	1,920 75	18,555 38	20,476 13
State University Building Fund of 1897	529 77		529 77
Unapportioned County Settlement Fund	2,621 15	1,672 84	4,293 99
Totals	\$270,462 87	\$604,293 80	\$874,756 67

STATEMENT

[E]

Showing the amount of each appropriation made by law for the fiscal years 1899 and 1900, the balance in each at the close of the year 1899, the amount expended under each during the year 1900, and the balance in each December 31, 1900, the close of the fiscal year.

Date of Act.	Appropriation for—	Appropriations for the fiscal years 1899 and 1900.	Balance at close of fiscal year 1899.	Amount expended during the fiscal year 1900.	Total expended during the fiscal year 1900.	Balance unexpended December 31, 1900.
March 10, 1899	Salary of Governor.....	\$8,000 00	\$4,333 35	\$4,333 35		
March 10, 1899	Salary of Governor's Private Secretary	2,400 00	1,300 00	1,300 00		
	Total for office of Governor				\$5,633 35	
March 10, 1899	Salary of Lieutenant-Governor as ex officio Adjutant-General, etc....	3,100 00	1,750 00	1,750 00	1,750 00	
March 10, 1899	Salary of Secretary of State, ex officio Clerk of Supreme Court and ex officio State Librarian.....	4,800 00	2,600 00	2,600 00		
March 10, 1899	Salary of Deputy Secretary of State	2,400 00	1,300 00	1,300 00		
	Total for office of Secretary of State				3,900 00	
March 10, 1899	Salary of State Controller.....	4,800 00	2,600 00	2,600 00		
March 10, 1899	Salary of Deputy State Controller	2,400 00	1,300 00	1,300 00		
	Total for office of State Controller				3,900 00	
March 10, 1899	Salary of State Treasurer	4,800 00	2,600 00	2,600 00		
March 10, 1899	Salary of Deputy State Treasurer.....	2,766 66	1,516 68	1,516 68		
	Total for office of State Treasurer				4,116 68	
March 10, 1899	Salary of Attorney-General.....	4,000 00	2,166 70	2,166 70	2,166 70	
March 10, 1899	Salary of Surveyor-General and State Land Register.....	4,800 00	2,600 00	2,600 00		
March 10, 1899	Salary of Deputy Surveyor-General and State Land Register	2,400 00	1,300 00	1,300 00		
March 10, 1899	Salary of Draughtsman in State Land Office.....	2,400 00	1,300 00	1,300 00		
March 10, 1899	Salary of Clerks in State Land Office	2,400 00	1,990 00	1,990 00		
	Carried forward	\$51,466 66	\$28,656 73	\$28,656 73	\$21,466 73	

[E]

APPROPRIATIONS AND EXPENDITURES—Continued.

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Date of Act.	Appropriation for—	Appropriations for the fiscal years 1899 and 1900.	Balance at close of fiscal year 1899.	Amount expended during the fiscal year 1900.	Total expended during the fiscal year 1900.	Balance unexpended December 31, 1900.
	Brought forward.....	\$51,466 66	\$23,656 73	\$23,656 73	\$21,466 73	
March 10, 1899	Purchase of township plats.....	500 00	488 00	144 00		\$344 00
March 10, 1899	Salary of Attorney and Land Agent at Washington, D. C.....	500 00	500 00	500 00		
	Total for office of Surveyor-General.....				7,834 00	
March 10, 1899	Salary of Superintendent of Public Instruction and ex officio Curator of Museum.....	4,000 00	2,166 70	2,166 70		
March 10, 1899	Traveling expenses of Superintendent of Public Instruction.....	600 00	591 00	86 55		504 45
March 10, 1899	Expenses of Teachers' Institute for 1899 and 1900.....	200 00	200 00			200 00
	Total for office of Superintendent of Public Instruction.....				2,253 25	
March 10, 1899	Salaries of Justices of Supreme Court.....	27,000 00	14,625 00	14,625 00		
March 10, 1899	Salary of ex officio Clerk and Supreme Court Reporter.....	1,200 00	650 00	650 00		
March 10, 1899	Salary of Bailiff of Supreme Court.....	300 00	162 50	162 50		
	Total for Judicial Department.....				15,437 50	
March 10, 1899	Salary of Superintendent of State Printing.....	4,000 00	2,166 70	2,166 70		
March 10, 1899	Support of State Printing Office.....	12,000 00	3,950 35	3,934 84		15 51
March 10, 1899	Support of bookbinding.....	3,000 00	1,188 53	797 33		391 20
	Total for State Printing Office.....				6,898 87	
March 10, 1899	State indigent insane, transportation, care and support of.....	71,000 00	35,964 81	35,962 69		2 12
March 10, 1899	State Orphans' Home, support of.....	27,000 00	13,717 82	13,717 80		02
March 10, 1899	State Orphans' Home, teachers' salaries.....	2,400 00	1,320 00	1,320 00		
March 10, 1899	Deaf, dumb and blind, transportation and education of.....	4,000 00	2,466 10	2,466 10		
	Total for charitable institutions.....				53,466 59	
March 10, 1899	Support of Nevada State Prison.....	58,000 00	34,775 39	34,497 35		278 04
March 10, 1899	Payment of rewards offered by the Governor.....	1,000 00	750 00	300 00		450 00
March 10, 1899	Traveling expenses of District Judges.....	2,500 00	1,493 35	1,294 15		199 20

REPORT OF STATE CONTROLLER.

March 10, 1899	Salaries of janitor, watchman and gardener.....	6,000 00	3,030 00	3,030 00		
March 10, 1899	Stationery, fuel and light.....	3,500 00	1,414 82	1,414 88		44
March 10, 1899	Current expenses of State officers.....	3,600 00	1,697 60	1,697 03		57
March 10, 1899	Election expenses, purchase of paper, etc.....	400 00	400 00	392 04		7 96
March 10, 1899	Capitol grounds and water works.....	2,000 00	1,133 85	1,132 66		1 19
March 10, 1899	Purchase of pipe for water works.....	1,500 00	49 40			49 40
March 10, 1899	Furniture, painting and repairs of Capitol and Printing Office buildings.....	1,000 00	70			70
March 10, 1899	Salary of Director of State Weather Service.....	600 00	325 00	325 00		
March 10, 1899	Support of State Board of Health.....	500 00	411 35	325 62		85 73
March 10, 1899	Support of Nevada State University.....	34,000 00	28,427 18	28,132 07		295 11
March 10, 1899	Repairing, etc., Legislative Halls for Twentieth Session.....	250 00	250 00	235 80		14 20
March 10, 1899	Salary of Clerk in State Library.....	1,440 00	780 00	780 00		
March 10, 1899	Indexing and preparing Nevada Reports for publication.....	1,200 00	1,200 00	700 00		500 00
March 10, 1899	Printing and binding of Nevada Reports.....	3,500 00	3,500 00	1,618 47		1,881 53
March 10, 1899	Insurance on Capitol building, Library, etc.....	2,000 00	1,574 00	1,574 00		
March 10, 1899	Cleaning and transportation of arms, etc.....	200 00				
March 10, 1899	Publication of Supreme Court decisions and advertising.....	1,200 00	650 00	650 00		
March 10, 1899	Enlarging State Library, etc.....	1,000 00	15 08	15 08		
March 10, 1899	Construction of ladies' toilet.....	300 00	87			87
March 10, 1899	Enforcement of collection of revenue.....	2,000 00	1,370 00	7 85		1,362 15
	Total amount appropriated for 1899 and 1900.....	\$336,856 66				
	Total amount unexpended for 1899.....		\$192,062 83			
	Total amount disbursed in 1900.....			\$185,478 44		
	Balance in General Appropriation.....					\$6,584 39
	<i>Special Appropriation Acts for 1899 and 1900.</i>					
Feb. 15, 1899	Compiling laws of State of Nevada.....	\$1,350 00				
Feb. 15, 1899	Indexing laws of State of Nevada.....	250 00	\$250 00	\$250 00		
Feb. 15, 1899	Printing and binding laws.....	4,000 00	2,202 55	2,198 29		\$4 26
	Total for compiling laws.....				2,448 29	
March 4, 1899	Watering and care of Grand Army cemetery at Carson City.....	200 00	100 00	100 00	100 00	
March 6, 1899	Deficiency incurred by Board of Regents during 1897 and 1898.....	4,375 35				
March 11, 1899	Aid of State Agricultural Society.....	3,000 00	864 59	864 59	864 59	
March 14, 1899	Salary of Live Stock Inspector.....	2,400 00	1,986 67	1,300 00		686 67
March 16, 1899	Payment of claims of Veterans' Home Association.....	1,000 00	1,000 00	1,000 00	1,000 00	
	Carried forward.....		\$6,403 81	\$5,712 88	\$5,712 88	\$7,275 32

[E]

APPROPRIATIONS AND EXPENDITURES—Continued.

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REPORT OF STATE CONTROLLER.

Date of Act.	Appropriation for—	Appropriations for the fiscal years 1899 and 1900.	Balance at close of fiscal year 1900.	Amount expended during the fiscal year 1900.	Total expended during the fiscal year 1900.	Balance unexpended December 31, 1900.
	Brought forward		\$6,403 81	\$5,712 88	\$5,712 88	\$7,275 32
	Amount of appropriations unexpended in 1899		\$6,403 81			
	Amount expended during 1900			\$5,712 88		
	Total disbursements for 1900				\$5,712 88	
	Balance unexpended					\$7,275 32
	<i>Miscellaneous disbursements authorized by law.</i>					
March 5, 1873	Withdrawal of special deposits from State School Fund			\$580 47		
March 1, 1885	State Library, purchase of books			1,939 90		
March 18, 1891	Salaries of District Judges			20,475 05		
	Total for miscellaneous purposes				22,995 42	
	<i>Support of Schools.</i>					
March 8, 1867	First semi-annual apportionment of school moneys for 1900	\$65,886 37				
	Churchill county			\$751 86		
	Douglas county			2,781 16		
	Elko county			7,409 12		
	Esmeralda county			1,430 73		
	Eureka county			3,430 82		
	Humboldt county			5,496 61		
	Lander county			3,270 23		
	Lincoln county			6,131 68		
	Lyon county			3,248 33		
	Nye county			1,525 62		
	Ormsby county			5,109 74		
	Storey county			5,978 53		
	Washoe county			12,767 03		
	White Pine county			3,554 91		

March 8, 1867	Second semi-annual apportionment of school moneys for 1900.....	59,453 45		
	Churchill county.....			678 45
	Douglas county.....			2,509 60
	Elko county.....			6,685 70
	Esmeralda county.....			1,291 05
	Eureka county.....			3,095 85
	Humboldt county.....			4,959 95
	Lander county.....			2,950 95
	Lincoln county.....			5,533 00
	Lyon county.....			2,931 17
	Nye county.....			1,376 68
	Ormsby county.....			4,610 85
	Storey county.....			8,101 90
	Washoe county.....			11,520 50
	White Pine county.....			3,207 82
	Total for support of schools.....			125,339 82
Feb. 8, 1900	Purchase of \$40,000 United States 4 per cent bonds for State School Fund.....			53,516 25
Feb. 28, 1900	Purchase of \$22,300 United States 4 per cent bonds for State School Fund.....			30,115 45
May 7, 1900	Purchase of \$17,700 United States 4 per cent bonds for State School Fund.....			23,725 41
Sept. 27, 1900	Purchase of \$20,000 United States 4 per cent bonds for State School Fund.....			27,122 45
	Total for bonds.....			134,479 56
	<i>Interest payments on Nevada State bonds.</i>			
Jan. 28, 1879	Interest on \$380,000 irredeemable Nevada 5 per cent bond.....			19,000 00
March 3, 1887	Interest on \$55,000 Nevada 4 per cent bonds (State loan).....			1,950 00
March 8, 1889	Interest on \$38,000 Nevada 4 per cent bonds (State loan).....			1,520 00
March 6, 1893	Interest on \$68,000 Nevada 4 per cent bonds (State loan).....			2,720 00
Feb. 15, 1895	Interest on \$35,000 Nevada 4 per cent bonds (State loan).....			1,366 65
March 16, 1895	Interest on \$29,600 Nevada 4 per cent bonds (State loan).....			1,184 00
March 23, 1897	Interest on \$11,764 20 Nevada 4 per cent bond (University).....			407 83
March 23, 1897	Interest on \$12,000 Nevada 4 per cent bond (University).....			413 35
March 15, 1897	Interest on \$38,000 Nevada 4 per cent bond (State loan).....			1,520 00
March 6, 1899	Interest on \$4,375 35 Nevada 4 per cent bond (State loan).....			175 00
	Total interest on State bonds.....			30,256 83
	Carried forward.....			\$504,262 86

APPROPRIATIONS AND EXPENDITURES—Continued.

[E] Date of Act.	Appropriation for—	Appropriations for the fiscal years 1899 and 1900.	Balance at close of fiscal year 1899.	Amount expended during the fiscal year 1900.	Total expended during the fiscal year 1900.	Balance unexpended December 31, 1900.
	Brought forward				\$504,262 95	
	<i>Redemption of Nevada State bonds.</i>					
March 3, 1887	15 bonds, State School Fund			\$15,000 00		
Feb. 15, 1895	2 bonds, State School Fund			2,000 00		
March 23, 1897	4 bonds, State School Fund			3,764 20		
March 23, 1896	4 bonds, State School Fund			4,000 00		
March 6, 1897	1 bond, State School Fund			4,375 35		
	Total for redemption				29,139 55	
	Total disbursements during 1900				\$533,402 50	
	Total balance unexpended December 31, 1900					\$7,275 32
	<i>Recapitulation of disbursements.</i>					
	From General Appropriation				\$185,478 44	
	Under special Acts				5,712 88	
	For miscellaneous purposes				22,995 42	
	For schools				125,339 82	
	For purchase of United States bonds				134,479 56	
	For interest on Nevada State bonds				30,256 83	
	For redemption of Nevada State bonds				29,139 55	

[E] RECAPITULATION OF EXPENDITURES FOR THE FISCAL YEAR 1900.

Office of Governor	\$5,633 35
Office of Lieutenant-Governor and acting Adjutant-General	1,750 00
Office of Secretary of State	3,900 00
Office of State Controller	3,900 00
Office of State Treasurer	4,116 68
Office of Attorney-General	2,166 70
Office of Surveyor-General and State Land Register	7,834 00
Office of Superintendent of Public Instruction	2,253 25
Judicial Department	15,437 50
State Printing Office, salaries, support of, and Bookbinding	6,898 87
Support of State indigent insane	35,962 89
Support of State Orphans' Home and teachers' salaries	15,037 80
Support of deaf, dumb and blind	2,466 10
Support of Nevada State Prison	34,497 35
Payment of rewards offered by Governor	300 00
Traveling expenses of District Judges	1,294 15
Pay of Janitor, Watchman and Gardener	3,030 00
Stationery, fuel and light	1,414 38
Current expenses of State officers	1,697 03
Election expenses, purchase of paper, freight, etc.	392 04
Capitol grounds and water works	1,132 66
Pay of Weather Director	325 00
Support of State Board of Health	325 62
Support of Nevada State University	28,132 07
Use of Legislative Halls for Twentieth Session	235 80
Salary of Clerk in State Library	780 00
Indexing and preparing Nevada Reports for publication	700 00
Printing and binding Nevada Reports	1,618 47
Insurance on Capitol building, Library, etc.	1,574 00
Publication of Supreme Court decisions and official advertising	650 00
Enlarging State Library	15 08
Enforcement of collection of revenue	7 85
Compiling and indexing Laws of Nevada	250 00
Printing and binding Compiled Laws of Nevada	2,198 29
Watering and care of Grand Army Cemetery at Carson City, Nevada	100 00
Aid of State Agricultural Society	864 59
Salary of Live Stock Inspector	1,300 00
Claim of Veterans' Home Association	1,000 00
Withdrawal of special land deposits	580 47
Purchase of books for State Library	1,939 90
Salaries of District Judges	20,475 05
Support of schools	125,339 82
Purchase of U. S. bonds	134,479 56
Redemption of Nevada State bonds	29,139 55
Interest on Nevada State bonds	30,256 83
Total disbursements	\$533,402 50
<i>Character of disbursements.</i>	
From funds applicable for general purposes	\$263,174 95
From State School Funds	202,648 38
From State University Funds	45,164 22
From State Library Funds	1,939 90
From District Judges' Salary Fund	20,475 05
Actual disbursements from State Treasury	\$533,402 50
From fund to fund for redemption of Nevada State bonds	\$29,139 55
From fund to fund for purchase of United States bonds	134,479 56
From fund to fund for interest on Nevada State Bonds	30,256 83
Total from fund to fund	\$193,875 94

[F] STATEMENT

Showing the transactions of the several funds during the fiscal year 1900, and their condition at the close of the year.

1900.		Dr.	Cr.
	<i>General Fund.</i>		
Jan. 1.	Balance in fund		\$93,386 16
Dec. 31.	Insurance licenses and certificates		4,831 70
	Fees from Clerk of Supreme Court		509 15
	Sale of Statutes		660 20
	Receipts from County Treasurers		162,843 71
	Sundry sources		5,499 50
	Transfer to Judicial Salary Fund	\$14,560 00	
	Transfer to Orphans' Home Fund	13,563 80	
	Transfer to State Prison Fund	30,620 25	
	Transfer to State Indigent Insane Fund	34,941 19	
	Warrants paid during 1900	51,560 77	
	Balance	122,484 41	
		\$267,730 42	\$267,730 42
	Balance in fund, December 31, 1900		\$122,484 41
	<i>State School Fund.</i>		
Jan. 1.	Balance in fund		\$57,805 45
Dec. 31.	Receipts from land payments		71,212 17
	Receipts from United States, sale of land, 5 per cent.		36 00
	Receipts from County Treasurers		1,590 30
	Interest on United States 4 per cent bonds		7,028 67
	Redemption of Nevada State bonds		29,139 55
	Warrants paid during 1900	\$140,920 03	
	Balance	25,892 11	
		\$166,812 14	\$166,812 14
	Balance in fund, December 31, 1900		\$25,892 11
	<i>General School Fund.</i>		
Jan. 1.	Balance in fund		\$47,046 20
Dec. 31.	Interest on deferred land payments		69,111 97
	Receipts from counties		11,515 02
	Interest on United States 4 per cent bonds		21,094 68
	Interest on Nevada State 5 per cent bond		19,000 00
	Interest on Nevada State 4 per cent bonds		7,752 83
	Warrants paid during 1900	\$124,330 52	
	Balance	51,190 21	
		\$177,520 73	\$177,520 73
	Balance in fund, December 31, 1900		\$51,190 21
	<i>State Interest and Sinking Fund.</i>		
Jan. 1.	Balance in fund		\$24,333 30
Dec. 31.	Receipts from counties		21,340 32
	Interest on Nevada State 4 per cent bonds	\$23,894 00	
	Balance	21,784 63	
		\$45,678 63	\$45,678 63
	Balance in fund, December 31, 1900		\$21,784 63

TRANSACTIONS OF THE SEVERAL FUNDS—Continued.

[F]

1900.	<i>Territorial Interest Fund.</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1.	Balance in fund		\$12,557 86
Dec. 31.	Receipts from counties		20,217 21
	Interest on Nevada State 5 per cent bond	\$19,000 00	
	Balance	13,775 07	
		<u>\$32,775 07</u>	<u>\$32,775 07</u>
	Balance in fund, December 31, 1900		\$13,775 07
1900.	<i>State University Interest and Sinking Fund of 1895.</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1.	Balance in fund		\$2,815 47
Dec. 31.	Receipts from counties		2,695 52
	Interest on Nevada State 4 per cent bonds	\$3,368 65	
	Balance	2,144 34	
		<u>\$5,510 99</u>	<u>\$5,510 99</u>
	Balance in fund, December 31, 1900		\$2,144 34
1900.	<i>State University Interest and Sinking Fund, No. 1, 1897.</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1.	Balance in fund		\$4,785 50
Dec. 31.	Receipts from counties		2,246 27
	Interest on Nevada State 4 per cent bonds	\$4,408 63	
	Balance	2,623 14	
		<u>\$7,031 77</u>	<u>\$7,031 77</u>
	Balance in fund, December 31, 1900		\$2,623 14
1900.	<i>State University Interest and Sinking Fund, No. 2, 1897.</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1.	Balance in fund		\$4,879 46
Dec. 31.	Receipts from counties		2,246 27
	Interest on Nevada State 4 per cent bonds	\$4,176 75	
	Balance	2,948 98	
		<u>\$7,125 73</u>	<u>\$7,125 73</u>
	Balance in fund, December 31, 1900		\$2,948 98
1900.	<i>State University Building Fund of 1897.</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1.	Balance in fund		\$529 77
Dec. 31.	Warrants paid during 1900	\$529 77	
1900.	<i>Judicial Salary Fund.</i>	<i>Dr.</i>	<i>Cr.</i>
Dec. 31.	Transfers from General Fund		\$14,560 00
	Docket tax		65 00
	Warrants paid during 1900	\$13,500 00	
	Balance	1,125 00	
		<u>\$14,625 00</u>	<u>\$14,625 00</u>
	Balance in fund, December. 31, 1900		\$1,125 00

REPORT OF STATE CONTROLLER.

[F]

TRANSACTIONS OF THE SEVERAL FUNDS—Continued.

1900.		Dr.	Cr.
	<i>State Library Fund.</i>		
Jan. 1.	Balance in fund.....		\$2,367 55
Dec. 31.	Fees of Secretary of State.....		1,263 00
	Sale of Nevada Reports.....		347 79
	Attorneys' licenses.....		175 00
	Sale of books, etc.....		24 95
	Warrants paid during 1900.....	\$1,745 40	
	Balance.....	2,434 89	
		\$4,178 29	\$4,178 29
	Balance in fund, December 31, 1900.....		\$2,434 89
	<i>State Orphans' Home Fund.</i>		
1900.	Balance in fund.....		\$475 49
Jan. 1.	Receipts—sundries.....		154 00
Dec. 31.	Transfers from General Fund.....		13,563 80
	Warrants paid during 1900.....	\$13,547 32	
	Balance.....	645 97	
		\$14,193 29	\$14,193 29
	Balance in fund, December 31, 1900.....		\$645 97
	<i>State Prison Fund.</i>		
1900.	Balance in fund.....		\$148 44
Jan. 1.	Receipts, board of United States prisoners.....		3,831 25
Dec. 31.	Receipts, sundries.....		45 85
	Transfers from General Fund.....		30,620 25
	Warrants paid during 1900.....	\$32,451 27	
	Balance.....	2,194 52	
		\$34,645 79	\$34,645 79
	Balance in fund, December 31, 1900.....		\$2,194 52
	<i>State Indigent Insane Fund.</i>		
1900.	Balance in fund.....		\$490 86
Jan. 1.	Receipts, sundries.....		1,021 50
Dec. 31.	Transfers from General Fund.....		34,941 19
	Warrants paid during 1900.....	\$34,205 25	
	Balance.....	2,248 30	
		\$36,453 55	\$36,453 55
	Balance in fund, December 31, 1900.....		\$2,248 30
	<i>University Fund, 90,000-Acre Grant.</i>		
1900.	Balance in fund.....		\$2,877 90
Jan. 1.	Receipts from land payments.....		622 38
Dec. 31.	Balance.....	\$3,500 28	
		\$3,500 28	\$3,500 28
	Balance in fund, December 31, 1900.....		\$3,500 28

TRANSACTIONS OF THE SEVERAL FUNDS—Continued.

[F]

1900.		<i>Interest Account, 90,000-Acre Grant.</i>		<i>Dr.</i>	<i>Cr.</i>
Jan. 1.	Balance in fund				\$567 08
Dec. 31.	Interest on deferred land payments				766 27
	Interest on United States bonds				1,660 00
	Interest on Nevada State 4 per cent bonds				2,160 00
	Warrants paid during 1900		\$4,992 03		
	Balance		61 32		
			\$5,053 35		\$5,053 35
	Balance in fund, December 31, 1900				\$61 32
1900.		<i>State University Fund.</i>		<i>Dr.</i>	<i>Cr.</i>
Jan. 1.	Balance in fund				\$841 29
Dec. 31.	Receipts from land payments				120 00
	Balance		\$961 29		
			\$961 29		\$961 29
	Balance in fund, December 31, 1900				\$961 29
1900.		<i>Contingent University Fund.</i>		<i>Dr.</i>	<i>Cr.</i>
Jan. 1.	Balance in fund				\$10,008 19
Dec. 31.	Interest on deferred land payments				503 83
	Interest on United States bonds				80 00
	Interest on Nevada State bonds				1,344 00
	Receipts from counties				15,724 44
	Warrants paid during 1900		\$25,659 10		
	Balance		2,001 36		
			\$27,660 46		\$27,660 46
	Balance in fund, December 31, 1900				\$2,001 36
1900.		<i>District Judges' Salary Fund.</i>		<i>Dr.</i>	<i>Cr.</i>
Jan. 1.	Balance in fund				\$1,920 75
Dec. 31.	Receipts from County Treasurers				18,555 38
	Warrants paid during 1900		\$18,233 25		
	Balance		2,242 88		
			\$20,476 13		\$20,476 13
	Balance in fund, December 31, 1900				\$2,242 88
1900.		<i>County Settlement Fund—Unapportioned.</i>		<i>Dr.</i>	<i>Cr.</i>
Jan. 1.	Balance in fund				\$2,621 15
Dec. 31.	Receipts from County Treasurers				242,126 00
	Informal warrants drawn during 1900		\$240,994 50		
	Balance		3,752 65		
			\$244,747 15		\$244,747 15
	Balance in fund, December 31, 1900				\$3,752 65

[G]

STATEMENT

Showing the balance in the several funds of the State Treasury, the outstanding warrants and the net balance on December 31, 1900.

Names of Funds.	Balance in Fund.	Warrants outstanding.	Net balance in Funds.
General Fund	\$122,484 41	\$3,334 44	\$119,149 07
State School Fund	25,892 11	560 25	25,331 86
General School Fund	51,190 21	3,262 55	47,927 66
State Sinking and Interest Fund	21,784 63		21,784 63
Territorial Interest Fund	13,775 07		13,775 07
University Interest and Sinking Fund of 1895	2,144 34		2,144 34
University Interest and Sinking Fund of 1897, No. 1	2,623 14		2,623 14
University Interest and Sinking Fund of 1897, No. 2	2,948 98		2,948 98
State Library Fund	2,434 89	207 90	2,226 99
Judicial Salary Fund	1,125 00	1,125 00	
State Orphans' Home Fund	645 97	645 97	
State Prison Fund	2,194 52	2,194 52	
State Indigent Insane Fund	2,248 30	2,248 30	
University Fund, 90,000-Acre Grant	3,500 28		3,500 28
Interest Account, 90,000-Acre Grant	61 32	43 95	17 37
State University Fund	961 29		961 29
Contingent University Fund	2,001 36	1,987 34	14 02
District Judges' Salary Fund	2,242 88	2,241 80	1 08
County settlements, unapportioned	3,752 65		3,752 65
Totals	\$264,011 35	\$17,852 02	\$246,159 33

[H]

STATEMENT

Showing the outstanding warrants on the several funds January 1, 1900, the amounts drawn during the year 1900, the amounts paid, canceled and returned by the State Treasurer during 1900, and the amounts outstanding December 31, 1900.

Names of Funds.	Amounts outstanding January 1, 1900.	Amounts drawn during 1900.	Amounts paid and returned during 1900.	Amounts outstanding December 31, 1900.
General Fund	\$426 05	\$54,669 16	\$51,760 77	\$3,334 44
State School Fund	86 25	141,394 03	140,920 03	560 25
General School Fund		127,593 07	124,330 52	3,262 55
State Interest and Sinking Fund		23,894 00	23,894 00	
Territorial Interest Fund		19,000 00	19,000 00	
University Interest and Sinking Fund of 1895		3,366 65	3,366 65	
University Interest and Sinking Fund of 1897, No. 1		4,408 63	4,408 63	
University Interest and Sinking Fund of 1897, No. 2		4,176 75	4,176 75	
State Library Fund	11 40	1,939 90	1,743 40	207 90
Judicial Salary Fund		14,625 00	13,500 00	1,125 00
State Orphans' Home Fund	475 49	13,717 80	13,547 32	645 97
State Prison Fund	148 44	34,497 35	32,451 27	2,194 52
State Indigent Insane Fund	490 86	35,962 69	34,205 25	2,248 30
Interest Account, 90,000-Acre Grant		5,035 98	4,992 03	43 95
Contingent University Fund		27,646 44	25,659 10	1,987 34
District Judges' Salary Fund		20,475 05	18,233 25	2,241 80
State University Building Fund of 1897		529 77	529 77	
Totals	\$1,638 49	\$532,932 27	\$516,718 74	\$17,852 02

STATEMENT

[1]
 Showing the assessed value of property for the year 1900, and the amount of State and county taxes thereon, with the amount due in June, 1901, and the amount delinquent as reported by County Auditors on December 10, 1900.

Counties.	Value of real estate.	Value of personal property.	Total of Valuation.	State Tax, \$1.	County Tax.	Total Tax.	Taxes due in June, 1901.	Delinquent for State purposes.	Delinquent for County purposes.	Total amount delinquent.
Churchill	\$425,622 00	\$201,816 20	\$627,438 20	\$6,274 38	\$7,842 97	\$14,117 35	\$1,137 25	\$21 95	\$27 44	\$49 39
Douglas	621,636 00	216,605 00	838,241 00	8,382 41	16,764 82	25,147 23	9,870 80	22 90	45 80	68 70
Elko	3,442,720 00	1,926,195 00	5,368,915 00	53,689 15	64,426 98	118,116 13	45,607 26	427 49	514 99	942 48
Esmeralda	511,834 00	153,524 00	665,358 00	6,653 58	16,663 95	23,317 53	8,651 89	137 45	343 61	481 06
Eureka	1,067,817 54	453,613 50	1,521,431 04	15,214 31	22,821 47	38,035 78	13,333 51	40 40	60 60	101 00
Humboldt	2,474,490 00	1,250,533 00	3,725,023 00	37,250 23	48,425 30	85,675 53	35,301 42	61 97	80 55	142 52
Lander	921,127 80	315,286 20	1,236,414 00	12,364 14	34,586 36	46,950 50	14,310 72	1,758 13	4,840 78	6,598 91
Lincoln	344,446 00	85,703 53	430,149 53	4,301 49	10,494 52	14,796 01	2,142 20	1,491 58	3,234 15	4,725 73
Lyon	820,665 00	348,588 00	1,169,253 00	11,692 53	19,292 68	30,985 21	11,971 03	89 99	148 48	238 47
Nye	188,541 00	184,999 00	373,540 00	3,733 40	11,200 20	14,933 60	2,269 60	478 75	1,436 25	1,915 00
Ormsby	838,145 00	335,112 00	1,173,257 00	11,732 57	19,945 35	31,677 92	11,656 26	33 35	56 69	90 04
Storey	936,860 00	302,222 00	1,239,082 00	12,390 82	21,682 85	34,073 67	14,287 03	290 75	508 82	799 57
Washoe	3,712,935 00	1,562,170 00	5,275,105 00	52,751 05	34,288 18	87,039 23	29,892 64	175 80	114 27	290 07
White Pine	271,765 00	260,085 00	537,850 00	5,378 50	15,328 72	20,707 22	3,998 48	37 90	108 01	145 91
Totals	\$16,578,404 34	\$7,602,452 43	\$24,180,856 77	\$241,808 56	\$343,764 35	\$585,572 91	\$224,430 09	\$5,068 41	\$11,520 44	\$16,588 85

REPORT OF STATE CONTROLLER.

[J]

STATEMENT

Showing the annual assessment of real and personal property, and the net proceeds of mines, from the organization of the State Government to the year 1900, inclusive.

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REPORT OF STATE CONTROLLER.

Year	State tax rate.	Value of real estate and improvements.	Value of personal property.	Total value of property.	Net proceeds of mines.	Total assessment.
Assessment Roll of 1865	.95			\$18,698,275 76	\$3,286,672 34	\$21,984,948 10
Assessment Roll of 1866	.95			17,650,214 86	2,207,880 85	19,858,095 71
Assessment Roll of 1867	1.25	\$10,229,597 07	\$8,971,492 94	19,203,090 01	7,041,536 56	26,244,626 57
Assessment Roll of 1868	1.25	10,598,142 73	8,236,077 63	18,834,220 36	6,534,169 58	25,368,390 34
Assessment Roll of 1869	1.12½	14,841,620 52	11,545,208 47	26,386,828 99	4,252,897 29	30,439,726 28
Assessment Roll of 1870	1.12½	11,320,113 52	8,377,995 52	19,698,109 04	5,910,398 16	25,608,507 20
Assessment Roll of 1871	1.25	11,490,442 79	9,410,566 88	20,901,009 67	7,856,071 73	28,757,081 40
Assessment Roll of 1872	1.25	12,129,110 00	10,750,035 32	22,879,145 32	7,814,176 97	30,693,322 29
Assessment Roll of 1873	1.25	13,513,229 87	13,353,275 37	26,866,505 24	14,209,048 58	41,075,553 82
Assessment Roll of 1874	1.25	14,125,578 01	12,504,701 21	26,630,279 22	13,869,578 17	40,499,857 39
Assessment Roll of 1875	.90	15,502,392 68	13,737,472 67	29,239,865 35	17,003,869 05	46,243,735 30
Assessment Roll of 1876	.90	16,820,383 87	12,744,289 36	29,564,673 23	24,167,408 34	53,732,081 57
Assessment Roll of 1877	.90	18,021,252 38	11,600,341 66	29,621,594 04	24,033,532 53	53,655,126 57
Assessment Roll of 1878	.90	17,535,062 00	10,489,548 39	28,024,610 39	23,045,969 11	51,070,579 50
Assessment Roll of 1879	.55	17,941,030 73	11,350,429 45	29,291,460 18	7,268,361 59	36,559,821 77
Assessment Roll of 1880	.55	17,742,714 07	9,855,944 59	27,598,658 66	4,496,738 91	32,095,397 57
Assessment Roll of 1881	.90	18,890,520 94	9,476,717 73	28,367,238 67	2,542,371 60	30,909,610 27
Assessment Roll of 1882	.90	19,152,541 59	8,216,793 78	27,369,335 37	1,740,554 49	29,109,889 86
Assessment Roll of 1883	.90	18,845,868 01	8,912,304 80	27,758,172 81	1,643,407 89	29,401,580 70
Assessment Roll of 1884	.90	17,568,271 50	9,029,027 53	26,597,299 03	1,453,686 33	28,050,985 36
Assessment Roll of 1885	.90	17,062,944 50	9,400,344 51	26,463,289 01	939,336 19	27,402,625 20
Assessment Roll of 1886	.90	16,440,245 32	9,308,632 01	25,748,877 33	554,346 62	26,303,223 95
Assessment Roll of 1887	.90	15,649,536 55	10,790,670 22	26,440,206 77	1,557,132 43	27,997,339 20
Assessment Roll of 1888	.90	17,013,582 15	9,724,796 38	26,738,378 53	2,109,292 83	28,847,671 36
Assessment Roll of 1889	.90	17,418,101 90	9,211,579 31	26,629,681 21	1,285,493 57	27,915,174 78
Assessment Roll of 1890	.90	16,934,721 02	7,728,663 55	24,663,384 57	686,709 51	25,350,094 08
Assessment Roll of 1891	.75	21,470,035 05	8,337,507 93	29,807,542 98	762,895 71	30,570,438 69
Assessment Roll of 1892	.75	21,840,290 17	7,617,130 78	31,096,340 98	222,215 40	31,318,556 38
Assessment Roll of 1893	.90	18,029,819 65	8,148,241 24	26,178,060 89	157,514 02	26,335,574 91
Assessment Roll of 1894	.90	16,754,871 29	6,873,849 20	23,628,720 40	181,294 93	23,810,015 33
Assessment Roll of 1895	.90	15,586,644 57	7,969,077 66	23,555,722 23	167,739 62	23,723,461 85
Assessment Roll of 1896	.90	16,932,837 70	6,173,296 39	23,106,134 09	352,334 74	23,458,468 83
Assessment Roll of 1897	.92	16,639,692 84	6,408,534 50	23,048,197 34	449,050 96	23,497,248 30
Assessment Roll of 1898	.92	16,364,656 16	6,822,555 00	23,187,211 16	330,034 13	23,517,245 29
Assessment Roll of 1899	1.00	15,859,727 26	7,706,731 10	23,566,458 36	126,251 33	23,692,709 69
Assessment Roll of 1900	1.00	16,578,404 34	7,602,452 43	24,180,856 77	105,900 45	24,286,757 22

[K]

STATEMENT

Showing total mining products for the twelve months commencing October 1, 1899, and ending September 30, 1900.

Counties.	Quantity worked.		Gross yield or value.	Net yield on which taxes are paid.	State tax, \$1.	County tax.	Total tax.	
	Tons.	Pounds.						
Churchill county -----	Ores							
Douglas county -----	Ores							
Elko county -----	Ores							
Esmeralda county -----	Ores							
Eureka county -----	Ores	15,492	991	\$319,556 89	\$19,869 47	\$192 72	\$303 98	\$496 70
Humboldt county -----	Ores							
Lander county -----	Ores							
Lincoln county -----	Ores	106,844	1,869	1,063,795 31	29,780 27	288 86	723 66	1,012 52
Lyon county -----	Ores							
Nye county -----	Ores							
Ormsby county -----	Ores							
Storey county -----	Ores	5,206	184	150,616 35	17,085 01	167 69	352 97	520 56
Washoe county -----	Ores							
White Pine county -----	Ores	3,826	1,800	202,013 78	17,712 39	171 80	510 11	681 91
Total ores -----		131,370	844	\$1,735,982 33	\$84,447 14	\$821 07	\$1,896 72	\$2,711 69
Esmeralda county -----	Tailings	2,169		\$8,519 55	\$3,143 85	\$30 49	\$79 17	\$109 66
Lyon county -----	Tailings	12,727		34,159 82	4,399 93	42 66	73 92	116 58
Ormsby county -----	Tailings	39,423		101,485 61	13,909 53	134 90	240 70	375 60
Total tailings -----		54,319		\$144,164 98	\$21,453 31	\$208 05	\$393 79	\$601 84
Total ores and tailings -----		185,689	844	\$1,880,147 31	\$105,900 45	\$1,029 12	\$2,284 51	\$3,313 53

REPORT OF STATE CONTROLLER.

[L]

STATEMENT

Showing the amount of State debt, with accrued interest, on December 31, 1900; also the cash assets applicable to the payment of the same.

State Debt.	Amount of Principal.	Accrued Interest.	Total.
Nevada 5 per cent bond (irredeemable).....	\$380,000 00	\$9,500 00	\$389,500 00
Nevada 4 per cent bonds, payable on or before October 31, 1901.....	20,000 00	400 00	20,400 00
Nevada 4 per cent bonds, payable on or before November 30, 1903.....	30,000 00	600 00	30,600 00
Nevada 4 per cent bonds, payable on or before October 30, 1904.....	7,000 00	140 00	7,140 00
Nevada 4 per cent bonds, payable on or before October 30, 1905.....	62,000 00	1,240 00	63,240 00
Nevada 4 per cent bonds, payable on or before June 1, 1906.....	5,000 00	100 00	5,100 00
Nevada 4 per cent bonds, payable on or before December 22, 1907.....	41,600 00	832 00	42,432 00
Nevada 4 per cent bonds, payable on or before January 22, 1908.....	10,000 00	200 00	10,200 00
Nevada 4 per cent bonds, payable on or before September 30, 1909.....	15,000 00	300 00	15,300 00
Nevada 4 per cent bonds, payable on or before October 31, 1910.....	23,000 00	460 00	23,460 00
Nevada 4 per cent bonds, payable on or before March 31, 1915.....	33,000 00	660 00	33,660 00
Nevada 4 per cent bonds, payable on or before October 31, 1917.....	16,000 00	320 00	16,320 00
Totals.....	\$642,600 00	\$14,752 00	\$657,352 00
Outstanding warrants.....			17,852 02
Deficiency claims.....			1,505 33
Total.....			\$676,709 35
<i>Assets.</i>			
Cash in State Treasury, December 31, 1900, appli- cable to payment of State debt.....			\$172,899 81
Amount of State debt, over all assets applicable to payment of same exclusive of the \$380,000 irredeemable State bond.....			123,809 54

[M]

STATEMENT

Showing the amount of bonds, with accrued interest, and cash held by the State of Nevada in trust for the State educational funds, not applicable to the payment of the State debt, and the amount of warrants outstanding against said funds December 31, 1900.

Kind of Bonds.	Amount.	Accrued Interest.	Total.
State bond, 5 per cent, (irredeemable) belonging State School Fund.....	\$380,000 00	\$9,500 00	\$389,500 00
State bonds, 4 per cent, belonging to State School Fund.....	175,000 00	3,500 00	178,500 00
State bonds, 4 per cent, belonging to University Fund, 90,000-Acre Grant.....	54,000 00	1,080 00	55,080 00
State bonds, 4 per cent, belonging to State University Fund.....	33,600 00	672 00	34,272 00
United States 4 per cent bonds, belonging to State School Fund.....	744,000 00	7,106 66	751,106 66
United States 4 per cent bonds, belonging to University Fund, 90,000-Acre Grant.....	39,000 00	390 00	39,390 00
United States 4 per cent bonds, belonging to State University Fund.....	2,000 00	20 00	2,020 00
Cash in State School Fund.....	25,331 86		25,331 86
Cash in General School Fund.....	47,927 66		47,927 66
Cash in University Fund, 90,000-Acre Grant.....	3,500 28		3,500 28
Cash in Interest Account, 90,000-Acre Grant.....	61 32		61 32
Cash in State University Fund.....	961 29		961 29
Cash in Contingent University Fund.....	2,001 36		2,001 36
Totals.....	\$1,507,383 77	\$22,268 66	\$1,529,652 43
Deduct outstanding warrants.....			5,854 09
Net balance in State Educational Funds.....			\$1,523,798 34

[N]

STATEMENT.

Description, cost and value of securities owned by the State School Funds, December 31, 1900.

Description of Security.	Rate of interest.	Date of last interest payment.	Date Acquired.	Face value.	Cost value.	Present market value.
Nevada State bond	5 per cent	July 6, 1900	1879	\$380,000 00	\$380,000 00	\$380,000 00
United States bonds	4 per cent	October 4, 1900	1881	50,000 00	50,000 00	58,250 00
United States bonds	4 per cent	October 4, 1900	1883	100,000 00	119,875 00	116,500 00
United States bonds	4 per cent	October 4, 1900	1884	50,000 00	61,706 50	58,250 00
United States bonds	4 per cent	October 4, 1900	1885	100,000 00	122,562 50	116,500 00
United States bonds	4 per cent	October 4, 1900	1890	200,000 00	245,452 18	233,000 00
United States bonds	4 per cent	October 4, 1900	1894	100,000 00	114,000 00	116,500 00
United States bonds	4 per cent	October 4, 1900	1896	40,000 00	43,450 07	46,600 00
United States bonds	4 per cent	October 4, 1900	1898	45,000 00	49,859 83	52,425 00
United States bonds	4 per cent	Nov. 8, 1900	1900	100,000 00	134,479 56	138,500 00
Nevada State bonds	4 per cent	July 6, 1900	1889	15,000 00	15,000 00	15,000 00
Nevada State bonds	4 per cent	July 6, 1900	1890	23,000 00	23,000 00	23,000 00
Nevada State bonds	4 per cent	July 6, 1900	1891	20,000 00	20,000 00	20,000 00
Nevada State bonds	4 per cent	July 6, 1900	1893	30,000 00	30,000 00	30,000 00
Nevada State bonds	4 per cent	July 6, 1900	1894	7,000 00	7,000 00	7,000 00
Nevada State bonds	4 per cent	July 6, 1900	1895	95,000 00	95,000 00	95,000 00
Nevada State bonds	4 per cent	July 6, 1900	1896	5,000 00	5,000 00	5,000 00
Nevada State bonds	4 per cent	July 6, 1900	1897	57,600 00	57,600 00	57,600 00
Nevada State bonds	4 per cent	July 6, 1900	1898	10,000 00	10,000 00	10,000 00
Totals				\$1,427,600 00	\$1,578,985 64	\$1,579,125 00
Accrued interest						22,268 66
Total value						\$1,601,393 66

[O]

STATEMENT

Showing the net receipts into the State Treasury from the organization of the State Government to December 31, 1900.

Year.	State-tax on real and personal property.	State tax on proceeds of mines.	State poll tax.	County miscellaneous sources.	Receipts of State Prison.	Premium and interest on U. S. bonds.	Sales of State lands.	State miscellaneous sources.	Totals.
1865	\$23,136 92	\$15,447 36	\$17,069 24	\$1,841 19	\$1,595 47		\$6,735 00	\$30,222 13	\$316,047 31
1866	156,877 60	13,554 12	20,454 61	8,198 76	2,061 00		1,392 00	22,930 63	225,468 72
1867	192,010 78	40,755 73	17,945 20	14,482 39	1,204 35		3,126 00	54,705 63	324,230 10
1868	189,687 52	74,034 39	31,315 68	6,751 62	865 69		5,654 90	30,615 26	347,925 06
1869	228,814 52	57,426 76	24,516 26	26,684 98			28,747 00	38,972 89	405,162 41
1870	175,903 57	40,045 64	29,040 03	20,557 17	96 50		50,936 71	18,244 39	334,824 01
1871	214,106 06	70,298 65	20,460 68	15,744 45	878 90		27,461 31	32,264 69	381,214 74
1872	254,706 61	121,917 79	20,177 21	23,135 89	3,162 83		37,189 91	76,801 28	537,091 52
1873	285,104 41	179,792 48	23,633 82	22,064 35	2,267 00		218,340 93	6,356 39	737,559 38
1874	275,369 65	163,114 28	25,196 20	28,841 57	21,701 60		30,457 19	3,548 28	548,228 77
1875	244,188 81	153,843 74	33,256 20	35,314 50	17,490 68	\$16,995 00	41,998 78	5,225 17	548,302 88
1876	224,794 89	103,916 53	31,980 79	33,581 23	37,943 09	21,630 00	16,063 93	5,684 81	475,595 27
1877	239,672 53	300,114 30	33,174 00	28,799 00	22,107 55	27,630 00	22,679 34	4,809 27	678,985 90
1878	232,758 24	198,490 68	28,648 00	29,508 88	35,884 07	26,085 00	40,780 90	7,163 84	590,289 61
1879	186,616 16	34,969 53	31,841 73	22,359 30	27,685 68	11,856 09	42,104 75	3,979 58	311,412 82
1880	125,077 48	27,039 14	22,731 40	19,595 80	31,427 57	7,000 00	64,873 74	5,372 90	303,118 03
1881	219,683 37	15,010 97	21,765 92	14,156 35	22,355 38	15,675 00	65,508 68	7,315 39	381,471 06
1882	211,263 51	41,724 06	21,877 45	8,288 40	35,562 44	2,875 00	82,702 55	8,862 54	413,155 95
1883	218,749 21	13,636 36	14,830 95	7,737 25	21,941 32	4,249 32	90,544 94	14,080 11	385,769 46
1884	210,702 62	11,715 71	10,690 92	3,464 90	23,524 03	7,000 00	94,973 77	16,257 19	378,329 14
1885	226,673 51	7,945 56	1,982 32	5,577 76	15,019 04	9,000 00	108,139 08	17,451 89	391,789 16
1886	208,015 99	2,316 47	14,526 71	5,687 01	10,890 07	15,000 00	122,665 06	18,748 47	397,849 78
1887	192,237 63	9,759 21	14,890 02	8,487 47	6,552 85	9,000 00	137,338 98	27,180 14	405,446 30
1888	233,014 68	13,938 32	13,942 52	10,630 07	11,286 18	12,000 00	96,322 54	46,770 54	437,904 85
1889	210,723 96	8,824 98	14,387 43	8,556 53	5,365 84	12,000 00	63,913 30	30,732 19	354,504 23
1890	202,015 22	5,895 69	8,073 18	8,089 88	4,036 13	15,000 00	43,706 92	31,116 52	317,933 54
1891	210,552 56	2,548 69	9,238 47	8,535 80	2,678 65	20,000 00	66,392 07	31,525 70	351,471 94
1892	218,264 36	418 78	4,881 66	5,971 09	5,059 95	20,000 00	95,905 00	34,632 71	385,133 55
1893	211,748 52	695 45	3,744 50	2,465 66	6,227 18	20,000 00	88,991 22	41,750 50	375,623 03
1894	196,737 88	92 97	4,086 34	1,606 28	12,766 71	22,000 00	91,387 81	41,750 50	360,856 30
1895	183,008 18	1,200 55	10,664 75	3,352 27	1,148 31	24,000 00	112,828 92	25,788 26	361,991 24
1896	207,955 25	3,169 38	9,755 70	3,024 77	1,655 94	24,040 00	84,961 42	25,179 51	359,741 97
1897	213,358 55	5,442 95	12,893 27	8,504 51	3,906 65	25,561 60	110,581 11	22,743 87	400,992 51
1898	125,554 40	2,255 53	7,412 34	11,489 03	5,396 45	32,025 53	109,637 74	4,226 82	297,997 84
1899	209,018 46	631 16	5,773 33	3,314 36	2,628 00	27,364 75	107,429 84	58,622 54	414,682 44
1900	238,260 94	1,180 78	12,651 90	7,290 12	3,877 10	29,763 35	142,336 62	92,539 55	510,608 56
Totals	\$7,557,364 45	\$1,743,134 69	\$629,510 73	\$473,690 59	\$408,240 20	\$457,750 64	\$2,554,809 96	\$942,919 91	\$14,767,421 17

REPORT OF STATE CONTROLLER.

[P]

STATE

Showing the expenses of the State from the organization of the

Year.	Legislative Department.	Executive Department.	Judicial Department.	Public Printing.	Public Building.	Support of State Prison.
1865.....	\$79,944 00	\$52,511 15	\$24,840 99	\$25,042 20		\$26,595 47
1866.....	53,276 53	42,863 77	22,927 64	18,683 66		34,245 06
1867.....	78,645 10	40,395 26	23,511 06	22,253 40		62,361 43
1868.....		42,076 74	24,772 75			19,308 61
1869.....	64,882 60	53,460 21	26,755 43	22,373 61		42,270 04
1870.....		50,594 24	26,920 62	2,695 47	\$72,569 75	40,017 99
1871.....	73,235 20	58,894 81	25,126 19	20,988 36	99,430 24	62,158 55
1872.....		52,022 36	25,010 44	4,372 67		49,050 27
1873.....	79,276 91	59,017 23	25,884 00	29,792 48	2,954 15	36,324 56
1874.....		61,012 27	25,876 00	207 52	50,001 87	64,090 97
1875.....	80,686 60	61,560 35	21,528 00	26,094 08	28,613 00	71,993 51
1876.....		53,599 35	27,656 00	4,773 30	20,865 38	83,066 33
1877.....	88,758 88	53,731 50	30,303 37	40,000 00	20,033 94	90,185 21
1878.....		54,340 80	26,956 00		45 00	87,119 06
1879.....	77,733 52	51,256 35	31,876 00	20,857 53	17,808 67	74,940 36
1880.....		48,050 13	26,756 00	4,115 39		83,414 96
1881.....	73,469 60	49,519 20	26,956 00	12,200 57	47,041 52	71,139 42
1882.....		47,229 27	26,794 00	4,489 35	32,958 48	76,028 99
1883.....	53,378 58	39,500 00	24,042 00	14,008 79	13,434 70	70,320 13
1884.....		36,759 75	23,980 00	4,405 26	483 43	57,732 27
1885.....	53,131 07	37,871 58	22,210 00	18,614 91	11,700 05	47,275 60
1886.....		34,796 91	22,156 00	5,615 99	3,299 95	49,538 41
1887.....	52,487 84	42,878 37	22,192 00	14,651 25	27,661 63	48,110 42
1888.....		38,987 10	21,964 00	8,056 23	204 59	43,656 52
1889.....	51,674 15	44,521 28	21,208 00	13,507 38	12,275 28	43,835 87
1890.....		38,967 12	20,931 87	9,054 34	7,755 00	41,942 23
1891.....	49,553 04	39,729 37	21,136 00	13,379 09	6,395 04	36,434 45
1892.....		44,677 16	21,264 00	8,401 54	1,586 76	39,673 42
1893.....	31,514 95	38,437 28	20,392 00	12,063 90		30,709 26
1894.....		36,844 32	19,740 00	7,436 10		32,284 92
1895.....	30,631 08	29,495 80	15,175 00	14,063 49	46,171 84	28,920 01
1896.....		26,050 20	15,225 00	4,936 41	16,016 66	33,532 94
1897.....	29,964 34	26,476 40	14,295 00	15,489 09	35,761 93	25,127 75
1898.....		27,346 20	14,305 00	6,801 04	898 75	32,858 75
1899.....	30,749 10	25,664 23	13,062 50	11,694 42	3,316 05	23,224 61
1900.....		31,553 98	15,437 50	6,898 87		34,497 35
Totals.....	\$1,132,993 09	\$1,572,691 14	\$818,175 36	\$448,917 69	\$579,283 66	\$1,793,985 66

NOTE.—The interest paid on Nevada bonds held by the State School Funds also goes for support of schools.

MENT

[P]

State Government to December 31, 1900—Territorial debt included.

Charitable Purposes.	Support of Schools and State University.	Interest on Territorial and State bonds.	Premium on U. S. bonds.	District Judges.	Miscellaneous Purposes.	Totals.
-----	\$3,049 52	\$54,347 20	-----	-----	\$124,249 37	\$300,588 90
-----	7,900 95	63,083 46	-----	-----	114,811 15	357,852 22
\$5,943 77	5,869 33	82,148 09	-----	-----	220,497 88	541,625 32
9,056 22	11,533 13	83,916 77	-----	-----	85,069 36	275,763 58
11,804 39	12,023 48	80,327 51	-----	-----	206,537 07	520,434 34
27,541 82	12,174 41	79,760 84	-----	-----	36,975 58	349,250 72
27,976 34	9,123 70	82,975 00	-----	-----	52,095 63	512,004 02
31,708 40	14,843 74	79,204 42	-----	-----	34,935 79	291,148 09
33,722 00	15,690 90	66,389 24	-----	-----	57,294 20	406,364 67
38,478 29	22,015 17	64,304 24	\$15,783 77	-----	24,154 50	365,924 60
43,690 18	33,963 28	80,004 15	1,102 38	-----	50,617 30	500,851 83
47,901 46	42,523 92	52,372 53	6,928 33	-----	42,470 55	382,157 15
55,439 35	41,283 24	52,213 74	-----	-----	40,982 20	512,931 43
51,851 12	44,177 87	52,189 18	-----	-----	35,283 72	351,962 75
93,251 08	36,385 12	146,620 48	2,158 40	-----	41,781 18	504,668 69
53,899 12	25,168 43	24,698 11	-----	-----	29,756 99	295,859 13
93,949 55	26,299 59	22,187 49	-----	-----	26,229 89	448,992 83
63,263 37	35,007 16	24,143 33	1,104 25	-----	19,541 81	330,560 01
73,248 31	29,634 29	25,120 00	20,399 45	-----	19,757 74	382,943 99
53,288 22	32,344 43	25,078 89	11,706 50	-----	10,850 96	256,629 71
53,877 78	33,948 59	24,340 00	23,179 30	-----	16,731 97	342,880 85
61,215 48	40,085 96	23,793 33	-----	-----	14,224 00	254,726 03
68,057 73	38,324 65	22,980 00	-----	\$19,069 30	28,408 89	333,822 08
46,433 47	40,801 59	24,320 00	-----	19,148 73	22,228 94	265,801 17
73,098 09	46,708 57	23,833 33	-----	24,155 10	61,275 01	416,092 06
51,993 60	52,889 68	25,228 88	45,452 18	25,212 44	16,887 40	336,314 74
63,955 07	76,212 50	25,730 00	-----	25,308 46	40,618 72	398,451 74
52,573 17	71,149 43	26,350 00	-----	25,072 80	28,977 02	319,725 30
47,610 93	101,145 65	25,850 00	-----	24,744 55	38,595 69	371,064 21
53,272 86	84,152 27	38,667 67	14,000 00	25,165 95	18,005 54	329,569 63
48,540 95	109,786 58	12,926 66	-----	17,985 30	41,471 44	395,168 15
53,423 61	129,741 70	43,036 66	3,000 07	18,731 45	15,657 68	359,332 38
49,956 76	137,420 38	14,166 85	-----	18,187 15	36,030 19	402,875 84
53,620 22	135,644 72	30,477 48	6,014 63	17,000 00	30,494 90	355,461 69
59,345 54	119,844 88	30,494 56	-----	17,324 95	28,577 49	363,298 33
53,466 59	153,471 89	30,256 83	-----	20,475 05	152,864 88	533,402 50
\$1,706,463 84	\$1,832,409 70	\$1,663,636 92	\$185,308 82	\$297,581 23	\$1,864,972 63	\$133,896,600 68

[Q]

STATEMENT.

Collections by counties, from January 1, 1879, to December 31, 1900.

Year.	Property tax.	Tax on proceeds of mines.	Escheated estates.	Tolls.	Insurance licenses.	Tax on insurance premiums.	Court fines.
1879	\$160,676 71	\$41,640 24	\$66 46	\$747 24	\$4,675 00	\$3,811 91	\$1,888 56
1880	148,122 03	30,366 11	154 92	761 54	6,525 00	3,557 91	2,227 40
1881	251,469 42	19,332 08	7 50	654 01	2,425 00	2,615 58	3,617 65
1882	242,859 59	48,355 66	561 57	467 33		106 94	2,425 30
1883	248,101 61	16,354 19	362 03	539 46			2,046 60
1884	235,437 13	13,175 03	51 85	631 46			943 85
1885	236,050 80	9,668 82	1,348 35	434 49			1,181 15
1886	230,743 36	5,199 45	341 79	286 00			1,571 73
1887	236,915 36	13,723 57	50 82	414 10			3,254 70
1888	234,054 84	16,734 88	420 17	153 61			1,702 00
1889	237,034 62	12,347 11		124 13			1,716 15
1890	221,144 07	7,663 66	423 10	75 19			1,618 10
1891	227,681 92	6,085 52	282 85	73 55			1,725 35
1892	233,550 58	1,677 35	35 40	74 83			1,372 59
1893	228,879 77	1,289 32	14 28	65 86			769 90
1894	213,585 07	1,726 26		61 83			1,377 75
1895	204,605 37	1,388 18	22 60	53 17			990 85
1896	187,723 55	3,169 38		51 61			495 60
1897	216,321 41	5,440 95		51 19			908 30
1898	146,854 07	3,262 45	20 00	43 13			1,315 35
1899	225,312 31	1,080 37	10 50	46 03			1,155 00
1900	238,260 94	1,180 78	16 25	20 05			1,590 30
Totals	\$4,805,384 50	\$260,877 56	\$4,190 44	\$5,829 81	\$13,625 00	\$10,092 34	\$36,945 18

[Q]

STATEMENT—Continued.

Collections by counties, from January 1, 1879, to December 31, 1900.

Year.	Gaming licenses.	Poll tax.	Gross collections.	Allowance for Auditors, Assessors and Collectors.	Express charges on cash remittances to State Treasury.	Armory rent.	Net amounts paid into State Treasury.
1879	\$13,092 75	\$35,272 00	\$261,850 87	\$26,923 91	\$465 24	\$8,675 00	\$225,786 72
1880	8,237 50	29,722 00	229,724 41	24,894 96	460 63	9,925 00	194,443 82
1881	6,912 50	28,150 50	315,184 24	34,007 49	660 15	9,900 00	270,616 60
1882	6,506 24	25,608 00	326,890 63	33,544 96	567 25	9,625 00	283,153 42
1883	5,898 75	23,078 00	296,350 64	32,226 70	445 17	8,725 00	254,953 77
1884	4,356 31	20,784 00	275,379 63	31,513 63	391 85	6,900 00	236,574 15
1885	5,843 49	21,464 00	275,991 10	25,504 92	485 80	7,275 00	242,625 38
1886	5,887 85	20,648 00	264,678 18	26,501 35	527 45	7,275 00	230,374 38
1887	7,546 02	16,667 30	278,571 87	24,606 37	547 43	4,202 50	249,215 57
1888	9,943 75	16,653 20	279,662 45	26,797 50	525 60	4,655 00	247,684 35
1889	8,381 23	16,015 00	275,618 24	25,707 49	367 85	7,050 00	242,492 90
1890	8,346 25	15,963 62	255,233 99	23,922 97	337 05	6,900 00	224,073 97
1891	7,518 74	16,339 50	259,707 43	21,650 06	281 85	6,900 00	230,875 52
1892	6,109 99	13,759 20	256,579 94	19,750 63	318 42	6,975 00	229,535 89
1893	4,793 74	12,636 00	248,448 87	21,455 26	314 48	8,025 00	218,654 13
1894	2,737 50	10,699 50	230,202 91	20,872 80	331 64	6,475 00	202,523 47
1895	2,275 15	9,626 64	218,961 96	17,258 53	302 68	3,175 00	198,225 75
1896	2,400 86	9,755 70	219,606 84	16,452 84	240 20		203,153 75
1897	6,594 17	12,883 27	242,199 29	19,661 82	345 20	2,625 00	219,567 27
1898	3,781 86	11,571 90	166,848 76	17,011 63	165 83	2,960 00	146,711 30
1899	4,075 83	14,687 15	246,367 19	16,338 15	254 95	860 00	218,737 31
1900	5,663 52	12,651 90	259,383 74	17,654 00	350 64	960 00	240,419 10
Totals	\$136,854 00	\$394,636 38	\$5,683,443 18	\$794,257 97	\$8,687 36	\$130,062 50	\$5,010,498 52

REPORT OF STATE CONTROLLER.

STATEMENT

Showing the character, location, etc., of State property, December 31, 1900.

For What Used.	Of what material built.	Where located.	When erected.	Cost of buildings.	Cost of grounds.	Total cost.	Present valuation.
State Capitol.....	Stone	Carson City.....	1870	\$190,000 00	\$18,000 00	\$208,000 00	\$208,000 00
State Prison.....	Stone	Carson City.....	1864	130,000 00	Not separated	130,000 00	130,000 00
State Prison walls.....	Stone	Reno.....	1874	96,500 00	3,500 00	100,000 00	100,000 00
State Orphans' Home.....	Wood	Carson City.....	1870	32,500 00	1,500 00	34,000 00	34,000 00
State Hospital for Mental Diseases.....	Brick	Reno.....	1881	127,000 00	7,000 00	134,000 00	134,000 00
State University.....	Brick	Reno.....	1885	55,000 00	3,000 00	58,000 00	58,000 00
Dormitories at State University.....	Brick	Reno.....	1895	46,764 20	3,000 00	49,764 20	49,764 20
Mechanical Building and Gymnasium at State University.....	Brick	Reno.....	1897	12,000 00		12,000 00	12,000 00
State Printing Office.....	Stone	Carson City.....	1886	13,300 00	2,200 00	15,500 00	15,500 00
State Agricultural Society.....	Wood	Reno.....	1888	19,000 00	17,000 00	36,000 00	36,000 00
Water works.....		Carson City.....				16,000 00	16,000 00
Furniture.....		State Capitol.....				37,500 00	37,500 00
Mineral Cabinet.....		State Capitol.....				40,000 00	40,000 00
State Library.....		State Capitol.....				150,000 00	150,000 00
Township plats.....		State Capitol.....				15,750 00	15,750 00
Boot and shoe stock, tools, etc.....		State Prison.....					1,387 85
Livestock, feed, etc.....		State Orphans' Home.....					1,500 00
Furniture, etc.....		Hospital Mental Diseases.....					1,500 00
Livestock, farm tools, etc.....		Hospital Mental Diseases.....					
Water power.....		Hospital Mental Diseases.....					13,000 00
Electric light plant.....		Hospital Mental Diseases.....					6,000 00
Library, furniture, etc.....		State University.....					20,000 00
Machinery, material, etc.....		State Printing Office.....					13,000 00
Weather Service instruments.....		Scattered.....					1,000 00

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STATEMENT

Showing the valuation of the Central Pacific Railroad Company's property in Nevada for 1900.

75

Counties.	Main track, No. miles.	Value per mile.	Total value main track.	Side track, No. miles.	Total value side track.	Telegraph, No. miles.	Total value telegraph.	Value of rolling stock.	Value of other property.	Land, number of acres.	Total value of land.	Grand total.
Churchill	28.87	\$10,000 00	\$288,700 00	1.77	\$8,600 00	28.87	\$1,445 00	\$46,847 20	\$1,200 00	251,899	\$21,908 00	\$368,700 00
Elko	148.50	12,000 00	1,782,000 00	17.19	85,950 00	148.50	7,425 00	240,970 00	37,500 00	1,000,444	184,180 00	2,338,025 00
Eureka	35.37	13,000 00	459,810 00	2.25	11,250 00	35.37	1,770 00	52,775 00	4,900 00	110,528	22,040 00	552,545 00
Humboldt	144.09½	10,000 00	1,440,950 00	12.00	60,000 00	144.09½	7,800 00	229,968 00	36,190 00	892,475	133,810 00	1,908,718 00
Lander	26.77½	12,000 00	321,300 00	2.37	14,220 00	26.77½	2,677 00	47,301 00	6,700 00	177,103	51,642 00	443,840 00
Lyon	11.38	12,750 00	145,095 00	.51	2,550 00	11.38	570 00	18,466 00	250 00	7,756	9,695 00	176,626 00
Washoe	53.03	13,000 00	689,390 00	16.00	88,000 00	69.03	3,450 00	86,050 00	120,025 00	183,115	73,055 00	1,059,970 00
Totals	448.02		\$5,127,245 00	52.09	\$270,570 00	464.02	\$25,137 00	\$722,377 20	\$206,765 00	2,623,720	\$496,330 00	\$6,848,424 00
Average value of main track, per mile												\$11,444 23
Average value of side track, per mile												5,194 27
Average value of telegraph, per mile												54 17
Average value of rolling stock, per mile of main track												1,612 35
Average value of other property, per mile of main track												461 50
Average value of all property (land excepted) per mile of main track												14,178 15
Average value of land per acre												19
Tax for State purposes												\$68,484 24
Tax for county purposes												107,332 43
Total tax for State and county purposes												\$175,816 67

REPORT OF STATE CONTROLLER.

[8]

Valuation of Virginia and Truckee Railroad Company's property for 1900.

Counties.	Main track, No. miles.	Value per mile.	Total value main track.	Side track, No. miles.	Total value side track.	Value of rolling stock.	Value of other property.	Land, number of acres.	Total value of land.	Grand total.
Lyon -----	6.47	\$8,000 00	\$51,760 00	1.66	\$1,660 00	\$7,918 00	\$1,400 00	-----	-----	\$62,738 00
Ormsby -----	13.29	7,500 00	98,675 00	12.34	18,500 00	36,200 00	13,897 00	-----	\$37,300 00	207,572 00
Storey -----	6.34	9,300 00	58,962 00	7.20	14,400 00	9,170 00	6,845 00	-----	5,025 00	94,402 00
Washoe -----	25.65	8,000 00	205,200 00	2.07	4,140 00	15,970 00	1,000 00	-----	20 00	226,330 00
Totals -----	51.75	-----	\$415,567 00	23.27	\$38,700 00	\$69,258 00	\$24,142 00	-----	\$42,345 00	\$591,042 00
Average value of main track, per mile -----										\$8,030 86
Average value of side track, per mile -----										1,233 34
Average value of rolling stock, per mile of main track -----										1,338 31
Average value of other property, per mile of main track -----										466 51
Average value of all property, per mile of main track -----										11,421 10
Tax for State purposes -----										\$5,910 42
Tax for county purposes -----										7,687 66
Total tax for State and county purposes -----										\$13,598 08

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Valuation of Carson and Colorado Railroad Company's property for 1900.

Counties.	Main track, No. miles.	Value per mile.	Total value main track.	Side track, No. miles.	Total value side track.	Value of rolling stock.	Value of other property.	Land, No. acres.	Total value of land.	Grand total.
Esmeralda.....	198.75	\$1,650 00	\$228,937 00	11.35	\$11,350 00	\$28,875 00	\$6,510 00	130	\$152 00	\$275,824 00
Lyon.....	53.25	2,000 00	106,500 00	2.99	2,990 00	10,720 00	2,325 00	-----	-----	122,535 00
Totals.....	192.00	\$3,650 00	\$335,437 00	14.34	\$14,340 00	\$39,595 00	\$8,835 00	130	\$152 00	\$398,359 00
Average value of main track, per mile.....										\$1,747 06
Average value of side track, per mile.....										1,000 00
Average value of rolling stock, per mile of main track.....										206 22
Average value of all property, per mile of main track.....										46 02
Tax for State purposes.....										\$3,983 59
Tax for county purposes.....										10,917 42
Total tax for State and county purposes.....										\$14,901 01

REPORT OF STATE CONTROLLER.

[S]

VALUATION OF RAILROAD PROPERTY--Continued.

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Name of Railroad and County.	Main track, No. miles.	Value per mile.	Total value main track.	Side track, No. miles.	Total value of side track.	Telegraph, No. miles.	Total value of telegraph.	Value of rolling stock.	Value of other property.	Land, No. of acres.	Total value of land.	Grand total.
<i>Nevada, California and Oregon Railroad.</i>												
Washoe county	28.14	\$2,000 00	\$56,280 00	2.04	\$1,380 00			\$6,950 00	\$11,450 00			\$76,060 00
* <i>Pioche Consolidated Mining Co. Railroad.</i>												
Lincoln county	15.00	213 33	3,200 00			40.00	\$135 00		353,084 53	143,159	\$93,853 00	3,335 00
<i>Eureka and Palisade Railroad Company.</i>												
Eureka county	84.00	1,900 00	159,600 00	2.50	2,500 00			18,425 00	14,275 00	1,771.9	4,700 00	199,500 00
<i>Adelaide Star (Ltd.) Railroad Company.</i>												
Eureka county	10.00	2,000 00	20,000 00					3,000 00				23,000 00
<i>Nevada Central Railroad.</i>												
Lander county	93.00	1,580 00	146,940 00	2.00	1,600 00			21,175 00	4,925 00	92	23 00	174,663 00
<i>Western Union Telegraph Company.</i>												
Lyon county						71.00	5,682 00					5,682 00

*The land and other property of this company, amounting to \$446,937 53, is held in trust by the Treasurer of Lincoln county for taxes due State and county.

REPORT OF STATE CONTROLLER.

RECAPITULATION.

Total valuation of all railroad property in the State.....	\$8,314,363 00
Total tax for State purposes on total valuation of railroad property in the State	\$83,143 83
Total tax for county purposes on total valuation of railroad property in the State	134,538 01
Total tax for State and county purposes	\$217,681 84

[T]

STATEMENT

Annual statements of County Auditors—Indebtedness of counties.

Counties.	Amount and Character of County Indebtedness.					Cash in County Treasury.
	Name of bonds.	Funded debt.	Yearly rate of interest.	Floating debt.	Yearly rate of interest.	
Churchill						\$15,948 67
Douglas				\$8,000 00	6 per cent	9,540 12
Elko	High School	\$8,500 00	6 per cent			62,636 05
Esmeralda		30,000 00	7 per cent			14,979 76
Eureka						18,608 02
Humboldt		48,000 00	7 per cent	3,269 70	None	47,449 03
Lander		52,000 00	6 per cent	1,808 58	None	24,453 38
Lincoln		181,461 51	10 per cent			
		422,229 04	None			
		7,744 67	None	13,853 19	None	8,201 20
Lyon		20,000 00	5½ per cent			
	School Dist. No. 9.	1,500 00	6 per cent	80 00	None	20,762 33
Nye		9,000 00	8 per cent	32,472 41	None	6,720 54
Ormsby		18,000 00	5 per cent			17,946 76
Storey						33,851 61
Washoe				361 59	None	53,144 16
White Pine		53,200 00	6 per cent	18,500 00	None	3,822 29

REPORT OF STATE CONTROLLER.

[T]

STATEMENT

From the annual statements of County Auditors showing the financial condition of the several counties in the State December 31, 1900.

Counties.	Kind of Property.	Estimated Valuation.		Number of poll taxes collected for 1900.....	Number of poll taxes delinquent for 1900.	Number of registered voters.	Rate of Taxation.			
		Value of each.	Total value.				State	County	Total	
Churchill	Courthouse and Jail	\$5,000 00								
	Record vault	1,000 00								
	Telephone line	2,000 00								
Douglas	County bridges	7,000 00	\$15,000 00	159		220	\$1.00	\$1.25	\$2.25	
	Courthouse	10,000 00	10,000 00	339	1	471	1.00	2.00	3.00	
Elko	Courthouse and furniture	40,000 00								
	Jail and furniture	16,000 00								
	Hospital and furniture	6,000 00								
	Wells Lockup	200 00								
	Tuscarora Lockup	300 00								
	Roads and bridges	2,000 00								
	County High School	15,000 00								
	Elko District School	10,500 00								
	Tuscarora District School	4,500 00								
	Carlin District School	1,500 00								
	Wells District School	2,500 00								
	Forty-two other schools	16,000 00	114,600 00	1,183	5	1,600	1.00	1.20	2.20	
	Esmeralda	Courthouse, Aurora	2,500 00							
		Courthouse, Hawthorne	30,000 00							
County Hospital, Aurora		1,500 00								
Eureka	County Hospital, Hawthorne	2,500 00	36,500 00	250	31	485	1.00	2.50	3.50	
	Courthouse	50,000 00								
	Jail	10,000 00								
Humboldt	Hospital	5,000 00								
	Books	3,000 00	68,000 00	402	45	586	1.00	1.50	2.50	
	Courthouse and Jail	60,000 00								
	Fourteen bridges	16,000 00								
	Three branch jails	1,500 00								
	County roads	5,000 00								
	County Hospital	2,500 00	85,000 00	1,325	13	1,274	1.00	1.30	2.30	

REPORT OF STATE CONTROLLER.

Lander	City lots, Courthouse and furniture	30,000 00							
	City Hall	500 00							
	Hospital	500 00							
	Jail at Battle Mountain	500 00							
	Humboldt river bridge	5,000 00							
Lincoln	Bridge over Reese river	300 00	36,800 00	349		530	1.00	2.65	3.65
	Courthouse	25,000 00							
	Jail	3,000 00							
	Two schoolhouses	500 00							
	Railroad grade	90,000 00							
Lyon	Miscellaneous	9,000 00	127,500 00	884	15	963	1.00	2.40	3.40
	Courthouse and furniture	21,000 00							
	Bridges	12,000 00							
	Jail at Yerington	1,000 00							
	Sundries	1,000 00	35,000 00	480	3	712	1.00	1.65	2.65
Nye	Courthouse	25,000 00	25,000 00	187	28		1.00	3.00	4.00
	County building	13,500 00							
Ormsby	Personal property	1,300 00							
	Curry Engine House and fire engine	2,000 00							
	Poor Farm	6,000 00							
	Schoolhouse and furniture	15,000 00							
	Half interest in Clear Creek bridge	300 00							
	Agricultural grounds	10,000 00							
	Agricultural building and block	10,200 00	58,300 00	411	1	841	1.00	1.70	2.70
	Courthouse	25,000 00							
	Hospital	6,000 00	31,000 00	467	27	1,215	1.00	1.75	2.75
	Washoe	Court house and grounds	39,000 00						
Hospital and grounds		12,600 00							
Pesthouse and grounds		600 00							
White Pine	Bridges	42,750 00	94,950 00	2,031	212	2,373	1.00	.65	1.65
	Courthouse	10,000 00							
	Hospital	1,000 00							
	Jail	1,000 00							
	Town lots	200 00	12,200 00	418	5	593	1.00	2.85	3.85

[U]

INSURANCE COMPANIES.

The following is a list of Insurance Companies authorized to transact business in the State during the year 1900. All licenses expired December 31, 1900. Yearly licenses for 1901 must be procured on or before January 31, 1901.

Names of Companies.	Names of Companies.	Names of Companies.
<p style="text-align: center;"><i>Fire.</i></p> <p>Ætna of Hartford, Connecticut. Atlas Assurance Company, London, England. Caledonian of Edinburgh, Scotland. Commercial Union (Limited) of London, England, Connecticut of Hartford, Connecticut. Continental of New York City, New York. Fire Association of Philadelphia, Pennsylvania. Fireman's Fund of San Francisco, California. German American of New York City, New York. Hamburg-Bremen of Hamburg, Germany. Hartford of Hartford, Connecticut. Home of New York City, New York. Imperial (Limited) of London, England. Insurance Company of North America, Philadelphia, Pennsylvania. Lancashire of Manchester, England. Lion of London, England. Liverpool and London and Globe of Liverpool, England. London and Lancashire, of Liverpool, England. Manchester Fire Assurance Company of Manchester, England. National of Hartford, Connecticut.</p>	<p>New Hampshire Fire Insurance Company of Manchester, New Hampshire. Niagara Fire Insurance Company of New York City, New York. North British and Mercantile of London and Edinburgh. Norwich Union Fire Assurance Society of Norwich, England. Orient of Hartford, Connecticut. Palatine Insurance Company (Limited), Manchester, England. Pennsylvania of Philadelphia, Pennsylvania. Phoenix of Hartford, Connecticut. Phoenix of London, England. Queen Insurance Company of America, New York City, New York. Royal of Liverpool, England. Royal Exchange Assurance Company of London, England. Scottish Union & National of Edinburgh, Scotland. Springfield of Springfield, Massachusetts. Sun Insurance Office of London, England. Svea Fire and Life Insurance Company, Gothenburg, Sweden.</p>	<p>Western Assurance Company, Toronto, Canada.</p> <p style="text-align: center;"><i>Life and Accident.</i></p> <p>Equitable Life Assurance Society of the United States, New York City, New York. Germania of New York City, New York. Manhattan of New York City, New York. Mutual Benefit Life of Newark, New Jersey. Mutual Life of New York City, New York. Mutual Reserve Fund Life Association of New York City, New York. New York Life of New York City, New York. Pacific Mutual of San Francisco, California. Phoenix Mutual of Hartford, Connecticut. State Life Insurance Company of Indianapolis, Indiana. Travelers' of Hartford, Connecticut.</p> <p style="text-align: center;"><i>Surety.</i></p> <p>Fidelity and Casualty of New York City, New York. United States Fidelity and Guaranty Company of Baltimore, Maryland.</p>

[V]

LIST OF COUNTY OFFICERS FOR THE YEARS 1901 AND 1902.

Counties.	County Seats.	Auditor and Recorder.	Treasurer.	Assessor.	District Attorney and ex officio Superintendent of Schools.	Sheriff.	Clerk.
Churchill	Stillwater	E. M. Brown	I. H. Kent	Thos. Dolf	W. C. Grimes	Robt. Shirley	J. W. Richards
Douglas	Genoa	Fred Klotz	H. C. Jepsen	Wm. McCormick	D. W. Virgin	Wm. McCormick	H. C. Jepsen
Elko	Elko	C. W. Grover	A. G. Dawley	J. Eggers	C. B. Henderson	J. L. Campbell	A. G. Dawley
Esmeralda	Hawthorne	J. G. Atchison	J. H. Miller	Wm. A. Ingalls	Geo. S. Green	Wm. A. Ingalls	J. H. Miller
Eureka	Eureka	W. A. Spinner	J. H. Hoegh	J. W. Hooper	Peter Breen	T. A. Burdick	J. H. Hoegh
Humboldt	Winnemucca	J. J. Hill	H. S. Gilbert	J. W. Guthrie	Bert L. Hood	C. W. McDeid	J. T. Dunn
Lander	Austin	Geo. M. Dyer	T. H. Dalton	George Watt	A. J. Maestretti	George Watt	T. C. Malloy
Lincoln	Pioche	H. W. Turner	J. A. Nesbitt		F. R. McNamee	Jake Johnson	H. J. Goodrich
Lyon	Dayton	F. W. Downey	D. W. Melarkey	D. P. Randall	John Lothrop	D. P. Randall	D. W. Melarkey
Nye	Belmont	W. Brougher	Peter J. Bradley	Thos. W. Logan	T. L. Oddie	Thos. W. Logan	J. A. Ohlander
Ormsby	Carson City	John A. Wall	Geo. W. Cowing	Wm. Kinney	E. E. Roberts	Wm. Kinney	Geo. W. Cowing
Storey	Virginia City	Arnold Klaus	W. G. Douglass	James Quirk	Geo. D. Pyne	James Quirk	W. G. Douglass
Washoe	Reno	B. C. Shearer	D. B. Boyd	A. A. Evans	W. H. A. Pike	W. H. McInnis	W. A. Fogg
White Pine	Ely	M. B. Garaghan	J. B. Williamson	J. B. Williamson	A. T. Stearns	Geo. F. Newman	Chas. Grunditz

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