

STATE OF NEVADA

ANNUAL REPORT

OF THE

STATE CONTROLLER

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1902

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SAM P. DAVIS, State Controller



CARSON CITY, NEVADA

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

1903

STATE OF NEVADA

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# ANNUAL REPORT.

OFFICE OF STATE CONTROLLER,  
CARSON CITY, NEVADA, January 12, 1903. }

*To His Excellency, JOHN SPARKS, Governor of Nevada:*

SIR: In compliance with the law governing the conduct of this office, I herewith submit the annual report of this department on the financial condition of the State for the year ending December 31, 1902.

Before reaching the cold figures connected with this report this office deems it pertinent to discuss the revenue question.

It may be stated in the opening, what is generally conceded to be the fact, that the present system of collecting revenue in the State of Nevada is about as cumbersome, unwieldy, expensive and complicated as can well be devised.

This old-fashioned system, which was complicated in its original conception, has yearly grown more encumbered with red tape and added legislation, and the sooner it is shelved for some simpler and more modern system the better.

Under its provisions there is a constant warfare between the State the various counties now owe the State \$14,596 83, the accumulation and county authorities in the matter of settlements, and, as a result, of unsettled balances in seven years, because of the different construction placed upon the revenue laws by various Boards of County Commissioners, District Attorneys, Auditors and Attorney-Generals. See tabulated statement elsewhere. In addition to this the county authorities look out first for the county revenue and let the State take care of itself, which results in a great depreciation of values, and the law is constantly violated to bring about this result.

In 1892, Controller Horton called attention to this matter in his report (see page 14) as follows:

The old system, where there was no supervising body to take a general view of the whole State and regulate values between the various counties, was a most lame one. As the State rate is fixed by a per cent of the valuation of the property in a county, it is to the interest of each county to fix as low a valuation as possible, as thereby they lessen the amount they must pay the State. To do this a high rate of county taxation is imposed upon a low valuation, instead of a fair rate upon a fair valuation. Counties which do not do this have to pay more than their just proportion of State taxes, and the result is a premium to Assessors to fail to do their duty.

Although this note of warning was sounded ten years ago, but little has been done to change the system. In the same report Controller Horton says:

Experience has proven that there are corporations and individuals too influential and powerful for County Boards to deal justly with, and who thereby often do escape their fair share of the public burdens. Such cases can only be successfully dealt with by a body removed from such local influence.

## THE PRESENT REVENUE LAW.

During the past two years the revenues of the State have been collected under an Act entitled "An Act to provide for the more uniform valuation and assessment of property in this State," approved March 16, 1901, and known as the Pitt Revenue Bill. At the beginning of the session, in accordance with a resolution introduced by Mr. Livingston of Ormsby county in the Senate, a Joint Committee on Revenue was appointed, consisting of three from the Senate and four from the House. The Senate Committee consisted of Livingston, Pitt and Williams; the House Committee of Wilson, Coryell, Platt and Raftice. This Committee held frequent sessions and invited all persons with plans of revenue to appear before them, submit propositions and advance views. The plans were finally simmered down to two. One was a bill (Assembly Bill No. 116) providing for the appointment by the Governor of a Revenue Board of three, who were to receive a salary of \$1,800 a year and attend to the equalizing of taxes and prosecution of delinquents.

Under the provisions of this bill the State was to be divided into three districts and one member was to be appointed from each district. The appointments were to be non-political.

This bill, while containing many excellent provisions, met with disfavor, because it provided for the creation of three new offices, with salaries attached. The fact that the bill, if it became a law, would have provided the State with sufficient additional revenue to have warranted the additional expense seems to have been overlooked by its opponents.

The bill which the Committee finally agreed upon was the bill which embodied Senator Pitt's idea of having fourteen Assessors of the State meet twice a year at the Capitol for the purpose of fixing uniform valuations upon different classes of property.

The bill carried an annual appropriation of \$4,000 as it originally came from the hands of the Committee. This bill passed the Senate by a vote of 14, with one member absent. When the bill reached the House, it was laid on the table, on the motion of one of the House Committee who helped to prepare the measure.

It lay upon the table so long that it became evident that there was to be no attempt to enact revenue legislation during the session, and on March 9th Governor Sadler sent a special message to the Legislature in which he pointed out the fact that the end of session was approaching, and that something should be done with the two revenue bills before the Legislature—Assembly Bill No. 116 and Senate Bill No. 75. The message favored Assembly Bill No. 116.

No attention was paid to this message from the highest officer of the State until the last day of the session, when Senate Bill No. 75 was taken from the table and passed by a vote of 20 to 8, with 2 not voting. The bill was so amended in the House that the Senate discussed the question of refusing to concur, but it was thought by the more conservative that such action might jeopardize the fate of the bill, and the amendments were concurred in.

When the bill came to its final passage most of the practical features had been skillfully eliminated in the interests of tax dodgers, but it was regarded as an advance on the old law. Its weakest spot was depriving the Chair of the right to vote in case of a tie. It did not specify what classes of property should be valued at the meetings and

it prescribed no penalties for non-performance of the duties laid down in the law.

Under this law, however, valuations throughout the State rose over four million dollars in 1901.

The first meeting at Carson City, held April 1, 1901, resulted in the fixing of uniform valuations on live stock and railroad property as follows:

Beef cattle, per head (expense of getting them to railroad deducted).....	\$32.50
Fat cows, classed as beef cattle, per head (expense to railroad deducted).....	\$25
Stock cattle, in all counties of the State except White Pine, Nye and Lincoln (one year old and upward) per head .....	\$17
Same in White Pine, Nye and Lincoln counties, per head .....	\$16
Milch Cows, per head, throughout the State.....	\$25
Thoroughbred Cattle, per head.....	\$50
Sheep, per head.....	\$2.50
Buck Sheep, per head.....	\$5
Central Pacific Railroad—Main track, per mile .....	\$20,000
Sidetrack, per mile.....	\$7,000
Virginia and Truckee Railroad—Main track, per mile .....	\$10,000
Side track, per mile.....	\$2,500
Nevada-California Oregon Railroad—Main track, per mile .....	\$3,000
Sidetrack, per mile.....	\$1,000
Carson and Colorado Railroad—Main track, per mile .....	\$2,500
Side track, per mile.....	\$1,250
Eureka and Palisade Railroad—Main track, per mile .....	\$1,900
Side track, per mile.....	\$1,000
Nevada Central Railroad—Main track, per mile.....	\$1,900
Side track, per mile.....	\$1,000

#### LITIGATION.

The valuation fixed for the railway lines was an advance of about 80 per cent over previous years. Cattle, sheep and all kinds of live stock were also advanced, along with the land, from 20 to 30 per cent.

After the adjournment of the Board the Southern Pacific representatives protested against the rating, and, in fact, along with agents of the Virginia and Truckee Railroad, insisted during the meeting that the proceedings were arbitrary.

The first effort to take the matter into the courts was on the part of the Southern Pacific Company. A suit was filed in the United States Court at Carson City before Judge Hawley and an injunction asked for, restraining the Assessors from being guided by the action of the Board, on various grounds, the chief of which was that the Assessors of counties through which no railroads ran had been allowed a voice in the fixing of valuations, and that the property of the corporation had not been classified in accordance with law.

The Court sustained the objections of the corporation and issued the writ of injunction on the grounds of improper classification.

The agents of the road then offered to pay on a valuation of \$15,000 per mile, which was regarded as considerable of an advance over the tax valuations of previous years, which had averaged about \$11,000.

The Assessors, under the ruling of Judge Hawley, were left to fix valuations in accordance with their own judgment as under the previous law.

With the exception of Lyon county the valuation of \$15,000 was adopted by the Assessors. The last mentioned county placed the valuation at \$20,000.

It was generally conceded by the taxpayers that \$15,000 per mile was a fair valuation when taken into consideration with the valuations placed upon other property in the State.

The next effort to test the law was made in Humboldt county. It was the case of *Hardin v. The Assessor of Humboldt County*. The plaintiff asked for a writ of injunction restraining the Assessor from assessing yearling cattle at \$17 per head and asking that the valuation be fixed at \$12.

The District Court, Judge Bonfield presiding, sustained the plaintiff's objections to the law and declared it unconstitutional. The case was carried to the Supreme Court on appeal by Assessor Guthrie. The Supreme Court reversed the lower court, holding that if the law was unconstitutional that the plaintiff had another remedy, viz: an application to the County Board of Equalization. The writ was dismissed, but the constitutionality of the law was not touched on in the decision.

Later on the Virginia and Truckee Railroad Company, doing business as common carriers in the counties of Ormsby, Storey and Washoe, applied to the respective County Boards of Equalization to have the valuations of the main track reduced from \$10,000 to \$8,000 per mile and the side tracks in proportion. The valuation was thus reduced by the County Boards of Equalization in all the counties through which the road ran.

Following this the State Board, consisting of the Governor, Attorney-General and Controller, met, and, deciding that under the law the County Boards were not given the power to act in equalizing any property, the valuation of which had been previously fixed by the State Board of Assessors, collected the data in the case to submit to the meeting of the State Board of Assessors which convened in Carson City, January 13th, in order that the validity of the action of the County Boards may be tested in the courts.

#### THE COUNTY BOARDS AND THE LAW.

Section 1 of the Revenue Law gives the right to County Boards of Equalization to "equalize taxes on all property, the valuation of which has not been fixed at the annual meeting of the County Assessors."

It is clear that the meaning of the law was to take out of the hands of County Boards of Equalization such work as the law delegated to the fourteen Assessors of the State, meeting as a State Board. This was done to make the valuations on certain classes of property uniform in each county.

The corporations which evaded the law were the Virginia and Truckee Railroad Company and the Nevada, California and Oregon.

The Virginia and Truckee Railroad secured a reduction of its valuation from \$10,000 to \$7,500, and the reduction was made by the several Boards of County Commissioners in Storey, Ormsby and Washoe, acting as County Boards of Equalization.

The Nevada, California and Oregon was also reduced. This act was arbitrary and illegal, but no legal action was taken in any of these counties to correct this injustice to the other taxpayers. That the State Board did all it was able to under the circumstances is shown by the following minutes of the meeting held in the office of the Governor, December 27, 1901:

The State Revenue Board, consisting of the Governor, Attorney-General and State Controller, met at the Governor's office this day to discuss the propriety of taking action in cases where County Boards of Equalization had lowered the assessments of the Virginia and Truckee Railroad and the Nevada, California and Oregon Railway in this State after the valuation had been previously fixed by the State Board of Assessors.

The Governor called the meeting to order, and after the question was stated there was a general discussion.

The question of how to proceed to recover the difference by a resort to the courts was discussed.

It was the unanimous opinion of the Board that the County Boards of Equalization in Ormsby, Washoe and Storey had acted without authority in changing the valuations fixed on the railroad properties by the State Board of Assessors.

It was the unanimous opinion of the Board that the assessment, as soon as made by the Assessor, became a lien upon the property, and the difference between the taxes made on the valuation fixed by the State Board of Assessors and the taxes accruing from the valuation fixed by the County Boards of Equalization could be recovered in the courts by the District Attorneys of the respective counties.

On motion of the Controller it was decided to lay the whole matter before the next meeting of the State Revenue Board convening in Carson on the 13th of January, that a course of action might be fixed upon with a full Board present.

Adjourned.

Notice was served on the several District Attorneys of the counties of Storey, Washoe and Ormsby to institute legal proceedings to recover the money from the railroad company which had been illegally diverted from the treasury, but none of these officials paid any attention to the notice.

The right of County Boards of Equalization and their limitations are very clearly set forth in the case of *Washoe County v. The Central Pacific Railroad Company*, in 10th Nevada. The opinion by Judge Hawley has never been successfully controverted, and should have guided the officials in the matter.

When the State Board of Assessors met at Carson, the matter was laid before them for action, but they declined to act upon it, and it still remains unsettled.

It seems to be a general rule of District Attorneys that the State has no rights which counties are bound to respect.

This case revealed a striking defect in the law governing County Commissioners. They seem to be the only persons in office not required to give bonds, although they handle all the contracts and audit the disbursements of all moneys paid out by the county, and exercise a more general supervision over everything than anyone else in the county.

Under these circumstances should any taxpayer care to seek redress against the Commissioners for overriding the law in the matter of shifting the burden of legal taxation from the railroad upon the shoulders of the other taxpayers of the county, in most cases there would be no substantial remedy in Court, as the Commissioners have no bondsmen behind them. This radical defect of the law should be remedied by legislation.

#### THE DEADLOCK OF THE ASSESSORS.

The work of the Legislature in depriving the Chairman of the Board of the right to cast a deciding vote in case of a tie bore its inevitable fruit in the meeting of January, 1902.

It resulted in a deadlock which absolutely nullified the working of the law, and the Assessors, after standing 7 to 7 on the valuation of the Southern Pacific Railroad, adjourned without transacting any business. They also decided to leave all other valuations to the discretion of the Assessors, which practically left the law as if it had never been made. A portion of the stenographic report of this meeting is here given.

After the usual preliminaries Mr. Guthrie of Humboldt moved to proceed with the business for which they had been called together.

The Chairman stated that the first order of business was to place a valuation on work horses.

No. 1—Work Horses. Left to the discretion of the Assessors.

No. 2—Saddle Horses. Same.

No. 3—Stock Horses. Same.

No. 4—Work Mules. Same.

Mr. Quirk of Storey county—We are going through the routine of business the same as we did last year, and putting the State to a great expense. Now, I would like to know if what we are doing here will stand in law. We are classifying these things, and I want to know if it is all right.

The Attorney-General—It is my opinion that under the decision in the Hawley case, and under the case cited in Humboldt county, in the brief of the Attorney-General, that this Board has the undoubted right to do what they propose. The Legislature of this State has a right to adopt any means or methods for collecting revenue, provided it is not conflicting with the provisions of the Constitution. They can assess every specie of property in a different way. This bill provides that any property not assessed by this Board may be assessed in the old way, by the local County Assessors.

Mr. Holcomb of Washoe then asked if there was any law compelling the Board to fix valuations.

The Attorney-General—The Act of the Legislature created this Board to classify and assess. In a Humboldt county decision, Judge Bonfield decided that the classification was unconstitutional, and that the Legislature had no power to make a classification. Judge Hawley decided in this case that the classification was absolutely necessary, that the Board of Assessors did not assess the Central Pacific, because they did not assess it by classifying it, but by name, and therefore the Board had transgressed their power.

Mr. Holcomb of Washoe—My idea would be that, if we can pass one thing, we can pass everything without fixing a valuation.

The Attorney-General—That is true under this bill.

The Chairman—We will proceed with the order of business.

No. 5—Stock Mules. Valuation left to the County Assessors.

No. 6—Beef Cattle.

Mr. Dolf of Churchill county moved to leave the valuation of beef cattle to the judgment of the Assessors.

Objection raised. Question called, and motion passed by a vote of 9 to 5.

No. 6—Beef Cattle. Left to the County Assessors.

No. 7—Beef Cows.

Mr. Guthrie moved to pass beef cows.

Mr. Randall of Lyon county—I do not see what we are going to gain by passing everything. If we are going to set no valuations, we may as well go home and be done with it.

Mr. Quirk of Storey—I came here with the understanding that this Board was called here for the purpose of classifying these things so that they would be the same in all the counties. It seems to me they ought to be classified.

The Chairman—The question is whether to pass No. 7 on the order of business.

Roll called, and the motion carried by a vote of 10 to 4.

Motion to adjourn lost.

No. 8—Milch Cows.

Mr. Watt of Lander moved to place the valuation the same as last year.

After a short discussion an amendment was made to leave it to the Assessors.

Amendment lost by a vote of 8 to 6.

Original motion put—that milch cows be assessed the same as last year, \$25 per head.

Motion carried by the following vote:

Yeas—Churchill, Douglas, Elko, Eureka, Lander, Lyon, Nye, and White Pine—8.

Nays—Esmeralda, Humboldt, Lincoln, Ormsby, Storey, and Washoe—6.

No. 9—Stock Cattle.

Mr. Holcomb moved that the valuation of stock cattle be left to the discretion of the County Assessors.

Lost by a vote of 11 to 3.

Mr. Randall moved that the valuation be placed at \$15 per head.

Mr. Holcomb moved to amend Mr. Randall's motion by placing the valuation at \$17 per head, with the exception of the counties of Nye, White Pine, and Lincoln, and that they be placed at \$16 per head.

Mr. Ingalls moved as an amendment that Esmeralda be added.

Amendment accepted by Mr. Holcomb.

Mr. Logan of Nye county moved an amendment that the stock cattle in the four counties be assessed at \$15 per head, stating that the cattle in the western part of the State were worth more than the cattle on the deserts.

Amendment accepted.

Mr. Hooper of Eureka objected to having Lincoln county included in the list.

Motion put that stock cattle be assessed at \$16 per head in Lincoln, Nye, White Pine, and Esmeralda counties.

Motion lost.

Mr. Randall moved that stock cattle be assessed at \$16 throughout the State, with the exception of White Pine, Lincoln, and Nye.

Motion lost by a vote of 9 to 5.

Mr. Holcomb moved that stock cattle be assessed at \$17 per head in all the counties, excepting White Pine, Nye, Esmeralda, and Lincoln, and there at \$16 per head.

Motion carried.

No. 10—Thoroughbreds. Left to the Assessors.

No. 11—Sheep.

Mr. Kinney of Ormsby moved that the valuation of sheep be placed at \$2 50 per head throughout the State.

Mr. Holcomb stated that the price of sheep had diminished during the year and moved as an amendment that the valuation be placed at \$2 25 per head.

After a short discussion the question on the amendment was called—that sheep be assessed at \$2 25 per head.

Motion lost by a tie vote.

Original motion—that sheep be assessed at \$2 50 per head—carried.

No. 12—Buck Sheep. Unanimously voted to place the valuation at \$5 per head, the same as last year.

No. 13—Hogs. Left to County Assessors.

No. 14—Telephone Lines. Left to the County Assessors.

No. 15—Telegraph Lines. Same.

No. 16—Railroads. Classified as follows:

Standard-gauge railroads whose terminals are outside this State.

Standard-gauge railroads with only one terminal in this State.

Standard-gauge railroads with both terminals in this State.

Narrow-gauge railroads with one terminal in this State.

Narrow-gauge railroads with both terminals in the same county.

Narrow-gauge railroads that are not in operation.

Mr. Ingalls asked to have a report of the different railroads read, showing the yearly earnings, etc.

The Chairman ordered the Clerk, Mr. Davis, to obtain the railroad reports that were filed with the Secretary of State.

A recess of fifteen minutes was declared.

After recess the yearly financial reports of the Central Pacific, the Carson and Colorado, the Nevada, California and Oregon, the Virginia and Truckee, the Eureka and Palisade, and Nevada Central Railroads were read by the Secretary.

Mr. Hooper moved to have sidetracks added to each of the railroads in the order of business.

Motion carried.

Mr. Ingalls asked if the Controller could tell how the proceeds of last year compared with this, from the different counties.

Mr. Holcomb moved to proceed with the order of business.

Motion carried.

Mr. Ingalls asked the Controller the result of the taxes of this year.

The Controller replied that the assessment roll for 1901 was, in round numbers, \$28,000,000 as against \$24,000,000 for 1900. The actual increase in valuation in all kinds of property over the previous year was \$4,104,496 03, which showed that Nevada was going up hill instead of down.

Mr. Holcomb moved to take up railroads not having any terminals in this State.

Motion carried.

Mr. Holcomb moved that the valuation of such roads be placed at \$15,000 per mile.

Mr. Randall moved to amend by placing the valuation at \$18,000 per mile.

Motion lost by the following vote:

Yeas—Douglas, Esmeralda, Lincoln, Lyon, Nye, Ormsby, and Storey—7.

Nays—Churchill, Elko, Eureka, Humboldt, Lander, Washoe, and White Pine—7.

Motion to assess the railroad at \$15,000 per mile lost by the following vote:

Yeas—Churchill, Elko, Eureka, Humboldt, Lander, Washoe, and White Pine—7.

Nays—Douglas, Esmeralda, Lincoln, Lyon, Nye, Ormsby and Storey—7.

Mr. Holcomb moved that the valuation be left to the Assessors of the different counties through which the road passes.

Mr. Quirk of Storey—There is a great deal to look into in regard to this matter. Last year, in our county, I assessed the railroads as we passed on them here, and the County Board of Equalization saw fit to lower it. I would like to know if this thing is going to stand. I want to vote so it will stand. I don't want the Board at home to tell me that I did not do right. If the Board of Equalization has the power to change our valuations, there is no use in our doing anything.

Mr. Kinney—Last year, I understand, this road was assessed as low as \$9,000 per mile—from \$9,000 to \$11,000—while the company was willing to be assessed \$15,000. The company might not like it if they were assessed any lower than \$15,000.

Mr. Hooper of Eureka county moved that the railroads under Class 1, of No. 16 on the order of business, be assessed at \$16,000 per mile.

Seconded by Mr. Eggers.

Mr. Logan of Nye county—I think the majority of the Assessors are jumping at conclusions in placing the valuation of this road. I think it would be wise for us to

adjourn for a while and make an estimate on the value of the road. We wish to do what is just to the railroad and what is just to the people. I move we take a recess.

Mr. Ryan, representing the Central Pacific Railroad—I would like you to give me three or four minutes of your time. Last year our road was placed at \$20,000 per mile. We believed it was an imposition from the fact that all other property was raised from 20 to 30 per cent and we were increased over 80 per cent. We did not consider that fair, and we did not consider it an equalized assessment according to the law. The gentleman here is under a misapprehension, when he says our road was assessed from \$9,000 to \$11,000. The lowest we were assessed was \$10,000 up to \$13,000 and \$14,000 in Eureka county. I want every gentleman here to understand that I am here in good faith, and with the best of feeling. Last year the Controller suggested this as a classification: Broad-gauge railroads with both terminal points outside of the State of Nevada, and then assesses the Central Pacific under this head. The classification suggested fell far short of the requirements of this Act. I will say here that I do not think the new classification has improved the old one. They had no jurisdiction to fix a valuation, only on classified property. [The following was quoted from a decision by Judge Beatty in the 10th Nevada Report:] "To determine the value of a railroad, then, the first inquiry is to its actual cost. If it appears that the actual cost was in excess of the necessary cost, the necessary cost is the proper standard. If the net earnings of the road do not amount to current rates of interest, and it is not likely to do so, or if the business of the road is likely to be destroyed or impaired by competition or other cause, or, in short, if the utility of the road is not equal to its cost, then its value is less than its cost. If the road does not pay current expenses, then it is worth no more than the value of the road. But if, on the contrary, its business is such as to yield a net income for an indefinite period, equal to interest at current rates on the necessary cost, then its cash value is equal to its necessary cost, less the damages to the material." Every decision rendered since that time has agreed with that decision. The cost will not exceed \$12,000 a mile, ballasted with heavy iron ties. Here is a gentleman who has been connected with the Central Pacific for years, who places it at a fraction less than that. We will say it cost \$12,000 or \$13,000 per mile. Thank you.

The Controller—The total valuation of property in Nevada for the year 1900 was \$24,286,757 22; for 1901, \$23,000,000. Taxes for 1900 paid into the State, \$238,260 94; for 1901, \$257,613 59; increase of \$19,352 65.

The Chairman—I wish to state that the revenue derived from the \$28,000,000 to the State at 80 cents fell 16,000 odd dollars short of what it had been before. In placing the raise on the valuation of the property, we have lowered the rate to such an extent that the State will be short on the valuation of the property \$16,000. That is in lowering the rate from \$1 to 80 cents. I do not know the difference in the several counties; I am merely speaking from the assessed valuation of property.

Mr. Ryan of the Central Pacific Company—You say the difference is \$19,000 in favor of 1901, increase to the State. We paid between ten and eleven thousand dollars of that increase on the Central Pacific line.

The Chairman—In increasing the assessed valuation of the property, as far as the State is concerned, if all the taxes on \$28,000,000 should be paid in, at the rate of 80 cents the State would gain nothing. I will state that the county of Nye has paid a bullion tax on 200,000 odd dollars. Storey county has paid a bullion tax on \$50,000. Eureka, Lincoln, and Lyon counties have also paid bullion taxes. Since the rate has been reduced from \$1 to 80 cents, the raise in the valuation does not make much of a raise to the State.

Mr. Ryan—I think you will concede that my statement is correct; that we paid between \$10,000 and \$11,000 in taxes out of the \$19,000 increase.

The Chairman—I will state that the Central Pacific Railroad is paying taxes on \$15,000 a mile all through the State. In one county they pay on \$20,000, and in that county where they pay on \$20,000 they pay less money than they did a year ago. In Washoe county they were assessed at \$13,500. I have taken those figures, and I know that on the \$15,000 raise to the railroad they have paid less on account of lowering the rate. I think it will be shown on the minutes of the Board of Revenue to be that way.

Motion to adjourn for thirty minutes.

Amendment to adjourn until 10 o'clock to-morrow morning.

Motion and amendment both lost.

Motion by Mr. Hooper to place the valuation of the standard-gauge railroad with both terminals outside this State at \$16,000 per mile.

Mr. Holcomb moved to take a recess for five minutes.

Carried.

After recess the Chairman said: I want to state for the information of the Board that the rate at 80 cents will pay the running expenses of the State, but the State cannot be run for any less money, as we are running as close as we can. In Washoe and Lyon counties they have reduced the rate of taxation. It is \$1 65 in Washoe county. Ormsby did not reduce its rate. I think Douglas did not reduce. I think there is plenty of money now to run the government for another year.

Mr. Kinney—I move that the question of the taxes of the Central Pacific Railroad be settled at \$16,000 per mile.

Mr. Holcomb moved to amend by making it \$15,000 per mile.

Seconded by Mr. Guthrie.

Amendment lost by the following vote:

Yeas—Churchill, Elko, Eureka, Humboldt, Lander, Washoe, and White Pine—7.

Nays—Douglas, Esmeralda, Lincoln, Lyon, Nye, Ormsby, and Storey—7.

Mr. Ingalls—It seems to me that we ought to be able to settle this matter. It is only a difference of a thousand dollars. Since the rate has been lowered I think it will not be impossible to place it at \$16,000 per mile.

The Chairman—I hope we can settle it without a lawsuit. Mr. Ryan says we are going to have a lawsuit.

Mr. Ryan—It is not I who have control of the lawsuits. It is I who know the facts and report them. Now, the head of the law department would often litigate where I would not, and that is all I have to say.

Mr. Quirk moved to adjourn until 10 o'clock to-morrow morning.

Motion carried.

Adjourned.

CARSON CITY, NEVADA, January 15, 1902.

Board called to order at 10 a. m.

The Chairman—There was considerable discussion yesterday about the valuation and the receipts of the railroad. We have now the report of the Controller and can give you the figures for this year and compare them with the revenue for last year, if you desire to hear it. If any of the Assessors will take their reports, they can see for themselves. We can give you all the information you want in the matter of State taxes and county revenue.

By request, the Chairman and the State Controller then compared the figures for the two years, showing that the amount of revenue had been increased in some of the counties, while others had lost under the raised valuation and the lowered rate. The figures for each separate county were read, with the county taxes, State taxes, and the total for the two years.

The Chairman then announced the order of business: The valuation of standard-gauge railroads with both terminals outside this State.

A motion was made by Mr. Kinney of Ormsby yesterday that the valuation be placed at \$16,000 per mile.

Mr. Holcomb moved an amendment, that it be placed at \$15,000.

Amendment lost by a tie vote.

Vote upon the original motion of \$16,000 per mile. Lost by the following vote:

Yeas—Douglas, Esmeralda, Lincoln, Lyon, Nye, Ormsby, and Storey—7.

Nays—Churchill, Elko, Esmeralda, Humboldt, Lander, Washoe, and White Pine—7.

Upon motion of Mr. Ingalls, a recess of twenty minutes was taken.

Board called to order after recess.

Mr. Randall—We do not seem to agree very well on this proposition, and I now move to rescind all action taken yesterday and leave everything to the discretion of the Assessors throughout the State.

Seconded by Kinney, Dolph and Quirk.

Motion carried by the following vote:

Yeas—Churchill, Esmeralda, Humboldt, Lander, Lincoln, Lyon, Nye, Ormsby, and Storey—9.

Nays—Douglas, Elko, Eureka, Washoe, and White Pine—5.

Mr. Quirk of Storey—We have been here for three days and have done nothing, so I move we adjourn and go home.

Mr. Holcomb—I move to amend, and come back and take up everything over again.

Mr. Randall—I think we cannot make an amendment to a motion to adjourn.

The Chairman—A motion to adjourn is not debatable.

Motion put, and carried by the following vote:

Yeas—Churchill, Esmeralda, Humboldt, Lander, Lincoln, Lyon, Nye, Ormsby, and Storey—9.

Nays—Douglas, Elko, Eureka, Washoe, and White Pine—5.

Mr. Hooper—When are we to meet again? I would like to come back to-morrow morning and begin over.

The Chairman—We will meet again next January, under this law.

Adjourned.

It will be seen from the above that absolutely no business was transacted at the meeting, for what action was taken at any time during the meeting was rescinded on the last day.

The Assessors gave as a reason for this course that the County Boards of Equalization had reduced the valuations on railway and other property in several counties of the State, which had already been fixed by the full Board of State Assessors. Until the legal right of County Boards to reduce valuations should be determined by the Courts, they claimed that action on their part was useless.

#### THE REVENUE LAW A DEAD LETTER.

*The law commands that all the taxable property in the county shall be*

assessed "at its true cash value," and fixes a penalty on Assessors who fail to assess property in their counties by making the Assessors and their bondsmen "liable for the taxes on all property within the county which is not assessed through the Assessor's willful or inexcusable neglect." (Statutes 1891, p. 139, sec. 9.)

There is no pretense of enforcing this law in any county in Nevada.

Take for instance the county of Washoe.

No live business man in the State would think of rating the taxable property in Washoe at less than thirty millions of dollars, more than the whole State is valued by the Assessors.

The Assessor of Washoe rates the taxable property at \$6,065,625. Nearly twenty-four millions worth of property escapes taxation.

There are other counties dodging the Assessor fully as much as Washoe, but this county is cited from the fact that the evasions were so flagrant that a Grand Jury of the leading citizens of the county called attention to the fact in a report which shows that there are some men in that vicinity who are not backward in calling a spade a spade.

The report is here republished as a document bearing directly upon the question of tax dodging:

#### ASSESSOR'S OFFICE.

The conduct of this office is very unsatisfactory for several reasons, among which may be mentioned:

First: It has no books or record of its transactions.

When called on by your examiners and asked for the records of the office, showing the business of 1901, the answer was:

"We keep no books."

When asked for an account of the poll taxes collected last year, the answer was:

"Go to the Auditor."

When asked for an account of the money realized, the answer was:

"Go to the Treasurer."

But after persistent efforts on the part of the examiners the deputy finally produced, from a private memorandum book in his pocket, a statement showing that during the year 1901 the office had received from the Auditor 1,625 poll tax receipts of the face value of \$4,875, of which he delivered and collected 710, and turned over to the Treasurer \$2,130 therefor.

That he delivered 645 receipts to property owners when making assessments, which were charged on the roll to the amount of \$1,935, and that the remaining 270 receipts, of the value of \$810, were returned to the Auditor to balance the account.

From the same memorandum book it appears the officer collected from personal property the sum of \$4,458, which sum was paid into the county treasury, as was also the money received from poll taxes.

From the same source it appears that the office collected on account of taxes on proceeds of mines the sum of \$71 19.

In checking with the Auditor and Treasurer these three items are found to be correct.

Second: When asked the amount of the assessment roll for 1901, the answer was:

"Don't know. Here is the list, you can figure it up."

When asked how much the action of the Board of Equalization had changed the amount of the roll, as made by the Assessor, the answer was:

"Don't know; ask the Auditor."

So it was found that the office has no record from which to ascertain the very pertinent information desired, except as above stated.

Your committee, however, did, at considerable expense of time and labor, ascertain certain facts regarding the assessment roll, to wit:

Number of property holders assessed, 1,579.

Amount of roll as made by the Assessor, \$5,853,889. Which sum was reduced by the Board of Equalization in the sum of \$314,609, leaving a balance of \$5,539,280 on which tax should be collected.

But it is evident from an examination of the tax list that the matter of assessing was performed in a perfunctory manner, and not in accord with the letter or spirit of the statute.

Section 1084 of our Compiled Laws commands the Assessor to "ascertain by diligent inquiry and examination, all property in his county, real and personal, subject to taxation, and also the names of all persons, corporations, associations, companies or firms, owning the same; and he shall then determine the true cash value of all such property, and he shall then list and assess the same to the person, firm, corporation, association

or company owning it. For the purpose of enabling the Assessor to make such assessment he shall demand from each person or firm, a statement under oath of all the real estate and personal property within the county," etc.

From this section the law is plain that the Assessor shall do the assessing and not the individual property holder.

Under the custom prevailing it has been said, and with much truth, that Washoe county, instead of one Assessor, as provided by law, has 1,579, as nearly every property holder assesses himself.

If the Assessor has any doubt as to the meaning of Section 1034, as partially quoted above, let him turn to two decisions of our Supreme Court, to wit:

*State v. Wright*. Fourth Nevada Report, 251, and *State v. W. U. Tel. Company*, *State v. Wright*, 4 Nev. 251, and *State v. Western Union Telegraph Company*, 4 Nev. 338. Here the Court says:

"The Assessors must receive sworn statements, but are not bound by them. Sworn statements should be received by the Assessor without dictation as to what value should be inserted."

In the last named case the Supreme Court says:

"The sworn statement of the parties is simply required for the protection of the taxpayers. It is to prevent property being concealed and thereby escaping taxation. It is not for the purpose of enabling parties to fix a value on their own property."

Nearly all our taxpayers will recall the custom followed by the Assessor as substantially this:

He hands each property holder a blank statement with the request: "Please fill this out as soon as convenient and hand it back."

Sooner or later the statement is "handed back," as requested.

Some of the statements contain a more or less full list of property owned with the value as the property holder's conscience will permit affixed. In some cases only a part of the property is listed. In most cases the affidavit is dated and signed as being sworn to. The statement may contain "all the real estate and personal property" of the owner or any part thereof. In some cases the statement is returned with the suggestion to "assess me the same as last year."

So much for the law and Supreme Court decisions concerning the duties of Assessors, and now compare the requirements of the law with the performance of the sworn officer as is made to appear by the tax list of 1901.

It will be remembered that the law says the Assessor "shall ascertain by diligent inquiry and examination all the property" subject to taxation.

Did he do this last year?

It will also be remembered that each blank statement contains a memorandum list of nearly all kinds of property. This list presumably is intended to assist the property owners and Assessor in making out the statement.

For instance, the list mentions "household furniture, pianos, gold and silverware, libraries, goods, wares and merchandise, money, solvent debts, capital loaned, watches or jewelry, horses, mules, cattle, sheep, hogs, bees, lumber, bicycles," etc.

It is now in order to inquire how near the Assessor came by "diligent inquiry" to finding all the assessable property in this county.

For instance, was it by "diligent inquiry" that he found only 48 persons who had "money," and is it to be presumed that the other 1,531 were moneyless?

Was it through "diligent search" that only 113 "pianos" were found and did he discover by "examination" that their value was only from thirty-five dollars upward?

Shall we believe that out of 1,579 taxpayers, only 11 had solvent debts, or that Washoe county has no more than 31 bicycles, quoted at \$5 up?

Shall it go forth as a fact that only 16 people in Washoe county had jewelry, and of the "cheap John" order, and that there are not more than six watches in our prosperous county of 8,000 people and that the value of these half dozen is no more than \$80?

In closing this part of our report it may not be inappropriate to include a part of Judge Hawley's decision after hearing the contest in his Court at Carson City last year in the case of the Southern Pacific Company against the action of the State Board of Assessors, during which trial the manner of assessing was fully considered. We may also note that the shortcomings of our several County Assessors must have been exceedingly glaring to cause the language of the Judge. Here it is:

"If I were to venture a suggestion on this subject it would be to the effect that uniformity in the assessment of property can only be secured by the election of intelligent, impartial and honest men to office, who will strictly adhere to the provisions of the Constitution of this State and assess all property of every kind at its true cost value."

Hon. H. H. Beck was the foreman of the Grand Jury making the report, and his knowledge of revenue matters and his standing as a citizen, as well as that of the other members of the Grand Jury, is a sufficient guarantee that there was ample foundation for the report.

#### A CONTRAST.

Contrast this method of assessing with that of Lyon county. This

county, with small resources and geographical area as compared to Washoe county, turns in a valuation of \$1,738,071, and its total tax rate for State and county is \$1 80.

The Assessor in Lyon assessed the Southern Pacific at \$20,000 a mile in 1901, yet the road paid under this valuation less taxes than it paid previously on a valuation of \$12,500.

In other words, under the new revenue bill the Assessor of Lyon has advanced valuations as contemplated by the law, and the result has been such a low tax rate that sheep and cattlemen come in from other counties to feed their stock and be taxed at the low rate offered by that county.

Meanwhile Washoe, by reason of allowing so much of its property to escape the Assessor, is doing business on a scrip basis.

#### THE REASON.

The reason the Assessor allows so much property to escape taxation is because of the "irrepressible conflict" going on between the different counties to see which can best succeed in dodging the State tax.

Each county desires to avoid this as much as possible, and to cast the burden on the shoulders of the adjoining county, just as individual tax dodgers get out from under the county tax and throw the burden, if possible, upon their neighbor.

They urged that a full valuation of property according to law would cause that particular county to pay more than its share of the State tax unless the other counties would also comply with the law, and as each Assessor feels morally certain that all of the other counties will fail to obey the law, he must also protect his own county by disobeying it. In surmising that other counties will evade the law, just as he is doing, he makes no mistake.

#### THE REMEDY.

The only remedy for the evils existing under this system is to segregate the State rate from the county rate. It would be a very simple matter to do this. Whenever the State rate is something independent of the county, the revenue authorities will have no motive for allowing a portion of the taxable property in the county to escape taxation. Should they do so, the ill effects of such a course could not work an injustice to taxpayers of other counties, but would fall upon the citizens of the particular county where the law was violated. One county would cease to suffer from the shortcomings of another, and each county would be left to regulate its own tax affairs independent of the rest.

The inevitable result would be, other things being equal, population and wealth would drift to the counties having the lowest tax rate. Lyon county, with its rate of \$1 for the county, furnishes an instance of the truth of this axiom. Herds of sheep and cattle are driven in there to feed and be taxed. If the counties from which these taxpayers migrate were living up to the revenue laws, and taxing all the property available, the increased valuation would so lower the rate that the owners of stock would not find it necessary to move elsewhere.

The simplest solution of the matter would be to allow the Legislature in legislative years to fix the lump sum which each county was to pay into the State treasury for that year, and the sum each county was to

pay for alternate years could be fixed by the State Revenue Board. A similar system to this is already in vogue in Oregon.

This system would under these conditions be perfectly fair to the various counties, and the State tax collected in this manner would do away with about nine-tenths of the bookkeeping and printing of intricate blanks which now encumbers the offices of the various counties. The blanks alone, which are required to keep tab on the present intricate system, cost thousands of dollars, and most of them have to be printed outside of the State where the citizens of Nevada derive no benefit from the money expended, and taxes are necessarily increased to meet this additional and useless expense.

Another method, suggested by men who have given the tax question considerable study, is to divide the State into three districts, and select three salaried Tax Commissioners, one from each district, to constitute a State Revenue Board to handle the State revenue and exercise a general supervision over it. The Commissioners to be first appointed by the Governor, and afterwards elected by the people. These offices are, as far as possible, to be non-political.

Such a bill was before the last Legislature, and those who opposed it did so on the ground that it created new salaried offices. This objection would certainly not be valid if the extra revenue derived by the exertions of the Board exceeded the salaries, and it is but fair to assume that the Board, if its members did their duty, would turn into the State treasury more than a hundred times the sum paid out of the treasury for their work.

During the years 1899 and 1900 a quasi-State Board, with but doubtful legal authority, by taking hold of the revenue question added to the receipts of the State from revenue the sum of \$99,046 76; the expense of so doing amounted to \$637 85. (See page 17 of Initial Report of Governor, Attorney-General and State Controller for 1899-1900.)

A tax league, whose headquarters are at Ripon, Wisconsin, is waging a war against the present methods of taxation, and especially against the present cumbersome machinery required in the collection of revenue. The league has sent the following circular to the chief revenue officer of every State in the Union:

The Tax Commission under the present law are unable to succeed in their strong effort for equal taxation. The following law will be the remedy, viz:

*No evidence shall be allowed in Court to recover for property that has escaped taxation.*

Under this law everything called property, that can be stolen or destroyed by fire, will be promptly taxed, which will make the rate so low that no one will dodge his taxes.

Under this law no one will move from one city to another city, State or country to escape taxes.

Under this law everyone will pay taxes on all his property, which will be equal taxation according to the Constitution of all the States.

Under this law the value of every dollar of property will be taxed to maintain the machinery of the Government, which alone guarantees peaceable possession and gives value to said property.

It makes the taxpayers tired to maintain Courts for people to recover for property that has not been taxed.

It is time said law was passed by the Legislature of every State.

Every nominee for the Legislature should be instructed to pledge himself to this single clause in the revenue law.

The most radical and apparently simple and effective measure of any is a proposition now being advocated in some Eastern States to allow

every taxpayer to fix the valuation on his property, and he is supposed to set it down at the value he would accept in cash. If the Assessor or any citizen regards this valuation an under-estimate, he has the right to ask the authorities to advertise the property for sale at public auction. If the property brings more than the owner's valuation, the State takes the difference; if less, it must make up the sum to the owner. If the owner does not care to let the property go at his valuation to the Assessor, he bids it up to save it, and the difference goes to the State. In any event he gets in cash the valuation he places on his own property.

No one who desires to deal honestly with the revenue authorities in the matter of taxes will object to this measure. Such a law if properly enforced in this State would result in no one escaping taxation, and a reduction of tax rate for State and county purposes to about 25 cents on the hundred dollars valuation.

Taking it all in all, the revenue question is the most complex that the law-maker has to deal with, and underlies all of the principles of government, and is the foundation on which all law and government rests.

Without revenue derived from all classes of people, based upon their proportionate ability to pay, the three branches of government—Legislative, Executive and Judicial, which guarantees the enforcement of their personal and property rights—could not be maintained.

#### THE STATE LEVY.

Section 7 of the Revenue Act provides as follows:

Immediately after the auditor's statement of valuation, provided for in section ten of this Act, shall have been received by the State Controller, the Governor, State Controller and Attorney-General shall meet and ascertain the aggregate valuation of all taxable property in the State, as reported by the several County Auditors. They shall then proceed to fix the State rate of taxation (not to exceed eighty cents on each one hundred dollars) in proportion as the amount required to conduct the State Government for that year stands to the whole property valuation in the State; but in no case shall they fix a rate which will give the State more revenue than necessary to meet the total amount of appropriations made by the last preceding Legislature.

Sec. 8. When the rate of State tax shall have been fixed as provided in section seven, it shall be the duty of the State Controller to immediately notify the several County Assessors and County Auditors of the same.

Sec. 10. The several County Auditors shall, annually, on or before the fourth Monday in October in each year, forward to the State Controller a statement under seal of his office of the aggregate assessment of all property on the assessment roll in his county, segregating the personal from the real property.

These provisions of the law were not complied with, from the fact that but three of the Auditors' reports reached the Controller on the fourth Monday in October, and without the necessary data it would have been impossible for the Board to fix the tax rate for the present year.

In addition to this the Board doubted its authority to fix the tax rate in the face of the Act relative to the fixing of the State levy approved March 18, 1901, by which the Legislature fixed the tax levy for two years at 80 cents. It reads "for the fiscal year commencing January 1, 1901, and annually thereafter, an ad valorem tax of eighty cents on each one hundred dollars of taxable property is hereby levied and directed to be collected for State purposes," etc.

This Act, approved on the 18th of March, the Board regarded as having repealed the section of the Assessors' Act approved March 16, 1901, giving the Board the power to fix the rate.

It now becomes the duty of the Legislature to fix the tax rate for State purposes for the years 1903 and 1904.

#### EIGHT YEARS OF REVENUE RECEIPTS.

In the following tables the comparison is shown between the valuations throughout the State since the tax question began to be agitated and the four years prior:

1895.....	\$23,723,461 85
1896.....	23,458,468 83
1897.....	23,497,248 30
1898.....	23,517,245 29
Total .....	<u>\$94,196,424 27</u>
1899.....	\$23,692,709 69
1900.....	24,286,757 22
1901.....	28,301,253 25
1902.....	29,324,066 00
Total .....	<u>\$105,695,386 16</u>
Aggregate increase during last four years.....	<u>\$11,498,941 89</u>

It is a noteworthy fact that the greatest gain in valuations was made in 1901, when the present revenue law was enforced by the Assessors. The gain that year over the valuations of the previous year was \$4,105,496 03. The gain for 1902 (the year the deadlock occurred in Carson at a meeting of the State Board of Assessors) was but \$933,412 75.

#### PRESS OPINIONS.

The following extracts are selected from the various newspapers of the State, irrespective of politics, bearing upon the question of taxation:

##### [Reno Gazette.]

The *Gazette* will, from day to day, call public attention to the unequal taxation that is being practiced all over the State. It will only refer to the most glaring cases, but enough to inform the people, that they may take steps to remedy the evil. That the Assessors and Boards of Equalization are not doing their duty as prescribed by law is painfully apparent. It may be more carelessness on their part than any desire to make fish of one and fowl of another, but, whatever the reason, everyone will agree that something should be done.

The *Gazette* will add that it is the custom of Boards of "Equalization" to cite the poor man to appear before them and show cause why some old mare, or an old cow, or a mowing machine, overlooked, maybe, by the Assessor, should not be added to his assessment. Nine cases out of ten his assessment is "equalized" to conform with said Board's ideas of right and wrong, while the man with thousands of acres of land and hundreds of cattle and sheep, escapes with one-tenth of his property assessed. The big corporations, too, do not pay over one-tenth of what they should. The Boards of "Equalization" have no hesitancy in raising a man who is struggling to earn a living on ten or twenty acres of land, with an old cow and a dozen chickens, to the last cent it is possible to squeeze out of him. The fact is the poor man bears the greater burden of taxation, while the big fellows escape.

##### [Silver State.]

What is needed in Nevada is a State Board of Equalization which shall have power to raise and regulate assessments and lower the State rate.

Such a Board could raise taxation in Nevada and we could have a 50-cent State rate, a 70-cent county rate, making a \$1 20 total rate which would give a wonderful impetus to Nevada development.

The members of the Board state that the sentiment of the people is largely in favor of a State Board. They want a higher valuation and a lower rate. But before they can accomplish anything the State rate must be lowered.

##### [Carson News.]

It is generally understood that the present rates of taxation in Nevada are prohibitive and tend to frighten capital. It is also known that some single counties are worth more than the entire State is assessed for, and that one or two corporations

might be selected of which the same might be said. It is also generally understood that the system of taxation now in use works an injustice and a hardship on the small owner and is to the advantage of the larger concerns, who avoid their proper contributions to the government.

Now the effect of reducing the rate one-half will be that the Assessor must find twice as much property as now appears on the rolls, and there is little or no doubt that this can be done in nearly every county in the State. He must do this in order that taxes enough may be collected to conduct the business of the county and State, and in the performance of this duty he will naturally have to find it in the property of the large corporations and wealthy owners who are now treated with extreme kindness. The man of small means does not escape taxation. His property probably consists of a little house, or a small patch of ground, and everybody in the community knows within seventy-five cents of what he is worth. Therefore, the low rate will reach the very evil that is now agitating the people—the matter of equal taxation, besides publishing a low rate to the world and encouraging the investment of capital in this State. It is a proposition that is worth thinking about and talking about.

[*Territorial Enterprise.*]

The Elko *Independent* jumps on Humboldt county, her Assessor and assessment rate. The *Independent* does not dispute the fact that Humboldt is the richest county in the State. As a matter of fact, Elko must be very close in taxable wealth to Humboldt county, but Brother Booher is afraid to call attention to the fact that Elko county, with her tax roll of between four and five million dollars, has a real or actual valuation in wealth of \$20,000,000.

The *Independent* agrees with the *Silver State* that taxation in Nevada is a farce—a howling farce—and poor men pay the taxes and rich men escape them to some extent.

Taxation, the solution of it, is the most important question confronting the State Government. While there is a decided increase in property valuation, the rolls of the various counties show but a few hundred thousand dollars' increase. What a lie to go to the world that Nevada, already despised, abused and laughed at, is raising her tax rate. Is there a community on earth in which it is not an indication that times are bad and prices falling?

We venture the assertion that Elko is as badly assessed as Humboldt; that Lincoln county is no better. Look at the great Delamar properties, the greatest gold mining enterprise in the world, and assessed at about \$90,000, when they have refused five millions. Let us not mince matters, for if we love the State of Nevada and her future prosperity, taxation must be readjusted.

How unwise and foolhardy is the policy which would prevent the valuation being raised to double its present amount, with the rate cut in half. Would anyone pay more taxes?

There are signal instances all over this State as to the utter absurdity of our tax system. Nevada, rich, growing prosperous, with immense herds of cattle, flocks of sheep and bands of horses growing and increasing yearly. Let us raise the valuation all over the State and cut down the rate; no one will be cinched, and Nevada will present a much more favorable aspect before the industrial world.

[*Reno Journal.*]

The man who, by chicanery or other form of dishonesty, undervalues his property for tax purposes, obtains an advantage over the State and over each honest taxpayer in the State who pays upon the full value of his property. The effect of the whole business of undervaluation is a premium on perjury, and is a festering sore on the body politic, which sends its poison to the heart and root of good government. It destroys political life and fosters the worst forms of political dishonesty.

There is a great inducement to dishonesty in matters pertaining to taxation by the private citizen because he feels that he should not pay more than his share of the tax required for State and county purposes, and he knows that he lives in Nevada, and is practically without a remedy, which is too true.

[*Virginia Report.*]

The excessive tax rate of this State has done it more harm than any other single cause, and with that rate reduced to one-third its present size Nevada may congratulate herself upon having taken the first step forward in the upbuilding of a great Commonwealth.

[*Carson News.*]

To those who are laboring for a just and equitable system of taxation throughout Nevada, the reports from Washoe county, coupled with the report of the grand jury, present a condition that is more than discouraging.

In the first place, Washoe county is the wealthiest county in Nevada. The property within its boundaries is worth, in the open market, more than the entire State is assessed for. It is the opinion of many conservative residents of Washoe county that its property is worth \$30,000,000. And yet, notwithstanding its wealth and vast corporations, it has a high tax rate and is running on a scrip basis.

The valuation of Washoe county would be of little concern to the balance of the State were it not for the fact that, if the above figures are correct, it is defrauding the State of Nevada out of the State tax on about \$24,000,000 worth of property, which the

other counties must make up from the pockets of their own citizens; therefore every county in Nevada, and every citizen of every county in Nevada, has a personal interest and concern in the valuations placed upon property in all other counties. If Washoe county paid its proper proportion of the State tax there would be just that much less for the other counties to pay.

One grand jury gives numerous instances of the loose manner in which matters relating to assessments are conducted in our sister county; and here is another that might serve as an illustration.

The law of the land provides that every bank shall pay a quarterly license of \$150. The State Bank and Trust Company of this city pays that sum, as did the Bullion and Exchange Bank before it for many years; but in Washoe county, by some hocus pocus and personal favor, no bank in Reno pays over \$36 per quarter. This is, of course, merely an instance of incompetency or dishonesty of some one in office. It has been going on for years in Reno, and it certainly is the plain duty of some citizen to force compliance with the law. Perhaps it furnishes a cue to the reason why the wealthiest county in the State cannot pay its bills in cash, and certainly illustrates the point made in Judge Hawley's decision that one way to secure proper valuations and equitable taxation, was to elect honest and competent men to office.

In the town of Reno there are many citizens who boast that their property is not taxed on a valuation equal to twenty per cent of its true cash value. And yet Washoe county is not the only one in Nevada by any means that defrauds its weaker sisters in the matter of State taxes. There are two or three more that are just as bad, and to which every word in the above applies with equal force. Counties, like communities and men, appear to desire to shirk their share of public burdens more and more as their ability to bear them increases, and so in Nevada to-day we have a situation in which the less fortunate and less prosperous counties have to bear a portion, at least, of the burdens of the wealthier and growing counties. It supplies a good working ground for careful consideration by the incoming Legislature.

[*Reno Gazette.*]

Mr. — of Lovelock, Nevada, recently sold ranch property in Humboldt county for \$30,000, yet he paid taxes on a property valuation of but \$6,335. This is the way nearly all property has been valued for taxable purposes, unless it was some little fellow's home or cigar stand. In taxing that class of property the State Assessors have been "ever vigilant."

Referring to the above, the *Elko Independent* says: The *Independent* is willing to wager its plant against the *Gazette's* linotype that the same inequality between the true value of real estate and its assessed value can be found in Washoe county and in every county in the State. The *Independent* does not believe that the Assessors have intentionally done any wrong to the small taxpayers, but what errors have been committed in this line are but the natural outgrowth of the system under which property has been assessed in this State ever since it became a State. High valuations and low rates will correct the inequalities and place the small taxpayer on the same level with the large property holders.

[*Lyon County Times.*]

Mr. — of Churchill county made the statement recently that his property in that county was valued at \$30,000. The *Appeal* calls attention to the fact that he put his property into the Assessor last year for \$8,000. In the *Reno Journal* of Thursday Mr. —, the sheepman, says he has 27,000 head of lambs on one range and 17,000 on another range, and last year he sold lambs in Chicago for \$3 40 per head. To have 44,000 head of lambs he must have 100,000 head of sheep, or more. He says he will clip 400,000 pounds of wool this season. It would be a good time now for the Assessor to call on Mr. — with his own figures.

[*Eureka Sentinel.*]

The *Silver State* has taken occasion recently to refer to Storey, Ormsby and other counties as "tax dodgers." An interesting item appears in the *Silver State* that arrived to-day. That issue tells us that Mr. — has just sold his property near Big Meadows for \$36,000. Now the tax roll shows that he was assessed altogether \$6,395. In other words, he was assessed at just one-sixth of his wealth, presuming that the reported sale included all his Humboldt county property, which it does not, as the same paper tells us that he still has large holdings of town property in Lovelock, together with an extensive cattle business, which makes it all the worse for Humboldt's showing. It is not fair to presume that Mr. — enjoyed any special privileges in the premises and it will be conjectured that this instance will show just about the average maintained in Humboldt county and how that county cheats the State out of its lawful proportion of revenue by paying in one-sixth of the amount it owes, and forcing less wealthy counties, like Storey and Ormsby, to pay on a full valuation.

[*Carson News.*]

It is reported on good authority that Mr. — has refused \$160,000 cash for his Humboldt stock farm. That is about \$50 per acre for his 3,400 acres with a little over 1,000 under cultivation.—*Lovelock Tribune.*

The above item says that Mr. — refuses \$160,000 for his property. The Humboldt

county assessment roll shows that he was assessed for all his possessions in the county last year but \$13,945, or for less than one-tenth its true cash value.

For nearly forty years the law has provided that all property shall be assessed at its full cash value in the open market.

The Humboldt county newspapers have had a great deal to say about Ormsby and other counties dodging taxes, and that the new revenue law is a "cinch bill." From the above and similar items which *The News* has called attention to recently, it would appear that Humboldt is about the best tax-dodger of the fourteen counties comprising the State. In what particular is the law a "cinch law"? Not a Humboldt county paper has even attempted to show that any single bit of property in that county is valued by the Assessor for more than it is worth.

On the other hand the new law will reduce the rate in Humboldt county more than one-third, without coming from the pockets of a single resident of that county or of the State.

The Humboldt county newspapers are complaining because they will have to pay their just proportion of the State tax. They have had a great deal to say about Ormsby's assessment. *The News* would like to hear of a single piece of property in Ormsby county that is not assessed at nearer its true value than is any piece in Humboldt county. Here is an opportunity for those who are abusing Ormsby to show up.

Names of individuals are omitted from these extracts for obvious reasons.

[*Carson Appeal*]

The *Silver State* continues to assail the new revenue law and tries to induce the people of Humboldt county to believe that the bill is a piece of cinch legislation gotten up for the purpose of "squeezing" certain counties. The only possible "squeeze" that can be put on any county is in the just process of equalization, for it will make counties who have been dodging their taxes come to the center and settle on the same basis as counties who have been paying in full. As the loudest and main wail of distress comes from Humboldt county, it must be that this particular county fears "equal taxation." It is in the position of the man on trial whose lawyer consolingly told him that he would see that he "got justice."

"That's just what I don't want," was the laconic and candid reply of the accused.

The *Silver State* has over and over again insisted that Humboldt is worth twenty-five millions. It is taxed for less than four millions. The *Silver State* has never denied this fact, and this is the accusation on which Humboldt county stands indicted by the taxpayers to-day.

The above are samples of newspaper discussion culled at random from the different newspapers of the State. The papers published in one county are continually accusing other sections of the State with tax-dodging, and at once the counter-charge comes back, crimination and recrimination going on all the while, until no county in the State escapes the charge.

FROM THE SURVEYOR-GENERAL'S REPORT.

The report of Surveyor-General Kelley for the years 1899 and 1900 contains the following significant paragraph:

Fat cattle and sheep are exported by the trainload from shipping points on the Central Pacific Railroad to San Francisco, Omaha and Chicago, in which markets they command the highest prices. The annexed table, compiled from the reports of County Assessors, shows the number of cattle assessed in Nevada in 1900 to be 224,403 head, and the number of sheep 620,150, distributed among the several counties as tabulated:

Counties.	Cattle.	Sheep.
Churchill county.....	5,695	25,900
Douglas county.....	3,239	8,600
Elko county.....	87,965	152,600
Esmeralda county.....	2,325	12,100
Eureka county.....	12,781	26,000
Humboldt county.....	62,200	119,600
Lander county.....	17,575	40,000
Lincoln county.....	1,967	4,850
Lyon county.....	3,806	20,000
Nye county.....	3,600	5,500
Ormsby county.....	440	-----
Storey county.....	435	5,000
Washoe county.....	5,800	170,000
White Pine county.....	16,575	30,000
<b>Totals.....</b>	<b>224,403</b>	<b>620,150</b>

With this showing it seems farcial to designate the live stock industry of the State "one of the most prominent," but one of the largest land and cattle owners in the State assures me that there are at least 750,000 head of cattle in the State, and men, who are extensively engaged in the sheep business, say that the Assessors' figures on live stock, multiplied two and a half times would be approximately correct. The Assessors' figures, with cattle valued at \$12 per head, and sheep at \$2 per head, for taxable purposes, would indicate that the live stock industry of Nevada comprises only about one-sixth of the entire taxable property of the State.

Live stock owners allege that they pay more taxes proportionately on the value of their property than does the Southern Pacific Company, whose railroad traverses the State from the California line near Verdi, to the Utah line near Tecoma, a distance of 445 miles, which is assessed at \$5,000.050, or at the rate of \$11,317 90 per mile.

Since then the railroad company has been raised to a uniform valuation throughout the State of \$15,000 a mile, except in Lyon, where they pay on a \$20,000 valuation.

On the other hand beef cattle were raised to \$32 50 a head, with the expense of getting them to railroad transportation deducted, and stock cattle to \$17; fat cows, classed as beef cattle, \$25. This was the valuation for 1901, but, as the meeting of the Assessors in 1902 left the valuation all over the State to the judgment of the Assessors, it is impossible to tell the valuation placed on stock in the different counties.

Reports to the Surveyor-General for the past two years show that more cattle were found by the Assessors during the past year than for the year previous.

It is worthy of note, however, that the 18,000 cows in Nevada in 1901 only produced 2,200 calves. In fact in only two counties of the State—Douglas and Lyon—did the cows calve at all.

The report shows less than 10,000 beef cattle in Nevada in 1902, but this was ahead of the record in 1901, which was a beggarly 7,200.

It is clear that the cattle business of Nevada, and the sheep business along with it, is escaping its just proportion of the burden of taxation.

#### THE LANDED INTERESTS.

That the landed interests of the State escape a just proportion of taxation is patent to everyone. Cultivated land, worth over \$100 an acre and which could not be bought for these figures, is taxed as low as \$5 and \$10 an acre. There are about 25,000,000 of acres or more land in Nevada available for taxable purposes. An average tax of 3 cents per acre on this land would raise enough money annually to run all the State and county governments, even if nothing else in the form of property was taxed.

Should the method of taxation commonly known as the "Single Tax" be adopted in Nevada, it would result in equal distribution of the burdens of taxation among all classes of taxpayers.

The owner of agricultural land would have nothing in the way of tax to pay upon his improvements and the shiftless owner of land which was unproductive would have to retire from possession to make way for some one of more enterprise, which would reduce the price of land in the State and invite increased population.

The farmer who held on to his land would soon find that the increased demand for the products of his labor resulting from increased population would much more than pay the tax imposed on him. Notwithstanding the assertion that an exclusive land tax falls upon the land owner, the theory of taxing land alone finds its most numerous advocates in agricultural districts.

The municipal land owner is not taxed for his improvements, and the more he improves his property the larger his income. The person who rents a store built upon a piece of municipal property pays no tax on his stock of goods or his business. Directly there is no tax for him to pay the authorities, but indirectly he pays his share of the land tax by the increased rental exacted by the land owner. Every class of business will in the long run contribute its just proportion of taxation, for the land owner, who alone deals with the tax collector, immediately becomes an agent for the adjusting and distributing of the tax, and he will see that his tenants pay their share and they will "pass the buck" along to their customers and thus, while apparently no one pays taxes but the realty owner, no one can escape taxation under this system, and the burden is absolutely more self-adjusting than the most experienced Assessor could ever hope to obtain under any complicated revenue law in existence, and 50 per cent cheaper in its operation.

While this question of taxing land values is one of growing importance all over the world, the matter of taxing land was not discussed at the recent meeting of the State Board of Assessors.

The marvelous progress which the single tax truth has made in the United States was well illustrated at the last banquet given by the Massachusetts Single Tax League, on the 8th of December, 1902, at the Copley Square Hotel, Boston, to the professional economists. The Boston *Transcript* of the following day said of this meeting that it "brought together a noteworthy group of speakers representing leading universities from Maine to California. The primary object of these gatherings is, of course, to advertise the single tax; but this particular method of advertising is broadly educational." And in the same editorial, which occupies nearly a column, the writer says: "Urban growth unquestionably creates enormous land values which individual owners have no claim to appropriate in full. That is, rising land values represent in large part a social product which may rightly be levied upon by the community to meet the increasing expenses of municipal administration."

The Boston *Post* of the same date said editorially that the scheme of taxation which the Massachusetts Single Tax League represents "is coming more strongly to command the approval of practical men." The editorial concludes thus: "What is needed, we believe, is simply the authority to try the experiment here in Massachusetts of the method which the Single Tax League advises. This can be done by separate communities on their own account, and the Commonwealth can profit by their experience."

The views of the learned professors who took part in the discussion showed a most gratifying advance toward the apprehension of the great fundamental truths of the single tax philosophy.

Two years ago the State of Colorado, in dealing with its tax problem, sent a commission to New Zealand to investigate the practical workings of the single tax system. The commission reported that the system was a success wherever it had been tried, and that the sections of New Zealand which had adopted the single tax were progressing in a marked degree over the portions of the country which held to the old system. Under the single tax system all classes were virtually compelled to pay alike, the owner of realty settling with the Government and the rest of the community settling with the land owner.

The most signal victory for the single tax advocates in New Zealand was the election last November of George Fowlds to Parliament from the City of Auckland and in Australia of Max Hirsh, both prominent advocates of the land tax theory. The single tax party won sixty-six seats in Parliament as against twenty-nine carried by the opposition. Last November in the City of Glasgow out of thirteen members of the City Council eleven were elected who were advocates of the single tax theory.

#### THE MINING INTERESTS.

Nevada, owing its position in the commercial world to its mineral resources, has provided by its Constitution that only the net profits of the miner shall be taxed. This is certainly a liberal provision, as it gives to the mine owner privileges not accorded to any other industry. That many mining companies have abused the favor by a systematic evasion of taxation, there can be no doubt.

Mines which have the reputation of producing millions and whose value in the open market is based on that reputation in connection with their dividend output, make but a sorry showing when coming in contact with the Assessor.

The common method of avoiding the just tax is to charge a fictitious rate for milling in order to reduce the net profit. In some instances the mine and mill are owned by the same company and the mill owners, under the guise of a separate corporation, combine with themselves to rob the State and county as well as the stockholders.

In another part of this report are given tabulated statements of the sworn reports of mining officials, a study of which will enlighten the average citizen as to the methods employed.

These statements, although sworn to, carry their own mathematical refutation with them and show absurdities which cannot be overlooked even by the most casual observer at all conversant with mining methods.

The conclusion is unavoidable that, where such systematic evasion of taxation is carried on, it can only be successfully accomplished with the connivance of the officials whose duty it is to enforce the law.

#### PATENTED MINES.

At the last election the question of taxing patented mines was submitted to the people of the State and was carried by a vote of 3,945 to 614.

This move was made to compel the owners of patented mines to pay taxes or make way for successors in interest who are more enterprising.

There has been some question raised as to the acceptance or rejection of the amendment by the people. It is claimed by some that it requires a majority of all the votes cast at the election. Section 1 of Article XVI of the Constitution provides that an amendment can be ratified "by a majority of the electors qualified to vote for members of the Legislature voting thereon."

In the 21st Nevada, page 67, is the case of *The State of Nevada, ex rel. E. D. Boyle, Relator, v. State Board of Examiners, Respondent*. In an opinion by Judge Belknap it is very clearly set forth that the words "voting thereon" do not refer to members of the Legislature, but to the electors voting on the amendment. It is clear, then, that a majority of the votes cast upon that particular amendment is sufficient to carry it.

It is estimated that there are something like twenty thousand pat-

ented mines in the State, the majority of which pay no taxes, and under the present law do no assessment work.

#### TAXING MORTGAGES.

There is a general demand in business circles for a change in the method of taxing mortgages. The man negotiating a loan by placing a mortgage on his property first pays taxes on the property and then indirectly pays taxes on the mortgage. The lender pays a mortgage tax which he passes to the borrower by adding it to the interest. This is equivalent to double taxation, and comes all the harder on people who are compelled to mortgage property to tide them over financial embarrassments.

The present law drives investors from Nevada to other States whose statutes present more liberal inducements to capital.

#### THE RAILROADS.

The railroads doing business in this State pay more than a third of all the revenue collected. A full report of their mileage and tax valuations will be found elsewhere in this report.

In the 10th Nevada Justice Beatty has laid down the principles of taxation which should govern the assessments of railway property. Their cost of building and equipment and profits and losses all enter into the problem of assessment. The rule in subsequent decisions fixes the value of a road for assessment purposes at a capitalization of which the net earnings represent 6 per cent.

It is safe to say that no railroad in the State is paying taxes according to this rule. Ten per cent of it would be nearer the actual amount. The agents of the roads admit this, but hold that the stock industry, the landed interests and the mines are paying in the same proportion, along with nearly everybody else. The matter would seem easy of solution, for the stock men say they will pay if the railways are made to, the land owners insist that they are all willing to be assessed full cash value "when other people are," and the roads insist that "when everybody else" is properly assessed they will only be too happy to get in line and march up to the high valuation basis of taxation.

It would seem to be up to the Assessors to go ahead and fix these valuations as everyone seems anxious to have them fixed.

The Assessors know perfectly well, however, that all this talk is not sincere and that there is not a single interest engaged in dodging taxes that wants any change in present conditions.

#### STATE FINANCES.

The State at the present time owns \$685,000 in United States Government 4 per cent bonds which mature in 1907 and \$215,000 United States 4 per cents which mature in 1925, a total holding of \$900,000.

During the fiscal years 1903-4 the State must redeem \$32,000 Nevada State bonds. The receipts from taxes apportioned to the State Interest and Sinking Fund will amount to about \$35,000, and the interest disbursements from State Interest and Sinking Fund will amount to about \$15,000.

In order to meet this liability of \$47,000 the apportionment for the the State Interest and Sinking Fund should be 7.2 and the Territorial

Interest Fund 5.6. If there is a shortage in the Territorial Interest Fund, the law allows a transfer from the General Fund.

The rate for State purposes can be lowered to 65 cents on the hundred-dollar valuation.

This lowering of the State rate is dependent on Assessors following the law in the matter of valuations. Many Assessors neglect to enforce the law through the fear that the State will get too much money.

When these officials wean themselves of this timidity regarding the State finances, it will be a step in advance. If the State receives too much money, the rate can be afterwards lowered to meet it. The Legislature should also provide by law for the protection of the State that whenever the amount coming in for State purposes is insufficient, that the deficiency can be apportioned among the several counties of the State.

The goal to be arrived at is a gradual lowering of tax rates until all classes of taxpayers pay in just proportion and, as the law directs, on the full value of their holdings. Whenever this is done a State and county tax rate not to exceed 30 cents on the \$100 would be ample all over this State.

Such a rate would cause population and capital to swarm in here and build up a mighty Commonwealth. When the new irrigation system comes into vogue in Nevada this population will be needed and can be amply provided for.

Meanwhile that class of people who fight a low tax rate and who favor tax dodging must be forced to come into the open and show cause for their action.

There are certain classes of people in every new State who dislike the influx of population, for with it they fear the advent of new competition which would destroy the commercial monopolies which they have established.

That the people of the State desire a reform in the revenue system is proven by the result of the election of last fall.

The party that pledged its nominees to revenue reform and a lowering of the tax rate achieved a signal victory at the polls, while the party whose platform evaded the question was defeated. The question, however, is not in any way a political one and directly concerns every property holder in the State, whether he owns a miner's cabin or is part of a corporation dealing in millions.

The basic principle of taxation, absolute equality before the law, and each paying his share in proportion to his means, applies to all alike.

In the language of Theodore Roosevelt, in discussing the duty each citizen owed the Commonwealth:

**"Each man must pull his own weight."**

#### STATE DEPUTIES.

During the past few years the salaries of State Deputies have been lowered until they have been reduced from the old rate of \$250 per month to \$100.

These employees of the State have the bulk of the work in the Capitol Building to perform, and in some instances the work is so exacting that they are at times compelled to employ extra assistance and pay the cost out of their own pockets.

The State's business is steadily increasing and with this the work which the deputy is obliged to perform, and in some departments the Legislature has imposed additional duties without additional compensation. Added to this is the increased cost of living which during the past five years has advanced from 25 to 40 per cent. With these facts in evidence a reasonable advance in salaries of deputies is a necessity at the present time.

## ESTIMATES.

Following is an estimate of the receipts and disbursements for the fiscal years 1903 and 1904:

## ESTIMATE OF RECEIPTS FOR FISCAL YEARS 1903-1904.

Receipts Applicable to the Payment of Appropriations.	
From counties to General Fund.....	\$325,000 00
From Clerk of Supreme Court—Fees.....	1,000 00
From Secretary of State—Sale of Statutes.....	500 00
From State Controller—Insurance fees.....	8,000 00
From Hospital for Mental Diseases.....	1,500 00
From State Orphans' Home.....	500 00
From State Prison.....	6,000 00
From State School Fund, for expenses of Land Office.....	16,000 00
From General School Fund, for expenses of Superintendent of Public Instruction.....	4,800 00
From Contingent University Fund, for support of University.....	26,000 00
From Interest Account, 90,000-Acre Grant, for support of University.....	10,000 00
<b>Total</b> .....	<b>\$399,300 00</b>

## Receipts Applicable for Expenditures Provided by Law.

From counties to State School Fund.....	\$3,000 00
From counties to General School Fund.....	21,000 00
From counties to State Interest and Sinking Fund.....	35,000 00
From counties to Territorial Interest Fund.....	39,000 00
From counties to University Interest and Sinking Fund, 1895.....	5,000 00
From counties to University Interest and Sinking Fund, 1897, No. 1.....	4,200 00
From counties to University Interest and Sinking Fund, 1897, No. 2.....	4,200 00
From counties to Contingent University Fund, Laboratory Bond Account.....	2,000 00
From counties to Contingent University Fund, Hospital Bond Account.....	1,000 00
From Secretary of State to Library Fund.....	3,000 00
From land payments to School and University Funds.....	120,000 00
From interest on land payments to School and University Funds.....	110,000 00
From interest on United States 4 per cent bonds to School and University Funds.....	67,000 00
<b>Total</b> .....	<b>\$414,400 00</b>

## ESTIMATE OF EXPENDITURES FOR THE FISCAL YEARS 1903-1904.

Legislature, Twenty-first Session.....	\$35,000 00
Salary of Governor.....	8,000 00
Salary of Governor's Private Secretary.....	3,000 00
Salary of Lieutenant-Governor.....	3,600 00
Salary of Secretary of State.....	4,800 00
Salary of Deputy Secretary of State.....	3,000 00
Salary of State Controller.....	4,800 00
Salary of Deputy State Controller.....	3,000 00
Salary of State Treasurer.....	4,800 00
Salary of Deputy State Treasurer.....	3,000 00
Salary of Attorney-General.....	4,000 00
Salary of Surveyor-General.....	4,800 00
Salary of Deputy Surveyor-General.....	3,000 00
Salary of Draughtsman, in Land Office.....	3,000 00
Salary of Clerks, in Land Office.....	2,400 00
Salary of Land Attorney at Washington, D. C.,.....	750 00
Township plats.....	250 00
Salary of Superintendent of Public Instruction.....	4,000 00
Traveling expenses of Superintendent of Public Instruction.....	500 00
Carried forward.....	\$95,700 00

Brought forward .....	\$95,700 00
Teachers' Institute .....	200 00
Salary of Justices of Supreme Court.....	27,000 00
Pay of Bailiff of Supreme Court.....	500 00
Salary of Reporter of Supreme Court Decisions .....	1,200 00
Salary of Superintendent of State Printing.....	4,000 00
Support of printing.....	14,000 00
Support of bookbinding.....	3,000 00
Publication of Supreme Court decisions and official advertising.....	1,200 00
For new material in State Printing Office.....	2,500 00
Support of Orphans' Home and teachers' salaries.....	29,400 00
Support of State Prison.....	57,000 00
Support of Hospital for Mental Diseases.....	71,000 00
Tuition and support of deaf, dumb and blind.....	5,000 00
Traveling expenses of District Judges.....	3,000 00
Salaries of Janitor, Watchman and Gardener.....	7,200 00
Stationery, fuel and light.....	4,000 00
Current expenses.....	4,000 00
Election expenses.....	450 00
Capitol grounds and waterworks.....	2,500 00
Furniture and repairs of Capitol buildings.....	2,000 00
Salary of Weather Director.....	600 00
Support of State University.....	36,000 00
Salary of Clerk of State Library.....	720 00
Insurance on buildings and library.....	2,000 00
Cleaning arms, etc.....	600 00
Indexing and compiling Nevada Reports.....	1,200 00
Printing and binding 26th Nevada Report.....	1,600 00
Printing and binding 27th Nevada Report.....	1,600 00
Payment of rewards offered by the Governor.....	1,000 00
Support of State Board of Health.....	1,000 00
Aid of Agricultural Associations.....	3,000 00
Care of G. A. R. Cemetery, at Carson City, Nevada.....	200 00
Support of State Board of Assessors.....	3,000 00
Legislative Hall uses.....	300 00
Deficiencies in appropriations for 1901 and 1902.....	1,667 87
Relief bills.....	2,205 21
Support of State Board of Medical Examiners.....	200 00
Support of State Board of Dental Examiners.....	200 00
Total.....	<u>\$391,943 08</u>

Respectfully submitted,

*Sam P. Davis*

State Controller.

NOTE—On page 13, lines 18 and 19, in the Washoe Grand Jury report, the language quoted from 4 Nev. 338, should read:

“The sworn statement of parties is simply required for the protection of the *State*, and not for the protection of the taxpayer.”

The words italicized were unintentionally omitted in the printer's copy.



[A]

## STATEMENT

Showing the gross collections of State revenue by counties for the fiscal year commencing January 1, 1902, and ending December 31, 1902.

Counties.	Property Tax.						Total Property Tax.	Tax on Proceeds of Mines, 1901.	Tax on Proceeds of Mines, 1902.	Totals.
	1897.	1898.	1899.	1900.	1901.	1902.				
Churchill county -----					\$1,196 02	\$6,760 98	\$7,957 00			\$7,957 00
Douglas county -----					2,876 83	4,268 59	7,145 42			7,145 42
Elko county -----					17,174 60	36,633 38	53,807 98	\$18 52	\$23 28	53,849 78
Esmeralda county -----					2,295 31	3,929 34	6,224 65	2 58	15 02	6,242 25
Eureka county -----					5,452 98	6,881 04	12,334 02	29 71	41 88	12,405 61
Humboldt county -----					16,983 38	23,285 73	40,269 11			40,269 11
Lander county -----				\$1,978 17	3,411 07	5,957 11	11,346 35			11,346 35
Lincoln county -----					1,819 92	3,197 56	5,017 48	28 29	142 69	5,188 46
Lyon county -----					4,917 71	8,642 58	13,560 29	44 86	22 25	13,627 40
Nye county -----	\$66 89	\$65 37	\$51 48	13 66	612 82	3,669 07	4,479 29	260 00	2,993 10	7,732 39
Ormsby county -----					3,460 56	5,584 16	9,044 72		14 19	9,058 91
Storey county -----					4,151 86	5,092 08	9,243 94	157 40	148 49	9,549 83
Washoe county -----				15 50	15,908 76	30,694 48	46,618 74	4 63	72	46,624 09
White Pine county -----					929 48	3,433 24	4,362 72	30 05	52 01	4,444 78
Totals -----	\$66 89	\$65 37	\$51 48	\$2,007 33	\$81,191 30	\$148,029 34	\$231,411 71	\$576 04	\$3,453 63	\$235,441 38

[A]

## COLLECTIONS BY COUNTIES—Continued.

Counties.	Miscellaneous Sources.					Totals.
	Possessory Claims.	Court Fines.	Gaming Licenses.	Delinquent Poll Tax— 1901.	Poll Tax— 1902.	
Churchill county .....				\$3 00	\$1,171 65	\$9,131 65
Douglas county .....		\$35 00			568 20	7,748 62
Elko county .....	\$112 50	847 50	\$863 63	4 50	2,730 30	58,408 21
Esmeralda county .....			76 36	39 00	276 75	6,634 36
Eureka county .....		4 00		3 00	994 80	13,407 41
Humboldt county .....		458 50	634 50	19 50	1,844 40	43,226 01
Lander county .....		225 50	84 21		368 55	12,024 61
Lincoln county .....		27 50	245 97	207 00	1,023 30	6,692 30
Lyon county .....		68 00			826 50	14,574 90
Nye county .....		220 00	1,580 73	31 50	952 50	10,517 12
Ormsby county .....		80 00	546 38	1 50	548 70	10,235 49
Storey county .....		146 00	370 13		1,087 65	11,153 61
Washoe county .....		614 95	4,694 13	4 50	3,559 65	55,497 32
White Pine county .....		238 50	217 37	3 00	631 95	5,535 60
Totals .....	\$112 50	\$2,965 45	\$9,313 41	\$316 50	\$16,584 90	\$264,734 14

REPORT OF STATE CONTROLLER.

[B]

## STATEMENT

Of the account of each county with the State for the fiscal year ending December 31, 1902.

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Counties.	Dr. Gross Col- lection of State Re- venue as per Auditors' Statements.	Cr. Salaries and Com- missions to Assessors, Auditors and Re- venue 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.....	\$9,131 65	- \$775 74	\$25 00	-----	\$8,330 91
Douglas county.....	7,748 62	521 03	10 00	-----	7,217 59
Elko county.....	58,408 21	2,200 00	85 85	-----	56,122 36
Esmeralda county.....	6,634 36	969 60	-----	-----	5,664 76
Eureka county.....	13,407 41	1,088 00	30 79	-----	12,288 62
Humboldt county.....	43,226 01	1,768 42	74 50	-----	41,383 09
Lander county.....	12,024 61	846 36	27 92	-----	11,150 33
Lincoln county.....	6,692 23	650 00	10 00	-----	6,032 23
Lyon county.....	14,521 90	1,599 92	20 00	-----	12,901 98
Nye county*.....	10,517 12	263 14	3 80	-----	1,680 70
Ormsby county.....	10,235 49	1,085 28	-----	-----	9,150 21
Storey county.....	11,153 61	1,444 21	5 00	\$1,320 00	8,384 40
Washoe county.....	55,497 32	2,781 00	12 80	-----	52,703 54
White Pine county.....	5,535 60	230 14	2 88	-----	5,060 54
Totals.....	\$264,734 14	\$16,222 84	\$308 54	\$1,320 00	\$238,071 26

\*Nye county failed to settle in December, 1902.

REPORT OF STATE CONTROLLER.

STATEMENT

[C]

Showing the balance in the State Treasury to the credit of the various funds on January 1, 1902, and the apportionment of the receipts and transfers for the fiscal year ending December 31, 1902.

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Apportioned to—	Balance in Treasury January 1, 1902.	Receipts and transfers during the year 1902.	Total.
General Fund .....	\$88,442 11	\$175,983 36	\$264,425 47
State School Fund .....	54,993 18	85,618 04	140,611 22
General School Fund .....	54,981 58	133,977 74	188,959 32
State Interest and Sinking Fund .....	10,956 98	15,257 37	26,214 35
Territorial Interest Fund .....	14,508 04	19,559 92	34,067 96
State University Interest and Sinking Fund, 1895 .....	2,475 33	2,607 78	5,083 11
State University Interest and Sinking Fund, 1897, No. 1 .....	2,535 56	2,173 31	4,708 87
State University Interest and Sinking Fund, 1897, No. 2 .....	2,861 40	2,173 31	5,034 71
State Library Fund .....	3,658 30	3,836 81	7,495 11
Judicial Salary Fund .....	2,250 00	12,187 50	14,437 50
State Orphans' Home Fund .....	1,948 75	13,624 37	15,573 32
State Prison Fund .....	576 70	29,287 37	29,864 07
State Indigent Insane Fund .....	420 00	36,651 34	37,071 34
University Fund, 90,000-Acre Grant .....	4,221 78	1,143 98	5,365 76
Interest Account, 90,000-Acre Grant .....	640 57	4,385 91	5,026 48
State University Fund .....	1,181 29	709 89	1,891 18
Contingent University Fund .....	8,358 37	15,254 59	23,612 96
Contingent University Fund, Laboratory Bonds .....	840 68	1,347 47	2,188 15
Contingent University Fund, Hospital Bonds .....	336 36	539 04	875 40
University Laboratory Building Fund .....	8,942 50	-----	8,942 50
University Hospital Building Fund .....	2,983 00	-----	2,983 00
District Judges' Salary Fund .....	1,737 53	18,900 00	20,637 53
County Settlement Fund .....	170 73	8,222 42	8,393 15
Fire Insurance Fund .....	-----	10,080 00	10,080 00
<b>Totals .....</b>	<b>\$270,020 74</b>	<b>\$593,521 72</b>	<b>\$863,542 46</b>

REPORT OF STATE CONTROLLER.

[D]

## STATEMENT

Showing the receipts into the several funds for the fiscal year commencing January 1, 1902, and ending December 31, 1902.

From counties .....		\$248,326 61
From payments on lands, sales and contracts to State School Fund .....	\$61,592 59	
From payments on lands, sales and contracts to University Fund, 90,000-Acre Grant .....	1,143 98	
From payments on lands, sales and contracts to State University Fund .....	709 89	63,446 46
From interest on land payments to General School Fund .....	\$72,913 16	
From interest on land payments to Interest Account, 90,000-Acre Grant .....	665 91	
From interest on land payments to Contingent University Fund .....	503 35	74,082 42
From interest on \$859,000 United States 4 per cent bonds in State School Fund .....	\$32,890 80	
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	34,530 80
From interest on Nevada State 5 per cent bond to General School Fund .....	\$19,000 00	
From interest on Nevada State 4 per cent bonds to General School Fund .....	6,508 33	
From interest on Nevada State 4 per cent bonds to Interest Account, 90,000-Acre Grant .....	2,160 00	
From interest on Nevada State 4 per cent bonds to Contingent University Fund .....	1,344 00	
From redemption of Nevada State 4 per cent bonds to State School Fund .....	13,000 00	42,012 33
From Clerk of Supreme Court, docket tax .....	\$55 00	
From Clerk of Supreme Court, fees of office .....	621 40	
From Clerk of Supreme Court, attorneys' licenses .....	1,260 00	1,936 40
From Secretary of State, sale of Statutes .....	\$358 01	
From Secretary of State, sale of Supreme Court Reports .....	214 07	
From Secretary of State, fees of office .....	2,346 49	
From Secretary of State, sale of stone at Nevada State Prison .....	85 85	
From Secretary of State, board of United States prisoners at Nevada State Prison .....	2,136 45	
From Secretary of State, rebate on books .....	16 25	5,157 12
From State Controller, insurance fees .....	\$5,238 30	
From Governor, Spanish War claims, etc. ....	337 80	5,576 10
From Orphans' Home Commissioners, insurance on State Orphans' Home building .....	\$10,080 00	
From Superintendent of Nevada Hospital for Mental Diseases, board of patients .....	917 50	
From Superintendent of State Orphans' Home, board of orphans .....	381 50	
From County Treasurers, District Judges' salaries .....	18,900 00	30,279 00
Total cash receipts for 1902 .....		\$505,347 24

Apportioned as follows:

General Fund.....	\$175,983 86	
State School Fund.....	85,618 04	
General School Fund.....	133,977 74	
State Interest and Sinking Fund.....	15,257 37	
Territorial Interest Fund.....	19,559 92	
State University Interest and Sinking Fund, 1895.....	2,607 78	
State University Interest and Sinking Fund, 1897, No. 1.....	2,173 31	
State University Interest and Sinking Fund, 1897, No. 2.....	2,173 31	
State Library Fund.....	3,836 81	
Judicial Salary Fund.....	55 00	
State Orphans' Home Fund.....	381 50	
State Prison Fund.....	2,222 30	
State Indigent Insane Fund.....	917 50	
University Fund, 90,000-Acre Grant.....	1,143 98	
Interest Account, 90,000-Acre Grant.....	4,385 91	
State University Fund.....	709 89	
Contingent University Fund.....	15,254 59	
Contingent University Fund, Laboratory Bond Account.....	1,347 47	
Contingent University Fund, Hospital Bond Account.....	539 04	
District Judges' Salary Fund.....	18,900 00	
Unapportioned County Settlement Fund.....	8,222 42	
Fire Insurance Fund.....	7,080 00	
Total amount apportioned.....		\$505,347 24
<i>Character of cash receipts.</i>		
Receipts applicable for general purposes.....	\$284,043 60	
Receipts for interest and redemption of bonds.....	34,817 29	
Receipts for School Funds.....	133,977 74	
Receipts for State Library Fund.....	3,836 81	
Receipts for Judicial Salary Fund.....	55 00	
Receipts for District Judges' Salary Fund.....	18,900 00	
Receipts for State University Funds.....	1,853 88	
Receipts for support of State University.....	19,640 50	
Receipts for Unapportioned County Settlement Fund.....	8,222 42	
		\$505,347 24
<i>Transfers from fund to fund.</i>		
From General Fund to Judicial Salary Fund.....	\$12,132 50	
From General Fund to State Orphans' Home Fund.....	13,243 07	
From General Fund to State Prison Fund.....	27,065 07	
From General Fund to State Indigent Insane Fund.....	35,733 84	
Total transfers.....		\$88,174 48

[E]

## STATEMENT

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Showing the amount of each appropriation made by law for the fiscal years 1901 and 1902, the balance in each at the close of the year 1901, the amount expended under each during the fiscal year ending December 31, 1902, and the balance unexpended.

Date of Act.	Appropriation for—	Appropriations for the fiscal years 1901 and 1902.	Balance at close of fiscal year 1901.	Amount expended during the fiscal year 1902.	Total expended during the fiscal year 1902.	Balance unexpended December 31, 1902.
March 14, 1901.	Salary of Governor.....	\$8,000 00	\$4,000 00	\$4,000 00		
March 14, 1901.	Salary of Governor's Private Secretary.....	2,400 00	1,200 00	1,200 00		
	Total for office of Governor.....				\$5,200 00	
March 14, 1901.	Salary of Lieutenant-Governor, as ex officio Adjutant-General, etc....	3,600 00	1,800 00	1,800 00	1,800 00	
March 14, 1901.	Salary of Secretary of State, ex officio Clerk of Supreme Court and ex officio State Librarian.....	4,800 00	2,400 00	2,400 00		
March 14, 1901.	Salary of Deputy Secretary of State.....	2,400 00	1,200 00	1,200 00		
	Total for office of Secretary of State.....				3,600 00	
March 14, 1901.	Salary of State Controller.....	4,800 00	2,400 00	2,400 00		
March 14, 1901.	Salary of Deputy State Controller.....	2,400 00	1,200 00	1,200 00		
	Total for office of State Controller.....				3,600 00	
March 14, 1901.	Salary of State Treasurer.....	4,800 00	2,400 00	2,400 00		
March 14, 1901.	Salary of Deputy State Treasurer.....	2,800 00	1,400 00	1,400 00		
March 14, 1901.	Total for office of State Treasurer.....				3,800 00	
March 14, 1901.	Salary of Attorney-General.....	4,000 00	2,000 00	2,000 00	2,000 00	
March 14, 1901.	Salary of Surveyor-General and State Land Register.....	4,800 00	2,400 00	2,400 00		
March 14, 1901.	Salary of Deputy Surveyor-General and State Land Register.....	2,400 00	1,200 00	1,200 00		
March 14, 1901.	Salary of Draughtsman in State Land Office.....	2,400 00	1,200 00	1,200 00		
March 14, 1901.	Salary of Clerks in State Land Office.....	2,400 00	1,033 33	1,033 33		
March 14, 1901.	Salary of Attorney and Land Agent at Washington, D. C.....	750 00	750 00	750 00		
March 14, 1901.	Purchase of township plats.....	250 00	136 00	126 00		
	Total for office of Surveyor-General.....				6,709 33	\$10 00

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March 14, 1901	Salary of Superintendent of Public Instruction .....	4,000 00	2,000 00	2,000 00		
March 14, 1901	Traveling expenses of Superintendent of Public Instruction .....	600 00	520 10	220 00		289 50
March 14, 1901	Expenses of Teachers' Institute for 1901 and 1902 .....	200 00	96 30	12 50		83 80
	Total for office of Superintendent of Public Instruction .....				2,243 10	
March 14, 1901	Salaries of Justices of Supreme Court .....	27,000 00	13,500 00	13,312 50		187 50
March 14, 1901	Salary of Supreme Court Reporter .....	1,200 00	600 00	600 00		
	Total for Judicial Department .....				13,912 50	
March 14, 1901	Salary of Superintendent of State Printing .....	4,000 00	2,000 00	2,000 00		
March 14, 1901	Support of State Printing Office .....	14,000 00	4,308 17	3,812 33		495 84
March 14, 1901	Support of Bookbindery .....	3,000 00	238 73	234 71		4 02
	Total for State Printing Office .....				6,047 04	
March 14, 1901	State indigent insane, transportation, care and support of .....	71,000 00	36,651 34	36,651 34		
March 14, 1901	State indigent insane, repairs, etc. ....	3,500 00				
March 14, 1901	State Orphans' Home, support of .....	27,000 00	13,624 57	13,624 57		
March 14, 1901	State Orphans' Home, repairs .....	3,000 00	149 77	149 77		
March 14, 1901	State Orphans' Home, better service of meals .....	500 00	264 75	264 75		
March 14, 1901	State Orphans' Home, salary of teachers .....	2,400 00	1,200 00	1,200 00		
March 14, 1901	Deaf, dumb and blind, transportation and education of .....	4,500 00	2,749 04	2,749 04		
	Total for charitable institutions .....				54,639 47	
March 14, 1901	Nevada State Prison, support of .....	57,000 00	31,559 12	29,287 37		2,271 75
March 14, 1901	Nevada State Prison, repairs .....	1,000 00	839 59	247 44		592 15
	Total for Nevada State Prison .....				29,534 81	
March 14, 1901	Payment of rewards offered by the Governor .....	1,000 00	1,000 00			1,000 00
March 14, 1901	Printing and binding 17th Nevada Report .....	1,600 00	190 88	1 00		189 88
March 14, 1901	Printing and binding 25th Nevada Report .....	1,600 00	355 43	1 50		353 93
March 14, 1901	Printing and binding 26th Nevada Report .....	1,600 00	1,600 00	240 37		1,359 63
March 14, 1901	Traveling expenses of District Judges .....	2,500 00	1,321 55	1,321 55		
March 14, 1901	Salaries of janitor, watchman and gardener .....	6,000 00	3,000 00	3,000 00		
March 14, 1901	Stationery, fuel and light for State officers .....	3,500 00	1,521 49	1,486 46		35 03
March 14, 1901	Current expenses of State officers .....	3,000 00	1,309 29	1,283 72		25 57
March 14, 1901	Election expenses, purchase of paper, etc. ....	450 00	450 00	389 44		60 56
March 14, 1901	Salary of Director of State Weather Service .....	600 00	300 00	300 00		
March 14, 1901	Support of State Board of Health .....	500 00	215 45	215 45		
	Carried forward .....	\$299,850 00	\$148,284 90	\$141,325 74	\$133,086 25	\$6,959 16

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## APPROPRIATIONS AND EXPENDITURES—Continued.

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Date of Act.	Appropriation for—	Appropriations for the fiscal years 1901 and 1902.	Balance at close of fiscal year 1901.	Amount expended during the fiscal year 1902.	Total expended during the fiscal year 1902.	Balance unexpended December 31, 1902.
March 14, 1901	Brought forward	\$299,850 00	\$148,284 90	\$141,325 74	\$133,086 25	\$6,959 16
March 14, 1901	Support of State University, Interest Account, 90,000-Acre Grant	10,000 00	6,217 71	4,975 88		1,241 83
March 14, 1901	Support of State University, Contingent University Fund	26,000 00	18,313 99	18,313 45		54
March 14, 1901	Light, fuel and repairing Legislative Halls for Twenty-first Session	250 00	250 00	250 00		
March 14, 1901	Salary of Clerk in State Library	1,440 00	720 00	720 00	31,778 82	
March 14, 1901	Compiling and indexing Nevada Reports	1,200 00	500 00	500 00		
March 14, 1901	Insurance on Capitol buildings, State Library, etc.	2,000 00	2,000 00	426 00		1,574 00
March 14, 1901	Cleaning arms, etc.	600 00	407 50	288 33		119 17
March 14, 1901	Publication of Supreme Court decisions and advertising	1,200 00	650 00	650 00		
March 14, 1901	Aid of State Agricultural Society	1,750 00				
March 14, 1901	Aid of State District Fair at Carson City	1,250 00	164 87	105 00		59 87
March 14, 1901	Salary of Cattle Inspector	300 00	60 00			60 00
March 14, 1901	Capitol grounds and waterworks	2,000 00	627 34	627 20	3,316 53	14
	Total amount appropriated for 1901 and 1902	\$347,840 00				
	Total amount unexpended for 1901		\$178,196 31			
	Total amount disbursed in 1902				\$168,181 60	
	Balance in General Appropriation					\$10,014 71
	<i>Special Appropriation Acts for 1901 and 1902.</i>					
Jan. 25, 1901	State Legislature	\$35,000 00	\$3,697 73			\$3,697 73
Feb. 11, 1901	To provide arms and alarms for the Capitol building	400 00	23 43		\$23 43	
Feb. 23, 1901	Watering and care of Grand Army Cemetery at Carson City, Nevada	200 00	100 00		100 00	
Feb. 23, 1901	Provide for display at Pan-American Exposition at Buffalo, N. Y.	5,000 00				
Feb. 27, 1901	Deficiencies in appropriations for 1899 and 1900	1,438 63				
March 2, 1901	Relief of D. C. Wheeler and D. W. Ridenour, lost poll tax receipts	37 50				
March 12, 1901	Construction and equipment of Laboratory at State University	12,000 00	8,935 00		8,935 00	
March 16, 1901	Carrying out provisions of Act relating to assessment of property	3,000 00	845 62		764 45	81 17
March 16, 1901	For measurement of streams and survey of reservoir sites	4,000 00	2,094 48		2,094 10	38
March 19, 1901	Building and equipment of Hospital at State University	3,500 00	2,983 00		2,983 00	

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March 19, 1901	Repairs, painting and furniture upon State Capitol building and State Printing Office.....	6,600 00	527 30	451 50	75 80
March 19, 1901	Payment of bounties to encourage boring for oil, gas or water.....	5,000 00	5,000 00		5,000 00
March 19, 1901	Relief of Sol Hilp, expenses incurred as Cattle Inspector.....	41 10			
March 19, 1901	Spanish War claims.....	14 50			
March 19, 1901	Replacing water pipe.....	1,500 00	736 25	476 43	259 82
March 20, 1901	Purchase of Sullivan water ditch.....	9,000 00			
March 20, 1901	Relief of J. G. Taylor, lost poll tax receipts.....	37 50			
March 20, 1901	Building for Hospital at Nevada Hospital for Mental Diseases.....	6,000 00	4,855 58	4,855 58	
March 21, 1901	Relief of Reno, Water, Land and Light Company, account of State University.....	66 70			
	Total appropriations for special purposes.....	\$92,835 93			
	Amount of appropriations unexpended in 1901.....		\$29,798 39		
	Amount expended during 1902.....			\$20,683 49	
	Balance unexpended.....				\$9,114 90
	<i>Miscellaneous disbursements authorized by law.</i>				
March 5, 1873	Withdrawal of special deposits from State School Fund.....		\$786 07	\$786 07	
March 5, 1873	Withdrawal of special deposits from State University Fund.....		99 66	99 66	
March 1, 1873	State Library, purchase of books.....		2,332 25	2,332 25	
March 18, 1891	Salaries of District Judges.....	\$18,900 00	19,061 25	18,900 00	\$161 25
March 6, 1897	Fire insurance.....	10,080 00	10,080 00	2,105 81	7,974 19
	Total for miscellaneous purposes.....		\$32,359 23	\$24,223 79	\$8,135 44
	<i>Support of Schools.</i>				
March 8, 1867	First semi-annual apportionment of school moneys for 1902.....	\$69,918 43			
	Churchill county.....			\$781 14	
	Douglas county.....			2,580 78	
	Elko county.....			8,377 96	
	Esmeralda county.....			1,401 43	
	Eureka county.....			3,591 65	
	Humboldt county.....			5,621 05	
	Lander county.....			2,887 10	
	Lincoln county.....			6,922 92	
	Lyon county.....			3,874 99	
	Nye county.....			1,883 89	
	Carried forward.....			\$37,922 91	

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## APPROPRIATIONS AND EXPENDITURES—Continued.

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Date of Act.	Appropriation for—	Appropriations for the fiscal years 1901 and 1902.	Balance at close of fiscal year 1901.	Amount expended during the fiscal year 1902.	Total expended during the fiscal year 1902.	Balance unexpended December 31, 1902.
	Brought forward .....	\$69,918 43		\$37,922 91		
	Ormsby county .....			5,199 85		
	Storey county .....			7,114 87		
	Washoe county .....			15,163 03		
	White Pine county .....			4,518 27		
					\$69,918 43	
March 8, 1867	Second semi-annual apportionment of school moneys for 1902.....	61,524 44				
	Churchill county .....			\$687 35		
	Douglas county .....			2,270 96		
	Elko county .....			7,372 15		
	Esmeralda county .....			1,233 18		
	Eureka county .....			3,160 45		
	Humboldt county .....			4,946 22		
	Lander county .....			2,540 50		
	Lincoln county .....			6,091 80		
	Lyon county .....			3,409 79		
	Nye county .....			1,657 72		
	Ormsby county .....			4,575 58		
	Storey county .....			6,260 26		
	Washoe county .....			13,342 65		
	White Pine county .....			3,975 84		
					61,524 44	
	Total for support of schools.....	\$131,442 87				
	Total disbursed for support of schools.....				\$131,442 87	
March 8, 1902	Purchase of \$50,000 United States 4 per cent bonds for State School Fund .....			\$70,074 57		
Sept. 1, 1902	Purchase of \$30,000 United States 4 per cent bonds for State School Fund .....			40,150 00		
	Total for purchase of United States bonds.....				\$110,224 57	
Jan. 28, 1879	Interest on \$380,000 irredeemable Nevada State bond .....			\$19,000 00		
March 3, 1887	Interest on \$20,000 Nevada State 4 per cent bonds.....			816 67		
March 8, 1889	Interest on \$38,000 Nevada State 4 per cent bonds.....			1,520 00		

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March 6, 1893	Interest on \$68,000 Nevada State 4 per cent bonds		2,720 00	
Feb. 15, 1895	Interest on \$32,000 Nevada State 4 per cent bonds		1,286 66	
March 16, 1895	Interest on \$29,600 Nevada State 4 per cent bonds		1,184 00	
March 15, 1897	Interest on \$38,000 Nevada State 4 per cent bonds		1,520 00	
March 23, 1897	Interest on \$6,000 Nevada State 4 per cent bonds		250 00	
March 23, 1897	Interest on \$6,000 Nevada State 4 per cent bonds		250 00	
Oct. 1, 1901	Interest on \$15,500 Nevada State 4 per cent bonds		465 00	
	Total interest on Nevada State bonds			\$29,012 33
	Redemption of \$13,000 Nevada State 4 per cent bonds		\$13,000 00	
	<i>Recapitulation of disbursements.</i>			
	From General Appropriation			\$168,181 60
	Under special Acts			20,683 49
	For miscellaneous purposes			24,223 79
	For schools			131,442 87
	For purchase of United States bonds			110,224 57
	For interest on Nevada State bonds			29,012 33
	For redemption of Nevada State bonds			13,000 00

## [E] RECAPITULATION OF EXPENDITURES FOR THE FISCAL YEAR 1902.

Office of Governor .....	\$5,200 00
Office of Lieutenant-Governor and ex officio Adjutant-General .....	1,800 00
Office of Secretary of State .....	3,600 00
Office of State Controller .....	3,600 00
Office of State Treasurer .....	3,800 00
Office of Attorney-General .....	2,000 00
Office of Surveyor-General and State Land Register .....	6,709 33
Office of Superintendent of Public Instruction .....	2,243 10
Judicial Department .....	13,912 50
Support of State Printing Office .....	6,047 04
Nevada Hospital for Mental Diseases, support of, and repairs .....	36,651 34
State Orphans' Home, support of, teachers' salaries, repairs, extra meals .....	15,239 09
Tuition and transportation of deaf, dumb and blind .....	2,749 04
Nevada State Prison, support of, repairs, etc. ....	29,534 81
Printing and binding 17th Nevada Report .....	1 00
Printing and binding 25th Nevada Report .....	1 50
Printing and binding 28th Nevada Report .....	240 37
Traveling expenses of District Judges .....	1,321 55
Salaries of Janitor, Watchman and Gardener .....	3,000 00
Stationery, fuel and light for State officers .....	1,486 46
Current expenses for State officers .....	1,283 72
Election expenses, purchase of paper, etc. ....	389 44
Salary of Director of State Weather Service .....	300 00
Support of State Board of Health .....	215 45
Support of State University .....	23,289 33
Light, fuel and repairing Legislative Halls for Twenty-first Session .....	250 00
Salary of Clerk in State Library .....	720 00
Compiling and indexing Nevada Reports .....	500 00
Insurance on Capitol building, State Library, etc. ....	426 00
Cleaning arms, etc. ....	288 33
Publication of Supreme Court decisions and advertising .....	650 00
Aid of State District Fair at Carson City, Nevada .....	105 00
Capitol grounds and water works .....	627 20
Arms and electric signals for Capitol building .....	23 43
Watering and care of Grand Army Cemetery at Carson City, Nevada .....	100 00
Construction and equipment of Laboratory at Nevada State University .....	8,935 00
Carrying out provisions of Act relating to assessment of property .....	764 45
Measurement of streams and survey of reservoir sites .....	2,094 10
Building and equipment of Hospital at Nevada State University .....	2,983 00
Repairs, painting and furniture, State Capitol Building and State Printing Office .....	451 50
Replacing water pipe .....	476 43
Building for hospital purposes at Nevada Hospital for Mental Diseases .....	4,855 58
Withdrawal of special land deposits .....	885 73
Purchase of books .....	2,332 25
Salaries of District Judges .....	18,900 00
Rebuilding of Orphans' Home .....	2,105 81
Support of schools .....	131,442 87
Purchase of United States 4 per cent bonds .....	110,224 57
Interest on Nevada State bonds .....	29,012 33
Redemption of Nevada State bonds .....	13,000 00
<b>Total</b> .....	<b>\$496,768 65</b>
<i>Character of disbursements.</i>	
From funds applicable for general purposes .....	\$198,635 66
From School Funds .....	251,405 94
From State University Funds .....	23,388 99
From State Library Fund .....	2,332 25
From District Judges' Salary Fund .....	18,900 00
From Fire Insurance Fund .....	2,105 81
Actual disbursements from State Treasury .....	\$496,768 65
<i>Transfers from fund to fund.</i>	
From fund to fund for interest on Nevada State bonds .....	\$29,012 33
From fund to fund for purchase of United States bonds .....	110,224 57
From fund to fund for redemption of Nevada State bonds .....	13,000 00

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STATEMENT

Showing the transactions of the several funds during the fiscal year 1902, and their condition at the end of the year.

1902.	General Fund.	Dr.	Cr.
Jan. 1.	Balance in fund.....		\$88,442 11
Dec. 31.	Insurance fees.....		5,238 30
	Clerk of Supreme Court fees.....		621 40
	Sale of Statutes.....		358 01
	Sundries.....		337 80
	Receipts from County Treasurers.....		169,427 85
	Transfer to Judicial Salary Fund.....	\$12,132 50	
	Transfer to State Orphans' Home Fund.....	13,243 07	
	Transfer to State Prison Fund.....	27,065 07	
	Transfer to Indigent Insane Fund.....	35,733 84	
	Warrants paid during 1902.....	48,915 17	
	Balance.....	127,335 82	
		\$264,425 47	\$264,425 47
	Balance in fund, December 31, 1902.....		\$127,335 82
1902.	State School Fund.	Dr.	Cr.
Jan. 1.	Balance in fund.....		\$54,993 18
Dec. 31.	Receipts from land contracts.....		61,592 59
	Receipts from interest on United States bonds.....		8,240 00
	Receipts from redemption Nevada State bonds.....		13,000 00
	Receipts from County Treasurers.....		2,785 45
	Warrants paid during 1902.....	\$117,080 22	
	Balance.....	23,531 00	
		\$140,611 22	\$140,611 22
	Balance in fund, December 31, 1902.....		\$23,531 00
1902.	General School Fund.	Dr.	Cr.
Jan. 1.	Balance in fund.....		\$54,981 58
Dec. 31.	Interest on deferred land payments.....		72,913 16
	Interest on United States bonds.....		24,650 80
	Interest on Nevada State 5 per cent bond.....		19,000 00
	Interest on Nevada State 4 per cent bonds.....		6,508 33
	Receipts from County Treasurers.....		10,905 45
	Warrants paid during 1902.....	\$133,680 68	
	Balance.....	55,278 64	
		\$188,959 32	\$188,959 32
	Balance in fund, December 31, 1902.....		\$55,278 64
1902.	State Interest and Sinking Fund.	Dr.	Cr.
Jan. 1.	Balance in fund.....		\$10,956 98
Dec. 31.	Receipts from County Treasurers.....		15,257 37
	Warrants paid during 1902.....	\$12,760 67	
	Balance.....	13,453 68	
		\$26,214 35	\$26,214 35
	Balance in fund, December 31, 1902.....		\$13,453 68
1902.	Territorial Interest Fund.	Dr.	Cr.
Jan. 1.	Balance in fund.....		\$14,508 04
Dec. 31.	Receipts from County Treasurers.....		19,559 92
	Warrants paid during 1902.....	\$19,000 00	
	Balance.....	15,067 96	
		\$34,067 96	\$34,067 96
	Balance in fund, December 31, 1902.....		\$15,067 96

## REPORT OF STATE CONTROLLER.

## TRANSACTIONS OF THE SEVERAL FUNDS—Continued.

1902.	<i>State University Interest and Sinking Fund of 1895.</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1.	Balance in fund .....		\$2,475 33
Dec. 31.	Receipts from County Treasurers .....		2,607 78
	Warrants paid during 1902 .....	\$3,286 66	
	Balance .....	1,796 45	
		\$5,083 11	\$5,083 11
	Balance in fund, December 31, 1902 .....		\$1,796 45
1902.	<i>State University Interest and Sinking Fund, No. 1, 1897.</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1.	Balance in fund .....		\$2,535 56
Dec. 31.	Receipts from County Treasurers .....		2,173 31
	Warrants paid during 1902 .....	\$3,250 00	
	Balance .....	1,458 87	
		\$4,708 87	\$4,708 87
	Balance in fund, December 31, 1902 .....		\$1,458 87
1902.	<i>State University Interest and Sinking Fund, No. 2, 1897.</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1.	Balance in fund .....		\$2,861 40
Dec. 31.	Receipts from County Treasurers .....		2,173 31
	Warrants paid during 1902 .....	\$3,250 00	
	Balance .....	1,784 71	
		\$5,034 71	\$5,034 71
	Balance in fund, December 31, 1902 .....		\$1,784 71
1902.	<i>State Library Fund.</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1.	Balance in fund .....		\$3,658 30
Dec. 31.	Fees of Secretary of State .....		2,346 49
	Sale of Nevada Reports .....		214 07
	Attorneys' licenses .....		1,260 00
	Rebate on books .....		16 25
	Warrants paid during 1902 .....	\$2,131 87	
	Balance .....	5,363 24	
		\$7,495 11	\$7,495 11
	Balance in fund, December 31, 1902 .....		\$5,363 24
1902.	<i>Judicial Salary Fund.</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1.	Balance in fund .....		\$2,250 00
Dec. 31.	Docket tax .....		55 00
	Transfers from General Fund .....		12,132 50
	Warrants paid during 1902 .....	\$13,125 00	
	Balance .....	1,312 50	
		\$14,437 50	\$14,437 50
	Balance in fund, December 31, 1902 .....		\$1,312 50
1902.	<i>State Orphans' Home Fund.</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1.	Balance in fund .....		\$1,948 75
Dec. 31.	Receipts .....		381 50
	Transfers from General Fund .....		13,243 07
	Warrants paid during 1902 .....	\$14,634 61	
	Balance .....	938 71	
		\$15,573 32	\$15,573 32
	Balance in fund, December 31, 1902 .....		\$938 71

TRANSACTIONS OF THE SEVERAL FUNDS—Continued.

1902.	<i>State Prison Fund.</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1.	Balance in fund .....		\$576 70
Dec. 31.	Board of United States prisoners .....		2,186 45
	Sale of stone .....		85 85
	Transfers from General Fund .....		27,065 07
	Warrants paid during 1902 .....	\$26,966 32	
	Balance .....	2,897 75	
		<u>\$29,864 07</u>	<u>\$29,864 07</u>
	Balance in fund, December 31, 1902 .....		\$2,897 75
1902.	<i>State Indigent Insane Fund.</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1.	Balance in fund .....		\$420 00
Dec. 31.	Board of patients .....		917 50
	Transfers from General Fund .....		35,733 84
	Warrants paid during 1902 .....	\$33,230 75	
	Balance .....	3,831 59	
		<u>\$37,071 34</u>	<u>\$37,071 34</u>
	Balance in fund, December 31, 1902 .....		\$3,831 59
1902.	<i>University Fund, 90,000-Acre Grant.</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1.	Balance in fund .....		\$1,221 78
Dec. 31.	Receipts from land contracts .....		1,143 98
	Balance .....	\$5,365 76	
		<u>\$5,365 76</u>	<u>\$5,365 76</u>
	Balance in fund, December 31, 1902 .....		\$5,365 76
1902.	<i>Interest Account, 90,000-Acre Grant.</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1.	Balance in fund .....		\$640 57
Dec. 31.	Interest on deferred land payments .....		665 91
	Interest on United States bonds .....		1,560 00
	Interest on Nevada State bonds .....		2,160 00
	Warrants paid during 1902 .....	\$1,975 88	
	Balance .....	50 60	
		<u>\$5,026 48</u>	<u>\$5,026 48</u>
	Balance in fund, December 31, 1902 .....		\$50 60
1902.	<i>State University Fund.</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1.	Balance in fund .....		\$1,181 29
Dec. 31.	Receipts from land contracts .....		709 89
	Warrants paid during 1902 .....	\$99 66	
	Balance .....	1,791 52	
		<u>\$1,891 18</u>	<u>\$1,891 18</u>
	Balance in fund, December 31, 1902 .....		\$1,791 52
1902.	<i>Contingent University Fund.</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1.	Balance in fund .....		\$8,358 37
Dec. 31.	Interest on deferred land payments .....		503 35
	Interest on United States bonds .....		80 00
	Interest on Nevada State bonds .....		1,344 00
	Receipts from County Treasurers .....		13,327 24
	Warrants paid during 1902 .....	\$18,310 45	
	Balance .....	5,302 51	
		<u>\$23,612 96</u>	<u>\$23,612 96</u>
	Balance in fund, December 31, 1902 .....		\$5,302 51

## REPORT OF STATE CONTROLLER.

## TRANSACTIONS OF THE SEVERAL FUNDS—Continued.

1902.	<i>District Judges' Salary Fund.</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1.	Balance in fund.....		\$1,737 53
Dec. 31.	Receipts from County Treasurers.....		18,900 00
	Warrants paid during 1902.....	\$17,400 00	
	Balance.....	3,237 53	
		\$20,637 53	\$20,637 53
	Balance in fund, December 31, 1902.....		\$3,237 53
1902.	<i>Contingent University Fund—Laboratory Bonds.</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1.	Balance in fund.....		\$840 68
Dec. 31.	Receipts from County Treasurers.....		1,347 47
	Warrants drawn during 1902.....	\$360 00	
	Balance.....	1,828 15	
		\$2,188 15	\$2,188 15
	Balance in fund, December 31, 1902.....		\$1,828 15
1902.	<i>Contingent University Fund—Hospital Bonds.</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1.	Balance in fund.....		\$336 36
Dec. 31.	Receipts from County Treasurers.....		539 04
	Warrants drawn during 1902.....	\$105 00	
	Balance.....	770 40	
		\$875 40	\$875 40
	Balance in fund, December 31, 1902.....		\$770 40
1902.	<i>State University Laboratory Building Fund.</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1.	Balance in fund.....		\$8,942 50
Dec. 31.	Warrants paid during 1902.....	\$8,942 50	
1902.	<i>State University Hospital Building Fund.</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1.	Balance in fund.....		\$2,983 00
Dec. 31.	Warrants paid during 1902.....	\$2,983 00	
1902.	<i>Fire Insurance Fund.</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1.	Receipts from fire insurance companies.....		\$10,080 00
Dec. 31.	Warrants paid during 1902.....	\$2,083 31	
	Balance.....	7,996 69	
		\$10,080 00	\$10,080 00
	Balance in fund, December 31, 1902.....		\$7,996 69
1902.	<i>County Settlement Fund.</i>	<i>Dr.</i>	<i>Cr.</i>
Jan. 1.	Balance in fund.....		\$170 73
Dec. 31.	Receipts from County Treasurers.....		248,155 88
	Warrants drawn during 1902.....	\$240,104 19	
	Balance.....	8,222 42	
		\$248,326 61	\$248,326 61
	Balance in fund, December 31, 1902.....		\$8,222 42

[G]

## STATEMENT

Showing the balance in the several funds of the State Treasury, the outstanding warrants and the net balance on December 31, 1902.

Names of Funds.	Balance in Funds.	Warrants outstanding.	Net balance in Funds.
General Fund .....	\$127,335 82	\$6,277 03	\$121,058 79
State School Fund .....	23,531 00	400 08	23,130 92
General School Fund .....	55,278 64	3,339 65	51,938 99
State Interest and Sinking Fund .....	13,453 68		13,453 68
Territorial Interest Fund .....	15,067 96		15,067 96
University Interest and Sinking Fund of 1895 .....	1,796 45		1,796 45
University Interest and Sinking Fund of 1897, No. 1 .....	1,458 87		1,458 87
University Interest and Sinking Fund of 1897, No. 2 .....	1,784 71		1,784 71
State Library Fund .....	5,363 24	200 38	5,162 86
Judicial Salary Fund .....	1,312 50	1,312 50	
State Orphans' Home Fund .....	938 71	938 71	
State Prison Fund .....	2,897 75	2,897 75	
State Indigent Insane Fund .....	3,831 59	3,831 59	
University Fund, 90,000-Acre Grant .....	5,365 76		5,365 76
Interest Account, 90,000-Acre Grant .....	50 60		50 60
State University Fund .....	1,791 52		1,791 52
Contingent University Fund .....	5,302 51	3 00	5,299 51
District Judges' Salary Fund .....	3,237 53	3,075 20	162 33
Contingent University Fund, Laboratory Bonds .....	1,828 15		1,828 15
Contingent University Fund, Hospital Bonds .....	770 40		770 40
Fire Insurance Fund .....	7,996 69	22 50	7,974 19
County Settlement Fund .....	8,222 42		8,222 42
Totals .....	\$288,616 50	\$22,298 30	\$266,318 11

REPORT OF STATE CONTROLLER.

[H]

## STATEMENT

Showing the outstanding warrants on the several funds on January 1, 1902, the amounts drawn during the year 1902, the amounts paid, canceled and returned by the State Treasurer during 1902, and the amounts outstanding December 31, 1902.

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REPORT OF STATE CONTROLLER.

Names of Funds.	Amounts outstanding January 1, 1902.	Amounts drawn during 1902.	Amounts paid and returned during 1902.	Amounts outstanding December 31, 1902.
General Fund.....	\$2,612 65	\$52,579 55	\$48,915 17	\$6,277 03
State School Fund.....	510 33	116,969 97	117,080 22	400 08
General School Fund.....	3,334 36	133,685 97	133,680 68	3,339 65
State Interest and Sinking Fund.....		12,760 00	12,760 00	
Territorial Interest Fund.....		19,000 00	19,000 00	
State University Interest and Sinking Fund of 1895.....		3,286 66	3,286 66	
State University Interest and Sinking Fund of 1897, No. 1.....		3,250 00	3,250 00	
State University Interest and Sinking Fund of 1897, No. 2.....		3,250 00	3,250 00	
State Library Fund.....		2,332 25	2,131 87	200 38
Judicial Salary Fund.....	1,125 00	13,312 50	13,125 00	1,312 50
State Orphans' Home Fund.....	1,948 75	13,624 57	14,634 61	988 71
State Prison Fund.....	576 70	29,287 37	26,966 32	2,897 75
State Indigent Insane Fund.....	420 00	36,651 34	33,239 75	3,831 59
Interest Account, 90,000-Acre Grant.....		4,975 88	4,975 88	
State University Fund.....		99 66	99 66	
Contingent University Fund.....		18,313 45	18,310 45	3 00
District Judges' Salary Fund.....	1,575 20	18,900 00	17,400 00	3,075 20
Contingent University Fund, Laboratory bonds.....		360 00	360 00	
Contingent University Fund, Hospital bonds.....		105 00	105 00	
State University Laboratory Building Fund.....	7 50	8,935 00	8,942 50	
State University Hospital Building Fund.....		2,983 00	2,983 00	
Fire Insurance Fund.....		2,105 81	2,083 31	22 50
County Settlement Fund.....		240,104 19	240,104 19	
Totals.....	\$12,110 49	\$736,872 17	\$726,684 27	\$22,298 39

STATEMENT

[1] Showing the assessed value of property for the year 1902, and the amount of State and county taxes thereon, with the amount due in June, 1903, and the amount delinquent as reported by County Auditors in December, 1902.

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Counties.	Value of real estate.	Value of personal property.	Total of valuation.	State Tax.	County Tax.	Total Tax.	Taxes due in June, 1903.	Delinquent for State purposes.	Delinquent for county purposes.	Total amount delinquent.
Churchill	\$642,339 00	\$333,687 00	\$976,026 00	\$7,808 21	\$8,296 22	\$16,104 43				
Douglas	612,674 00	284,030 00	896,704 00	7,173 63	16,140 67	23,314 30	\$9,238 55	\$30 20	\$67 95	\$98 15
Elko	4,251,995 00	2,494,575 00	6,746,570 00	53,972 56	53,972 56	107,945 12	34,303 88	30 88	30 88	61 76
Esmeralda	639,858 25	175,064 80	814,923 05	6,519 40	20,373 07	26,892 47	10,381 39	60 90	190 81	251 21
Eureka	1,119,150 00	438,252 55	1,557,402 55	12,459 22	26,475 84	38,935 06	17,252 50	51 16	108 72	159 88
Humboldt	3,606,122 00	1,435,046 00	5,041,168 00	40,329 34	55,452 85	95,782 19	38,419 42	184 80	254 12	438 92
Lander	926,674 50	346,468 50	1,273,143 00	10,185 14	33,719 98	43,905 12	17,981 45	50 23	166 40	216 63
Lincoln	532,534 00	96,727 00	629,261 00	5,034 08	15,815 16	20,849 24	2,347 88	824 54	3,426 52	4,251 06
Lyon	1,241,150 00	496,921 00	1,738,071 00	13,904 54	17,380 71	31,285 25	11,643 26	7 60	9 50	17 10
Nye	332,245 00	295,822 00	628,067 00	5,024 53	18,842 01	23,866 54				
Ormsby	833,675 00	310,933 00	1,144,668 00	9,157 34	17,170 02	26,327 36	11,447 56	32 88	61 45	94 33
Storey	880,927 00	267,396 00	1,148,323 00	9,186 57	19,521 48	28,708 05	12,506 61	82 72	175 78	258 50
Washoe	4,126,900 00	1,938,725 00	6,065,625 00	48,525 00	48,525 00	97,050 00	34,947 60	211 84	211 84	423 68
White Pine	363,065 00	301,650 00	664,715 00	5,317 72	18,944 37	24,262 09	4,840 93	815 32	2,904 57	3,719 89
Totals	\$20,109,308 75	\$9,215,357 85	\$29,324,666 60	\$234,597 28	\$370,629 94	\$605,227 22	\$205,311 03	\$2,383 07	\$7,608 04	\$9,991 11

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 1902, inclusive.

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 98	25,368,390 34
Assessment Roll of 1869	1.12½	14,841,620 52	11,345,208 47	26,186,828 99	4,252,897 29	30,439,726 28
Assessment Roll of 1870	1.12½	11,320,113 52	8,377,985 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 95	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 20	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	16,982,837 70	6,173,290 39	23,106,134 09	352,334 74	23,458,468 83
Assessment Roll of 1897	.92	16,639,662 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
Assessment Roll of 1901	.80	19,299,526 00	8,797,265 57	28,096,791 57	294,461 68	28,391,253 25
Assessment Roll of 1902	.80	20,109,308 75	9,215,357 85	29,324,666 60	506,710 18	29,831,376 78

[K]

## STATEMENT

*Showing amount of delinquent taxes due the State of Nevada from the various counties.*

Counties.	1895.	1896.	1897.	1898.	1899.	1900.	1901.	Totals.
Churchill county -----	\$44 93					\$9 52	\$385 37	\$439 82
Douglas county -----	6 59	\$40 44	\$951 06			31 22		1,029 31
Elko county -----	26	7 64	28 15	\$53 31		4 19	03	93 58
Esmeralda county -----	83 00			6 91	\$10 25	1 45	1 35	102 96
Eureka county -----	3 82	10 13	5 51	1 53	15 07	6 45	3 02	45 53
Humboldt county -----	213 25	14 65	237 36	16 23	54 06	3 70		539 30
Lander county -----	20 69	378 96	7 57	267 17	12 01			686 40
Lincoln county -----	1,139 32	1,300 60	1,156 55	887 92	1,849 83	370 61	898 09	7,602 92
Lyon county -----	14 82	10 19	30 95	21 27	2 73	65		80 61
Nye county -----	121 00	97 60	191 39	390 72	262 32	59 88	99 77	1,222 68
Ormsby county -----		90	61 43	2 73	32 29			97 35
Storey county -----		153 52	37 77	86 20	257 89	138 61	120 41	794 40
Washoe county -----	494 05	703 07	203 41	80 24	106 71	78 15	64 68	1,730 31
White Pine county -----	45 58		22 95	12 91	23 28	3 74	23 20	131 66
Totals -----	\$2,187 31	\$2,717 70	\$2,934 10	\$1,827 19	\$2,626 44	\$708 17	\$1,595 92	\$14,596 83

REPORT OF STATE CONTROLLER.

[L]

## STATEMENT

Showing total mining products of the State of Nevada, as reported by the County Auditors, for the twelve months commencing October 1, 1901, and ending September 30, 1902.

Name of Mine and County.	Quantity Worked.		Gross Yield or Value.	Cost of Extraction.	Cost of Transportation.	Cost of Reduction.	Total Cost.	Net Yield.	State Tax.	County Tax.	Total Tax.
	Tons.	Pounds.									
<b>ELKO COUNTY—</b>											
<i>Fourth quarter, 1901.</i>											
Dexter mine.....	13,564	1,000	\$49,931 44	\$29,473 19	\$7,270 07	\$10,801 13	\$47,544 39	\$2,386 75	\$18 52	\$24 44	\$42 96
Nevada Queen mine.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Commonwealth mine.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Monarch mine.....	334	-----	10,575 86	4,468 71	4,625 68	1,557 75	10,652 14	-----	-----	-----	-----
Ina mine.....	1,659	-----	20,167 67	6,311 25	270 00	13,904 85	20,486 10	-----	-----	-----	-----
Totals.....	15,557	1,000	\$80,674 67	\$40,253 15	\$12,165 75	\$26,263 73	\$78,682 63	\$2,386 75	\$18 52	\$24 44	\$42 96
<i>First quarter, 1902.</i>											
Dexter mine.....	7,316	-----	\$27,642 59	\$16,574 89	\$7,902 83	\$4,213 85	\$28,391 59	-----	-----	-----	-----
Ina mine.....	1,731	-----	14,342 63	13,842 63	-----	-----	13,842 63	\$500 00	\$3 88	\$4 12	\$8 00
Monarch mine.....	562	-----	14,808 70	4,511 50	8,064 70	2,529 00	15,105 20	-----	-----	-----	-----
Lucky Girl mine.....	3,000	-----	14,400 00	7,000 00	600 00	7,000 00	14,600 00	-----	-----	-----	-----
Totals.....	12,609	-----	\$71,193 92	\$41,929 02	\$16,267 53	\$13,742 85	\$71,939 42	\$500 00	\$3 88	\$4 12	\$8 00
<i>Second quarter, 1902.</i>											
Ina mine.....	1,906	-----	\$17,686 73	\$10,500 00	\$4,686 73	-----	\$15,186 73	\$2,500 00	\$19 40	\$20 60	\$40 00
Dexter mine.....	9,828	-----	36,993 89	21,952 10	8,537 31	\$8,190 70	38,680 11	-----	-----	-----	-----
Lucky Girl mine.....	4,500	-----	16,100 00	12,000 00	500 00	4,500 00	17,000 00	-----	-----	-----	-----
Totals.....	16,234	-----	\$70,780 62	\$44,452 10	\$13,724 04	\$12,690 70	\$70,866 84	\$2,500 00	\$19 40	\$20 60	\$40 00
<i>Third quarter, 1902.</i>											
Dexter mine.....	10,189	-----	\$39,678 03	\$17,333 96	\$6,645 11	\$10,862 63	\$34,841 70	\$4,836 33	\$37 53	\$39 85	\$77 38
Lucky Girl mine.....	9,195	-----	25,151 00	19,800 00	7,810 00	-----	27,610 00	-----	-----	-----	-----
Ina mine.....	1,791	-----	19,155 35	11,656 00	10,895 00	-----	22,550 00	-----	-----	-----	-----
Totals.....	21,175	-----	\$88,984 38	\$48,789 96	\$25,350 11	\$10,862 63	\$85,001 70	\$4,836 33	\$37 53	\$39 85	\$77 38

ESMERALDA COUNTY—												
<i>Fourth quarter, 1901.</i>												
Del Monte (cyanide)-----	1,419		\$3,663 39				\$3,330 74	\$332 65	\$2 58	\$8 40	\$10 98	
<i>First quarter, 1902.</i>												
Del Monte (cyanide)-----	2,847		7,717 02			\$5,780 27	5,780 27	1,936 75	15 02	48 88	63 90	
<i>Second quarter 1902.</i>												
Nothing-----												
<i>Third quarter, 1902.</i>												
Nothing-----												
EUREKA COUNTY—												
<i>Fourth quarter, 1901.</i>												
Diamond and Excelsior mine..	535	1,190	\$19,794 07	\$13,716 15	\$642 71	\$1,606 78	\$15,965 64	\$3,818 43	\$29 63	\$66 08	\$95 71	
Eureka Con. mine-----	621	749	7,520 81	5,602 55	466 03	1,864 12	7,932 70					
Helen mine-----	1	774	99 50	150 00	1 50	4 16	155 66					
Hidden Jewel and Laurel mine	9	1,640	393 78	620 00	24 55	29 46	674 01					
Jackson-----	161	475	1,837 18	1,649 05	120 91	483 71	2,253 67					
Madrid lode-----	117	1,856	3,418 38	2,894 78	294 82	353 78	3,543 38					
Richmond-----	197	60	2,647 07	2,023 68	147 75	591 00	2,762 43					
Tenabo-----	1,898		35,364 52	19,954 40	1,740 85	26,966 98	48,662 23					
Totals-----	3,542	744	\$71,075 31	\$46,610 61	\$3,439 12	\$31,899 99	\$81,949 72	\$3,818 43	\$29 63	\$66 08	\$95 71	
<i>First quarter, 1901.</i>												
Diamond and Excelsior-----	332	1,240	\$9,358 02	\$8,012 58	\$399 88	\$997 34	\$9,409 80					
Eureka Con.-----	632	1,147	7,145 67	4,891 36	474 43	1,897 72	7,263 51					
Helen-----	1	860	117 00	114 00	1 50	4 50	120 00					
Jackson-----	138	1,970	1,481 45	960 25	104 25	416 95	1,481 45					
Tenabo-----	1,780		35,313 25	18,669 93	1,414 67	21,516 68	41,601 28					
Richmond Con.-----	164	1,085	1,602 11	811 83	121 88	487 62	1,421 33	\$190 78	\$1 40	\$3 12	\$4 52	
Nevada Exploration Co.-----	168	249	5,910 27	2,507 93	1,580 12	760 01	4,848 06	1,062 21	8 24	18 31	26 55	
Nevada Expl. Co. (4th qr. 1901.)	86	1,325	2,458 03	1,282 33	839 29		2,121 62	336 41	2 61	5 80	8 41	
Totals-----	3,304	1,876	\$63,385 80	\$37,250 21	\$4,936 02	\$26,080 82	\$68,267 05	\$1,579 40	\$12 25	\$27 23	\$39 48	

[L]

## MINING PRODUCTS—Continued.

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Name of Mine and County.	Quantity Worked.		Gross Yield or Value.	Cost of Extraction.	Cost of Transportation.	Cost of Reduction.	Total Cost.	Net Yield.	State Tax.	County Tax.	Total Tax.
	Tons.	Pounds.									
<i>Second quarter, 1902.</i>											
Diamond and Excelsior .....	394	1,325	\$21,120 12	\$16,521 67	\$463 59	\$1,183 98	\$18,169 24	\$2,950 88	\$22 89	\$50 88	\$73 77
Eureka Con. ....	679	893	8,539 78	5,792 99	509 58	2,038 33	8,340 90	198 88	1 54	3 43	4 97
Nevada Exploration Co. ....	191	648	5,022 20	2,783 10	1,494 71	725 31	5,003 12	19 08	16	32	48
Hidden Jewel and Laurel .....	14	195	686 81	900 00	37 43	44 92	982 35	-----	-----	-----	-----
Jackson .....	141	452	1,825 49	1,386 27	105 92	423 68	1,915 87	-----	-----	-----	-----
Richmond .....	193	1,061	1,711 80	1,345 92	145 15	580 58	2,071 65	-----	-----	-----	-----
Totals .....	1,614	574	\$38,916 20	\$28,729 95	\$2,756 38	\$4,966 80	\$36,483 13	\$3,168 84	\$24 59	\$54 63	\$79 22
<i>Third quarter, 1902.</i>											
Hidden Jewel and Laurel .....	6	300	\$1,569 04	\$886 48	\$15 35	\$18 45	\$920 28	\$648 76	\$5 03	\$11 18	\$16 21
Cyanide .....	28	335	2,230 64	1,650 00	294 87	380 30	2,325 17	-----	-----	-----	-----
Eureka Con. ....	603	1,913	6,196 13	4,584 44	453 00	1,811 36	6,848 80	-----	-----	-----	-----
Diamond and Excelsior .....	383	35	18,953 45	17,492 11	459 60	1,149 00	19,100 70	-----	-----	-----	-----
Jackson .....	45	1,122	497 28	583 51	34 17	136 68	754 36	-----	-----	-----	-----
Richmond .....	74	1,854	1,526 03	1,345 74	57 00	224 76	1,627 50	-----	-----	-----	-----
Tenabo .....	1,467	1,268	25,314 14	17,172 00	1,538 16	32,964 09	51,674 25	-----	-----	-----	-----
Tenabo (2d quar. 1902) .....	1,891	773	37,837 92	17,829 72	1,550 03	19,500 90	38,880 65	-----	-----	-----	-----
Totals .....	4,500	1,600	\$94,124 63	\$61,544 00	\$4,402 18	\$56,185 54	\$122,131 72	\$648 76	\$5 03	\$11 18	\$16 21
LINCOLN COUNTY—											
<i>Fourth quarter, 1901.</i>											
April Fool (ores) .....	396	-----	\$6,843 97	\$7,473 45	\$46 60	\$6,818 45	\$14,338 50	-----	-----	-----	-----
Horseshoe (ores) .....	7,290	-----	45,925 93	38,559 75	-----	10,755 39	49,315 14	-----	-----	-----	-----
Delamar (tailings) .....	14,801	-----	33,441 60	8,045 04	5,360 93	26,034 39	39,440 36	-----	-----	-----	-----
April Fool (tailings) .....	1,008	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Total ore and tailings .....	23,495	-----	\$86,211 50	\$54,078 24	\$5,407 53	\$43,608 23	\$103,094 00	-----	-----	-----	-----

REPORT OF STATE CONTROLLER.

<i>Second quarter, 1902.</i>											
Delamar (ores).....	2,777										
Delamar (tailings).....	9,426	\$39,619 14	\$9,847 05	\$2,467 25	\$43,674 45	\$55,989 35					
April Fool (tailings).....	3,344	8,264 72		90 60	8,375 00	8,465 60					
Horse Shoe (ores).....	3,960	23,878 30	19,961 21		5,700 13	25,661 34					
Quartette (ores).....	1,260										
Quartette (tailings).....	2,063	25,514 08	6,002 10	5,908 23	8,573 49	21,083 82	\$4,430 26	\$34 38	\$107 38	\$141 76	
Totals.....	22,830		\$97,276 24	\$36,410 96	\$8,466 08	\$66,323 07	\$111,200 11	\$4,430 26	\$34 38	\$107 38	\$141 76
<i>Third quarter, 1902.</i>											
Quartette.....	5,087	\$61,941 80	\$19,942 00	\$18,364 25	\$11,901 84	\$50,208 09	\$11,733 71	\$91 05	\$284 43	\$375 48	
Southern Nevada.....	1,929	20,169 72	7,952 02	1,123 16	8,192 60	17,267 78	2,901 98	22 52	70 34	92 86	
Totals.....	7,016	\$82,111 56	\$27,894 02	\$19,487 41	\$20,094 44	\$67,475 87	\$14,635 69	\$113 57	\$354 77	\$468 34	
LYON COUNTY—											
<i>Fourth quarter, 1901.</i>											
Comstock Tunnel Co. (ores).....	3,346	\$3,397 32		\$724 71	\$2,498 28	\$3,222 99	\$174 33	\$1 35	\$1 78	\$3 13	
H. Davis & Co. (tailings).....	2,784	7,117 84	\$1,419 84	1,364 16	3,953 28	6,737 28	380 56	2 95	3 90	6 85	
Jackson & Phillips (tailings).....	1,340	4,987 10			4,584 89	402 21	3 12	4 12	7 24		
R. A. Trimble (tailings).....	875	2,412 31	1,750 00	437 50	20 00	2,207 50	204 81	1 59	2 09	3 68	
Totals.....	8,345	\$17,914 57	\$3,169 84	\$2,526 37	\$11,056 45	\$16,752 66	\$1,161 91	\$9 01	\$11 89	\$20 90	
<i>First quarter, 1902.</i>											
Comstock Tunnel Co. (ores).....	2,115	\$1,999 98		\$521 53	\$3,003 18	\$3,524 71					
Jackson & Phillips (tailings).....	380	1,742 73			1,731 24	1,731 24	\$11 49	\$0 09	\$0 11	\$0 20	
Davis & Gignoux (tailings).....	2,450	6,743 13	\$1,295 50	1,249 50	3,748 50	6,293 50	449 63	3 49	4 60	8 09	
R. A. Trimble (tailings).....	460	1,042 25	800 00	260 56	30 00	1,090 56					
Totals.....	5,405	\$11,528 09	\$2,095 50	\$2,031 59	\$8,512 92	\$12,640 01	\$461 12	\$3 58	\$4 71	\$8 29	
<i>Second quarter, 1902.</i>											
Comstock Tunnel Co. (ores).....	1,986	\$1,842 15		\$413 53	\$1,856 61	\$2,270 14					
D. D. Davis (ores).....	89	352 50	\$95 25	53 40	222 50	371 15					
Alex McCone (tailings).....	2,400	3,600 00	2,800 00			2,800 00	\$800 00	\$6 21	\$8 19	\$14 40	
Jackson & Phillips (tailings).....	1,700	4,607 39	3,681 00			3,681 00	926 39	7 14	9 53	16 67	
Davis & Gignoux (tailings).....		7,052 03	1,927 82	1,128 48	3,432 46	6,488 76	563 27	4 37	5 76	10 13	
R. A. Trimble (tailings).....	200	500 00		50 00	320 00	370 00	130 00	1 05	1 29	2 34	
Totals.....	6,375	\$17,954 07	\$8,504 07	\$1,645 41	\$5,831 57	\$15,981 05	\$2,419 66	\$18 77	\$24 77	\$43 54	

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## MINING PRODUCTS—Continued.

Name of Mine and County.	Quantity Worked.		Gross Yield or Value.	Cost of Extraction.	Cost of Transportation.	Cost of Reduction.	Total Cost.	Net Yield.	State Tax.	County Tax.	Total Tax.
	Tons.	Pounds.									
<i>Third quarter, 1902.</i>											
Comstock Tunnel Co. (ores)-----	1,992		\$1,888 35		\$418 15	\$2,118 43	\$2,536 58				
Jackson & Philips (tailings)-----	2,233		4,171 62	\$3,696 60			3,696 60	\$475 02	\$3 68	\$4 87	\$8 55
Davis & Gignoux (tailings)-----	2,850		10,545 71	2,337 00	1,368 00	4,161 00	7,866 00	2,679 71	20 80	27 44	48 24
R. A. Trimble (tailings)-----	500		1,000 00		300 00	500 00	800 00	200 00	1 55	2 05	3 60
Alex McCone (tailings)-----	2,460		4,160 00		250 00	3,075 00	3,325 00	835 00	6 47	8 56	15 03
Totals-----	10,035		\$21,765 68	\$6,033 60	\$2,336 15	\$9,854 43	\$18,224 18	\$4,189 73	\$32 50	\$42 92	\$75 42
NYE COUNTY—											
<i>Fourth quarter, 1901.</i>											
The Nevada Company-----	1,245		\$13,369 02				\$18,148 13				
Tonopah group-----	1,058		193,231 35				160,720 30	\$32,511 05	\$252 28	\$983 14	\$1,235 42
Totals-----	2,303		\$206,600 37				\$178,868 43	\$32,511 05	\$252 28	\$983 14	\$1,235 42
<i>First quarter, 1902.</i>											
Tonopah M. Co.-----	2,319	1,400	\$326,937 87				\$306,673 82	\$20,264 05	\$157 25	\$663 48	\$820 73
The Nevada Company-----	3,285		30,142 28	\$24,426 28	\$611 99	\$5,188 73	30,226 90				
Totals-----	5,604	1,400	\$357,080 15	\$24,426 28	\$611 99	\$5,188 73	\$336,900 72	\$20,264 05	\$157 25	\$663 48	\$820 73
<i>Second quarter, 1902.</i>											
Tonopah M. Co-----			\$143,363 94				\$63,674 89	\$89,689 05	\$618 38	\$2,609 03	\$3,227 41
Mizpah Lease 62-----	799	22	89,357 44				68,200 26	21,157 18	164 18	692 68	856 86
Mizpah Lease 19-----	811	1,240	76,134 12				56,134 12	20,000 00	155 20	654 80	810 00
Berlin-----	4,450		43,346 31	\$35,540 33	\$1,465 27	\$9,818 51	46,824 11				
Mizpah, Frank Golden-----	292	188	32,180 21				24,680 21	7,500 00	58 20	245 55	303 75
Brougher Brothers-----	639		68,093 85				58,093 85	10,000 00	77 60	327 40	405 00
Golden & Sinclair-----	440	906	43,887 79				33,887 79	10,000 00	77 60	327 40	405 00
Totals-----	7,432	356	\$496,363 66	\$35,540 33	\$1,465 27	\$9,818 51	\$351,495 23	\$148,246 23	\$1,151 16	\$4,856 86	\$6,008 02



[L]

## MINING PRODUCTS—Continued.

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Name of Mine and County.	Quantity Worked.		Gross Yield or Value.	Cost of Extraction.	Cost of Transportation.	Cost of Reduction.	Total Cost.	Net Yield.	State Tax.	County Tax.	Total Tax.
	Tons.	Pounds.									
<i>Third quarter, 1902.</i>											
Con. Cal-Va. M. Co.-----	5,788	1,977	\$59,530 38	\$86,676 49	\$2,288 11	\$4,747 89	\$98,712 49	-----	-----	-----	-----
Ophir-----	984	1,349	24,677 47	17,931 26	2,910 93	5,596 36	26,438 55	-----	-----	-----	-----
Overland-----	727	-----	6,702 73	2,611 77	254 45	1,817 50	4,683 72	\$2,019 01	\$15 67	\$80 23	\$95 90
Silver Hill-----	2,681	-----	21,279 77	10,766 00	550 00	2,750 00	14,066 00	7,213 77	55 97	286 68	342 65
Totals-----	10,181	1,326	\$112,190 35	\$117,985 52	\$6,008 49	\$14,911 75	\$138,900 76	\$9,232 78	\$71 64	\$366 91	\$438 55
WASHOE COUNTY—											
<i>Fourth quarter, 1901.</i>											
Bell-----	86	1,891	\$9,300 66	\$7,447 49	\$434 72	\$869 45	\$8,751 66	\$549 00	\$4 25	\$3 44	\$7 69
Slip-----	25	-----	253 55	150 00	-----	75 00	225 00	28 55	22	18	40
Wedekind-----	109	1,751	9,712 36	8,317 56	495 22	984 50	9,797 28	-----	-----	-----	-----
Hutchinson-----	34	1,000	750 00	510 00	150 00	120 75	780 75	-----	-----	-----	-----
Forlorn Hope-----	30	-----	401 09	1,600 00	75 00	102 00	1,777 00	-----	-----	-----	-----
Gold Center-----	14	1,000	320 50	260 00	5 70	55 75	321 45	-----	-----	-----	-----
Gold Ledge-----	50	-----	750 00	600 00	50 00	150 00	800 00	-----	-----	-----	-----
Cabin-----	50	-----	750 00	600 00	50 00	150 00	800 00	-----	-----	-----	-----
Totals-----	400	1,642	\$22,238 16	\$19,485 05	\$1,260 64	\$2,507 45	\$23,253 14	\$577 55	\$4 47	\$3 62	\$8 09
<i>First quarter, 1902.</i>											
Gold Ledge-----	10	-----	\$350 00	\$265 00	\$10 00	\$30 00	\$305 00	\$45 00	\$0 35	\$0 37	\$0 72
Cabin-----	10	-----	350 00	265 00	10 00	30 00	305 00	45 00	35	37	72
Cabin No. 2-----	162	-----	1,974 00	1,500 00	159 00	458 00	2,117 00	-----	-----	-----	-----
Totals-----	182	-----	\$2,674 00	\$2,030 00	\$179 00	\$518 00	\$2,727 00	\$90 00	\$0 70	\$0 74	\$1 44
<i>Second quarter, 1902.</i>											
Nothing-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----

REPORT OF STATE CONTROLLER.

<i>Third quarter, 1902.</i>											
Renegade .....	200		\$1,443 23	\$1,540 00	\$60 00	\$700 00	\$2,300 00				
Jumper .....	307		4,825 77	3,725 00	153 50	1,074 50	4,953 00				
Slip .....	75		565 19	2,300 00	22 50	262 50	2,645 00				
<b>Totals .....</b>	<b>582</b>		<b>\$6,834 09</b>	<b>\$7,625 00</b>	<b>\$236 00</b>	<b>\$2,037 00</b>	<b>\$9,898 00</b>				
<b>WHITE PINE COUNTY—</b>											
<i>Fourth quarter, 1901.</i>											
Rocco-Homestake .....	356		\$21,243 48	\$3,595 42	\$10,215 76	\$3,559 30	\$17,370 48	\$3,873 00	\$30 06	\$111 31	\$141 37
<i>First quarter, 1902.</i>											
Black Eagle .....	125		10,000 00	6,000 00	2,500 00	375 00	8,875 00	1,125 00	8 73	32 33	41 06
<i>Second quarter, 1902.</i>											
Rocco-Homestake .....	460		26,216 64	8,445 46	10,639 69	4,255 00	23,340 15	2,876 49	22 32	82 67	104 99
<i>Third quarter, 1902.</i>											
Black Eagle .....	63		4,656 00	2,120 00	1,039 50		3,159 50	1,498 50	11 63	43 07	54 70
Rocco-Homestake .....	307	1,760	16,770 35	4,105 74	8,646 97	2,818 87	15,571 58	1,198 87	9 30	34 45	43 75
<b>Totals .....</b>	<b>1,311</b>	<b>1,760</b>	<b>\$78,888 47</b>	<b>\$24,266 62</b>	<b>\$33,041 92</b>	<b>\$11,008 17</b>	<b>\$68,316 71</b>	<b>\$10,571 76</b>	<b>\$82 04</b>	<b>\$303 83</b>	<b>\$385 87</b>

[M]

## STATEMENT

Showing total mining products for the twelve months commencing October 1, 1901, and ending September 30, 1902.

Counties.	Quantity worked.		Gross yield or value.	Cost of extraction, hauling and reduction.	Net yield on which taxes are paid.	State tax, 80 cents.	County tax.	Total tax.
	Tons.	Pounds.						
Churchill county ----- Ores .....								
Douglas county ----- Ores .....								
Elko county ----- Ores .....	65,575	1,000	\$306,663 59	\$306,490 53	\$10,223 14	\$79 33	\$89 01	\$168 34
Esmeralda county ----- Ores .....								
Eureka county ----- Ores .....	12,962	794	267,501 94	308,831 62	9,215 43	71 50	159 12	230 62
Humboldt county ----- Ores .....								
Lander county ----- Ores .....								
Lincoln county ----- Ores .....	34,188		223,892 98	233,864 02	19,065 95	147 95	462 15	610 10
Lyon county ----- Ores .....	9,528		9,480 30	11,925 57	174 33	1 35	1 78	3 13
Nye county ----- Ores .....	15,339	1,756	1,422,094 00	1,025,118 68	405,216 85	3,145 24	16,251 78	19,397 02
Ormsby county ----- Ores .....								
Storey county ----- Ores .....	40,068	1,262	485,983 64	550,275 77	39,418 68	205 87	1,576 68	1,782 55
Washoe county ----- Ores .....	1,164	1,642	31,746 25	35,878 14	667 55	5 17	4 36	9 53
White Pine county ----- Ores .....	1,311	1,760	78,888 07	68,316 71	10,571 76	82 04	303 83	385 87
<b>Total ores -----</b>	<b>180,139</b>	<b>214</b>	<b>\$2,826,220 77</b>	<b>\$2,540,701 04</b>	<b>\$494,553 69</b>	<b>\$3,738 45</b>	<b>\$18,848 71</b>	<b>\$22,587 16</b>
Esmeralda county ----- Tailings .....	4,266		\$11,380 41	\$9,111 01	\$2,269 40	\$17 60	\$57 28	\$74 88
Lincoln county ----- Tailings .....	19,153		41,706 32	47,905 96				
Lyon county ----- Tailings .....	20,632		59,682 11	51,672 33	8,058 09	62 51	82 51	145 02
Ormsby county ----- Tailings .....	15,400		21,924 00	20,095 00	1,829 00	14 19	27 86	42 05
<b>Total tailings -----</b>	<b>59,451</b>		<b>\$134,692 84</b>	<b>\$128,784 30</b>	<b>\$12,156 49</b>	<b>\$94 30</b>	<b>\$167 65</b>	<b>\$261 95</b>
<b>Total ores and tailings -----</b>	<b>239,690</b>	<b>214</b>	<b>\$2,960,913 61</b>	<b>\$2,669,485 34</b>	<b>\$506,710 18</b>	<b>\$3,832 75</b>	<b>\$19,016 36</b>	<b>\$22,849 11</b>

[N] STATEMENT

Showing the amount of the State debt, with accrued interest, on December 31, 1902; 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
<i>Nevada 4 per cent bonds.</i>			
Payable on or before December 28, 1903-----	25,000 00	500 00	25,500 00
Payable on or before November 28, 1904-----	7,000 00	140 00	7,140 00
Payable on or before November 28, 1905-----	62,000 00	1,240 00	63,240 00
Payable on or before June 29, 1906-----	5,000 00	100 00	5,100 00
Payable on or before October 23, 1907-----	41,600 00	832 00	42,432 00
Payable on or before January 21, 1908-----	10,000 00	200 00	10,200 00
Payable on or before September 29, 1909-----	15,000 00	300 00	15,300 00
Payable on or before November 9, 1910-----	23,000 00	460 00	23,460 00
Payable on or before March 30, 1915-----	30,000 00	600 00	30,600 00
Payable on or before November 28, 1917-----	6,000 00	120 00	6,120 00
Payable on or before September 30, 1921-----	15,500 00	310 00	15,810 00
Totals-----	\$620,100 00	\$14,302 00	\$634,402 00
<i>Assets.</i>			
Cash in State Treasury, December 31, 1902, applicable to payment of State debt-----			\$36,160 22
Amount of State debt, over all assets applicable to payment of same exclusive of the \$380,000 irredeemable State bond-----			218,242 78

[O] 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 1, 1902.

Kind of Bonds.	Amount.	Accrued Interest.	Total.
State bond, 5 per cent (irredeemable) belonging to State School Fund-----	\$380,000 00	\$9,500 00	\$389,500 00
State bonds, 4 per cent, belonging to State School Fund-----	152,500 00	3,050 00	155,550 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 bonds, 4 per cent, belonging to State School Fund-----	859,000 00	8,283 33	867,283 33
United States bonds, 4 per cent, belonging to University Fund, 90,000-Acre Grant-----	39,000 00	720 00	39,720 00
United States bonds, 4 per cent, belonging to State University Fund-----	2,000 00	20 00	2,020 00
Cash in State School Fund-----	23,531 00		23,531 00
Cash in General School Fund-----	55,278 64		55,278 64
Cash in University Fund, 90,000-Acre Grant-----	5,365 76		5,365 76
Cash in Interest Account, 90,000-Acre Grant-----	50 60		50 60
Cash in State University Fund-----	1,791 52		1,791 52
Cash in Contingent University Fund-----	5,302 51		5,302 51
Totals-----	\$1,611,420 03	\$23,325 33	\$1,634,745 36
Deduct outstanding warrants-----			3,742 73
Net balance in State Educational Funds-----			\$1,631,002 63

[P]

## STATEMENT.

*Description, cost and value of securities owned by the State School Funds, December 31, 1902.*

Description of Security.	Rate of interest.	Date of last interest payment.	Date Acquired.	Face value.	Cost value.	Present market value.
Nevada State bond (irredeemable).....	5 per cent	July 5, 1902	1879	\$380,000 00	\$380,000 00	\$380,000 00
United States bonds.....	4 per cent	October 5, 1902	1881	50,000 00	50,000 00	54,500 00
United States bonds.....	4 per cent	October 5, 1902	1883	100,000 00	119,875 00	109,000 00
United States bonds.....	4 per cent	October 5, 1902	1884	50,000 00	61,706 50	54,500 00
United States bonds.....	4 per cent	October 5, 1902	1885	100,000 00	122,562 50	109,000 00
United States bonds.....	4 per cent	October 5, 1902	1890	200,000 00	245,452 18	218,000 00
United States bonds.....	4 per cent	October 5, 1902	1894	100,000 00	114,000 00	109,000 00
United States bonds.....	4 per cent	October 5, 1902	1896	40,000 00	43,450 07	43,600 00
United States bonds.....	4 per cent	October 5, 1902	1898	45,000 00	49,859 83	49,050 00
United States bonds.....	4 per cent	Nov. 6, 1902	1900	100,000 00	134,479 56	109,000 00
United States bonds.....	4 per cent	Nov. 6, 1902	1901	35,000 00	48,541 50	47,600 00
United States bonds.....	4 per cent		1902	80,000 00	110,224 57	108,800 00
Nevada State bonds.....	4 per cent	July 8, 1902	1889	15,000 00	15,000 00	15,000 00
Nevada State bonds.....	4 per cent	July 8, 1902	1890	23,000 00	23,000 00	23,000 00
Nevada State bonds.....	4 per cent	July 8, 1902	1893	25,000 00	25,000 00	25,000 00
Nevada State bonds.....	4 per cent	July 8, 1902	1894	7,000 00	7,000 00	7,000 00
Nevada State bonds.....	4 per cent	July 8, 1902	1895	92,000 00	92,000 00	92,000 00
Nevada State bonds.....	4 per cent	July 8, 1902	1896	5,000 00	5,000 00	5,000 00
Nevada State bonds.....	4 per cent	July 8, 1902	1897	47,600 00	47,600 00	47,600 00
Nevada State bonds.....	4 per cent	July 8, 1902	1898	10,000 00	10,000 00	10,000 00
Nevada State bonds.....	4 per cent	July 8, 1902	1901	15,500 00	15,500 00	15,500 00
Totals.....				\$1,520,100 00	\$1,720,251 71	\$1,632,150 00
Accrued interest.....						14,302 00
Total value.....						\$1,617,848 00

Showing the net receipts into the State Treasury from the organization of the State Government to December 31, 1902.

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	\$243,136 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 09	-----	5,654 90	39,615 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 63	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	17,480 68	\$16,905 00	41,968 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	28,790 00	22,107 55	27,630 00	22,679 34	4,809 27	678,985 99
1878	223,758 24	198,460 68	28,648 00	29,508 88	35,884 07	26,085 00	40,780 90	7,163 84	590,289 61
1879	136,616 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	10,690 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	32,178 31	369,856 30
1895	183,008 18	1,200 55	10,694 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	414,862 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
1901	229,644 22	4,104 38	13,654 20	10,210 79	4,545 25	32,383 80	138,524 34	80,009 91	513,076 89
1902	231,411 71	4,029 67	16,901 40	12,391 36	2,222 30	34,530 80	137,528 88	66,160 39	505,176 51
Totals	\$8,018,420 38	\$1,751,268 74	\$660,666 33	\$496,292 74	\$415,007 75	\$524,665 24	\$2,830,863 18	\$1,089,090 21	\$15,785,674 57

[R]

## STATEMENT.

Collections by counties, from January 1, 1879, to December 31, 1902.

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
1901	229,644 22	4,104 38	30 00				3,166 29
1902	231,411 71	4,029 67	112 50				2,965 45
Totals	\$5,266,440 43	\$269,902 61	\$4,332 94	\$5,829 81	\$13,625 00	\$11,092 34	\$43,076 92

[R]

## STATEMENT—Continued.

Collections by counties, from January 1, 1879, to December 31, 1902.

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	223,724 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	5,868 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 80
1899	4,075 83	14,687 15	246,367 19	16,338 15	254 95	860 00	218,737 31
1899	5,663 52	12,651 90	259,383 74	17,654 00	350 64	960 00	240,419 10
1900	7,014 50	13,654 20	257,613 59	16,825 28	355 55	1,220 00	239,212 76
1901	9,313 41	16,901 40	264,734 14	16,222 84	308 54	1,320 00	238,071 26
1902							
Totals	\$153,181 91	\$425,191 98	\$6,205,790 91	\$827,306 09	\$9,351 45	\$132,602 50	\$5,487,783 54

REPORT OF STATE CONTROLLER.

[5]

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	\$24,849 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	26,994 08	28,613 00	71,963 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	4,406 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		44,077 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
1901	31,302 27	28,464 27	14,100 00	14,453 10	6,072 70	25,601 29
1902		22,245 10	13,912 50	6,047 04	1,778 13	29,534 81
Totals	\$1,164,500 36	\$1,623,398 51	\$846,187 86	\$469,417 83	\$585,334 43	\$1,849,121 76

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

MENT

[8]

State Government to December 31, 1902—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	\$390,588 90
-----	7,960 05	63,083 46	-----	-----	114,811 15	357,852 22
\$5,943 77	5,869 33	82,148 00	-----	-----	220,497 88	541,625 32
9,056 22	11,533 13	83,916 77	-----	-----	85,099 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	15,699 90	66,399 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
43,699 18	33,963 28	80,094 15	1,102 38	-----	50,617 30	500,851 83
47,901 46	42,523 02	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	594,668 69
53,809 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	382,843 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 06	23,793 33	-----	-----	14,224 00	254,726 03
68,057 73	38,324 65	22,980 00	-----	\$19,069 30	28,408 89	383,822 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	34,479 56	20,475 05	152,864 88	533,402 50
57,260 53	141,356 51	29,154 00	13,541 50	18,738 75	117,528 40	497,573 32
54,639 47	154,732 20	29,012 33	30,224 57	18,900 00	135,744 50	496,768 65
\$1,818,363 84	\$2,128,498 41	\$1,721,803 25	\$229,074 89	\$335,219 98	\$2,118,245 53	\$14,890,942 65

[T]

## STATEMENT

Showing the character, location, etc., of State property, December 31, 1902.

For What Used.	Of what material built.	Where located.	When erected.	Cost of buildings.	Cost of grounds.	Total cost.	Present valuation.
State Capitol Building.....	Stone	Carson City.....	1870	\$190,000 00	\$18,000 00	\$208,000 00	\$208,000 00
Furniture.....		Carson City.....				37,500 00	37,500 00
Mineral Cabinet.....		Carson City.....				40,000 00	40,000 00
State Library.....		Carson City.....				150,000 00	150,000 00
Township plats.....		Carson City.....				15,750 00	15,750 00
State Prison buildings.....	Stone	Carson City.....	1864	130,000 00	Not separated	130,000 00	130,000 00
Boot and shoe stock, furniture, etc.....		Carson City.....					1,387 85
State Orphans' Home buildings.....	Wood, Stone	Carson City.....	1870	32,500 00	1,500 00	34,000 00	34,000 00
Furniture, live stock, etc.....		Carson City.....					1,500 00
State Hospital for Mental Diseases buildings.....	Brick	Reno.....	1881 1902	133,000 00	7,000 00	140,000 00	140,000 00
Furniture, live stock, water power, electrical light plant, etc.....		Reno.....					25,000 00
State University buildings.....	Brick	Reno.....	1895, 1902	128,764 20	6,000 00	134,764 20	134,764 20
Furniture, library, etc.....		Reno.....					10,000 00
State Printing Office building.....	Stone	Carson City.....	1886	13,300 00	2,200 00	15,500 00	15,500 00
Machinery, material, etc.....		Carson City.....					13,000 00
Sundries for Superintendent of Public Instruction.....		Carson City.....					1,000 00
Weather Service instruments.....		Scattered.....				1,000 00	1,000 00
State Agricultural Society building and grounds.....	Wood	Reno.....	1888	19,000 00	17,000 00	36,000 00	36,000 00

[U]

## STATEMENT

Showing the valuation of the Central Pacific Railroad Company's property in Nevada for 1902.

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	\$15,000 00	\$433,050 00	4.12	\$20,600 00	28.87	\$1,425 00	\$36,087 00	\$2,900 00	247,678	\$25,200 00	\$519,262 00
Elko	148.50	15,000 00	2,227,500 00	29.40	147,000 00	148.50	7,425 00	230,000 00	54,500 00	980,756	232,780 00	2,899,205 00
Eureka	35.37	15,000 00	530,550 00	4.95	24,750 00	35.70	1,770 00	52,011 00	5,000 00	110,248	22,012 00	636,093 00
Humboldt	144.094	15,000 00	2,161,425 00	19.73	98,650 00	144.094	7,250 00	180,118 00	32,040 00	889,194	155,210 00	2,634,693 00
Lander	26.77½	15,000 00	401,625 00	3.10	15,500 00	26.77½	1,338 75	33,468 75	5,300 00	177,364	51,590 00	508,912 50
Lyon	11.38	20,000 00	227,600 00	1.35	9,450 00	11.38	570 00	16,712 00	300 00	7,998	9,998 00	264,630 00
Washoe	53.03	15,000 00	795,450 00	17.05	96,250 00	69.03	3,450 00	80,140 00	123,775 00	179,800	70,285 00	1,169,350 00
Totals	448.02	-----	\$6,777,200 00	79.70	\$412,200 00	464.02	\$23,228 75	\$628,536 75	\$223,905 00	2,593,038	\$567,075 00	\$8,632,145 50
Average value of main track, per mile -----												\$15,127 00
Average value of side track, per mile -----												5,171 90
Average value of telegraph, per mile -----												50 06
Average value of rolling stock, per mile of main track -----												1,402 92
Average value of other property, per mile of main track -----												499 76
Average value of all property (land excepted), per mile of main track -----												18,001 58
Average value of land, per acre -----												22
Tax for State purposes -----												\$69,057 16
Tax for county purposes -----												92,855 84
Total tax for State and county purposes -----												\$161,943 00

REPORT OF STATE CONTROLLER.

[U]

## Valuation of Virginia and Truckee Railroad Company's property for 1902.

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.
Lyon -----	6.47	\$10,000 00	\$64,700 00	1.67	\$4,175 00	\$7,017 00	\$1,784 00	-----	-----	\$77,676 00
Ormsby -----	13.29	8,000 00	106,320 00	9.87	24,675 00	6,574 00	74,829 00	-----	\$3,350 00	215,748 00
Storey -----	6.34	9,300 00	58,962 00	6.25	12,500 00	2,123 00	16,044 00	-----	-----	89,629 00
Washoe -----	25.65	8,000 00	205,200 00	2.48	3,100 00	15,330 00	920 00	40	100 00	224,650 00
<b>Totals -----</b>	<b>51.75</b>	<b>-----</b>	<b>\$435,182 00</b>	<b>20.27</b>	<b>\$44,450 00</b>	<b>\$31,044 00</b>	<b>\$93,577 00</b>	<b>40</b>	<b>\$3,450 00</b>	<b>\$607,703 00</b>
Average value of main track, per mile -----										\$3,409 31
Average value of side track, per mile -----										2,143 56
Average value of rolling stock, per mile of main track -----										599 88
Average value of other property, per mile of main track -----										1,808 11
Average value of all property, per mile of main track -----										11,737 00
Tax for State purposes -----										\$4,861 62
Tax for county purposes -----										7,378 69
Total tax for State and county purposes -----										\$12,240 31

[U]

## Valuation of Carson and Colorado Railroad Company's property for 1902.

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.....	138.75	\$2,500 00	\$348,875 00	11.35	\$11,350 00	\$28,692 00	\$6,510 00	150	\$152 00	\$593,579 00
Lyon.....	53.25	3,500 00	186,375 00	3.01	4,515 00	14,678 00	990 00			206,558 00
Totals.....	192.00		\$533,250 00	14.36	\$15,865 00	\$43,370 00	\$7,500 00	150	\$152 00	\$600,137 00
Average value of main track, per mile.....										\$2,777 34
Average value of side track, per mile.....										1,104 80
Average value of rolling stock, per mile of main track.....										225 36
Average value of other property, per mile of main track.....										39 06
Average value of all property, per mile of main track.....										3,125 71
Tax for State purposes.....										\$4,801 96
Tax for county purposes.....										11,905 05
Total tax for State and county purposes.....										\$16,707 01

REPORT OF STATE CONTROLLER.

[U]

## VALUATION OF RAILROAD PROPERTY—Continued.

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>Eureka and Palisade.</i>												
Eureka county .....	84.00	\$1,900 00	\$159,600 00	2.50	\$2,500 00	-----	-----	\$16,550 00	\$15,575 00	196,900	\$4,600 00	\$198,825 00
<i>Nevada, California and Oregon.</i>												
Washoe county .....	28.14	2,000 00	56,280 00	2.04	2,040 00	-----	-----	4,680 00	14,000 00	-----	-----	77,000 00
<i>Verdi Lumber Company.</i>												
Washoe county .....	2.00	3,000 00	6,000 00	.50	1,500 00	-----	-----	4,030 00	500 00	-----	-----	12,030 00
<i>Glasgow and Western (Adelaide).</i>												
Humboldt county .....	10.00	1,000 00	10,000 00	-----	-----	-----	-----	800 00	4,200 00	170	10,000 00	25,000 00
<i>Pioche and Pacific.</i>												
Lincoln county .....	15.00	100 00	1,500 00	4.00	400 00	-----	-----	1,000 00	300 00	-----	-----	3,200 00
<i>Quartette.</i>												
Lincoln county .....	14.00	1,000 00	14,000 00	2.50	2,500 00	-----	-----	-----	-----	-----	-----	16,500 00
<i>Utah, Nevada and California.</i>												
Lincoln county .....	40.48	4,000 00	161,920 00	2.95	2,950 00	-----	-----	4,048 00	7,575 00	-----	-----	176,493 00
<i>Nevada Central.</i>												
Lander county .....	93.00	1,580 00	146,940 00	2.00	1,600 00	-----	-----	15,475 00	4,025 00	92	23 00	168,063 00

## RECAPITULATION.

Total valuation of all railroad property in the State.....	\$10,517,096 50
Total tax for State purposes on total valuation of all railroad property in the State.....	\$84,137 62
Total tax for county purposes on total valuation of all railroad property in the State .....	125,699 12
Total tax for State and county purposes .....	\$209,836 74

[V]

## STATEMENT

*Annual Statement of County Auditors—Indebtedness of counties.*

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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 county .....						\$13,130 45
Douglas county .....				\$5,000 00	6 per cent	
				1,000 00	4½ per cent	13,639 75
				1,000 00	4 per cent	93,891 59
Elko county .....						18,212 72
Esmeralda county .....		\$30,000 00	7 per cent			19,299 65
Eureka county .....						77,137 21
Humboldt county .....		42,500 00	7 per cent	1,188 78		39,827 21
Lander county .....		42,000 00	6 per cent	26,143 64		14,147 04
Lincoln county .....		629,662 37	10 per cent	6,599 06		15,563 47
Lyon county .....		20,000 00	5½ per cent			
	School Dist. No. 9	1,500 00	6 per cent			
Nye county .....		7,500 00	8 per cent	13,774 48		22,852 54
Ormsby county .....		17,000 00	5 per cent			15,137 92
Storey county .....						27,445 37
Washoe county .....				38,554 81		41,628 47
White Pine county .....		50,400 00	6 per cent	19,500 00		5,716 09

REPORT OF STATE CONTROLLER.

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## STATEMENT

From the annual statements of County Auditors, showing the financial condition of the several counties in the State on December 31, 1902.

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Counties.	Kind of Property.	Estimated Valuation.		Number of poll taxes collected for 1902.	Number of poll taxes delinquent for 1902.	Number of registered voters.	Rate of Taxation.		
		Value of Each.	Total value.				State	County	Total
Churchill	Court House	\$2,000 00							
	Court lot and fence	175 00	\$2,175 00	848		235	\$0.80	\$0.85	\$1.65
Douglas	Court House	10,000 00	10,000 00	393		470	.80	1.80	2.60
Elko	Court House and furniture	40,000 00							
	Jail and furniture	16,000 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-six other District Schools	18,000 00							
	Hospital and furniture	6,000 00	116,500 00	1,951	10		.80	.80	1.60
Esmeralda	Court House, Aurora	2,500 00							
	Court House, Hawthorne	30,000 00							
	County Hospital, Hawthorne	2,500 00							
	County Hospital, Aurora	1,500 00	36,500 00	184	17	480	.80	2.50	3.30
Eureka	Court House	50,000 00							
	Jail	10,000 00							
	Hospital	5,000 00							
	Books	3,000 00	68,000 00	723	8	580	.80	1.70	2.50
Humboldt	Court House and Jail	60,000 00							
	Fifteen bridges	16,500 00							
	Three branch jails	1,500 00							
	County roads	5,500 00							
	County Hospital	2,500 00	76,000 00	1,311	10	1,350	.80	1.10	1.90
Lander	Court House and furniture	30,000 00							
	City Hall	500 00							
	County Hospital	500 00							
	Jail at Battle Mountain	500 00							
	Humboldt River bridge	5,000 00							

REPORT OF STATE CONTROLLER.

Lincoln	Reese River bridge	300 00	36,800 00	256	4	445	.80	2.65	3.45
	Court House	25,000 00							
	Jail	3,000 00							
Lyon	Two school houses	500 00	37,500 00	732	27		.80	2.40	3.20
	Miscellaneous	9,000 00							
	Court House	20,000 00							
	Furniture	1,000 00							
	Bridges	12,000 00							
Nye	Jail at Yerington	1,000 00	35,000 00	578		742	.80	1.00	1.80
	Sundries	1,000 00							
Ormsby	Court House	25,000 00	25,000 00	635	50	1,124	.80	3.00	3.80
	County buildings	13,500 00							
	Personal property	1,300 00							
	Curry Engine House	1,000 00							
	Steam fire engine	1,000 00							
	Poor Farm	6,000 00							
	School house and furniture	15,000 00							
	Clear Creek bridge	300 00							
	Agricultural grounds	10,000 00							
	Agricultural building and block	10,200 00							
	Court House	25,000 00							
	County Hospital	6,000 00							
	Court House and grounds	39,000 00							
Storey	New Jail	20,000 00	58,300 00	331		865	.80	1.50	2.30
	Pest House and grounds	1,000 00							
Washoe	Bridges	42,750 00	31,000 00	798	3	1,124	.80	1.70	2.50
	Hospital and lands	12,600 00							
	Court House	10,000 00							
White Pine	Hospital	1,000 00	115,350 00	2,548	9	3,059	.80	.80	1.60
	Jail	1,000 00							
	Town lots	1,000 00							
		200 00							
		12,200 00	442	15	759	.80	2.85	3.65	

REPORT OF STATE CONTROLLER.

[W]

## INSURANCE COMPANIES.

The following is a list of Insurance Companies authorized to transact business in the State during the year 1902. All licenses expired December 31, 1902. Yearly licenses for 1903 must be procured on or before January 31, 1903.

Names of Companies and Agents.	Names of Companies and Agents.	Names of Companies and Agents.
<p style="text-align: center;"><i>Fire.</i></p> <p>Aachen and Munich of Aix La Chapelle, Germany. T. R. Hofer.            Etna of Hartford, Conn. T. R. Hofer.            Agricultural of Watertown, N. Y. John Lothrop.            Atlas Assurance Company (Limited), London, England. T. R. Hofer.            Caledonian of Edinburgh, Scotland. State Controller.            Citizens of St. Louis, Mo. C. H. Peters.            Commercial Union (Limited), London. England. T. R. Hofer.            Connecticut of Hartford, Conn. T. R. Hofer.            Continental of New York, N. Y. R. S. Osburn.            Fire Association of Philadelphia, Pa. B. F. Wallace.            Fireman's Fund of San Francisco, Cal. T. R. Hofer.            German American of New York, N. Y. T. R. Hofer.            Hamburg-Bremen of Hamburg, Germany. M. E. Ward.            Hartford of Hartford, Conn. T. R. Hofer.            Home of New York, N. Y. C. H. Peters.            Home of San Francisco, Cal. T. R. Hofer.            Imperial (Limited) of London, England. C. H. Peters.            Insurance Company of North America, Philadelphia, Pa. M. Scheeline.            Liverpool and London and Globe of Liverpool, England. T. R. Hofer.            London Assurance Corporation, of London, England. C. H. Peters.</p>	<p>London and Lancashire, of Liverpool, England. C. H. Peters.            Manchester Fire Assurance Company of Manchester, England. State Controller.            National of Hartford, Conn. State Controller.            New Hampshire of Manchester, N. H. Washoe County Bank.            Niagara Fire Insurance Co., New York, N. Y. T. R. Hofer.            North British and Mercantile of London and Edinburgh. T. R. Hofer.            Norwich Union of Norwich, England. C. H. Peters.            Orient of Hartford, Conn. C. T. Bender.            Palatine Insurance Company (Limited), London, England. T. R. Hofer.            Pennsylvania of Philadelphia, Pa. State Controller.            Philadelphia Underwriters, Philadelphia, Pa. State Controller.            Phoenix of Hartford, Conn. Bank of Nevada.            Phoenix (Limited) of London, England. *A. L. Edwards.            Queen Insurance Company of America, New York, N. Y. T. R. Hofer.            Royal of Liverpool, England. T. R. Hofer.            Royal Exchange of London, England. T. R. Hofer.            Scottish Union &amp; National of Edinburgh, Scotland. T. R. Hofer.            Springfield of Springfield, Mass. State Controller.            Sun Insurance Office of London, England. C. H. Peters.</p>	<p>Svea Fire and Life Insurance Co. (Limited), of Gothenburg, Sweden. R. C. Moore.            Traders Insurance Co., Chicago, Ill. Chas. M. Davenport.</p> <p style="text-align: center;"><i>Life, Accident, and Surety.</i></p> <p>Etna of Hartford, Conn. Lee J. Davis.            Equitable Life Assurance Society of the U. S., New York, N. Y. W. G. Thompson.            Fidelity and Casualty Company of New York N. Y. Sam P. Davis            Germania of New York, N. Y. O. H. Grey.            Home of New York, N. Y. Sam P. Davis.            Manhattan Life of New York, N. Y. J. N. Mathison.            Mutual Benefit Life of Newark, N. J. J. W. Eckley.            Mutual Life of New York, N. Y. B. G. Haas.            Mutual Reserve of New York, N. Y. F. M. Huffaker.            New York Life of New York, N. Y. M. D. Noteware.            Pacific Mutual of San Francisco, Cal. T. R. Hofer.            Royal Exchange Assurance of London, England. T. R. Hofer.            State Life of Indianapolis, Ind. C. C. Blevin.            Travelers' of Hartford, Conn. T. R. Hofer.            Union Mutual Life of Portland, Me. J. Doane.            United States Fidelity and Guaranty Co., Baltimore, Md. Sam P. Davis.</p>

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## LIST OF COUNTY OFFICERS FOR THE YEARS 1903 AND 1904.

\*

Counties.	County Seats.	Auditor and Recorder.	Treasurer.	Assessor.	District Attorney and ex officio Superintendent of Schools.	Sheriff.	Clerk.
Churchill -----	Stillwater -----	G. W. Sikes -----	I. H. Kent -----	C. Wightman -----	W. C. Grimes ---	Robt. Shirley ---	W. H. Brown
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	D. G. Clark -----	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 -----	Wm. Spinner -----	J. H. Hoegh -----	W. J. Hooper -----	John Hancock .	T. A. Burdick -----	J. H. Hoegh
Humboldt -----	Winnemucca ---	Jerry Sheehan .	F. G. Hoenstine .	J. W. Guthrie -----	F. X. Murphy ---	S. G. Lamb -----	J. T. Dunn
Lander -----	Austin -----	G. M. Dyer -----	T. H. Dalton -----	Wm. Easton -----	H. E. Driscoll .	M. J. Murphy -----	T. C. Malloy
Lincoln -----	Pioche -----	Henry Lee -----	J. A. Nesbitt .	John Roeder -----	Benj. Sanders .	Jake Johnson -----	J. A. Nesbitt
Lyon -----	Dayton -----	F. W. Downey .	D. W. Melarkey .	D. P. Randall .	John Lothrop .	D. P. Randall .	D. W. Melarkey
Nye -----	Belmont -----	Wm. J. Rice -----	Robt. F. Gilbert .	Jas. G. Cushing .	C. L. Richards .	Jas. G. Cushing .	Wm. Enger
Ormsby -----	Carson City ---	H. Dieterich -----	H. B. Van Etten .	Wm. Kinney -----	E. E. Roberts .	Wm. Kinney -----	H. B. Van Etten
Storey -----	Virginia City ---	J. W. Kinnikin .	J. A. Conboie .	James Quirk -----	Geo. D. Pyne .	James Quirk -----	J. A. Conboie
Washoe -----	Reno -----	B. C. Shearer .	D. B. Boyd -----	W. S. Beard -----	W. H. A. Pike .	John Hayes -----	W. A. Fogg
White Pine -----	Ely -----	C. S. Grunditz .	J. T. Miles -----	A. C. House -----	C. A. Walker -----	Geo. T. Newman .	D. S. Dickerson

## APPENDIX.

### NEVADA'S WAR CLAIMS.

There has recently been passed in Congress a bill allowing the claims of Nevada against the General Government, growing out of the Indian Wars and the War of the Rebellion.

The following correspondence explains the present condition of these claims:

UNITED STATES SENATE,  
WASHINGTON, D. C., May 21, 1902.

HON. SAMUEL P. DAVIS, *Controller of the State of Nevada, Carson City, Nevada:*

DEAR SIR: I beg to transmit herewith a form of statement which I request you may adopt, showing full and final account up to June 1, 1902, principal and interest, of the Rebellion War claims of the State of Nevada against the United States.

Items 1 to 4 are the same as you used in your similar statement made December 19, 1890, and same as Hallock used. (See Senate Ex. Doc. No. 10, page 12, 51st Cong., 1st Session.)

Item 5 brings the interest down to June 1, 1902. I request you to sign and verify on June 2, 1902, this statement, which includes, as you will see, interest on the \$8,559 61 referred to in said statement under the authority of the decision of the Comptroller of the Treasury of April 14, 1902, in the Indiana case contained in Senate Doc. No. 321, 57th Cong., 1st Session, copy of which I also transmit you herewith.

Items 6, 7 and 8 are proper items to be stated when a final account of the State of Nevada against the United States is given under the authority of the Comptroller's said decision.

The Omnibus Claims Bill (H. R. 8587), containing a provision to examine and allow the Rebellion War claim of the State of Nevada, having passed the Senate on May 5, 1902, passed the House yesterday and when approved by the President I will send you a copy of the same.

This statement has been prepared with very great care and I trust you will find the same all correct, that you may act on it, under your seal of office, on June 2, 1902 return same to me and oblige, Yours very truly,

W. M. STEWART.

The statement received from Senator Stewart was properly certified to under the seal of this office and mailed on the same day, June 2d.

OFFICE OF COMPTROLLER OF THE TREASURY,  
WASHINGTON, D. C., June 24, 1902.

HON. WILLIAM M. STEWART, *United States Senate:*

MY DEAR SIR: Referring to our conversation of the latter part of last week, concerning the status of the claim of the State of Nevada, for reimbursement for expenses incurred when said State was a Territory, on account of arming and equipping troops for the War of the Rebellion, including interest paid on the same by said State, I have the honor to inform you that the State of Nevada had a claim pending before the Second Comptroller on the 13th day of January, 1888, for \$349,697 49. That on said last mentioned date the said Second Comptroller allowed on this claim the sum of \$8,559 61 and disallowed \$341,137 88. At the same time there were pending before said Second Comptroller claims growing out of Indian wars upon which certain allowances were made by the said Second Comptroller. The claim of the State of Nevada for reimbursements on account of the Civil War so disposed of by the Second Comptroller included interest charges up to January 1, 1883. The claim of the State of Nevada up to said first day of January, 1883, is one for a reopening by the Comptroller. Any claim that the State may have for interest paid on its war bonds after January 1, 1883, would be the subject of a new claim to be filed with the Auditor for the War Department. Respectfully,

R. J. TRACEWELL, Comptroller.

UNITED STATES SENATE,  
WASHINGTON, D. C., June 27, 1902.

HON. SAMUEL P. DAVIS, *Controller of the State of Nevada, Carson City, Nevada:*

MY DEAR SIR: I have received a letter, bearing date of June 24, 1902, from the

Hon. Comptroller of the Treasury, copy of which I have the honor to transmit you herewith. It is necessary, in view of certain recitals therein, to have a statement prepared for the Treasury showing the amount of money paid as interest from January 1, 1883, to June 1, 1902.

I have caused to be prepared such a statement, which I now transmit you herewith, which if you find correct, as I believe it to be, then please sign the same and swear to it before the Clerk of the Supreme Court of Nevada and return it to me as soon as possible, and oblige yours very truly,

W. M. STEWART.

The statement referred to in the above letter was signed and sworn to as requested.

UNITED STATES SENATE,  
WASHINGTON, D. C., August 18, 1902.

HON. SAMUEL P. DAVIS, *State Controller, Carson City Nevada:*

DEAR SIR: 1. I have the honor to transmit you herewith copy of a letter from the office of the Comptroller of the Treasury, dated August 7, 1902, asking for certain information relative to the State claim of Nevada, and I request that you send me here all the information that your records can possibly disclose in reference thereto, which will aid us to fully answer all the inquiries contained in his said letter.

2. To assist you in these premises I desire to state in relation to

Abstract A, Vouchers 25 to 31, inclusive.....	\$146 05
Abstract B, Vouchers 44 to 46, inclusive.....	575 00
Abstract E, Vouchers 6 to 7, inclusive.....	1,581 00
Abstract F, Voucher 1.....	29 00

\$2,331 05

that you will find all of said vouchers described in detail on pages 92 and 94 of Senate Report No. 1286, in Senate Ex. Doc. No. 10, 51st Congress, 1st Session.

3. The dates—January 7, 1862, and April 1, 1863—named in Paragraph 3 of the Comptroller's said letter are the dates given on page 94 of Senate Report No. 1286, Senate Ex. Doc. No. 10, 51st Congress, 1st Session, when H. P. Russell was paid in

Voucher No. 1.....	\$250 00
Voucher No. 2.....	250 00
Voucher No. 3.....	250 00
Voucher No. 4.....	250 00
Voucher No. 5.....	233 50

salary as Adjutant-General and all of which sums were disallowed by a minority of the Army Board whose report was adopted by the Secretary of War, and the Comptroller, in order to know whether he can now allow the same upon a reopening of Nevada's claim, wants to know what *duty* said Adjutant-General of Nevada was performing between said two dates and how many men were enrolled, and doing military service for the United States during said period. The State records of Nevada outside of your office may possibly disclose this information.

4. Matters called for in so much of Paragraph No. 4 of the Comptroller's said letter as are marked (a) we will try to answer from this end of the line. Those marked (b) please answer the best you can.

5. Matters called for in Paragraph No. 6 of the Comptroller's said letter will be fully answered by furnishing copies of the full Reports of the Treasurer (Territorial and State) of Nevada for the years 1863, 1864, 1865 and 1866, respectively.

6. If either the Territory or the State of Nevada incurred any expense whatsoever, for or on account of preparing and issuing any bonds, or for raising any money in any other form, from 1861 to date, and the money so raised by issuing of bonds, or so borrowed, was used in any manner whatsoever by Nevada on account of any *military* purposes whatsoever, from April 15, 1861, to date, please state the amount thereof and send me the evidence of the payment for such expenses.

Your early compliance with all the requests contained in said letter of the Comptroller of the Treasury and also matters herein contained and early transmission of the same to me, addressed to Washington, D. C., will be duly appreciated, and when your reply hereto shall have been received here the same will be duly attended to at this end of the line. All of which will oblige yours very truly,

WM. M. STEWART,  
Per J. D. FINCH, JR.,  
Assistant Secretary.

The following is the letter referred to:

OFFICE OF COMPTROLLER OF THE TREASURY,  
WASHINGTON, D. C., August 7, 1902.

*The State of Nevada:*

SIR: The State of Nevada by settlement made by the Second Comptroller, dated January 13, 1883, was allowed the sum of \$3,559 61 on account of enrolling, recruiting, etc., troops to aid the United States in suppressing the Rebellion.

Of the sum above indicated it appears that the following amounts were incurred by the Territory of Nevada prior to her admission as a State, October 31, 1864:

Abstract A, Vouchers 25 to 31, inclusive.....	\$146 05
Abstract B, Vouchers 44 to 46, inclusive.....	575 00
Abstract E, Vouchers 6 to 12, inclusive.....	1,581 00
Abstract F, Voucher 1.....	29 00
Total .....	\$2,331 05

The balance \$6,228 56 appears to have been incurred by the State.

1. Of the amount allowed by the Second Comptroller, as indicated above, on account of expenses incurred by the Territory of Nevada, show specifically what items were paid prior to October 31, 1864, and what subsequent to said date.

How were the funds from which payments were made secured, and when was each payment made? The date each warrant was *cash*ed by the Territory or State is requested.

If payment was made by bonds, or funds were realized from sale of bonds, give date of bond, Act under which issued, when sold, amount realized, rate of interest, and when and how said bonds were redeemed.

If redeemed by other bonds or by cash realized from sale of other bonds, the same information is requested as to said bonds as embraced in the preceding inquiry.

2. What bonds were issued by the Territory of Nevada under Act of February 20, 1864, or any other Act? When and how were said bonds redeemed?

3. What duties were performed by the Adjutant-General of the Territory between January 7, 1862, and April 1, 1863? How many men were enrolled in the Territorial militia during such period? How many of such militia were afterward mustered into the service of the United States under the call upon the Governor of the Territory for troops?

4. (a) State specifically what expenditures incurred by the Territory of Nevada are now claimed;

(b) State specifically what expenditures for interest discount and expenses of negotiating loans by the State of Nevada are now claimed.

5. Of the amount allowed by the Second Comptroller on account of expenses incurred by the State, *supra*, the same information is requested as specified in Paragraph No. 1, above.

6. The condition of the Territorial and State Treasury for the years 1863, 1864, 1865 and 1866 should be shown.

7. The Act of the State Legislature of January 4, 1865, providing for the redemption of bonds by a tax of 95 cents on each \$100 of the taxable property of the State: How much was collected and how was the same applied?

8. What bonds were redeemed during each of the years 1865, 1866, 1867 and 1868? The report of the State Controller of Nevada for 1866 shows bonds redeemed during these years to the value of \$95,000, \$69,972 62, \$251,000, \$22,174 45, respectively.

9. The Acts of the State Legislature of January 19, 1866, and February 6, 1867, each made provision for a sinking fund by taxation, for the redemption of bonds. How much was collected and how was the same applied?

10. Where interest is claimed, it must be shown that the issue of bonds was necessary and authorized by the Legislature, and that such bonds were issued and that the proceeds thereof were used for paying the particular expenditure for which reimbursement has been made or is now claimed. Respectfully,

R. J. TRACEWELL, Comptroller.

(Telegram.)

WASHINGTON, D. C., November 15, 1902.

HON. S. P. DAVIS, *Carson City, Nevada*:

Comptroller holding up Nevada claim until information requested in my letter of August 18 is furnished by you. Please forward immediately.

WM. M. STEWART.

It will be seen from the above correspondence that it is almost impossible to furnish all the data required in the requests of the Treasury Department.

This office has spent a great deal of time to the neglect of the regular office business attempting to "dig up" this data, and some of the records go so far back that they are well-nigh inaccessible. I suggest that proper action be taken by this Legislature to provide for some suitable person to put in several months exclusively attending to this work. The sum due the State—over \$349,000—is certainly worth making an effort to recover.

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