

STATE OF IOWA

1916

REPORT OF THE

AUDITOR OF STATE

FOR THE

Biennial Period Ended June 30, 1916

PART I—Finances of the State
PART II—County Accounting Department
PART III—Banking Department
PART IV—Building and Loan Department

FRANK S. SHAW
Auditor

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Des Moines

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LETTER OF TRANSMITTAL.

HON. GEORGE W. CLARKE, *Governor of Iowa:*

SIR: I have the honor to transmit herewith, in accordance with the provisions of law, my report as Auditor of State for the biennial period July 1, 1914, to June 30, 1916.

FRANK S. SHAW,
Auditor of State.

Des Moines, November 1, 1916.

AUDITOR OF STATE'S DEPARTMENT.

Frank S. Shaw, Auditor of State.....	Tama County
E. S. Gose, Deputy.....	Greene County
W. H. Williams, Chief Clerk Revenue Department.....	Polk County
George Gallarno, Chief Clerk Municipal Department.....	Polk County
Roy Alber, Chief Clerk Banking Department.....	Polk County
E. F. Whitney, Clerk Banking Department.....	Polk County
James Merritt, General Clerk.....	Appanoose County
C. S. Mains, Chief Bank Examiner.....	Polk County
H. M. Cormany, Bank Examiner.....	Monona County
V. W. Miller, Bank Examiner.....	Dallas County
H. T. Fuller, Bank Examiner.....	Cerro Gordo County
H. A. Barr, Bank Examiner.....	Woodbury County
W. O. Reed, Bank Examiner.....	Hardin County
C. S. Howard, Bank Examiner.....	Mahaska County
C. T. Simmons, Bank Examiner.....	Story County
A. C. Nelson, Bank Examiner.....	Polk County
J. F. Wall, Chief County Examiner.....	Ringgold County
C. C. Hunt, County Examiner.....	Poweshiek County
B. F. Rehkopf, County Examiner.....	Warren County
A. S. Lawrence, County Examiner.....	Muscatine County
J. I. Israel, County Examiner.....	Lee County
C. C. Colclo, County Examiner.....	Carroll County
C. B. Ellis, County Examiner.....	Monona County
F. G. Luke, County Examiner.....	Franklin County
Miss Lillian Williamson, Warrant Clerk.....	Buena Vista County
Mrs. S. G. French, Stenographer.....	Polk County
Mrs. Maude Sheets, Stenographer.....	Polk County
Hazel Pim Wiles, Stenographer.....	Keokuk County
H. V. Griffin, Janitor.....	Polk County

AUDITORS OF IOWA.

Name	County	Terms
Jesse Williams, Territorial.....	Jefferson	Jan. 14, 1846, to Jan. 23, 1843
William L. Gilbert, Territorial.....		Jan. 23, 1843, to 1845
Robert M. Seacrest, Territorial.....		1845, to Dec. 4, 1846
Joseph T. Fales, State.....	Des Moines	Dec. 4, 1846, to Dec. 2, 1850
William Pattee.....	Bremer	Dec. 2, 1850, to Dec. 4, 1854
Andrew J. Stevens.....	Polk	Dec. 4, 1854, to Sept. 22, 1855
John Pattee.....	Bremer	Sept. 22, 1855, to Jan. 3, 1859
Jonathan W. Cattell.....	Cedar	Jan. 3, 1859, to Jan. 2, 1865
John A. Elliott.....	Mitchell	Jan. 2, 1865, to Jan., 1871
John Russell.....	Jones	Jan., 1871, to Jan., 1875
Buren R. Sherman.....	Benton	Jan., 1875, to Jan., 1881
William V. Lucas.....	Cerro Gordo	Jan., 1881, to Jan., 1883
John L. Brown.....	Lucas	Jan., 1883, to March 19, 1885
Jonathan W. Cattell.....	Polk	March 19, 1885, to Jan. 23, 1886
John L. Brown.....	Lucas	Jan. 23, 1886, to April 13, 1886
Charles Beardsley.....	Des Moines	April 13, 1886, to July 14, 1886
John L. Brown.....	Lucas	July 14, 1886, to Jan. 3, 1887
James A. Lyons.....	Guthrie	Jan. 3, 1887, to Jan. 3, 1893
Cornelius G. McCarthy.....	Story	Jan. 3, 1893, to Jan. 2, 1899
Frank F. Merriam.....	Delaware	Jan. 2, 1899, to Jan. 5, 1903
B. F. Carroll.....	Davis	Jan. 5, 1903, to Jan. 4, 1909
John L. Bleakly.....	Ida	Jan. 4, 1909, to Jan. 1, 1915
Frank S. Shaw.....	Tama	Jan. 1, 1915, to

REPORT OF THE AUDITOR OF STATE

PART I—FINANCES OF THE STATE

The financial transactions of the State of Iowa, as shown by the volume of money received and disbursed each year, is continuously on the increase. The income of the State from sources other than direct taxation, is also on the increase, actually as compared with previous years, and relatively as compared with the receipts from all sources and for all purposes.

The information contained in this report relating to the biennial period just closed makes it clear that the State derives from the state tax levy for general revenue less than half of its total receipts. The major part of that which is needed for the various activities of the State, both at the state capitol and throughout every part of the State, including the upkeep of the various state institutions, is derived from fees and licenses, insurance and other corporation taxes, inheritance taxes, federal aid for various purposes, payments by counties for maintenance of their insane or other unfortunates in state institutions, and minor items. The State has increased its income from these sources more rapidly than from direct tax levies with the result that the proportion of revenue derived from the latter is gradually growing smaller.

The following shows the receipts of the State from all sources for the years indicated, with the receipts from the state tax levies and the percentages derived therefrom:

RECEIPTS OF THE STATE EACH YEAR.

Year	From state tax levy	All other sources	Total all sources	Per cent state levy to total
1906	\$ 1,980,387.50	\$ 1,485,763.16	\$ 3,466,150.66	57.1
1907	1,968,107.72	1,615,815.02	3,583,922.74	54.9
1908	2,080,768.63	1,576,386.04	3,657,154.67	56.9
1909	2,322,845.49	1,717,907.12	4,040,752.61	57.4
1910	2,338,725.27	1,668,709.95	4,007,435.22	58.6
1911	2,297,291.21	1,668,585.58	3,965,876.79	58.0
1912	2,307,163.51	2,080,384.50	4,387,548.01	52.8
1913	2,506,167.08	2,016,943.84	4,523,110.92	55.4
1914	2,621,666.72	3,479,663.16	6,101,329.88	42.9
1915	2,728,631.66	3,977,822.77	6,706,454.43	40.7
1916	3,549,788.38	5,096,237.55	8,646,025.93	41.3

The increase in per cent shown for 1916 was due to the change made by the Thirty-sixth General Assembly as to the method of securing funds for the support of the state educational and other institutions. For a number of years the general assembly had directed the levy of a special tax for these institutions, the proceeds of which were kept in a separate fund and turned over to the institutions. The last general assembly repealed these special millage taxes and practically merged them all into the tax levy for general state revenue.

The state tax levy for 1914 was 2.9 mills and the aggregate of the special millage taxes abolished was 1.5 mills, making an aggregate of 4.4 mills. The Thirty-sixth General Assembly directed that a levy be made for state purposes approximating \$2,100,000 and for the state institutions \$1,966,600, the amount appropriated to their use. This was done by the executive council, which gave a levy for general revenue of 2.22 mills and for institution purposes 2.11 mills, or an aggregate for 1916 of 4.33 mills. The legislature provided that the proceeds of this consolidated levy shall be the general state revenue.

VOLUME OF BUSINESS.

The increase in the volume of business transacted by the state is very noticeable, and, to a large extent, it reflects the increase in the general business affairs of the people of the state. The receipts by the state for the last biennial period aggregated \$18,012,042.52, and the warrants issued amounted to \$17,818,100.33. Included in this aggregate is a large sum which represents collections and disbursements but not income and expense of the state itself. The funds for the support of unfortunates at the state institutions are handled through the state treasury and warrants are issued by the state auditor for these sums, but the funds go direct to the support of county wards and patients. The state merely acts as the agent for the county in these financial transactions. The automobile fund and the hunter's license fund pass through the hands of state officials, but do not become a part of the income of the state.

The figures given here show the regular receipts and disbursements of the various funds of the state in each biennial period since 1844.

RECEIPTS AND DISBURSEMENTS.

Year	Receipts	Disbursements	Total
1845-6	\$ 7,973.79	\$ 20,718.25	\$ 28,692.04
1847-8	32,264.49	20,616.91	61,881.40
1849-50	72,063.30	75,400.90	147,473.10
1851-2	139,681.69	131,631.49	271,313.18
1853-4	134,065.45	118,542.90	252,608.35
1855-6	274,377.63	249,150.80	523,528.43
1857-1 year	255,327.75	371,907.03	627,234.78
1858-9	577,033.87	551,403.13	1,128,437.00
1860-1	604,329.65	569,825.19	1,204,215.84
1862-3	866,816.62	695,007.51	1,561,914.13
1864-5	977,827.10	952,739.42	1,930,566.52
1866-7	1,412,395.19	1,314,654.74	2,727,049.93
1868-9	2,257,429.63	2,051,971.22	4,309,400.85
1870-1	2,206,357.33	2,413,586.93	4,619,944.26
1872-3	2,407,938.86	2,446,680.08	4,854,618.94
1874-5	2,118,642.43	2,117,344.70	4,235,987.13
1876-7	2,137,682.40	2,122,470.78	4,260,153.18
1878-9	2,260,336.54	2,259,886.56	4,520,223.10
1880-1	2,514,262.68	2,409,897.71	4,924,160.39
1882-3	2,469,260.40	2,286,738.19	4,755,998.59
1884-5	2,637,725.98	2,587,831.98	5,225,557.96
1886-7	3,327,981.33	3,511,499.76	6,839,481.09
1888-9	3,450,811.60	3,422,406.74	6,873,218.34
1890-1	3,962,654.45	3,415,172.04	7,377,826.49
1892-3	4,030,464.58	4,013,094.17	8,043,558.75
1894-5	3,794,888.85	3,758,051.15	7,552,940.00
1896-7	4,193,517.91	4,440,148.50	8,633,666.41
1898-9	5,259,831.34	4,795,193.43	10,054,934.77
1900-1	5,808,394.36	5,040,713.72	10,849,108.08
1902-3	6,762,294.81	6,308,966.42	13,071,261.23
1904-5	7,449,516.63	7,611,089.34	15,060,605.97
1906-1 year	7,895,715.67	4,165,639.81	8,061,355.48
1907-8	8,087,653.56	8,533,531.37	16,621,204.93
1909-10	9,211,652.31	8,682,888.30	17,894,540.61
1911-2	10,026,340.48	9,982,754.20	20,009,094.68
1913-4	13,907,695.26	13,546,607.56	27,454,302.82
1915-6	18,012,042.52	17,818,100.33	35,830,142.85

ESTIMATE OF FINANCIAL TRANSACTIONS.

It becomes my duty under the law to estimate the receipts and expenditures for the next two years, that is, the fiscal years ending June 30, 1918, and June 30, 1919. Table No. I and II give this information in detail, the amounts shown being such only as are contemplated by existing laws and exclusive of any extraordinary appropriations that may be made by the Thirty-seventh General Assembly. These tables show the estimated receipts to be \$13,721,400.00, and the estimated expenditures to be \$12,996,860.00.

During the past few years it has occurred repeatedly that the warrants issued by the state auditor, for legitimate purposes and in exact accordance with the appropriations made, have been in excess of the ability of the state treasurer to redeem the same without embarrassment to some of the funds. There has not been a sufficient working balance on hand in the general revenue so that at all seasons of the year the financial affairs of the state can be trans-

acted in a satisfactory manner. This is due to the fact that the legislatures have fallen into the habit of making appropriations and authorizing expenditures without providing for the funds needed. The result has been a working balance insufficient to tide the treasury over the periods when the warrants issued are in excess of the receipts. It is wholly within the power of the general assembly to either continue this dangerous practice or to guard against it.

The estimates for the biennial period coming under the authority of the Thirty-seventh General Assembly show an excess of receipts over expenditures of \$724,540.00. I would respectfully urge that this sum or a larger one be maintained in the treasury as a permanent working balance. This takes into account only the receipts and expenditures as they are now fixed by law or will be required to carry on the business of the state as at present. It does not take into account any extraordinary expenditures. If there is no increase in the expenses of the state there will be no occasion for increase of the general revenue. Whatever is added to the existing obligations of the state by the Thirty-seventh General Assembly will call for just that much additional increase in the general revenue of the state from some source.

COUNTY ACCOUNTING DEPARTMENT.

The county accounting department, created by the Thirty-fifth General Assembly, has made commendable progress in the work laid out for it by the legislature. A comprehensive statement of this work is fully set forth in Part II of this report.

BANKS AND BUILDING AND LOAN ASSOCIATIONS.

I will not comment at length here on matters pertaining to banks and building and loan associations as Part III and IV of this report gives a detailed statement of the condition of these various institutions operating under the authority from the auditor of state.

MUNICIPAL DEPARTMENT.

Now in the tenth year of its existence as a department of state government, the Municipal Accounting Department of the office of the Auditor of State, is continuing to demonstrate the wisdom of the legislators in enacting the law. The law was adopted by the Thirty-first General Assembly, at the request of the officers and members of the Iowa League of Municipalities. It has not been materially changed from its original provisions, though the officers

of the league and those having the operation of the law in charge are of the opinion that the authority given under it should be enlarged so as to put the department more closely in touch with all the municipalities of the state. The law provides for the establishment of a uniform system of accounting for all cities and towns. It extends to the department, however, authority to personally examine the accounts of cities of 5,000 or more population, only.

Under the supervision of the Auditor of State, when the law became effective a commission was created to prepare a series of blank forms for uniform use in the cities and towns. This commission performed its work with zeal and interest, and the forms thus prepared were mailed to all city and town clerks. There is no authority in law to compel the use of these forms and, outside of the cities personally examined, but little headway has been made in securing their adoption. It seems it would be wise to extend the examination provisions of the law, so as to include at least all of the 105 cities of the state. The reporting part of the law, calling for reports annually from the clerks of all cities and towns, has been well complied with, and all of the 105 cities of the state are included in the annual report published by the auditor for the year ending March 31, 1916. Of the 763 towns less than a dozen failed to make report to the auditor, as called for.

Nine Iowa cities are now operating under the law providing for the commission form of government. They are: Des Moines, Sioux City, Cedar Rapids, Burlington, Ottumwa, Fort Dodge, Keokuk, Mason City and Marshalltown.

Three Iowa cities are operating under the general manager form of government as provided for in laws adopted by the Thirty-sixth General Assembly. They are: Webster City, Iowa Falls and Clarinda.

TABLE NO. 1—GENERAL REVENUE RECEIPTS.

Receipts in General State Revenue During Biennial Period Ending June 30, 1916, and Estimate of Receipts from July 1, 1917, to June 30, 1919.

Items	Actual receipts during biennial period ending June 30, 1916	Estimated receipts for fiscal period ending June 30, 1919
General state tax from counties	\$ 6,254,603.54	\$ 8,200,000.00
Interest on delinquent state tax from counties	19,364.60	20,000.00
Sale of laws by county auditors	4,451.90	3,000.00
From counties for support of insane	1,448,757.61	1,425,000.00
From counties for support of inebriates	56,355.41	50,000.00
From counties for clothing for blind	750.53	600.00
From counties for clothing for deaf	806.58	800.00
From counties for clothing for feeble-minded	49,016.94	45,000.00
From counties for support of orphans' home	76,233.61	75,000.00
From counties for support of tubercular patients	171,430.40	175,000.00
Fees from auditor of state	91,861.07	100,000.00
Fees from clerk of supreme court	8,378.31	8,000.00
Fees from commissioner of insurance	183,100.13	180,000.00
Fees from dairy and food commission	108,448.46	110,000.00
Fees from governor, notary certificates	40,700.00	40,000.00
Fees from oil inspector	48,381.42	95,000.00
Fees from pharmacy commission	76,601.13	75,000.00
Fees from secretary of state	268,248.51	265,000.00
Fees from superintendent of public instruction	37,754.00	36,000.00
Fees from state entomologist	2,463.00	2,400.00
Fees from commission of animal health	3,897.00	3,800.00
Fees from hotel inspector	14,928.50	15,000.00
Fees from board of dental examiners	4,458.00	4,000.00
Fees from board of health	7,628.05	7,500.00
Fees from board of medical examiners	7,607.00	7,500.00
Fees from board of mine examiners	424.00	500.00
Fees from itinerant physicians	4,000.00	4,000.00
From automobile tax	3,050,533.79	350,000.00
From banks for interest on deposits	38,507.68	38,000.00
From collateral inheritance tax	697,368.48	700,000.00
From hunters' license	204,135.96	
From federal aid to soldiers' home	108,976.00	100,000.00
From insurance tax	1,023,956.30	1,000,000.00
From tax on freight line and transportation companies	23,886.50	24,000.00
From sales and refunds by state institutions	416,722.44	500,000.00
From contract labor and support of patients, state institutions	59,472.42	30,000.00
From transfer from temporary school fund	1,303.04	1,300.00
From miscellaneous sources	641,989.05	30,000.00
Total receipts	\$15,252,530.36	\$13,721,400.00
Balance on hand July 1, 1914	737,800.82	
Total to be accounted for	\$15,990,331.18	
Disbursements—		
Auditors warrants redeemed	\$15,272,565.92	
Balance on hand June 30, 1916	717,825.26	
Total	\$15,990,391.18	

TABLE NO. 2—GENERAL REVENUE EXPENDITURES.

Warrants Issued During Biennial Period Ending June 30, 1916, and Estimate of Expenditures July 1, 1917, to June 30, 1919.

Items	Warrants Issued During Biennial Period Ending June 30, 1916		Estimated Expenditures for Fiscal Period July 1, 1917, to June 30, 1919	Temporary appropriations that expire July 1, 1917
	First year	Second year			Total for period
GENERAL ACCOUNTS.				
Adjutant General, salary	2,291.65	2,064.65	5,256.30	12,000.00
Adjutant General, assistant salary	1,500.00	1,500.00	3,000.00	3,000.00
Adjutant General, record clerk salary	1,200.00	1,200.00	2,400.00	2,400.00
Adjutant General, temporary arsenal	989.96	368.31	1,558.27	2,000.00
Total	\$ 5,981.61	\$ 6,222.86	\$ 12,254.47	\$ 17,400.00
Attorney General, salary	5,000.00	5,000.00	10,000.00	10,000.00
Attorney General, assistant	2,500.00	2,305.83	4,805.83	5,000.00
Attorney General, additional assistants and clerks	7,897.15	7,770.79	15,667.94	16,000.00
Attorney General, extra help and contingent	5,835.47	8,037.67	13,873.14	20,000.00
Attorney General, traveling expense	2,413.16	2,283.30	4,696.46	5,000.00
Total	\$ 23,645.78	\$ 25,487.59	\$ 49,133.37	\$ 26,000.00
Auditor of State, salary	3,000.00	3,000.00	7,200.00	7,200.00
Auditor of State, deputy	1,800.00	1,800.00	3,600.00	3,600.00
Auditor of State, clerks	11,084.82	11,280.00	22,364.82	22,500.00
Auditor of State, extra clerk and contingent	363.53	368.06	731.59	1,000.00
Auditor of State, bank examination	16,327.21	23,621.60	40,148.81	50,000.00
Auditor of State, county examination	24,930.20	23,947.53	48,877.73	40,000.00
Auditor of State, county examination chief clerk and expense	3,351.40	4,722.36	8,073.76	10,000.00
Auditor of State, municipal examination	5,172.21	4,348.15	9,520.36	10,000.00
Total	\$ 66,849.37	\$ 62,712.70	\$ 119,562.07	\$ 23,500.00
Automobile Tax, county fund	993,396.60	1,601,538.00	2,594,934.60	175,000.00
Automobile Tax, expense fund	54,466.74	77,985.83	132,452.57	150,000.00
Automobile Tax, Highway Commission fund	29,897.89	95,575.87	125,473.76	
Total	\$ 1,017,751.23	\$ 1,775,119.70	\$ 2,792,878.53	\$ 325,000.00

Items	Warrants Issued During Biennial Period Ending June 30, 1916			Estimated Expenditures for Fiscal Period July 1, 1917, to June 30, 1919	
	First year	Second year	Total for period	Appropriations provided for by statute	Temporary appropriations that expire July 1, 1917
Board of Control, members and secretary's salaries	\$ 11,000.00	\$ 11,495.19	\$ 22,495.19	\$ 23,000.00	
Board of Control, architect's salary	5,000.00	3,000.00	8,000.00	6,000.00	
Board of Control, clerks	10,500.18	11,320.31	21,820.49		\$ 24,300.00
Board of Control, extra clerks	4.35	737.83	742.18		4,000.00
Board of Control, expense	3,504.71	4,322.82	7,917.53	9,000.00	
Board of Control, assistant architect	2,304.20	2,419.12	4,723.32	2,000.00	1,500.00
Board of Control, consulting architect		875.00	875.00	3,000.00	
Board of Control, state agents	5,233.59	6,937.73	12,171.32	14,000.00	
Board of Control, transportation of patients	5.85	9.18	15.03	100.00	
Board of Control, inspection of hospitals	2,349.80	2,414.20	4,764.00	4,000.00	
Board of Control, quarterly conference	179.21	85.92	265.13	500.00	
Board of Control, investigation of tuberculosis	4,503.44	2,973.02	7,476.46	10,000.00	
Board of Control, homes for friendless girls		1,702.27	1,702.27		
Board of Control, state roads	13,568.42	21,738.45	35,306.87	45,000.00	
Total	\$ 56,273.75	\$ 70,031.04	\$ 126,304.79	\$ 116,600.00	\$ 29,800.00
Board of Health, members salaries	\$ 3,000.00	\$ 3,000.00	\$ 7,200.00	\$ 7,200.00	
Board of Health, civil engineer salary and expense	2,288.09	2,980.24	5,268.33	6,000.00	
Board of Health, expense	5,498.34	4,161.99	9,660.33	10,000.00	
Board of Health, clerks	3,900.00	3,900.00	7,800.00		\$ 7,800.00
Board of Health, extra clerks	900.00	900.00	1,800.00		1,800.00
Board of Health, antitoxin account	1,222.07	1,208.67	2,430.74	3,000.00	
Board of Health, embalmers account	988.34	1,280.00	2,268.34	2,500.00	
Board of Health, Nurses account	2,426.58	1,003.04	3,519.62	3,600.00	
Board of Health, vital statistics	2,115.50	2,019.14	4,134.64	4,000.00	
Board of Health, Sanitary enforcement	1,251.79	18.43	1,270.22		
Board of Optometry	163.26	202.08	365.34	500.00	
Board of Medical Examiners	1,283.74	1,200.65	2,484.39	3,000.00	
Total	\$ 25,637.71	\$ 22,565.14	\$ 48,202.85	\$ 39,800.00	\$ 9,600.00
Board of Parole, secretary's salary	\$ 2,000.00	\$ 2,000.00	\$ 4,000.00	\$ 4,000.00	
Board of Parole, members and clerks salary and expenses	14,797.10	17,521.74	32,318.84	36,000.00	
Total	\$ 16,797.10	\$ 19,521.74	\$ 36,318.84	\$ 40,000.00	

Clerk of Supreme Court, salary	\$ 2,700.00	\$ 2,700.00	\$ 5,400.00	\$ 5,400.00	
Clerk of Supreme Court, deputy	1,800.00	1,800.00	3,600.00	3,600.00	
Clerk of Supreme Court, clerks	2,940.00	2,940.00	5,880.00		\$ 5,880.00
Clerk of Supreme Court, extra help	12.00	3.00	15.00		200.00
Total	\$ 7,452.00	\$ 7,443.00	\$ 14,895.00	\$ 9,000.00	\$ 6,080.00
Collateral Inheritance Tax, enforcement	\$ 14,790.47	\$ 14,780.16	\$ 29,570.63	\$ 32,000.00	
Collateral Inheritance Tax, refunds	110.62	3,326.22	3,436.84		
Collateral Inheritance Tax, court costs	35.75	43.80	79.55		
Total	\$ 14,936.84	\$ 18,219.18	\$ 33,156.02	\$ 32,000.00	
Commissioner of Insurance, salaries	\$ 15,363.82	\$ 19,868.01	\$ 35,231.83	\$ 40,000.00	
Commissioner of Insurance, examinations	6,024.18	7,220.03	13,244.21	15,000.00	
Commissioner of Insurance, contingent	439.62	494.76	934.38	2,000.00	
Total	\$ 21,827.62	\$ 27,572.80	\$ 49,400.42	\$ 57,000.00	
Commissioner of Labor, salaries	\$ 7,900.00	\$ 9,054.15	\$ 16,954.15	\$ 18,200.00	
Commissioner of Labor, clerk	900.00	900.00	1,800.00		\$ 2,000.00
Commissioner of Labor, expense	3,085.25	2,272.96	5,358.21	8,000.00	
Total	\$ 11,885.25	\$ 12,227.11	\$ 24,112.36	\$ 26,200.00	\$ 2,000.00
Custodian, employes	\$ 31,354.83	\$ 30,516.80	\$ 62,171.63		\$ 65,080.00
Custodian, extra employes	508.84	363.35	962.19		1,440.00
Custodian, shoveling snow fund	183.08	18.75	201.83		1,000.00
Custodian, laundry fund		231.60	231.60		1,200.00
Custodian, salary	1,225.00		1,225.00		
Total	\$ 33,361.75	\$ 31,430.50	\$ 64,792.25		\$ 69,320.00
Department of Agriculture, support	\$ 3,200.00	\$ 4,800.00	\$ 8,000.00	\$ 4,800.00	
Department of Agriculture, insurance	1,000.00	1,000.00	2,000.00	2,000.00	
Department of Agriculture, sewer	4,000.00	10,000.00	14,000.00		
Department of Agriculture, sheep barn	2,000.00	23,000.00	25,000.00		
Department of Agriculture, women's building	9,468.19		9,468.19		
Total	\$ 19,668.19	\$ 28,800.00	\$ 58,468.19	\$ 6,800.00	
District Court, judges' salaries	\$ 206,234.05	\$ 206,500.00	\$ 412,734.05	\$ 413,000.00	
District Court, judges' expenses		9,589.65	9,589.65	23,600.00	
District Court, expense outside of district		23.15	23.15	500.00	
Total	\$ 206,234.05	\$ 216,112.80	\$ 422,346.85	\$ 437,100.00	

Items	Warrants Issued During Biennial Period Ending June 30, 1916			Estimated Expenditures for Fiscal Period July 1, 1917, to June 30, 1919	
	First year	Second year	Total for period	Appropriations provided for by statute	Temporary appropriations that expire July 1, 1917
Document Editor, salary		\$ 2,000.00	\$ 2,000.00	\$ 4,000.00	
Document Editor, assistants		1,080.00	1,080.00	5,000.00	
Total		\$ 3,080.00	\$ 3,080.00	\$ 9,000.00	
Dairy and Food Commissioner, salary	\$ 2,700.00	\$ 2,700.00	\$ 5,400.00	\$ 5,400.00	
Dairy and Food Commission, chemist	2,400.00	2,400.00	4,800.00	4,000.00	
Dairy and Food Commission, Deputy and Inspectors	31,152.31	36,744.77	67,897.08	75,000.00	
Dairy and Food Commission, clerks	3,434.27	3,449.40	6,883.67		\$ 6,960.00
Dairy and Food Commission, extra clerks		316.05	316.05		1,000.00
Dairy and Food Commission, expense	20,830.10	32,602.16	53,432.26	68,000.00	
Dairy and Food Commission, convention expense	43.50		43.50		100.00
Dairy and Food Commission, food and feeding stuffs	2,730.68	347.00	3,077.68		
Dairy and Food Commission, dairy industry	3,966.09	3,725.30	7,691.39	7,500.00	
Dairy and Food Commission, beef industry	2,713.72	3,268.09	5,981.81	7,500.00	
Total	\$ 60,960.67	\$ 85,562.77	\$ 155,513.44	\$ 167,400.00	\$ 8,060.00
Executive Council, salaries	\$ 10,265.48	\$ 14,075.00	\$ 24,340.48		\$ 28,520.00
Executive Council, contingent	1,272.31	758.91	2,031.22		3,000.00
Executive Council, expert accountant	2,110.25	731.32	2,841.57	\$ 1,500.00	
Executive Council, voucher clerk	924.00	900.00	1,824.00	2,000.00	
Executive Council, expense of investigations	7,024.98	4,268.90	11,293.88	10,000.00	
Executive Council, extraordinary expense		3,288.89	3,288.89		
Executive Council, costs in state cases	6,000.32	819.28	6,900.60	3,000.00	
Executive Council, governor's conference	150.00	150.00	300.00		300.00
Executive Council, survey of lake beds	4,888.52	14,027.59	18,916.11	30,000.00	
Executive Council, survey of abandoned islands	312.72	362.90	675.62	1,000.00	
Executive Council, census	4,407.58	16,322.57	20,730.15		
Total	\$ 37,446.16	\$ 55,705.36	\$ 93,151.52	\$ 47,500.00	\$ 31,820.00
Fish and Game, boundary waters' license fund	\$ 3,179.52	\$ 2,355.83	\$ 5,535.35		
Fish and Game, hunters' license fund	95,205.58	115,204.59	210,410.17		
Total	\$ 98,385.10	\$ 117,560.42	\$ 215,945.52		

General Assembly—Thirty-sixth, members' salaries	\$ 158,000.00		\$ 158,000.00	\$ 158,000.00	
General Assembly—Thirty-sixth, members' mileage	2,102.32		2,102.32	2,200.00	
General Assembly—Thirty-sixth, employes' salaries	54,819.58		54,819.58	55,000.00	
General Assembly—Thirty-sixth, chaplains	755.00		755.00		
General Assembly—Thirty-sixth, sundry appropriations	4,048.95		4,048.95		
General Assembly—Thirty-sixth, Findly-Lindly contest		\$ 137.45	137.45		
General Assembly—Thirty-sixth, DeWolf-Grant contest		50.37	50.37		
Total	\$ 219,766.85	\$ 187.82	\$ 219,954.67	\$ 215,200.00	
Geological Survey, clerk	\$ 900.00	\$ 900.00	\$ 1,800.00		\$ 1,800.00
Geological Survey, expense	7,086.47	9,047.68	16,134.15	\$ 16,000.00	
Total	\$ 7,986.47	\$ 9,947.68	\$ 17,934.15	\$ 16,000.00	\$ 1,800.00
Governor, salary and house rent	\$ 6,800.00	\$ 6,800.00	\$ 13,600.00	\$ 11,200.00	\$ 2,400.00
Governor, secretary	1,567.73	1,800.00	3,367.73	3,600.00	
Governor, clerks	4,400.00	4,400.00	8,800.00		8,800.00
Governor, extra clerk and contingent	49.20	199.97	249.17		3,000.00
Governor, additional counsel					2,500.00
Governor, return of fugitive	4,611.70	3,831.57	8,443.27	9,000.00	
Governor, defense of patents	3,121.14	677.54	3,798.68	3,000.00	
Governor, publishing notice of pardon applications	14.50	67.66	82.16		800.00
Governor, Publishing election proclamation		7.30	7.30		
Governor, state agents salaries and expenses		10,434.99	10,434.99	25,000.00	
Total	\$ 20,564.27	\$ 28,210.03	\$ 48,774.30	\$ 51,800.00	\$ 17,500.00
Historical Department, support of society	\$ 20,000.00	\$ 20,000.00	\$ 40,000.00	\$ 40,000.00	
Historical Department, curator's salary	1,800.00	1,800.00	3,600.00	3,600.00	
Historical Department, employes	11,640.00	19,767.14	31,407.14		39,600.00
Historical Department, archives employes	2,047.65		2,047.65		
Historical Department, traveling expense		359.21	359.21		
Historical Department, donation expense		8.91	8.91		
Total	\$ 35,487.65	\$ 41,935.26	\$ 77,422.91	\$ 43,600.00	\$ 39,600.00
Horticultural Society, promotion of	\$ 500.00		\$ 500.00		
Horticultural Society, support	3,000.00	4,000.00	7,000.00	8,000.00	
Total	\$ 3,500.00	\$ 4,000.00	\$ 7,500.00	\$ 8,000.00	
Iowa Library Commission, salaries	\$ 7,940.09	\$ 8,188.38	\$ 16,128.47	\$ 18,000.00	
Iowa Library Commission, expense	8,008.87	4,586.57	12,595.44	12,000.00	
Total	\$ 15,948.96	\$ 12,774.95	\$ 28,723.91	\$ 30,000.00	

Items	Warrants Issued During Biennial Period Ending June 30, 1916			Estimated Expenditures for Fiscal Period July 1, 1917, to June 30, 1919	
	First year	Second year	Total for period	Appropriations provided for by statute	Temporary appropriations that expire July 1, 1917
Insane, return of escaped	\$ 504.32	\$ 484.35	\$ 1,078.67	\$ 1,500.00	
Insane, non-resident	1,833.74	1,086.58	2,920.32	3,000.00	
Inebriate, return of escaped	575.66	783.67	1,359.33	1,500.00	
Total	\$ 3,003.72	\$ 2,354.60	\$ 5,358.32	\$ 6,000.00	
Mine Inspection, inspectors' salaries	\$ 5,400.00	\$ 5,400.00	\$ 10,800.00	\$ 10,800.00	
Mine Inspection, secretary's salary	1,000.00	1,200.00	2,200.00		\$ 2,400.00
Mine Inspection, expense District No. 1	748.86	709.04	1,457.90	1,500.00	
Mine Inspection, expense District No. 2	801.24	739.93	1,541.17	1,500.00	
Mine Inspection, expense District No. 3	463.85	556.03	1,019.88	1,500.00	
Mine Inspection, board of examiners	2,789.64	2,492.67	5,282.31	6,000.00	
Total	\$ 11,203.59	\$ 11,097.67	\$ 22,301.26	\$ 21,300.00	\$ 2,400.00
Miscellaneous Code, 165	\$ 50,400.44	\$ 96,876.12	\$ 147,276.56		\$ 140,000.00
Miscellaneous Code, 165 fuel	9,518.00	10,344.70	19,862.70		25,000.00
Miscellaneous Code, 164	5,083.23	12,994.24	21,077.47		25,000.00
Total	\$ 68,001.67	\$ 120,215.06	\$ 188,218.73		\$ 190,000.00
Railroad Commission, members and secretary's salaries	\$ 8,382.15	\$ 10,800.00	\$ 19,182.15	\$ 21,600.00	
Railroad Commission, clerks	6,400.00	6,390.75	12,790.75		\$ 12,800.00
Railroad Commission, expense	1,552.79	1,513.35	3,066.14		3,000.00
Railroad Commission, maps		3,658.20	3,658.20		
Railroad Commission, rate investigations	36,155.07	27,464.20	63,619.27		
Railroad Commission, commerce counsel salary	5,000.00	5,000.00	10,000.00	10,000.00	
Total	\$ 57,490.01	\$ 54,826.50	\$ 112,316.51	\$ 31,600.00	\$ 15,800.00
Relief of Bruner		\$ 1,500.00	\$ 1,500.00		
Relief of Jopling, Clyde		60.00	60.00	240.00	
Relief of Jopling, Etta		70.00	70.00	120.00	
Relief of Jopling, Faye		60.00	60.00	240.00	
Relief of Hull	240.00	240.00	480.00	480.00	
Relief of Metz	240.00	240.00	480.00	480.00	
Relief of Survivors, Spirit Lake expedition	2,620.00	2,077.33	4,697.33	3,360.00	
Total	\$ 3,100.00	\$ 4,247.33	\$ 7,347.33	\$ 4,920.00	
Retrenchment and Reform, employes' fund	\$ 2,737.50	\$ 3,722.20	\$ 6,459.70		\$ 20,000.00
Retrenchment and Reform, secretary's salary	352.60	50.00	402.60		600.00
Retrenchment and Reform, committees' expense	330.51	140.32	470.83	500.00	
Retrenchment and Reform, efficiency engineers	921.66	569.00	1,421.66		
Total	\$ 4,342.27	\$ 4,412.52	\$ 8,754.79	\$ 500.00	\$ 20,000.00
Secretary of State, salary	\$ 3,600.00	\$ 3,600.00	\$ 7,200.00	\$ 7,200.00	
Secretary of State, deputy salary	1,800.00	1,800.00	3,600.00	3,600.00	
Secretary of State, land clerk salary	1,500.00	1,500.00	3,000.00	3,000.00	
Secretary of State, clerks	10,278.02	10,180.00	20,458.02		20,360.00
Secretary of State, motor vehicle department clerks	7,600.00	7,600.01	15,200.01		15,200.00
Secretary of State, extra clerks	5,055.74	7,521.30	12,577.04		18,060.00
Secretary of State, bond and investment clerks	327.59	3,300.35	3,627.94	7,800.00	
Secretary of State, indexing journals		250.00	250.00		
Total	\$ 30,161.35	\$ 35,751.66	\$ 65,913.01	\$ 21,600.00	\$ 53,620.00
State Board of Education, finance committee	\$ 10,500.00	\$ 10,500.00	\$ 21,000.00	\$ 21,000.00	
State Board of Education, clerks' salaries and expense	19,689.74	24,831.28	44,521.02	50,000.00	
State Board of Education, telephone, telegraph, etc.	112.62	199.86	312.48		500.00
Total	\$ 30,302.36	\$ 35,531.14	\$ 65,833.50	\$ 71,000.00	\$ 500.00
State Library, librarian and assistant's salaries	\$ 7,200.00	\$ 7,200.00	\$ 14,400.00	\$ 14,400.00	
State Library, cataloguers and janitors	5,062.35	6,960.00	12,022.35		\$ 13,920.00
State Library, extra help	305.50	178.60	484.10		400.00
State Library, apprentice		313.60	313.60		800.00
State Library, Historical Department expense	5,256.18	4,481.34	9,737.52	12,000.00	
State Library, Law Department expense	5,247.24	5,963.78	11,211.02	12,000.00	
State Library, miscellaneous expense	5,881.44	6,845.69	12,727.13	12,000.00	
Total	\$ 28,952.71	\$ 31,943.01	\$ 60,895.72	\$ 50,400.00	\$ 15,120.00
State Binder	\$ 21,466.32	\$ 28,028.38	\$ 49,494.70	\$ 50,000.00	
State Printer	70,175.96	41,561.91	111,737.87	115,000.00	
Total	\$ 91,642.28	\$ 69,590.29	\$ 161,232.57	\$ 165,000.00	
Superintendent of Public Instruction, salary	\$ 4,000.00	\$ 4,000.00	\$ 8,000.00	\$ 8,000.00	
Superintendent of Public Instruction, deputy and inspectors	9,094.78	9,461.94	18,556.72	20,000.00	
Superintendent of Public Instruction, clerks	2,540.15	3,420.00	5,960.15		\$ 6,960.00
Superintendent of Public Instruction, extra clerks	517.00	928.26	1,445.26		1,000.00
Superintendent of Public Instruction, expense	2,620.46	2,701.26	5,321.72	6,000.00	
Superintendent of Public Instruction, school journals	123.75	49.50	173.25	200.00	
Superintendent of Public Instruction, consolidated schools	10,000.00	44,350.00	54,350.00	200,000.00	
Superintendent of Public Instruction, normal training	105,561.41	80,935.37	186,496.78	250,000.00	
Superintendent of Public Instruction, teachers institutes	4,900.00	4,900.00	9,800.00	10,000.00	
Total	\$ 139,867.55	\$ 150,746.33	\$ 290,613.88	\$ 494,200.00	\$ 8,560.00

Items	Warrants Issued During Biennial Period Ending June 30, 1916			Estimated Expenditures for Fiscal Period July 1, 1917, to June 30, 1919	
	First year	Second year	Total for period	Appropriations provided for by statute	Temporary appropriations that expire July 1, 1917
Supreme Court, judges' salaries	\$ 42,000.00	\$ 42,000.00	\$ 84,000.00	\$ 84,000.00	
Supreme Court, stenographers	6,089.60	7,917.50	14,007.10		\$ 21,000.00
Supreme Court, bailiff	1,200.00	1,200.00	2,400.00		2,400.00
Supreme Court, contingent	668.00	871.45	1,539.45		2,400.00
Supreme Court, reporter's salary	4,261.12	5,300.00	9,561.12	7,000.00	
Supreme Court, reporter's assistants	1,674.50	2,648.30	4,322.80	9,000.00	1,440.00
Total	\$ 55,893.22	\$ 59,937.25	\$ 115,830.47	\$ 100,000.00	\$ 27,240.00
Treasurer of State, salary	\$ 3,600.00	\$ 3,600.00	\$ 7,200.00	\$ 7,200.00	
Treasurer of State, deputy salary	1,800.00	2,400.00	4,200.00	3,600.00	1,200.00
Treasurer of State, clerk's salary	5,280.00	5,400.00	10,680.00		10,800.00
Treasurer of State, extra clerk and contingent	300.25	454.05	754.30		1,200.00
Treasurer of State, special clerk		450.41	450.41		2,400.00
Treasurer of State, bond account	2,000.00	2,000.00	4,000.00	4,000.00	
Total	\$ 12,980.25	\$ 14,304.46	\$ 27,284.71	\$ 14,800.00	\$ 15,600.00
Veterinary Surgeon, salary	\$ 1,800.00	\$ 1,800.00	\$ 3,600.00	\$ 3,600.00	
Veterinary Surgeon, clerks	6,025.00	7,987.50	14,012.50	4,200.00	
Veterinary Surgeon, assistants and expense	13,431.91	13,027.32	26,459.23	22,000.00	
Veterinary Surgeon, Animal Health Commission	2,205.34	2,003.67	4,209.01	5,000.00	
Veterinary Surgeon, reimbursement for stock destroyed	52,442.20		52,442.20		
Veterinary Surgeon, expense hoof and mouth disease	15,626.84	27,904.62	43,531.46		
Total	\$ 87,531.29	\$ 46,723.11	\$ 134,254.40	\$ 34,800.00	
OTHER GENERAL ACCOUNTS.					
Agricultural Societies	\$ 22,252.81	\$ 48,085.98	\$ 70,338.79	\$ 100,000.00	
Bacteriological Laboratory	5,986.97	6,801.17	12,788.14	12,000.00	
Board of Accountancy		651.59	651.59	1,500.00	
Board of Dental Examiners	2,058.78	1,824.99	3,883.77	4,000.00	
Board of Educational Examiners	22,100.79	19,728.75	41,829.54	40,000.00	
Code Supplement Commission	13,592.77	7,851.61	20,444.38		
Department of G. A. R.	749.57	748.76	1,498.33	1,500.00	
Engraving plates and cuts	1,257.86	1,527.28	2,785.14	3,000.00	

Express, freight and cartage	2,740.84	5,590.27	8,330.61		\$ 12,500.00
Farmers' Institutes and short courses	5,455.08	6,988.86	12,443.94	15,000.00	
Gettysburg, refund of donations		1,275.94	1,275.94		
Hotel Inspection	8,197.43	6,892.26	15,089.69	15,000.00	
Indemnity to Clara Bohls, 36 G. A.	1,000.00		1,000.00		
Indemnity to J. M. Tannehill, 36 G. A.		720.00	720.00		
Indemnity to Alfred Hansen, 36 G. A.		1,500.00	1,500.00		
Indemnity to Carl Persing, 36 G. A.		250.00	250.00		
Indemnity to A. H. Kellogg, 36 G. A.		1,000.00	1,000.00		
Indemnity to W. L. Alery, 36 G. A.		250.00	250.00		
Indemnity to Geo. D. Shaw, 36 G. A.		2,500.00	2,500.00		
Indemnity to J. L. Davis, 36 G. A.		675.00	675.00		
Indemnity to T. D. Fultz, 36 G. A.		2,500.00	2,500.00		
Indemnity to Wm. H. Nieman, 36 G. A.		2,575.00	2,575.00		
Indemnity to W. D. Atchison, 36 G. A.		200.00	200.00		
Industrial Commission, salaries and expenses	8,859.73	10,496.35	19,356.08	40,000.00	
Iowa Weather and Crop Service	2,374.85	2,905.71	5,280.56	5,400.00	
Militia	147,062.81	136,793.39	283,856.20	330,000.00	
Oil Inspection, salaries and expenses	28,448.76	32,392.72	60,841.48	64,000.00	
Panama Pacific Exposition	30,000.00	30,223.87	60,223.87		
Permanent School Fund, interest on bonds	642.62	660.42	1,303.04	1,300.00	
Permanent School Fund, expense		27.00	27.00		
Pharmacy Commission, salaries and expenses	8,025.01	9,417.48	17,442.49	20,000.00	
Pioneer Law Makers	102.00		102.00		
Prison Breach, escape	447.20		447.20	500.00	
Provisional Contingent Fund	7,112.34	7,527.84	14,640.18		
Publishing laws and census returns		677.75	677.75		
Publishing constitutional amendments	8,583.74	94.65	8,678.39		
Refunds to counties	844.96	1,182.28	2,027.24		
Removal from office	26.98	83.64	110.62		
Rewards for return of escaped prisoners	675.00	325.00	1,000.00	1,000.00	
Sale of camp grounds		2,125.00	2,125.00		
State Bee Inspection	1,386.40	1,421.18	2,807.58	3,000.00	
State Entomologist	2,997.32	4,148.96	7,146.28	8,000.00	
State Fire Marshal	13,290.04	13,557.74	26,847.78	27,000.00	
State University, treatment of indigent children		34,678.41	34,678.41	100,000.00	
Total	\$ 346,272.16	\$ 408,466.85	\$ 754,739.01	\$ 792,200.00	\$ 12,500.00

STATE EDUCATIONAL INSTITUTIONS.

Agricultural College, Support	\$ 245,000.00	\$ 505,000.00	\$ 750,000.00	\$ 1,010,000.00	
Agricultural College, Home Economics		20,000.00	20,000.00	40,000.00	
Agricultural College, Home and Agricultural Economics	25,000.00	54,000.00	79,000.00	108,000.00	
Agricultural College, Contingent and Repair	36,000.00	46,000.00	82,000.00	92,000.00	
Agricultural College, Library	4,900.00	5,000.00	9,900.00	10,000.00	
Agricultural College, Public Grounds		10,000.00	10,000.00	20,000.00	

Items	Warrants Issued During Biennial Period Ending June 30, 1916			Estimated Expenditures for Fiscal Period July 1, 1917, to June 30, 1919	
	First year	Second year	Total for period	Appropriations provided for by statute	Temporary appropriations that expire July 1, 1917
Agricultural College, Support and Extension of Experimental Work	82,000.00	115,500.00	197,500.00	231,000.00	
Agricultural College, Agricultural and Home Economics Extension		90,000.00	90,000.00	180,000.00	
Agricultural College, Trade Schools		25,000.00	25,000.00	50,000.00	
Agricultural College, Engineering Experiment Station	10,000.00	15,000.00	25,000.00	30,000.00	
Agricultural College, Good Roads	10,000.00	10,000.00	20,000.00	20,000.00	
Agricultural College, Veterinary Investigations		9,374.98	9,374.98	25,000.00	
Agricultural College, Veterinary, Practitioner's Courses		1,874.99	1,874.99	5,000.00	
Agricultural College, Summer Term		20,000.00	20,000.00	40,000.00	
Agricultural College, Winter Term		9,500.00	9,500.00	19,000.00	
Agricultural College, Heating Plant	13,300.00	24,400.00	37,700.00		
Agricultural College, Repairs and Improvements of Buildings		6,000.00	6,000.00		
Agricultural College, Home Economics Laboratory		700.00	700.00		
Agricultural College, Water Tank		15,000.00	15,000.00		
Agricultural College, Equipment of Buildings		49,000.00	49,000.00		
Agricultural College, Chemistry Building and Equipment	67,455.44		67,455.44		
Agricultural College, Extension Work	15,000.00		15,000.00		
Agricultural College, Animal Breeding					
Total	\$ 508,655.44	\$ 1,031,349.97	\$ 1,540,005.41	\$ 1,880,000.00	
College for the Blind, Support	\$ 40,466.17	\$ 40,302.79	\$ 80,768.96	\$ 80,000.00	
College for the Blind, Contingent and Repair	1,500.00	1,500.00	3,000.00	3,000.00	
College for the Blind, Oculist Fund		100.00	100.00	200.00	
College for the Blind, Electric Light Plant		3,000.00	3,000.00		
College for the Blind, Pianos and Furniture		5,000.00	5,000.00		
College for the Blind, Barns and Silo		4,500.00	4,500.00		
College for the Blind, Paving		10,000.00	10,000.00		
Total	\$ 41,966.17	\$ 61,402.79	\$ 100,368.96	\$ 83,200.00	
State Teachers College, Support	\$ 129,500.00	\$ 139,500.00	\$ 269,000.00	\$ 279,000.00	
State Teachers College, Contingent and Repair	63,000.00	70,000.00	133,000.00	140,000.00	
State Teachers College, Library and Salary	12,000.00	13,500.00	25,500.00	27,000.00	
State Teachers College, Hospital Fund	1,250.00	2,250.00	3,500.00	4,500.00	
State Teachers College, Extension Service		19,750.00	19,750.00	39,500.00	
State Teachers College, Summer Session	16,000.00	40,000.00	56,000.00	80,000.00	
State Teachers College, Furniture	2,500.00	15,000.00	17,500.00		
State Teachers College, Paving	900.00	1,000.00	2,500.00		
State Teachers College, Building Fund		20,000.00	20,000.00		
Total	\$ 225,150.00	\$ 321,600.00	\$ 546,750.00	\$ 579,000.00	
State University, Support	\$ 454,700.00	\$ 454,700.00	\$ 909,400.00	\$ 909,400.00	
State University, College of Art and Law		68,350.00	68,350.00	136,700.00	
State University, College of Dentistry		23,725.00	23,725.00	47,450.00	
State University, College of Education		20,000.00	20,000.00	40,000.00	
State University, Graduate College		9,000.00	9,000.00	18,000.00	
State University, College of Fine Arts		3,000.00	3,000.00	6,000.00	
State University, Extension	15,000.00	17,000.00	32,000.00	34,000.00	
State University, Equipment and Supplies		12,500.00	12,500.00	25,000.00	
State University, Contingent and Repair	30,000.00	35,000.00	65,000.00	70,000.00	
State University, Building and Grounds		12,000.00	12,000.00	24,000.00	
State University, Administration		6,225.00	6,225.00	12,450.00	
State University, Library and Librarian's Salary	17,500.00	17,500.00	35,000.00	35,000.00	
State University, Epidemiology Laboratory	5,000.00	5,000.00	10,000.00	10,000.00	
State University, Paving and Sidewalk	5,000.00	3,000.00	8,000.00		
State University, Purchase of Land	12,000.00	48,000.00	60,000.00		
State University, Equipment of Buildings	41,500.00	22,500.00	64,000.00		
State University, Engineering Equipment	12,500.00		12,500.00		
State University, Domestic Science	8,500.00		8,500.00		
State University, Tunnels		6,000.00	6,000.00		
State University, Summer School		16,000.00	16,000.00	32,000.00	
State University, Electrical Equipment		5,000.00	5,000.00		
State University, Heating Plant		18,000.00	18,000.00		
State University, Building Fund		10,000.00	10,000.00		
Total	\$ 601,700.00	\$ 812,500.00	\$ 1,414,200.00	\$ 1,400,000.00	
STATE INSTITUTION ACCOUNTS.					
Anamosa Reformatory, Support	\$ 205,472.58	\$ 333,066.70	\$ 538,539.28	\$ 600,000.00	
Anamosa Reformatory, Building and Improvements	3,337.62	32,581.84	35,919.46		
Cherokee Hospital for Insane, Support	197,717.04	212,213.03	409,930.07	425,000.00	
Cherokee Hospital for Insane, Building and Improvements	6,522.71	24,713.56	31,236.27		
Clarinda Hospital for Insane, Support	202,082.89	226,106.23	428,189.12	450,000.00	
Clarinda Hospital for Insane, Buildings and Improvements	4,594.84	13,306.05	17,900.89		
Council Bluffs School for Deaf, Support	58,198.87	61,080.73	119,279.60	120,000.00	
Council Bluffs School for Deaf, Buildings and Improvements	2,409.00	7,934.40	10,343.40		
Davenport, Soldiers' Orphans' Home, Support	88,467.36	95,584.43	184,051.79	185,000.00	
Davenport, Soldiers' Orphans' Home, Buildings and Improvements	3,735.26	3,126.75	6,862.01		
Des Moines, Farm, Support		1,609.51	1,609.51		
Eldora Industrial School for Boys, Support	84,229.08	87,996.01	172,225.09	175,000.00	
Eldora, Industrial School for Boys, Buildings and Improvements	24,751.01	18,982.22	43,733.23		
Ft. Madison, Penitentiary, Support	208,848.55	247,518.31	456,366.86	500,000.00	

Items	Warrants Issued During Biennial Period Ending June 30, 1916			Estimated Expenditures for Fiscal Period July 1, 1917, to June 30, 1919	
	First year	Second year	Total for period	Appropriations provided for by statute	Temporary appropriations that expire July 1, 1917
Ft. Madison, Penitentiary, Buildings and Improvements.....	27,958.28	135,119.56	163,077.84		
Glenwood, Institution for Feeble Minded, Support	224,931.79	248,701.03	473,632.82	490,000.00	
Glenwood, Institution for Feeble Minded, Buildings and Improvements.....	25,761.60	9,914.71	35,676.31		
Independence, Hospital for Insane, Support	220,307.92	216,035.20	436,433.12	440,000.00	
Independence, Hospital for Insane, Buildings and Improvements.....	12,004.15	17,571.62	29,575.77		
Knoxville, Hospital for Inebriates, Support	61,175.19	65,847.17	127,022.36	130,000.00	
Knoxville, Hospital for Inebriates, Buildings and Improvements.....	25,403.94	4,277.55	29,681.49		
Marshalltown, Soldiers' Home, Support.....	168,676.41	178,493.61	347,170.02	350,000.00	
Mitchellville, Industrial School for Girls, Support	48,632.73	51,785.01	100,417.74	100,000.00	
Mitchellville, Industrial School for Girls, Buildings and Improvements.....	3,539.55	3,038.06	6,577.61		
Mt. Pleasant, Hospital for Insane, Support.....	194,163.04	235,656.72	429,819.76	450,000.00	
Mt. Pleasant, Hospital for Insane, Buildings and Improvements.....	4,226.08	43,062.97	47,289.05		
Oakdale, Tuberculosis Hospital, Support	71,390.43	88,985.29	160,375.72	200,000.00	
Oakdale, Tuberculosis Hospital, Buildings and Improvements.....	10,838.48	11,025.05	21,863.53		
Rockwell City, Women's Reformatory				75,000.00	
Woodward, Epileptic Colony, Support		32,992.21	32,992.21	100,000.00	
Woodward, Epileptic Colony, Buildings and Improvements.....		77,874.12	77,874.12		
Total.....	\$ 2,184,416.40	\$ 2,780,587.65	\$ 4,971,004.05	\$ 4,790,000.00	
Grand total warrants issued from July 1, 1914, to July 1, 1916.....	\$ 6,500,908.72	\$ 8,748,949.74	\$ 15,318,948.46	\$ 12,357,720.00	\$ 639,140.00
Warrants outstanding July 1, 1914.....			234,104.79		
Total.....			\$ 15,553,053.25		
Warrants redeemed from July 1, 1914, to July 1, 1916.....	\$ 6,588,300.15	\$ 8,684,265.77	\$ 15,272,565.92		
Warrants outstanding July 1, 1916.....			280,487.33		
Total.....			\$ 15,553,053.25		

TABLE NO. 3—SPECIAL FUNDS.

Warrants issued and redeemed in the various Special Tax Funds during the biennial period ending June 30, 1916.

STATE COLLEGE.	
Warrants issued	\$ 276,964.80
Warrants redeemed	282,464.80
Warrants outstanding, June 30, 1916.....	44,500.00
Total	\$ 276,964.80
STATE COLLEGE EXTENSION.	
Warrants outstanding July 1, 1914.....	\$ 53,510.66
Warrants received	408,550.00
Total	\$ 522,060.66
Warrants redeemed	522,000.00
STATE UNIVERSITY.	
Warrants issued	\$ 301,970.78
Warrants redeemed	301,970.78
STATE TEACHERS COLLEGE.	
Warrants issued	\$ 165,978.85
Warrants redeemed	165,978.85
STATE INSTITUTIONS.	
Warrants issued	\$ 557,704.37
Warrants redeemed	557,704.37
CAPITOL EXTENSION.	
Warrants outstanding, July 1, 1914.....	\$ 1,022.00
Warrants issued	617,982.71
Total	\$ 619,006.37
Warrants redeemed	617,719.08
Warrants outstanding June 30, 1916.....	1,286.29
Total	\$ 619,006.37

TABLE NO. 4—PROVIDENTIAL CONTINGENT FUND.

Itemized Statement of Disbursements of Providential Contingent Fund,
Appropriated by the Thirty-fifth and Thirty-sixth
General Assemblies.

THE REFORMATORY, ANAMOSA.

Aug. 25, 1915, Hawkeye Engineering Co.	\$ 200.00
Aug. 25, 1915, Concrete Engineering Co.	1,280.00
Sept. 21, 1915, Chicago & North-Western Ry. Co.	50.40
Oct. 21, 1915, C., M. & St. P. R. R. Co.	91.02
Oct. 21, 1915, Chicago Structural Steel Co.	625.60
Oct. 21, 1915, C., M. & St. P. R. R. Co.	291.14
Nov. 26, 1915, Detroit Steel Products Co.	202.82
Nov. 26, 1915, J. E. Glass Lumber Co.	293.28
Nov. 26, 1915, Northland Pine Co.	1,681.14
Dec. 20, 1915, Detroit Steel Products Co.	704.00
Dec. 20, 1915, Iowa Portland Cement Co.	756.00
Total	\$ 6,175.40

SCHOOL FOR DEAF, COUNCIL BLUFFS.

Dec. 10, 1915, Ludowici Celadon Co.	\$ 106.00
Dec. 10, 1915, Tropical Paint & Oil Co.	7.94
Dec. 10, 1915, Bluff City Glass & Mirror Co.	156.11
Dec. 10, 1915, H. W. Johns-Manville Co.	61.30
Dec. 10, 1915, H. Borwick	37.52
Dec. 10, 1915, Rapp Cornice & Roofing Co.	460.98
Total	\$ 829.85

HOSPITAL FOR INSANE, CLARINDA.

Nov. 28, 1914, Western Electric Co.	\$ 226.83
Nov. 28, 1914, Des Moines Bridge & Iron Works	1,317.00
Dec. 21, 1914, C., B. & Q. R. R. Co.	54.00
Dec. 21, 1914, Clarinda National Bank	98.00
Dec. 21, 1914, Green Bay Lumber Co.	34.78
Jan. 16, 1915, G. Wm. Richardson	19.20
Jan. 16, 1915, Green Bay Lumber Co.	144.02
Feb. 2, 1915, United States Gypsum Co.	265.40
Feb. 2, 1915, Des Moines Bridge & Iron Works	580.00
Feb. 2, 1915, Chas. G. Hipwell	1,120.00
Total	\$ 3,857.83

BOYS' INDUSTRIAL SCHOOL, ELDORA.

April 29, 1916, G. E. Fannon	\$ 37.20
June 30, 1916, Lovell-Scholfield Lumber Co.	29.40
Total	\$ 66.60

HOSPITAL FOR INSANE, INDEPENDENCE.

Aug. 11, 1915, B. W. Tabor	\$ 4.50
Aug. 11, 1915, May-Parker Drug Co.	19.10
Aug. 11, 1915, Central Electric Co.	11.73

Aug. 11, 1915, Wockerborth & Blamer Co.	135.37
Oct. 8, 1915, Jos. T. Hanska	106.66
Oct. 8, 1915, W. H. Kirby	62.50
Oct. 8, 1915, Wm. N. Davis	70.00
Total	\$ 409.86

HOSPITAL FOR INEBRIATES, KNOXVILLE.

Nov. 1, 1915, Avery Cleland & Co.	\$ 3.10
Nov. 1, 1915, Hibbard, Spencer, Bartlett & Co.	3.00
Nov. 1, 1915, State Clay Works	20.47
Nov. 1, 1915, State Hospital for Inebriates	17.96
Nov. 1, 1915, Vanderwilt, Kamerick & Co.	1.00
Total	\$ 46.13

HOSPITAL FOR INSANE, MT. PLEASANT.

Oct. 1, 1914, National State Bank	\$ 128.35
Oct. 17, 1914, James Purdie	158.40
Oct. 17, 1914, Mt. Pleasant Brick & Tile Mfg. Co.	112.50
Oct. 17, 1914, Globe Machinery & Supply Co.	37.00
Oct. 17, 1914, Jos. T. Ryerson & Son	626.55
Oct. 31, 1914, James Purdie	86.40
Nov. 30, 1914, Heine Safety Boiler Co.	11.00
Nov. 30, 1914, Crane Co.	23.47
Nov. 30, 1914, The Murray Iron Works	124.12
Nov. 30, 1914, Mt. Pleasant Brick & Tile Mfg. Co.	33.50
Nov. 30, 1914, Heine Safety Boiler Co.	5.40
Nov. 30, 1914, Ottumwa Sand Co.	39.97
Jan. 16, 1915, The Murray Iron Works Co.	2.55
Jan. 16, 1915, Heine Safety Boiler Co.	40.00
Total	\$ 1,429.51

MISCELLANEOUS CLAIMS.

July 2, 1914, Frank R. Thurber, janitor	\$ 715.00
July 24, 1914, M. M. Harrah, janitor	780.00
Dec. 4, 1914, W. T. Kestavan, revenue stamps	200.00
Jan. 4, 1915, C. P. Northrup, janitor	180.00
Total	\$ 1,825.00

TABLE NO. 5.—UNEXPENDED APPROPRIATION.

Showing Extraordinary Appropriations of Former General Assemblies Undrawn at the Close of Business, June 30, 1916.

Board of Control, treatment of friendless girls.....	\$ 3,300.00
Custodian, shoveling snow	500.00
Executive Council, extraordinary expense	8,675.00
Executive Council, census	2,700.00
Encouragement of dairy industry	3,900.00
Encouragement of beef industry.....	4,650.00
Historical Department, flag commission	500.00
Historical Department, marking historical sites	600.00
Historical Department, examining historical sites	200.00
Historical Department, donation expense	240.00
Historical Department, Allison Memorial	500.00
Monument, W. B. Allison	10,000.00
Providential Contingent Fund	42,475.00
Publishing laws and census returns	622.00
Railroad Commission, rate investigation	26,400.00
Sale of camp grounds	2,093.00
State College Building Fund	150,000.00
State University Building Fund	140,000.00
State Teachers College Building Fund	55,000.00
State College for the Blind, printing plant	1,000.00
Superintendent of Public Instruction, consolidated schools.....	100,000.00
Superintendent of Public Instruction, normal training	90,000.00
Veterinary Surgeon, hoof and mouth disease	55,150.00
Anamosa, special	23,000.00
Cherokee, special	18,000.00
Clarinda, special	64,000.00
Council Bluffs, special	3,000.00
Davenport, special	7,000.00
Eldora, special	37,000.00
Ft. Madison, special	17,000.00
Glenwood, special	37,000.00
Independence, special	20,000.00
Knoxville, special	14,500.00
Marshalltown, special	1,800.00
Mitchellville, special	2,000.00
Mt. Pleasant, special	41,500.00
Oakdale, special	54,500.00
Woodward, special	22,000.00
State Institutions, Senate File 555, Sec. 5, 36th G. A	21,140.00
State Institutions, Senate File 555, Sec. 6, 36th G. A	41,500.00
State Institutions, Senate File 555, Sec. 14, 36th G. A	98,600.00
Total	\$ 1,222,045.00

TABLE NO. 6—TAXES UNCOLLECTED.

Taxes Uncollected by Counties after being in hands of the Treasurers one Year, and balances Due the State June 30, 1916.

COUNTIES	Tax Uncollected Jan. 1, 1915, and Jan. 1, 1916.				Tax Uncollected June 30, 1916.		
	General revenue tax of 1913 uncollected Jan. 1, 1915	General revenue tax of 1914 uncollected Jan. 1, 1916	Capitol extension tax of 1913 uncollected Jan. 1, 1915	Capitol extension tax of 1914 uncollected Jan. 1, 1916	General revenue tax	Capitol extension tax	State institution accounts
Adair	\$ 1,638.10	\$ 1,595.33	\$ 71.24	\$ 94.71	\$ 14,976.69	\$ 575.75	
Adams	1,330.22	1,580.41	56.66	100.32	13,072.27	524.43	
Allamakee	670.45	966.42	72.94	144.76	14,137.07	581.99	
Appanoose	676.65	715.75	28.14	44.97	14,854.51	581.98	
Audubon		814.45	41.35	45.06	14,986.27	588.79	
Benton	556.80	654.42	27.10	59.30	23,307.49	928.59	
Black Hawk	3,781.69	2,500.40	123.09	171.82	35,508.84	1,371.51	
Boone	4,510.53	4,987.34	28.70	168.21	26,300.53	911.44	
Bremer	429.70		33.00		15,046.26	601.73	
Buchanan	849.75	620.26	30.29	66.97	17,106.49	695.52	
Buena Vista	2,148.35	2,292.79	26.47	54.00	22,366.26	807.96	
Butler	804.11	1,575.75		2.22	16,956.05	619.18	
Calhoun	5,074.91	5,063.64	40.34	47.75	24,497.73	775.18	
Carroll	1,135.92	1,453.14	28.20	84.61	20,791.91	823.91	
Cass		671.91	70.05	58.67	19,037.39	766.40	
Cedar	2,629.09	2,763.08	92.90	119.52	23,743.68	902.85	
Cerro Gordo	1,381.80	1,089.28	176.59	106.08	23,961.14	992.36	\$ 435.75
Cherokee	1,727.37	1,737.54	40.08	53.81	19,074.02	721.08	
Chickasaw	1,345.24	1,274.19	91.50	90.34	14,778.50	600.56	
Clarke	922.41	849.82	38.54	63.56	10,193.76	416.56	
Clay	846.85	991.84	26.94	51.98	16,916.80	652.84	
Clayton	728.84	531.10	50.20	29.67	18,790.77	745.72	1,708.28
Clinton	778.90	473.63	35.34	41.03	29,185.17	1,148.73	
Crawford	2,315.00	2,396.73	14.12	34.92	27,149.00	981.01	
Dallas	713.61	897.78		76.86	21,823.58	857.74	175.40
Davis	684.24	763.22	27.54	61.10	11,198.72	454.05	
Decatur	3,904.06	4,066.25	458.17	502.30	16,988.34	907.24	1,912.14
Delaware	460.31	485.34	31.96	57.63	17,476.21	692.35	
Des Moines	1,022.52	815.60	109.88	89.88	22,203.27	888.40	82.15
Dickinson	719.64	982.03	38.09	86.17	11,199.37	467.05	
Dubuque	7,171.31	6,555.71	651.19	790.86	37,162.24	1,719.39	1,916.00
Emmet	638.05	647.72	11.11	47.33	11,605.19	455.45	
Fayette	646.57	648.12	28.14	52.39	22,324.64	894.72	899.86
Floyd	1,251.11	2,204.38	56.46	46.91	19,576.72	705.90	
Franklin	840.88	1,535.16	44.77	223.93	18,403.11	743.05	
Fremont	2,515.68	62.29	78.10	25.97	12,854.98	515.50	
Greene	1,474.01	1,666.48	3.17	29.73	18,874.01	705.00	1,601.74
Grundy	1,221.58	455.88	51.01	23.95	17,122.86	677.15	
Guthrie	2,062.76	1,978.76	23.11	3.71	18,383.58	502.60	164.84
Hamilton	2,888.67	2,770.71	92.37	73.38	22,244.60	832.25	
Hancock	481.64	761.91	69.97	50.86	13,335.04	565.81	
Hardin	690.42	772.58	50.34	70.55	21,046.83	846.48	8.00
Harrison	1,610.33	991.78	101.90	99.05	18,494.76	724.58	
Henry	566.45	342.36	14.43		15,000.44	570.63	2,882.65
Howard	651.56	353.86	44.25	40.93	12,542.54	500.55	
Humboldt	210.20	631.66	29.51	45.22	14,357.47	574.67	
Ida	1,546.93	1,506.90			15,938.79	558.55	12.15
Iowa	1,258.67	1,554.02	140.84	191.26	20,967.28	909.42	
Jackson	680.06	619.98	9.03	13.52	15,813.56	601.04	
Jasper	1,406.44	1,531.28	168.39	290.52	26,449.10	1,201.24	

COUNTIES	Tax Uncollected Jan. 1, 1915, and Jan. 1, 1916.				Tax Uncollected June 30, 1916.		
	General revenue tax of 1913 uncollected Jan. 1, 1915	General revenue tax of 1914 uncollected Jan. 1, 1916	Capitol extension tax of 1913 uncollected Jan. 1, 1915	Capitol extension tax of 1914 uncollected Jan. 1, 1916	General revenue tax	Capitol extension tax	State institution accounts
Jefferson		237.90		36.90	13,012.39	533.13	29.60
Johnson	4,333.53	4,664.33	69.32	129.07	28,079.51	986.95	
Jones	785.26	1,166.33		28.42	15,672.02	2,028.06	63.98
Keokuk	768.12	499.86	60.21	30.43	18,937.49	747.82	31.88
Kossuth	3,147.61	3,409.86	117.37	158.42	26,849.63	1,005.20	
Lee	4,088.20	4,475.19	73.39	133.69	29,080.04	1,025.77	
Linn	5,092.98	5,189.40	414.82	481.32	46,160.53	1,780.27	
Louisa	1,543.42	1,882.15	145.31	118.58	15,701.74	690.46	
Lucas	1,041.39	1,312.72		58.70	11,280.06	431.58	18.00
Lyon	2,431.05	380.94	21.74	6.09	17,529.51	664.54	
Madison	492.67	806.17	54.42	47.02	15,464.04	601.64	
Mahaska	508.66	378.80	19.11	592.57	23,331.72	1,406.62	
Marion	7,452.72	8,165.92	3,046.60	1,152.53	27,855.65	1,768.86	2,653.54
Marshall	853.24	688.30	37.69		24,256.50	925.68	
Mills	827.61	534.03	28.02	65.15	13,226.10	539.02	1,685.58
Mitchell	265.77	241.40	18.77	24.30	14,712.16	606.18	3.50
Monona	2,245.32	2,525.20	61.15	108.74	20,891.91	776.81	
Monroe	726.91	905.34	51.23	72.92	11,233.23	399.80	
Montgomery	1,632.20	1,531.26	51.57	34.00	15,729.00	582.56	2,400.73
Muscataine	265.92	475.67		37.53	21,275.91	837.89	
O'Brien	1,707.40	2,647.79	109.79	279.13	25,397.42	1,120.58	
Osceola	606.56	351.09	71.75	32.33	11,600.67	450.38	865.00
Page	6,162.10	6,598.96	52.60	128.68	27,539.68	884.46	252.24
Palo Alto	2,515.84	3,518.37	82.60	277.66	19,141.97	728.70	
Plymouth	2,018.50	2,612.05	99.51	192.34	27,339.96	1,004.80	
Pocahontas	912.73	3,487.53	31.38	478.10	20,939.42	782.25	99.09
Polk	23,192.93	22,565.83	416.21	520.92	108,380.35	3,581.85	11,585.70
Pottawattamie	4,189.50	4,584.47	114.79	203.72	39,954.69	1,505.04	
Poweshiek	423.43	238.98	56.76	26.61	20,285.92	790.55	
Ringgold	337.94	372.83	9.58	111.51	12,227.28	519.34	
Sac	1,301.89	1,179.81	47.92	58.19	21,483.05	829.28	
Scott	1,103.41	1,507.85	101.54	203.32	31,685.51	1,341.06	
Shelby	515.09	144.59	11.44	32.51	18,493.16	737.55	1.45
Sioux	1,437.52	1,541.89	117.69	133.15	24,856.32	925.34	
Story	1,247.33	1,568.14	82.36	143.12	23,604.60	1,009.94	
Tama	1,135.59	1,233.53	90.33	109.26	23,027.74	931.47	
Taylor	677.25	689.13	50.66	54.26	15,297.90	603.81	
Union	902.62	786.76	87.56	84.28	13,345.71	534.06	
Van Buren	1,132.75	1,263.27	53.62		12,248.59	462.80	
Wapello	3,831.00	3,449.42	220.62	199.60	23,964.61	909.94	
Warren	1,508.62	736.33	27.35		18,395.42	663.93	
Washington	204.63	323.14	2.59	55.72	20,142.08	828.68	
Wayne	86.34		9.93		13,831.50	539.44	
Webster	1,125.25	987.71	98.50	58.97	31,283.18	1,252.25	
Winnebago	358.97	4,626.43	30.40	61.32	10,992.91	451.36	
Winneshiek	120.82	233.81	3.98	7.65	15,564.90	608.83	
Woodbury	1,220.17	2,816.13	195.10	959.07	52,185.68	2,622.16	4,815.06
Worth	660.02	768.64	16.22	45.05	10,448.49	419.40	
Wright	976.36	1,102.13	24.15	44.28	19,053.95	721.36	
Total	\$ 173,783.52	\$ 183,615.91	\$ 10,150.76	\$ 12,549.02	\$2,073,068.46	\$83,578.33	\$34,794.31
Total am't levied	\$2,724,608.30	\$2,770,868.19	\$469,794.89	\$477,623.71			
Total am't collected	2,550,909.78	2,587,252.23	459,638.13	465,074.69			
Per cent collected	.9362%	.9301%	.9783%	.9737%			

TABLE NO. 7—PERMANENT SCHOOL FUND.
Statement of Condition of the Permanent School Fund, and Transactions July 1, 1914 to June 30, 1916.

Permanent school fund held by the counties June 30, 1916	\$ 4,793,508.42
State bonds drawing 6 per cent interest	10,937.18
Total permanent school fund	\$ 4,804,445.60

ADDITIONS TO FUND FROM SALE OF SCHOOL LAND.

May 11, 1915—Wright County	\$ 6,800.00
May 13, 1915—Kossuth County	450.00
Total	\$ 7,250.00

ADDITIONS TO FUND ON ACCOUNT OF ESCHEAT ESTATES.

April 23, 1914—Osceola County, P. W. Thayer Estate	\$ 684.50
May 19, 1915—Pocahontas County, Chas. Smith Estate	162.42
June 3, 1915—Polk County, A. Anderson Estate	170.00
Dec. 1, 1915—Webster County, George Williams Estate	117.26
Dec. 1, 1915—Webster County, May Zarnstroff Estate	85.02
Total	\$ 1,219.20

DEDUCTIONS FROM FUND BECAUSE OF REFUNDS UNDER SEC. 3391 OF THE CODE.

Feb. 25, 1915—Story County, Jas. Murray Estate, Franklin County	\$ 1,000.00
Mar. 17, 1915—Ringgold County, Jas. Murray Estate, Franklin County	2,000.00
Mar. 20, 1915—Adair County, Jas. Murray Estate, Franklin County	1,000.00
April 24, 1915—Hancock County, Jas. Murray Estate, Franklin County	2,000.00
Dec. 21, 1915—Polk County, Jas. Murray Estate, Franklin County	1,853.99
Total	\$ 7,853.99

Note—There has been no change since the last report in regard to the property of various kinds held by the State for the benefit of the permanent school fund, on account of old judgments, notes and mortgages. The estimated total value of the land held is \$3,985.00, and the amount unpaid on notes and mortgages is \$35,834.05.

There has been an increase in the permanent school fund from the sale of land, as shown above, of \$7,250.00, and from escheat estate \$1,219.20; total \$8,469.20. A refund on account of the Jas. Murray estate in Franklin county resulted in a decrease of \$7,853.99.

TABLE NO. 8—PERMANENT SCHOOL FUND.

The semi-annual apportionment of the interest of the Permanent School Fund to be made by the Auditor of State on the first Monday of March and the first Monday of September, 1915, on the basis of sixteen and twenty-one hundredth cents for each youth in the county.

COUNTIES	Number of youths	Amount of Permanent fund held by counties and state Jan. 1, 1915	Interest due and apportioned	Amount of interest to be apportioned by county auditors	Deficiency to be transferred from general state revenue to school fund interest account	Excess to be transferred from school fund interest acct. to gen. state revenue
Adair	4,397	\$ 37,836.71	\$ 851.32	\$ 712.75		\$ 138.57
Adams	3,388	36,690.74	825.54	549.19		276.35
Allamakee	5,339	62,430.70	1,404.69	865.45		539.24
Appanoose	9,565	44,199.38	994.49	1,550.49	\$ 556.00	
Audubon	3,900	40,615.37	913.85	632.19		281.66
Benton	6,809	50,000.00	675.00	1,106.98	431.98	
Black Hawk	13,806	18,255.54	410.75	2,252.67	1,841.92	
Boone	8,224	90,133.88	2,028.01	1,333.11		694.90
Bremer	5,129	52,569.69	1,183.49	831.41		352.08
Buchanan	5,422	53,329.16	304.41	888.63	584.22	
Buena Vista	2,530	64,773.36	1,457.40	410.11		1,047.29
Butler	5,363	12,475.49	280.70	869.34	588.64	
Calhoun	2,745	51,715.75	1,163.60	444.96		718.64
Carroll	6,631	16,708.01	375.93	1,074.80	698.96	
Cass	5,539	57,762.76	1,269.66	897.87		401.79
Cedar	4,877			790.56	790.56	
Cerro Gordo	7,378	22,695.79	510.65	1,195.97	685.32	
Cherokee	4,501	33,623.91	1,431.54	729.61		701.93
Chickasaw	4,916	32,838.52	738.87	796.88	58.01	
Clarke	3,193	46,372.19	1,045.39	517.59		527.80
Clay	4,241	67,524.44	1,519.30	687.47		831.83
Clayton	7,528	42,470.00	955.58	1,220.29	264.71	
Clinton	12,699			2,068.51	2,068.51	
Crawford	6,166	18,500.00	416.25	999.51	583.26	
Dallas	6,944	48,933.74	1,161.01	1,125.62	24.61	
Davis	4,106	30,882.81	694.86	665.58		29.28
Deaatur	5,286	107,336.43	2,415.07	856.86		1,558.21
Delaware	5,658	11,287.85	253.98	917.20	663.22	
Des Moines	9,190	2,250.00	50.62	1,489.70	1,439.08	
Dickinson	3,272	85,187.83	1,915.00	530.39		1,384.61
Dubuque	17,130			2,776.77	2,776.77	
Emmet	3,914	63,087.47	1,418.34	537.20		881.14
Fayette	8,443	69,509.47	1,563.06	1,368.61		195.35
Floyd	4,960	23,705.46	533.37	864.02	370.65	
Franklin	4,455	30,749.11	601.85	722.16	30.31	
Fremont	4,602	63,324.96	1,424.81	755.71		669.10
Greene	4,629	36,404.58	819.10	734.15		84.95
Grundy	4,225	22,443.45	504.98	684.87	179.89	
Guthrie	5,199	48,755.07	1,097.00	842.76		254.24
Hamilton	6,051	50,733.53	1,141.50	986.87		160.63
Hancock	4,753	50,330.42	1,132.44	770.46		361.98
Hardin	6,351	42,909.90	965.47	1,029.50	64.03	
Harrison	7,428	51,156.04	1,151.01	1,204.08	53.07	
Henry	4,729	11,220.07	252.45	766.57	514.12	
Howard	4,455	41,568.40	985.29	722.16		213.13
Humboldt	4,117	31,791.46	715.31	667.37		47.94
Ida	3,267	26,972.00	606.87	529.58		77.29

COUNTIES	Number of youths	Amount of Permanent fund held by counties and state Jan. 1, 1915	Interest due and apportioned	Amount of interest to be apportioned by county auditors	Deficiency to be transferred from general state revenue to school fund interest account	Excess to be transferred from school fund interest acct. to gen. state revenue
Iowa	5,706	70,361.73	1,583.14	924.78		658.36
Jackson	6,070	25,160.84	566.12	983.95	417.83	
Jasper	7,950	62,549.08	1,407.35	1,288.70		118.65
Jefferson	4,629	27,963.33	629.85	734.15	104.30	
Johnson	7,288	36,778.00	827.50	1,181.38	353.88	
Jones	5,793	17,393.00	391.34	639.05	547.71	
Keokuk	6,195	23,267.19	523.51	1,004.21	480.70	
Kossuth	7,851	106,647.69	2,406.80	1,272.65		1,134.15
Lee	10,171	4,500.00	103.28	1,648.72	1,545.44	
Linn	18,999			3,079.74	3,079.74	
Louisa	3,744	32,242.61	725.45	606.90		118.55
Lucas	4,351	31,847.47	716.57	705.30		11.27
Lyon	4,843	122,584.86	2,757.08	785.05		1,971.98
Madison	4,485	60,863.22	1,369.42	727.02		642.40
Mahaska	9,108	29,396.79	661.43	1,476.41	814.98	
Marion	7,091	73,545.24	1,654.77	1,149.45		505.32
Marshall	8,228	30,645.92	689.54	1,333.76	644.22	
Mills	4,336	46,318.85	1,042.17	710.97		331.20
Mitchell	4,228	13,332.49	299.98	685.35	385.37	
Monona	5,591	41,602.60	938.09	906.30		31.79
Monroe	8,063	60,912.14	1,370.52	1,307.01		63.51
Montgomery	4,729	49,582.13	1,115.60	766.57		349.03
Muscatine	7,740			1,254.65	1,254.65	
O'Brien	5,606	101,500.00	2,283.75	923.32		1,360.43
Osceola	3,132	98,460.75	2,215.37	507.70		1,707.67
Page	6,729	77,519.44	1,744.19	1,090.77		653.42
Palo Alto	4,956	48,162.38	1,082.30	803.37		278.93
Plymouth	7,049	117,458.24	2,642.81	1,142.64		1,500.17
Pocahontas	4,699	91,355.91	2,055.51	761.70		1,293.81
Polk	31,600	2,610.50	58.74	5,122.36	5,063.62	
Pottawattamie	16,805	84,445.69	1,900.03	2,724.09	824.06	
Poweshiek	5,741	54,966.66	1,237.43	930.02		306.81
Ringgold	4,011	136,400.00	3,069.00	656.18		2,412.82
Sac	4,985	20,042.43	450.95	799.96	849.01	
Scott	17,394			2,819.57	2,819.57	
Shelby	8,404	29,019.40	585.44	1,362.29	776.85	
Sioux	5,021	129,452.84	2,912.69	813.90		2,098.79
Story	7,103	44,835.97	1,068.81	1,151.40	142.59	
Tama	6,365	33,367.45	803.27	1,031.93	168.66	
Taylor	4,873	54,662.61	1,217.68	789.91		427.77
Union	4,849	43,618.46	981.42	786.02		195.40
Van Buren	4,241	34,733.83	782.86	687.47		95.39
Wapello	11,084	58,411.26	1,314.25	1,796.72	482.47	
Warren	5,583	39,262.18	863.17	905.00	21.83	
Washington	5,810	39,737.63	894.08	941.80	47.72	
Wayne	5,023	126,073.31	2,836.65	814.23		2,022.42
Webster	10,233	55,670.92	1,262.60	1,658.77	406.17	
Winnebago	4,247	215,276.51	4,843.72	688.44		4,155.28
Winneshie	6,550	31,499.52	708.74	1,061.76	353.02	
Woodbury	22,481	99,713.00	2,243.54	3,644.17	1,400.63	
Worth	3,477	36,850.58	829.13	563.62		265.51
Wright	5,742	51,739.83	1,168.89	930.78		178.11
State Bonds		10,967.18	320.00			320.00
Totals	667,662	\$4,811,080.30	\$108,275.18	\$108,275.18	\$ 37,642.86	\$ 37,642.86

TABLE NO. 9—PERMANENT SCHOOL FUND.

The semi-annual apportionment of the interest of the Permanent School Fund to be made by the Auditor of State on the first Monday of March and the first Monday of September, 1916, on the basis of fifteen and eighty-two hundredths cents for each youth in the county.

COUNTIES	Number of youths	Amount of permanent fund held by counties and state Jan. 1, 1916	Semi-annual interest due and apportioned	Amount of interest to be apportioned by county auditors	Deficiency to be transferred from general state revenue to school fund interest account	Excess to be transferred from school fund interest acct. to gen. state revenue
Adair	4,481	\$ 36,836.71	\$ 833.82	\$ 708.80		\$ 125.02
Adams	3,322	36,090.74	825.54	525.50		300.04
Allamakee	5,542	62,430.70	1,404.69	876.70		527.99
Appanoose	9,718	44,199.38	994.49	1,537.30	\$ 542.81	
Audubon	3,887	40,615.37	913.85	614.80		299.05
Benton	6,986	30,000.00	675.00	1,097.20	422.20	
Black Hawk	14,505	18,255.54	410.75	2,294.60	1,883.85	
Boone	8,172	90,133.88	2,028.01	1,292.80		735.21
Bremer	5,271	52,509.69	1,183.49	833.80		349.69
Buchanan	5,436	13,329.16	304.41	864.70	560.29	
Buena Vista	5,170	64,773.36	1,457.40	1,232.50		224.90
Butler	5,339	12,475.49	280.70	844.60	563.90	
Calhoun	5,009	51,715.75	1,163.60	1,164.30	.70	
Carroll	6,758	16,708.01	375.93	1,069.00	693.07	
Cass	5,757	57,762.70	1,299.66	910.70		388.96
Cedar	4,922			789.00	789.00	
Cerro Gordo	7,528	22,695.79	510.65	1,190.80	680.15	
Cherokee	4,650	63,623.91	1,431.54	735.00		696.54
Chickasaw	4,908	32,888.52	738.57	776.40	37.53	
Clarke	3,214	46,372.19	1,043.38	508.40		534.98
Clay	4,850	67,524.44	1,519.30	688.10		831.20
Clayton	7,288	42,470.00	955.58	1,152.90	197.32	
Clinton	12,170			1,925.20	1,925.20	
Crawford	6,280	15,500.00	361.56	932.46	571.90	
Dallas	7,148	43,933.74	1,101.01	1,130.80	29.79	
Davis	3,970	30,882.81	694.86	628.00		66.86
Decatur	5,478	107,336.43	2,415.07	866.60		1,548.47
Delaware	5,824	11,287.85	253.98	920.30	666.32	
Des Moines	9,061	2,250.00	50.62	1,433.40	1,382.78	
Dickinson	3,259	85,137.83	1,915.60	515.50		1,400.10
Dubuque	17,509			2,769.90	2,769.90	
Emmet	3,500	63,037.47	1,418.34	553.70		864.64
Fayette	8,437	69,509.47	1,563.96	1,334.70		229.26
Floyd	4,843	23,705.46	533.37	766.10	232.73	
Franklin	4,859	30,749.11	691.85	768.60	76.75	
Fremont	5,440	63,324.96	1,424.81	860.60		564.21
Greene	4,426	36,404.58	819.10	700.10		119.00
Grundy	4,084	25,443.45	594.98	646.00	141.02	
Guthrie	5,142	45,755.07	1,097.00	813.40		283.60
Hamilton	6,010	59,733.53	1,141.50	950.70		190.80
Hancock	4,836	43,330.42	1,095.71	765.00		330.71
Hardin	6,358	42,969.90	965.47	1,005.80	40.33	
Harrison	7,591	51,156.04	1,151.01	1,200.80	49.79	
Henry	4,954	11,220.07	252.45	783.70	531.25	
Howard	4,388	41,568.40	935.29	694.10		241.19
Humboldt	3,999	31,791.46	715.31	632.60		82.71
Ida	3,308	26,972.00	606.87	525.30		81.57
Iowa	5,756	70,361.73	1,583.14	910.50		672.64

COUNTIES	Number of youths	Amount of permanent fund held by counties and state Jan. 1, 1916	Semi-annual interest due and apportioned	Amount of interest to be apportioned by county auditors	Deficiency to be transferred from general state revenue to school fund interest account	Excess to be transferred from school fund interest acct. to gen. state revenue
Jackson	6,164	25,160.84	566.12	975.10	408.98	
Jasper	7,981	62,549.08	1,407.35	1,262.50		144.85
Jefferson	4,615	27,963.33	629.85	730.00	100.15	
Johnson	7,227	36,778.00	827.60	1,143.30	315.80	
Jones	5,827	17,393.00	391.34	921.80	530.46	
Keokuk	6,232	23,257.19	523.51	965.90	442.39	
Kossuth	8,118	106,647.69	2,399.57	1,284.20		1,115.37
Lee	9,938	4,500.00	103.28	1,572.10	1,468.82	
Linn	19,299			3,053.10	3,053.10	
Louisa	3,881	32,242.61	725.45	613.90		111.55
Lucas	4,529	31,847.47	716.57	716.40		.17
Lyon	5,114	122,534.86	2,757.03	809.00		1,948.03
Madison	4,484	60,863.22	1,369.42	709.20		660.22
Mahaska	9,182	29,396.79	661.43	1,452.50	791.07	
Marion	7,648	73,545.24	1,654.77	1,208.90		445.87
Marshall	8,479	30,645.92	689.54	1,340.30	650.76	
Mills	4,502	46,318.85	1,042.17	712.20		329.97
Mitchell	4,345	13,332.49	299.98	687.30	387.32	
Monona	5,636	44,632.60	938.09	891.60		46.49
Monroe	7,947	60,912.14	1,370.32	1,257.20		113.32
Montgomery	4,706	49,582.13	1,115.60	744.40		371.20
Muscatine	7,423			1,174.30	1,174.30	
O'Brien	5,673	101,500.00	2,283.75	897.40		1,386.35
Osceola	3,136	99,145.25	2,241.96	496.10		1,745.86
Page	6,577	77,519.44	1,744.19	1,040.40		703.79
Palo Alto	5,026	48,162.38	1,082.30	795.10		287.20
Plymouth	6,743	117,458.24	2,642.81	1,066.70		1,576.11
Pocahontas	4,796	91,518.33	2,057.80	758.70		1,299.10
Polk	32,648	926.51	59.80	5,164.90	5,105.10	
Pottawattamie	16,883	84,445.69	1,900.03	2,670.80	770.77	
Poweshiek	5,793	54,996.66	1,237.43	918.40		321.03
Ringgold	4,216	134,602.28	3,063.05	606.90		2,396.15
Sac	4,304	20,042.43	450.95	759.90	308.95	
Scott	17,134			2,710.50	2,710.50	
Shelby	5,095	26,019.40	585.44	806.00	220.56	
Sioux	8,497	129,432.84	2,912.69	1,344.20		1,568.49
Story	7,288	43,835.97	989.86	1,152.50	162.64	
Tama	6,321	38,367.45	863.27	999.90	136.63	
Taylor	4,849	54,092.61	1,217.08	767.10		449.98
Union	4,846	43,618.46	981.42	767.60		213.82
Van Buren	4,307	34,793.83	782.86	681.30		101.56
Wapello	11,378	58,411.26	1,314.25	1,798.90	484.65	
Warren	5,897	39,252.18	883.17	553.80		29.37
Washington	5,771	39,787.03	894.68	912.90	18.82	
Wayne	5,153	126,073.31	2,896.65	815.20		2,081.45
Webster	10,384	55,670.92	1,252.60	1,642.70	390.10	
Winnebago	4,391	215,276.51	4,843.72	694.60		4,149.12
Winneshiek	7,095	31,499.52	708.74	1,122.40	413.66	
Woodbury	21,302	99,713.00	2,243.54	3,368.90	1,125.36	
Worth	3,483	36,850.53	829.13	551.10		278.03
Wright	6,251	51,739.83	1,164.10	988.90		175.20
State Bonds		10,937.18	340.42			340.42
Totals	679,407	\$4,804,445.60	\$108,259.70	\$108,259.70	\$ 36,019.41	\$ 36,019.41

TABLE NO. 10—ASSESSMENT OF PROPERTY 1915.

Assessed Actual and Taxable Value of Various Classes of property, as Reported and as Adjusted, for the year 1915.

PART I—REAL ESTATE.

Table with columns: COUNTIES, Acres of land assessed (Average per acre, Total value), Reported Actual Value of Land (Average per acre, Total value), Percent of Change (Increase, Decrease), Adjusted Actual Values (Average per acre, Total land, Total town lots).

Table with columns: COUNTIES, Acres of land assessed (Average per acre, Total value), Reported Actual Value of Land (Average per acre, Total value), Percent of Change (Increase, Decrease), Adjusted Actual Values (Average per acre, Total land, Total town lots).

Note.—The reported values are those reported by the county auditors; the changes indicated are as ordered by the State Board of Review. The Railroad, Telegraph and Telephone and Express property valuation was that made by the Executive Council. Personal property includes the live stock, which is given in detail in another table.

TABLE NO. 10—ASSESSMENT OF PROPERTY 1915.

PART IV—PERSONAL PROPERTY.

Table with columns: COUNTIES, Assessed Actual Value (Buildings, Miscellaneous, Total other than live stock), Live Stock (Reported, Adjusted). Lists counties from Adair to Lee with corresponding values.

Table with columns: COUNTIES, Assessed Actual Value (Buildings, Miscellaneous, Total other than live stock), Live Stock (Reported, Adjusted). Lists counties from Linn to Wright with corresponding values.

TABLE NO. 10—ASSESSMENT OF PROPERTY 1915.

PART V—PERSONAL PROPERTY.

COUNTIES	Total all Personal Property and Exemptions			
	Adjusted assessed actual value	Less soldiers' exemptions	Net assessed actual value	Net assessed taxable value
Adair	\$ 3,029,595		\$ 3,029,595	\$ 907,399
Adams	2,426,444	1,296	2,425,138	699,289
Alfalfa	3,344,433	294	3,344,139	836,059
Appanoose	3,065,626		3,063,626	773,496
Audubon	3,253,873	2,248	3,251,625	812,811
Benton	5,947,961	4,972	5,942,989	1,436,747
Black Hawk	8,344,328	5,226	8,339,102	2,087,251
Boone	4,381,927	3,936	4,377,991	1,144,368
Bremer	3,633,639		3,633,639	968,438
Buchanan	4,238,809		4,238,809	1,059,725
Buena Vista	4,202,942	1,616	4,201,326	1,000,256
Butler	4,468,329		4,468,329	1,117,382
Calhoun	3,508,072		3,508,072	877,913
Carroll	3,922,532	2,400	3,920,132	980,238
Cass	4,199,284		4,199,284	1,047,571
Cedar	5,770,916	3,880	5,767,036	1,441,739
Cerro Gordo	4,930,972		4,930,972	1,232,741
Cherokee	4,069,692		4,059,692	1,024,915
Chickasaw	4,292,942		4,283,253	808,291
Clarke	2,208,682	3,516	2,205,166	601,292
Clay	3,602,730		3,602,730	909,699
Clayton	4,773,059		4,773,059	1,199,275
Clinton	7,004,953	1,440	7,003,513	1,731,128
Crawford	5,094,410		5,094,410	1,423,613
Dallas	4,715,522		4,715,522	1,178,381
Davis	2,904,943		2,904,943	601,236
Decatur	2,885,628		2,885,628	708,975
Delaware	3,422,182		3,422,182	863,345
Des Moines	6,183,619		6,183,619	1,545,906
Dickinson	2,358,389	645	2,357,744	589,460
Dubuque	4,367,274	2,400	4,364,874	1,129,357
Emmet	2,440,978		2,440,978	616,343
Fayette	4,912,179		4,912,179	1,225,465
Floyd	4,100,744	682	4,099,812	1,024,958
Franklin	3,670,868	2,300	3,668,568	967,825
Fremont	3,330,761		3,330,761	822,480
Greene	3,137,703	5,448	3,132,255	788,064
Grundy	3,817,489	1,748	3,815,738	968,265
Guthrie	4,967,274	3,464	4,963,810	1,215,952
Hamilton	4,027,496	700	4,026,796	1,006,699
Hancock	3,295,276		3,295,276	829,219
Hardin	4,299,031		4,299,031	1,065,913
Harrison	4,611,374		4,611,374	1,132,844
Henry	3,758,291		3,758,291	699,273
Howard	2,809,746		2,809,746	702,437
Humboldt	3,155,894	728	3,155,166	796,776
Ia	3,388,044	5,192	3,382,852	845,998
Iowa	4,717,730		4,717,730	1,179,439
Jackson	4,044,386		4,044,386	1,011,097
Jasper	6,156,732		6,155,732	1,598,133
Jefferson	2,838,212	14,780	2,842,992	719,388
Johnson	5,361,768		5,361,768	1,340,442
Jones	4,462,966	4,308	4,458,658	1,122,172
Keokuk	5,272,240		5,272,240	1,313,989
Kossuth	5,336,701		5,336,701	1,384,175
Lee	5,828,077		5,828,077	1,382,019

COUNTIES	Total all Personal Property and Exemptions			
	Adjusted assessed actual value	Less soldiers' exemption	Net assessed actual value	Net assessed taxable value
Linn	9,597,646		9,597,646	2,484,413
Linn	3,236,344	4,928	3,231,416	807,854
Linn	2,219,495	2,400	2,217,095	554,251
Lyon	5,708,435		5,708,435	927,199
Lyon	2,629,346		2,629,346	676,009
Lyon	4,548,177		4,548,177	1,087,044
Madison	4,275,054	6,390	4,268,674	1,067,168
Madison	5,073,744	4,488	5,069,256	1,267,314
Madison	3,323,429	6,198	3,317,231	829,339
Madison	3,219,199	2,587	3,216,612	801,903
Mitchell	3,683,387		3,683,387	929,547
Monona	2,809,487		2,809,487	717,372
Monroe	5,388,078	2,966	5,385,112	1,345,035
Montgomery	5,445,388		5,445,388	1,369,897
Muscatine	4,251,594		4,251,594	1,062,868
Osceola	2,599,303	4,100	2,595,203	664,061
Osceola	4,936,514	3,392	4,933,122	1,233,291
Palo Alto	3,116,618	2,966	3,113,652	778,496
Plymouth	5,315,324		5,315,324	1,328,311
Pocahontas	3,591,748		3,591,748	897,037
Pocahontas	22,621,329		22,621,329	5,657,835
Pocahontas	9,578,449	1,688	9,576,761	2,392,949
Pottawattamie	4,701,074	3,622	4,697,452	1,174,355
Pottawattamie	2,808,102	468	2,807,634	704,906
Pottawattamie	4,365,721	2,904	4,362,817	1,066,704
Pottawattamie	14,244,980	440	14,244,540	3,561,153
Pottawattamie	4,189,169	1,368	4,187,801	1,046,959
Pottawattamie	5,629,320	684	5,628,636	1,349,639
Pottawattamie	4,706,451		4,706,451	1,176,613
Pottawattamie	6,219,294	2,998	6,216,296	1,564,397
Pottawattamie	2,490,456	6,764	2,483,692	633,433
Pottawattamie	3,109,457	400	3,109,057	777,272
Pottawattamie	2,568,844	18,492	2,549,352	639,338
Pottawattamie	5,635,646		5,635,646	1,360,916
Pottawattamie	3,698,026	3,816	3,694,210	921,306
Pottawattamie	4,922,965	7,000	4,915,965	1,128,984
Pottawattamie	3,236,949		3,236,949	834,237
Pottawattamie	6,048,010		6,048,010	1,504,946
Pottawattamie	2,682,389		2,682,389	670,566
Pottawattamie	4,006,064		4,006,064	1,024,016
Pottawattamie	14,089,119		14,089,119	3,529,029
Pottawattamie	2,535,908		2,535,908	638,977
Pottawattamie	3,685,025		3,685,025	921,256
Total	\$ 461,839,458	\$ 159,442	\$ 461,680,016	\$ 115,420,004

TABLE NO. 11—ASSESSMENT OF LIVE STOCK 1915.

Assessed Actual and Taxable Value of Live Stock in Detail as Reported and as Adjusted, for the Year 1915.

PART I—COLTS ONE YEAR OLD.

COUNTIES	Number	Reported aver- age value	Adjusted aver- age value	Increase per cent	Reported actual value	Adjusted actual value
Adair	1,575	\$ 34.22	\$ 46.00	34	\$ 54,163	\$ 66,256
Adams	1,346	34.13	46.00	35	45,908	61,916
Allamakee	1,500	44.15	46.00	4	66,428	71,300
Appanoose	1,478	45.39	46.00	1	67,249	67,988
Audubon	1,454	40.33	46.00	14	59,426	67,288
Benton	2,398	41.34	46.00	11	91,298	101,558
Black Hawk	1,026	49.16	49.16	.....	79,966	79,966
Boone	1,682	50.12	50.12	.....	84,295	84,295
Bremner	1,424	45.73	46.00	1	65,120	65,771
Buchanan	1,774	45.00	45.00	.....	80,040	80,040
Buena Vista	1,275	44.05	46.00	4	56,109	58,600
Butler	1,732	49.98	46.00	12	87,676	78,292
Calhoun	1,625	44.15	46.00	4	71,752	74,750
Carroll	1,650	40.90	46.00	12	67,598	75,900
Cass	1,756	44.84	46.00	3	78,734	80,776
Cedar	1,728	49.54	49.54	.....	85,005	85,005
Cerro Gordo	1,491	40.27	46.00	14	60,688	68,588
Cherokee	1,586	40.63	46.00	13	64,408	72,910
Chickasaw	1,580	40.07	46.00	15	63,306	72,690
Clarke	1,333	45.22	46.00	2	60,274	61,318
Clay	1,430	46.49	46.49	.....	66,475	66,475
Clayton	2,174	58.80	58.80	.....	127,829	127,829
Clinton	1,917	44.92	46.00	2	86,102	88,182
Crawford	1,333	45.25	46.00	1	79,574	79,574
Dallas	1,692	41.34	46.00	11	70,944	77,282
Davis	1,558	45.30	46.00	2	70,691	71,608
DeWitt	1,628	36.90	46.00	24	60,070	74,888
Delaware	1,345	46.90	46.90	.....	62,232	62,232
Des Moines	1,711	42.34	46.00	8	72,344	80,158
Dickinson	829	45.77	45.77	.....	43,321	45,321
Dubuque	1,384	45.40	46.00	1	62,775	67,442
Emmet	1,922	45.85	46.00	5	87,977	95,392
Fayette	2,115	42.70	46.00	8	90,322	97,290
Floyd	1,359	36.38	46.00	30	49,432	62,514
Franklin	1,622	47.38	47.38	.....	78,298	78,298
Fremont	1,711	39.90	46.00	15	44,322	51,196
Greene	1,373	49.04	46.00	15	74,690	86,158
Grundy	1,578	47.97	47.97	.....	75,708	75,708
Guthrie	1,779	39.90	46.00	15	70,968	82,034
Hamilton	1,869	49.28	46.00	14	74,491	88,054
Hancock	1,555	42.00	46.00	9	65,400	71,820
Hardin	1,634	40.54	46.00	13	66,248	75,164
Harrison	1,301	39.65	46.00	16	51,280	59,566
Henry	1,512	45.45	46.00	6	68,704	70,520
Howard	1,255	45.00	46.00	2	57,004	59,110
Humboldt	900	48.32	48.32	.....	47,844	47,844
Ida	1,029	48.00	48.00	.....	49,434	49,434
Iowa	1,789	45.48	46.00	8	79,008	82,294
Jackson	1,512	41.40	46.00	11	62,354	68,284
Jasper	2,610	41.80	46.00	10	109,082	120,600

COUNTIES	Number	Reported aver- age value	Adjusted aver- age value	Increase per cent	Reported actual value	Adjusted actual value
Jefferson	1,574	34.40	46.00	34	54,198	72,494
Johnson	2,022	45.94	46.00	.....	92,887	92,887
Jones	1,510	46.11	46.11	.....	69,661	69,661
Kossuth	2,476	45.48	46.00	.....	118,668	118,668
Knox	2,383	47.96	47.96	.....	113,512	113,512
Lee	1,414	45.63	46.00	1	64,546	65,044
Linn	2,076	46.51	46.51	.....	96,573	96,573
Louisia	1,804	40.35	40.35	.....	64,228	64,228
Lucas	1,464	40.79	46.00	13	59,674	67,344
Lyon	1,480	47.90	47.00	.....	72,570	72,570
Madison	1,700	43.41	46.00	6	74,300	78,614
Mahaska	1,867	47.30	47.30	.....	88,312	88,312
Marion	1,864	43.77	46.00	5	81,561	85,744
Marshall	1,889	38.00	46.00	21	71,758	80,894
Mills	968	43.00	46.00	7	41,688	44,028
Mitchell	1,213	39.23	46.00	17	47,583	55,798
Monona	1,296	45.73	46.00	5	56,509	60,616
Monroe	1,098	51.13	51.13	.....	56,144	56,144
Montgomery	1,196	45.09	46.00	2	49,871	50,876
Morgan	1,700	44.45	46.00	3	48,106	50,600
O'Brien	1,714	48.05	48.05	.....	82,326	82,326
Osceola	1,060	48.20	48.20	.....	51,174	51,174
Page	1,743	45.25	46.00	2	81,470	85,098
Palo Alto	1,385	46.69	46.69	.....	64,672	64,672
Plymouth	2,080	36.00	46.00	28	76,408	96,580
Pocahontas	1,323	48.00	48.00	.....	64,055	64,055
Polk	1,479	50.54	50.54	.....	74,743	74,743
Pottawattamie	1,373	51.58	51.58	.....	96,384	96,384
Poweshiek	2,144	36.37	46.00	26	77,983	98,624
Ringgold	1,809	43.62	46.00	5	81,530	85,974
Sac	1,461	44.13	46.00	4	65,494	67,390
Scott	1,512	46.38	46.38	.....	42,750	48,822
Shelby	1,781	49.20	46.00	14	71,904	81,290
Sioux	1,038	44.47	46.00	3	85,174	89,145
Story	1,843	39.00	46.00	18	71,892	84,778
Tama	2,245	55.38	55.38	.....	124,515	124,515
Taylor	1,401	40.51	46.00	11	79,158	89,884
Union	1,471	35.45	46.00	16	52,150	67,666
Van Buren	1,532	45.50	46.00	1	70,604	71,392
Wapello	1,062	39.17	46.00	17	41,906	48,822
Warren	2,099	48.44	48.44	.....	98,142	98,142
Washington	1,862	36.79	46.00	25	68,706	86,602
Wayne	2,068	38.99	46.00	18	80,512	95,128
Webster	1,752	43.58	46.00	5	76,588	80,222
Winnebago	1,964	45.41	46.00	2	84,598	87,794
Winnebush	1,941	47.66	47.66	.....	92,527	92,527
Woodbury	1,707	40.00	46.00	15	68,296	78,222
Worth	810	55.60	55.60	.....	45,115	45,115
Right	1,764	35.00	46.00	31	61,762	81,144
Total	188,135	\$ 42.00	\$ 47.00	.....	\$ 6,900,708	\$ 7,456,556

TABLE NO. 11—ASSESSMENT OF LIVE STOCK 1915.

PART II—COLTS TWO YEARS OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair	1,952	\$ 57.36	\$ 70.00	22	\$ 111,264	\$ 136,640
Adams	1,382	56.65	70.00	24	78,282	96,740
Allamore	1,413	70.16	70.16	—	99,032	99,032
Appanosee	1,395	63.00	70.00	12	87,885	97,636
Arifabon	1,490	67.36	70.00	3	99,636	104,308
Benton	2,022	67.90	70.00	3	137,296	141,640
Black Hawk	1,585	80.53	80.53	—	127,641	127,641
Boone	1,642	72.44	72.44	—	118,948	118,948
Bremer	1,333	62.90	70.00	11	83,127	94,716
Buchanan	1,645	68.40	70.00	2	112,460	115,116
Buena Vista	1,302	70.75	70.75	—	92,123	92,123
Butler	1,640	69.75	69.75	—	114,404	114,404
Calhoun	1,375	63.99	70.00	10	94,632	110,250
Carroll	1,662	61.50	70.00	14	101,644	115,640
Cass	1,721	69.83	69.83	—	130,136	130,136
Cedar	1,739	77.00	77.00	—	133,918	133,918
Cerro Gordo	1,457	58.15	70.00	20	85,312	101,690
Cherokee	1,415	60.16	70.00	16	85,132	99,050
Chickasaw	1,657	64.33	70.00	9	106,588	115,900
Clarke	1,262	67.00	70.00	4	84,628	88,240
Clay	1,335	69.50	70.00	1	92,688	92,716
Clayton	1,200	80.73	80.73	—	170,347	170,347
Clinton	1,917	69.62	69.62	—	133,462	133,462
Crawford	1,495	74.17	74.17	—	110,830	110,830
Dallas	1,688	67.74	70.00	3	114,344	118,190
Davis	1,745	70.41	70.41	—	123,611	123,611
Decatur	1,509	54.74	70.00	29	82,615	105,630
Delaware	1,630	71.68	71.68	—	99,632	99,632
Des Moines	1,666	73.45	73.45	—	80,250	80,250
Dubuque	1,919	73.41	73.41	—	97,154	97,154
Emmet	1,379	70.83	70.83	—	97,681	97,681
Fayette	1,066	64.50	70.00	8	64,943	70,420
Floyd	2,000	64.19	70.00	9	128,906	140,760
Franklin	1,307	59.64	70.00	17	75,564	98,600
Franklin	1,629	71.67	71.67	—	116,541	116,541
Fremont	970	61.55	70.00	14	59,708	67,000
Greene	1,740	59.47	70.00	18	103,450	121,800
Grundy	1,465	72.62	72.62	—	101,136	101,136
Guthrie	1,700	59.20	70.00	18	104,812	123,900
Hamilton	1,900	39.38	70.00	18	112,827	133,000
Hancock	1,384	63.65	70.00	10	100,674	110,880
Hardin	1,645	61.49	70.00	14	95,794	108,600
Harrison	1,271	59.10	70.00	18	75,119	88,970
Henry	1,515	68.84	70.00	2	104,312	106,050
Howard	1,136	70.41	70.41	—	79,992	79,992
Humboldt	977	71.37	71.37	—	69,704	69,704
Ia	964	72.00	72.00	—	69,618	69,618
Iowa	1,800	63.41	70.00	10	119,862	132,300
Jackson	1,715	69.81	69.81	—	119,907	119,907
Jasper	1,465	64.63	70.00	8	170,476	184,600
Jefferson	1,602	47.00	70.00	49	70,749	105,140
Johnson	1,970	72.67	72.67	—	143,162	143,162
Jones	1,516	69.02	70.00	1	104,640	106,120
Keokuk	1,360	75.88	75.88	—	179,948	179,948
Kossuth	2,400	68.32	70.00	2	168,982	168,000
Lee	1,612	64.98	70.00	8	98,243	106,800

COUNTIES

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Linn	2,082	76.07	76.07	—	154,582	154,582
Louisa	1,516	73.66	73.66	—	96,942	96,942
Lucas	1,332	62.36	70.00	12	83,068	96,240
Lyon	1,440	60.48	70.00	16	90,896	100,800
Madison	1,765	67.37	70.00	4	118,916	123,500
Mahaska	2,057	67.50	70.00	4	138,890	143,900
Marion	1,929	62.32	70.00	12	120,044	134,400
Marshall	1,804	63.00	70.00	11	113,605	125,280
Mills	1,000	61.45	70.00	14	61,452	70,000
Mitchell	1,054	50.61	70.00	17	62,832	73,780
Monona	1,316	68.23	70.00	3	80,791	92,120
Monroe	1,054	60.87	69.87	—	70,442	76,442
Montgomery	1,163	70.54	70.54	—	77,954	77,954
Muscatine	1,202	66.68	70.00	5	79,912	84,140
O'Brien	1,514	72.01	72.01	—	109,682	109,682
Deceola	911	68.50	70.00	2	62,413	63,770
Pae	1,694	61.44	70.00	14	116,739	118,580
Palo Alto	1,319	70.28	70.28	—	92,670	92,670
Plymouth	2,300	60.00	70.00	17	130,180	138,500
Pocahontas	1,375	72.00	72.00	—	98,976	98,976
Folk	1,427	76.06	76.06	—	109,297	109,297
Pottawattamie	1,938	74.32	74.32	—	144,040	144,040
Poweshiek	2,350	59.82	70.00	17	140,561	164,500
Buggoid	1,637	69.36	70.00	1	113,566	114,500
Ear	1,576	72.42	72.42	—	114,144	114,144
Scott	968	67.55	70.00	4	61,150	63,560
Shelby	1,749	68.00	70.00	2	122,940	125,230
Sioux	1,502	67.75	70.00	3	128,888	133,140
Story	1,369	69.71	70.00	30	105,216	137,130
Tama	2,136	79.44	79.44	—	169,692	169,692
Taylor	1,700	68.53	70.00	2	116,508	119,000
Union	1,401	56.35	70.00	24	78,956	98,000
Van Buren	1,322	67.70	70.00	3	108,212	116,540
Wapello	1,100	56.13	70.00	25	61,742	77,000
Warren	1,635	67.77	70.00	3	111,133	130,450
Washington	1,967	54.49	70.00	28	107,192	137,600
Wayne	1,322	69.16	70.00	34	104,314	123,640
Webster	1,775	70.65	70.65	—	125,416	125,416
Winnebago	980	73.20	73.20	—	72,308	72,308
Winneshek	1,853	69.34	70.00	1	128,488	129,710
Woodbury	1,758	67.19	70.00	36	97,690	123,000
Worth	782	83.96	83.96	—	65,658	65,658
Wright	1,090	55.00	70.00	27	60,445	118,980
Total	155,304	\$ 66.60	\$ 71.00	—	\$ 10,830,560	\$ 11,062,687

TABLE NO. 11—ASSESSMENT OF LIVE STOCK 1915.

PART III—HORSES THREE YEARS OLD AND OVER.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair	10,176	\$ 82.00	\$ 88.00	7	\$ 834,756	\$ 895,488
Adams	6,795	78.27	88.00	12	531,842	597,960
Allamakee	7,492	83.88	88.00	5	626,750	655,776
Appanoose	7,656	82.25	88.00	7	629,705	673,728
Audubon	8,810	79.43	88.00	11	699,860	775,280
Benton	14,719	93.01	98.01	—	1,369,016	1,369,016
Black Hawk	9,856	96.00	96.00	—	946,554	946,554
Boone	30,527	94.46	94.46	—	1,006,923	1,006,923
Bremer	8,124	84.32	88.00	4	686,657	714,912
Buchanan	9,218	95.84	95.84	—	888,519	888,519
Buena Vista	10,247	81.12	88.00	8	831,250	901,736
Butler	10,532	92.99	98.99	—	991,972	991,972
Calhoun	11,047	82.29	88.00	6	920,116	972,136
Carroll	10,329	76.80	88.00	15	793,882	900,968
Cass	10,655	87.83	87.83	—	939,317	939,317
Cedar	11,269	96.67	96.67	—	1,113,732	1,113,732
Cerro Gordo	9,626	71.00	88.00	23	687,308	845,504
Cherokee	9,684	83.05	88.00	10	771,278	847,792
Chickasaw	7,522	87.00	87.00	—	686,104	686,104
Clarke	6,411	86.27	88.00	2	553,009	564,168
Clay	9,622	88.85	88.00	—	831,040	831,040
Clayton	10,742	88.38	88.00	—	927,097	945,284
Clinton	12,691	82.29	88.00	7	1,044,381	1,106,728
Crawford	12,224	88.46	98.46	—	1,203,725	1,203,725
Dallas	10,088	85.00	88.00	3	844,076	864,504
Davis	7,108	95.27	95.27	—	677,147	677,147
Decatur	8,138	64.02	88.00	38	520,960	715,144
Delaware	8,280	85.17	88.00	3	705,092	729,422
Des Moines	9,294	92.04	92.04	—	831,040	831,040
Dickinson	8,585	81.18	88.00	8	455,480	792,228
Dubuque	9,229	89.30	89.30	—	804,156	804,156
Emmet	6,993	88.00	88.00	6	509,439	533,508
Essex	10,245	83.11	88.00	5	854,204	924,204
Floyd	8,204	80.48	88.00	9	660,263	711,662
Franklin	10,389	87.10	88.00	1	904,886	914,144
Fremont	8,938	73.02	88.00	21	584,776	704,724
Greene	10,154	79.23	88.00	11	805,908	896,502
Grundy	9,127	88.00	88.00	—	808,200	808,200
Guthrie	10,829	88.20	88.20	—	954,128	954,128
Hamilton	11,122	80.73	88.00	9	896,825	978,739
Hancock	9,880	88.50	88.00	—	869,988	843,832
Hardin	9,300	80.80	88.00	9	739,682	820,520
Harrison	11,622	77.99	88.00	13	930,522	1,000,016
Henry	7,755	98.18	98.18	—	761,392	761,392
Howard	8,820	88.00	88.00	6	780,956	805,948
Humboldt	8,472	87.23	88.00	1	751,734	757,328
Ida	7,640	88.00	88.00	—	667,184	667,184
Iowa	10,738	81.63	88.00	9	871,412	946,284
Jackson	8,445	95.17	95.17	—	786,590	786,590
Jasper	14,391	81.20	88.00	8	1,170,792	1,260,416
Jefferson	7,505	65.50	88.00	34	492,429	600,440
Johnson	11,487	92.94	92.94	—	1,067,623	1,067,623
Jones	80,060	88.00	88.00	5	718,737	788,072
Keokuk	11,467	94.33	94.33	—	1,081,734	1,081,734
Kossuth	15,514	90.34	90.34	—	1,401,663	1,401,663
Lee	7,995	84.86	88.00	4	632,002	677,248

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Linn	14,525	91.13	91.13	—	1,823,710	1,823,710
Louisia	7,379	99.56	99.56	—	734,682	734,682
Lucas	6,579	79.94	88.00	11	501,961	553,822
Lyon	9,670	84.82	88.00	4	820,244	850,960
Ladison	9,065	81.66	88.00	8	740,265	797,720
Mahaska	10,428	84.70	88.00	4	884,726	918,544
Marion	19,275	85.52	88.00	3	878,700	908,190
Marshall	10,912	73.00	88.00	21	796,620	900,314
Mills	7,882	85.29	88.00	3	672,280	690,616
Mitchell	7,576	76.35	88.00	15	578,204	600,698
Monona	10,332	85.60	88.00	2	894,716	909,304
Montpe	6,149	95.87	95.87	—	589,554	589,554
Montgomery	6,666	79.00	88.00	10	531,224	588,520
Muscatine	8,280	96.58	95.58	—	775,348	775,348
O'Brien	9,380	92.14	92.14	—	856,640	856,640
Osceola	6,411	98.50	88.00	—	554,733	564,168
Page	10,173	74.24	88.00	19	851,171	865,224
Palo Alto	2,696	78.46	88.00	12	686,353	766,248
Plymouth	15,008	71.00	88.00	24	1,072,288	1,328,640
Pocahontas	10,388	80.90	88.00	10	825,361	905,844
Polk	12,529	90.06	90.06	—	1,164,398	1,164,398
Pottawattamie	16,402	91.33	91.33	—	1,498,062	1,498,062
Poweshiek	11,468	79.12	88.00	11	900,769	1,011,824
Ringgold	8,316	90.61	90.61	—	738,666	738,666
Sac	10,021	87.58	87.58	—	877,702	877,702
Scott	9,696	90.73	90.73	—	876,965	876,965
Shelby	10,164	87.69	87.00	—	891,351	891,351
Sioux	14,370	79.00	88.00	11	1,154,892	1,304,560
Story	11,867	71.74	88.00	23	851,372	1,044,200
Tama	12,518	106.90	106.90	—	1,338,500	1,338,500
Taylor	9,272	88.48	88.48	—	820,296	820,296
Union	8,816	84.88	88.00	3	749,448	808,648
Van Buren	6,834	98.77	97.77	—	640,848	640,848
Wapello	7,173	77.58	88.00	13	556,524	631,224
Warren	10,454	84.73	88.00	4	885,815	919,962
Washington	16,365	66.16	88.00	33	1,085,908	1,422,884
Wayne	8,093	89.69	88.00	9	699,244	762,220
Webster	12,507	83.68	88.00	5	1,045,491	1,100,610
Winnebago	6,266	88.87	88.87	—	550,864	550,864
Winneshiek	10,151	87.61	88.00	2	879,322	880,648
Woodbury	15,622	72.81	88.00	18	1,132,760	1,377,576
Worth	6,095	104.23	104.23	—	635,902	635,902
Wright	9,945	70.00	88.00	14	696,174	879,160
Total	667,976	\$ 84.70	\$ 89.00	—	\$ 81,239,220	\$ 86,188,116

TABLE NO. 11—ASSESSMENT OF LIVE STOCK 1915.

PART IV—STALLIONS.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair	113	\$ 246.07	\$ 350.00	42	\$ 27,806	\$ 39,550
Adams	91	256.61	350.00	36	23,352	31,850
Allamakee	51	285.70	350.00	23	14,471	17,850
Appanoose	89	221.25	350.00	58	19,091	31,150
Audubon	64	291.31	350.00	20	18,644	22,400
Benton	107	365.46	365.46	-----	39,104	39,104
Black Hawk	64	346.60	350.00	1	22,181	22,400
Boone	102	306.19	350.00	14	31,308	35,700
Bremer	59	253.35	350.00	38	14,948	20,650
Buchanan	68	350.00	350.00	-----	24,048	24,048
Buena Vista	47	249.83	350.00	40	11,742	16,450
Butler	71	305.65	350.00	15	21,704	24,850
Calhoun	76	298.21	350.00	17	22,664	26,600
Carroll	83	267.40	350.00	31	22,198	29,050
Cass	114	263.06	350.00	33	29,989	39,900
Cedar	98	286.98	350.00	22	23,124	34,300
Cerro Gordo	64	351.00	351.00	-----	22,744	22,744
Charokey	85	285.17	350.00	23	24,248	29,750
Chickasaw	79	331.59	350.00	6	26,196	27,650
Clarke	96	211.50	350.00	65	20,304	33,600
Clay	54	296.60	350.00	18	16,016	18,900
Clayton	82	288.79	350.00	21	23,681	28,700
Clinton	75	290.98	350.00	20	21,824	26,250
Crawford	64	344.84	350.00	1	22,070	22,400
Dallas	119	315.60	350.00	11	37,556	41,650
Davis	76	248.84	350.00	41	18,912	26,500
Decatur	96	228.25	350.00	53	21,912	33,600
Delaware	87	311.44	350.00	12	27,096	30,450
Des Moines	54	284.13	350.00	23	15,485	18,900
Dickinson	76	234.81	350.00	49	17,846	26,600
Dubuque	40	409.25	409.25	-----	16,370	16,370
Emmet	41	304.20	350.00	15	12,472	14,350
Fayette	91	261.38	350.00	34	23,786	31,850
Floyd	65	273.66	350.00	28	18,788	22,750
Franklin	57	316.00	350.00	11	18,004	19,950
Fremont	83	208.43	350.00	68	17,300	29,050
Greene	87	285.15	350.00	23	24,808	30,450
Grundy	68	320.17	350.00	9	21,772	23,800
Guthrie	103	289.00	350.00	21	29,766	36,050
Hamilton	68	266.41	350.00	31	18,116	23,800
Hancock	90	292.35	350.00	19	26,312	31,500
Hardin	69	247.00	350.00	42	17,042	24,150
Harrison	62	257.18	350.00	36	15,944	21,720
Henry	84	246.84	350.00	42	20,736	29,400
Howard	46	284.17	350.00	23	18,072	16,100
Humboldt	50	325.36	350.00	8	16,268	17,500
Ida	49	400.00	400.00	-----	20,000	20,000
Iowa	72	259.00	350.00	35	18,648	25,200
Jackson	54	250.00	350.00	40	13,503	18,900
Jasper	159	310.45	350.00	13	49,362	55,650
Jefferson	86	268.60	350.00	30	23,106	30,100
Johnson	144	243.88	350.00	44	35,114	50,400
Jones	89	282.63	350.00	24	25,148	31,150
Keokuk	180	240.31	350.00	46	43,256	63,000
Kossuth	117	270.70	350.00	29	31,668	40,950
Lee	81	234.91	350.00	49	19,028	28,350

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Linn	147	372.78	372.78	-----	52,562	52,562
Louisa	61	334.31	350.00	5	20,393	21,350
Lucas	89	249.76	350.00	36	22,236	31,150
Lyon	59	305.00	350.00	15	18,016	20,650
Madison	75	237.89	350.00	47	17,842	26,250
Mahaska	126	242.80	350.00	44	30,604	44,100
Marion	97	247.82	350.00	41	24,206	33,950
Marshall	90	212.70	350.00	65	19,146	31,500
Mills	80	236.60	350.00	48	18,928	28,000
Mitchell	61	258.58	350.00	35	15,773	21,350
Monona	95	179.62	350.00	95	17,064	33,250
Monroe	55	267.87	350.00	31	14,733	19,250
Montgomery	54	261.27	350.00	34	14,196	18,900
Muscataine	52	250.20	350.00	40	13,010	18,200
O'Brien	57	303.12	350.00	15	17,278	19,950
Osceola	40	250.00	350.00	40	10,016	14,000
Page	113	246.69	350.00	42	29,812	39,550
Palo Alto	76	221.25	350.00	58	16,818	26,600
Plymouth	94	197.00	350.00	78	18,212	32,900
Pocahontas	81	276.00	350.00	27	22,308	28,350
Polk	98	336.00	350.00	4	32,922	34,300
Pottawattamie	108	241.18	350.00	45	26,048	37,800
Poweshiek	118	232.00	350.00	51	27,386	41,300
Ringgold	125	247.43	350.00	41	31,032	43,750
Sac	71	360.00	360.00	-----	25,568	25,568
Scott	42	292.62	350.00	20	12,290	14,700
Shelby	63	282.50	350.00	24	17,814	22,050
Sioux	75	304.61	350.00	15	23,074	26,250
Story	127	302.40	350.00	16	38,408	44,450
Tama	88	389.65	389.65	-----	34,290	34,290
Taylor	155	244.82	350.00	43	37,948	54,250
Union	89	219.90	350.00	59	19,396	30,800
Van Buren	72	261.97	350.00	34	18,864	25,200
Wapello	96	169.00	350.00	107	16,230	33,600
Warren	104	228.65	350.00	53	23,780	36,400
Washington	87	248.39	350.00	41	21,610	30,450
Wayne	99	197.63	350.00	77	19,566	34,650
Webster	86	212.29	350.00	65	18,257	30,100
Winnebago	42	227.23	350.00	54	9,544	14,700
Winneshiek	68	313.92	350.00	11	20,720	23,100
Woodbury	68	330.70	350.00	6	22,488	23,800
Worth	31	302.25	350.00	16	9,370	10,850
Wright	63	220.41	350.00	59	13,886	22,050
Total	8,113	\$ 272.50	\$ 351.00	-----	\$ 2,210,956	\$ 2,862,250

TABLE NO. 11—ASSESSMENT OF LIVE STOCK 1915.

PART V—ALL HORSES OVER ONE YEAR OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Reported actual value	Adjusted actual value
Adair	14,116	\$ 73.00	\$ 82.00	\$ 1,038,708	\$ 1,157,928
Adams	9,614	70.00	82.00	679,414	788,466
Allamakee	10,466	77.00	80.00	808,690	843,958
Appanoose	10,618	76.00	82.00	804,530	870,516
Audubon	11,818	74.00	82.00	876,776	968,864
Benton	19,056	86.00	86.00	1,636,684	1,651,228
Black Hawk	13,131	89.00	89.00	1,176,132	1,176,351
Boone	14,083	88.00	88.00	1,241,174	1,245,566
Bremer	10,960	78.00	81.00	851,852	899,043
Buchanan	12,705	87.00	87.00	1,105,097	1,107,757
Buena Vista	12,871	77.00	83.00	1,068,961	1,068,961
Butler	13,966	86.00	86.00	1,197,756	1,209,518
Calhoun	14,323	77.00	82.00	1,109,184	1,188,736
Carroll	13,721	72.00	82.00	985,302	1,130,158
Cass	14,286	82.00	82.00	1,168,226	1,180,179
Cedar	15,085	92.00	90.00	1,361,379	1,367,555
Cerro Gordo	12,620	65.00	82.00	856,060	1,038,824
Cherokee	12,719	74.00	82.00	945,060	1,049,502
Chickasaw	11,148	79.00	81.00	882,196	902,424
Clarke	9,102	79.00	82.00	718,265	747,426
Clay	11,831	82.00	82.00	976,219	979,765
Clayton	15,100	83.00	84.00	1,249,864	1,272,270
Clinton	16,600	77.00	82.00	1,285,769	1,364,702
Crawford	15,902	92.00	92.00	1,416,199	1,416,529
Dallas	13,922	77.00	83.00	1,065,860	1,154,866
Davis	10,284	85.00	86.00	875,896	884,461
Decatur	11,371	60.00	82.00	685,557	930,262
Delaware	11,114	80.00	83.00	895,952	922,746
Des Moines	10,580	86.00	87.00	918,138	921,553
Dickinson	7,504	77.00	83.00	582,951	627,705
Dubuque	12,029	84.00	84.00	1,014,982	1,015,649
Emmet	8,115	77.00	82.00	624,851	664,670
Fayette	14,463	83.00	84.00	1,197,278	1,223,974
Floyd	10,895	73.00	82.00	804,079	895,906
Franklin	13,723	81.00	82.00	1,117,724	1,128,928
Fremont	10,172	69.00	83.00	706,116	852,760
Greene	13,854	72.00	82.00	1,006,916	1,130,960
Grundy	12,178	82.00	82.00	1,001,876	1,003,904
Guthrie	14,481	80.00	82.00	1,159,704	1,196,112
Hamilton	14,989	73.00	82.00	1,102,249	1,219,590
Hancock	12,818	58.00	82.00	753,372	1,057,742
Hardin	12,617	74.00	82.00	936,626	1,032,314
Harrison	14,566	73.00	84.00	1,073,235	1,220,552
Henry	10,866	88.00	89.00	952,144	966,394
Howard	8,888	76.00	81.00	681,924	720,250
Humboldt	9,489	83.00	83.00	785,550	792,584
Ida	9,582	82.00	84.00	806,236	806,236
Iowa	14,504	75.00	82.00	1,085,920	1,186,058
Jackson	11,788	85.00	85.00	1,000,424	1,005,821
Jasper	19,797	76.00	82.00	1,499,623	1,626,708
Jefferson	10,667	60.00	81.00	640,431	863,084
Johnson	15,623	85.00	86.00	1,338,736	1,354,072
Jones	12,184	78.00	82.00	958,186	1,005,003
Keokuk	16,483	86.00	87.00	1,422,676	1,442,420
Kossuth	20,414	88.00	84.00	1,710,780	1,724,130
Lee	10,703	78.00	82.00	834,879	876,482

COUNTIES	Number	Reported average value	Adjusted average value	Reported actual value	Adjusted actual value
Iann	18,780	81.00	86.00	1,627,427	1,627,427
Louisa	10,060	91.00	91.00	916,245	917,202
Lucas	9,164	72.00	81.00	666,929	745,056
Lyon	12,649	80.00	82.00	1,010,792	1,044,886
Madison	12,614	75.00	81.00	951,223	1,026,134
Mahaska	14,488	78.00	82.00	1,142,012	1,194,946
Marion	14,156	78.00	82.00	1,104,547	1,157,194
Marshall	14,696	70.00	82.00	1,001,139	1,205,018
Mills	9,930	80.00	84.00	794,348	836,144
Mitcheil	9,904	71.00	82.00	704,582	817,616
Monona	13,040	81.00	84.00	1,058,140	1,094,290
Monroe	8,396	88.00	88.00	736,873	741,390
Montgomery	8,939	75.00	82.00	673,245	734,250
Muscataine	10,639	86.00	87.00	917,174	928,286
O'Brien	12,874	90.00	90.00	1,159,306	1,161,978
Osecola	8,422	80.00	82.00	678,356	693,112
Page	13,723	78.00	83.00	1,079,192	1,136,452
Palo Alto	11,476	76.00	83.00	856,513	949,190
Plymouth	19,532	66.00	82.00	1,302,088	1,615,404
Pocahontas	13,077	77.00	84.00	1,008,730	1,066,695
Polk	15,943	86.00	86.00	1,381,336	1,382,708
Pottawattamie	20,326	86.00	87.00	1,765,024	1,776,776
Poweshiek	16,110	72.00	82.00	1,155,719	1,316,248
Ringgold	11,947	82.00	84.00	979,674	997,880
Sac	13,129	82.00	82.00	1,082,948	1,084,670
Scott	11,526	86.00	86.00	993,155	997,975
Shelby	13,797	80.00	81.00	1,103,709	1,120,557
Sioux	18,285	75.00	83.00	1,371,998	1,513,098
Story	15,796	61.00	83.00	1,066,888	1,310,654
Tama	16,990	98.00	98.00	1,666,697	1,666,697
Taylor	13,081	80.00	83.00	1,054,005	1,083,530
Union	9,776	66.00	81.00	646,956	796,344
Van Buren	9,960	83.00	85.00	833,528	843,980
Wapello	9,431	72.00	84.00	676,102	790,676
Warren	14,519	78.00	82.00	1,138,870	1,180,944
Washington	14,284	62.00	82.00	883,501	1,166,176
Wayne	12,684	71.00	80.00	903,636	1,021,938
Webster	16,120	78.00	83.00	1,266,052	1,336,724
Winnebago	9,033	83.00	83.00	748,500	754,698
Winneshek	13,981	80.00	81.00	1,117,967	1,135,985
Woodbury	19,185	68.00	83.00	1,321,224	1,692,758
Worth	7,719	98.00	98.00	756,045	757,525
Wright	13,471	64.00	81.00	865,268	1,007,284
Total	1,279,525	\$ 78.00	\$ 84.00	\$ 100,770,450	\$107,544,617

TABLE NO. 11—ASSESSMENT OF LIVE STOCK 1915.

PART VI—MULES.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair	1,182	\$ 81.65	\$ 90.00	10	\$ 96,519	\$ 106,380
Adams	1,090	77.32	90.00	16	81,964	95,550
Allamore	107	80.00	90.00	13	8,179	9,630
Appanoose	1,465	79.79	90.00	13	109,691	131,850
Audubon	382	83.10	90.00	8	31,900	34,380
Benton	603	95.97	95.97		57,869	57,869
Black Hawk	234	86.22	90.00	5	20,176	21,060
Boone	768	91.46	91.46		64,750	64,750
Bremer	105	77.00	90.00	17	8,088	9,450
Buchanan	326	91.00	91.00		36,652	36,652
Buena Vista	439	83.80	90.00	7	36,377	39,310
Butler	378	85.64	90.00	5	32,372	34,950
Calhoun	661	78.83	90.00	22	48,804	59,400
Carroll	952	72.60	90.00	24	48,116	59,580
Cass	1,219	87.70	90.00	3	106,907	109,710
Cedar	732	101.76	101.76		74,495	74,495
Cerro Gordo	325	72.80	90.00	24	19,292	23,850
Cherokee	372	78.32	90.00	15	29,208	33,480
Chickasaw	67	87.25	90.00	3	5,846	6,480
Clarke	677	84.43	90.00	7	57,158	60,680
Clay	393	87.11	90.00	3	32,910	33,670
Clayton	88	74.86	90.00	20	6,528	7,960
Clifton	322	74.73	90.00	20	24,002	28,980
Crawford	732	106.50	106.50		80,158	80,158
Dallas	929	84.32	90.00	6	78,022	82,800
Davis	753	88.30	90.00	7	69,076	69,976
Decatur	1,072	64.11	90.00	40	68,738	96,480
Delaware	191	82.55	90.00	9	15,768	17,190
Des Moines	424	95.83	95.83		40,632	40,632
Dickinson	236	88.29	90.00	8	18,329	20,340
Dubuque	153	98.92	92.92		12,462	12,462
Emmet	320	84.25	90.00	7	18,534	19,800
Fayette	294	96.50	96.60	4	17,648	18,360
Floyd	161	60.73	90.00	29	14,760	18,150
Franklin	220	95.40	90.00	24	19,828	19,800
Fremont	1,945	89.96	90.96		174,972	174,972
Greene	497	80.18	90.00	12	39,488	44,730
Grundy	315	96.26	96.26		30,324	30,324
Guthrie	589	90.50	90.50		53,282	53,282
Hamilton	436	83.07	90.00	8	36,221	39,240
Hancock	307	59.70	90.00	51	18,328	27,200
Hardy	397	85.63	90.00	5	33,398	35,730
Harrison	1,540	85.79	90.00	5	132,130	138,000
Henry	495	114.70	114.70		56,780	56,780
Howard	96	78.73	90.00	14	7,480	8,550
Humboldt	326	85.39	90.00	5	23,060	23,060
Ida	488	90.00	90.00		43,914	43,914
Iowa	957	88.90	90.00	1	85,084	86,130
Jackson	707	92.62	92.62		19,173	19,173
Jasper	316	84.05	90.00	7	26,378	28,440
Jefferson	275	87.60	90.00	3	24,112	24,750
Johnson	866	98.00	98.00		87,724	87,724
Jones	302	80.85	90.00	11	31,694	35,280
Keokuk	365	108.77	108.77		95,988	95,988
Kossuth	457	88.50	90.00	2	40,444	41,150
Lee	705	87.50	90.00	3	61,734	63,450

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Linn	582	101.08	101.08		58,833	58,833
Louisia	478	102.06	102.06		48,786	48,786
Lucas	699	79.98	90.00	13	55,911	62,910
Lyon	85	83.38	90.00	8	7,088	7,650
Madison	883	83.91	90.00	7	74,094	79,370
Mahaska	1,005	79.60	90.00	13	79,900	90,450
Marion	895	57.99	90.00	2	78,686	80,580
Marshall	759	68.57	90.00	31	52,943	68,310
Mills	1,186	92.00	92.00		109,688	109,688
Mitchell	117	69.72	90.00	29	8,157	10,580
Monona	1,653	84.50	90.00	7	140,107	149,220
Monroe	922	88.18	90.00	82	82,507	88,880
Muscatine	1,078	88.14	90.00	2	95,020	97,020
Muscatine	506	95.08	95.08		48,112	48,112
O'Brien	329	95.00	95.99		31,502	31,502
Oceola	175	77.30	90.00	16	13,538	15,720
Paga	1,401	99.22	99.22		124,777	124,777
Palo Alto	265	68.94	90.00	31	18,268	23,820
Plymouth	548	67.00	90.00	34	37,248	49,220
Pocahontas	634	80.00	90.00	13	50,720	57,060
Polk	1,096	91.00	91.00		97,198	97,198
Pottawattamie	2,332	94.71	94.71		220,280	220,280
Poweshiek	722	80.99	90.00	11	60,907	67,460
Ringgold	1,419	89.80	89.80		127,427	127,427
Sac	565	85.23	90.00	6	48,156	50,850
Scott	553	99.92	99.92		47,349	47,349
Shelby	544	87.70	90.00	3	47,542	48,900
Sioux	381	74.13	90.00	21	28,244	34,290
Story	569	70.72	90.00	27	40,240	51,210
Tama	451	103.24	103.24		46,564	46,564
Taylor	1,598	85.24	90.00	6	108,188	114,120
Union	767	67.43	90.00	33	51,720	69,680
Van Buren	262	84.29	90.00	7	47,428	50,580
Wapello	506	81.74	90.00	10	48,868	54,540
Warren	701	88.75	90.00	7	58,710	63,690
Washington	1,015	75.23	90.00	20	76,366	91,250
Wayne	1,173	77.75	90.00	16	91,309	105,570
Webster	628	89.49	90.00	1	59,789	60,130
Winnebago	168	88.66	90.00	2	14,866	15,130
Winnechek	99	81.23	90.00	11	8,042	8,910
Woodbury	1,213	80.26	90.00	12	97,360	108,570
Worth	123	100.45	100.45		12,356	12,356
Wright	294	62.48	90.00	44	24,368	35,460
Total	62,130	\$ 85.00	\$ 91.00		\$ 5,820,386	\$ 7,701,480

TABLE NO. 11—ASSESSMENT OF LIVE STOCK 1915.

PART VII—CATTLE IN FEEDING.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair	3,123	\$ 47.29	\$ 47.29		\$ 147,680	\$ 147,680
Adams	1,088	82.28	82.28		56,686	56,686
Alfamaake	430	37.57	43.00	14	16,156	18,490
Appanoose	611	53.00	53.00		32,388	32,388
Audubon	2,795	48.05	48.05		134,308	134,308
Benton	6,097	44.33	44.35		270,376	270,376
Black Hawk	1,725	42.72	43.00	1	73,397	74,175
Boone	2,332	42.32	43.00	2	99,440	101,130
Bremer	375	36.74	43.00	17	13,778	15,125
Buchanan	2,666	47.10	47.10		97,432	97,432
Buena Vista	4,677	40.77	43.00	5	155,646	174,709
Butler	1,384	50.94	50.94		70,268	70,268
Calhoun	1,378	36.65	43.00	17	53,508	59,254
Carroll	2,377	32.30	43.00	33	77,000	102,211
Cass	4,677	42.94	43.94		200,805	206,805
Cedar	7,516	60.66	62.66		455,884	475,884
Cerro Gordo	4,306	34.26	43.00	26	147,568	185,158
Cherokee	7,878	41.40	43.00	4	326,166	338,704
Chickasaw	1,935	40.66	43.00	7	86,256	88,915
Clarke	810	63.44	43.00	27	51,288	21,288
Clay	2,546	33.87	43.00	27	86,227	109,478
Clayton	594	39.18	43.00	10	23,274	25,542
Clinton	10,815	29.50	43.00	10	421,849	465,945
Crawford	10,171	64.45	64.45		553,599	553,599
Dallas	5,840	51.18	51.18		298,972	298,972
Davis	1,138	68.55	58.55		64,472	64,472
Deaator	1,493	48.16	48.16		72,048	72,048
Delaware	1,273	43.00	43.00	1	54,096	54,096
Des Moines	1,267	57.76	57.76		73,176	73,176
Dickinson	696	34.97	43.00	23	32,446	40,248
Dubuque	1,060	44.95	44.95		47,650	47,650
Emmer	1,180	41.17	43.00	4	49,008	50,808
Fayette	1,960	38.00	43.00	13	50,186	67,080
Floyd	3,238	37.17	43.00	16	120,384	139,234
Franklin	4,139	47.35	47.35		195,011	195,011
Freemont	4,284	43.00	43.00		182,794	182,794
Greene	2,564	38.00	43.00	13	97,380	110,232
Grundy	4,002	46.36	46.36		185,372	185,372
Guthrie	2,591	45.59	45.59		117,900	117,900
Hamilton	2,339	37.23	43.00	15	84,266	103,376
Hancock	2,390	35.37	43.00	22	84,528	102,770
Hardin	3,559	39.41	43.00	9	140,270	158,687
Harrison	7,005	38.73	43.00	11	294,494	326,886
Henry	1,200	60.07	60.07		75,688	75,688
Howard	947	34.05	43.00	26	11,816	14,921
Humboldt	4,796	36.30	43.00	18	174,440	206,228
Ia	9,951	46.00	46.00		410,312	410,312
Iowa	4,413	47.37	47.37		209,908	209,908
Jackson	2,947	49.06	49.06		100,496	100,496
Jasper	5,564	45.86	45.86		271,816	271,816
Jefferson	1,505	43.00	43.00		64,843	64,843
Johnson	4,971	30.87	30.87		202,888	202,888
Jones	4,994	43.87	43.87		219,120	219,120
Keokuk	3,437	38.25	38.25		201,372	201,372
Kossuth	4,356	41.24	43.00	4	189,664	187,308
Lee	1,383	43.33	43.33		59,180	59,180

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Ia	2,603	61.29	61.29		165,077	165,077
Louisia	1,791	64.31	64.31		115,196	115,196
Lucas	969	35.43	35.43		35,090	35,090
Lyons	1,541	30.70	30.70	40	47,288	56,633
Lyons	2,985	52.26	52.26		156,008	156,008
Mahaska	2,632	45.40	45.40		119,512	119,512
Marion	2,392	46.29	46.29		105,306	105,306
Marshall	5,437	44.00	44.00		239,344	239,344
Mills	5,782	48.68	48.68		282,334	282,334
Mitchell	6,641	36.03	43.00	19	239,283	286,563
Monona	7,344	37.01	43.00	13	278,548	315,964
Monroe	1,941	39.01	39.01		61,433	61,433
Montgomery	4,941	39.47	43.00	9	196,060	212,463
Moscatoine	3,247	53.02	53.02		172,174	172,174
O'Brien	3,511	43.21	43.21		151,724	151,724
Osceola	1,724	36.63	43.00	9	68,284	74,132
Page	4,615	50.48	50.48		220,482	220,482
Palo Alto	2,019	38.28	43.00	12	77,396	86,817
Plymouth	5,643	30.00	43.00	43	167,944	242,649
Pocahontas	2,557	43.00	43.00		110,182	110,182
Polk	2,279	53.19	53.19		121,183	121,183
Pottawattamie	14,365	48.06	48.06		685,712	685,712
Poweshiek	6,288	42.15	43.00	2	265,070	270,384
Ringgold	750	10.24	59.24		44,434	44,434
Sar	2,688	45.70	45.70		122,857	122,857
Scott	6,013	43.90	43.90		264,430	264,430
Sioux	5,418	35.87	43.00	20	194,348	232,974
Story	3,317	37.09	43.00	16	115,672	130,501
Tama	5,632	48.55	48.55		273,478	273,478
Taylor	1,896	49.68	49.68		93,870	93,870
Union	1,277	54.37	54.37		69,436	69,436
Van Buren	1,118	50.04	50.04		55,556	55,556
Wapello	7,751	57.34	57.34		43,066	43,066
Warren	1,639	56.32	56.34		93,430	93,430
Washington	3,985	56.19	56.19		223,886	223,886
Wayne	1,369	44.59	44.59		61,418	61,418
Webster	1,632	43.67	43.67		71,277	71,277
Winnebago	961	44.83	44.83		44,436	44,436
Winnechee	491	34.33	43.00	25	16,856	16,856
Woodbury	6,387	49.59	49.59	57	174,364	174,364
Worth	1,162	44.77	44.77		52,034	52,034
Wright	3,006	33.22	43.00	29	99,887	99,887
Total	325,997	\$ 44.50	\$ 46.00		\$14,453,690	\$ 15,082,369

TABLE NO. 11—ASSESSMENT OF LIVE STOCK 1915.

PART VIII—HEIFERS ONE YEAR OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair	5,752	\$ 21.09	\$ 21.09		121,342	121,342
Adams	3,793	23.76	23.76		90,118	90,118
Allamakee	6,029	17.69	19.00	7	106,688	114,551
Appanoose	3,046	26.10	26.10		79,501	79,501
Audubon	5,222	20.13	20.13		105,136	105,136
Benton	7,000	21.17	21.17		148,144	148,144
Black Hawk	6,326	20.31	20.31		128,527	128,527
Boone	4,300	21.96	21.96		94,432	94,432
Bremer	5,708	17.50	19.00	10	98,747	108,452
Buchanan	5,522	20.30	20.30		112,132	112,132
Buena Vista	5,077	16.55	19.00	15	84,046	96,463
Butler	5,784	20.66	20.66		119,512	119,512
Calhoun	3,392	16.25	19.00	17	55,128	64,448
Carrroll	5,432	17.70	19.00	7	96,336	103,208
Cass	5,114	20.15	20.15		103,047	103,047
Cedar	5,604	27.27	27.27		152,830	152,830
Cerro Gordo	5,581	16.07	16.07		89,688	89,688
Cherokee	4,808	16.35	19.00	18	78,640	91,352
Chickasaw	5,788	16.08	19.00	16	93,095	109,972
Clarke	2,984	24.44	19.00	18	72,940	56,696
Clay	5,288	19.36	19.36		102,375	102,375
Clayton	7,521	19.79	19.79		148,834	148,834
Clinton	6,113	19.64	19.64		120,048	120,048
Crawford	6,908	26.55	26.55		183,295	183,295
Dallas	3,887	21.46	21.46		83,440	83,440
Davis	2,951	25.74	25.74		75,932	75,932
Decatur	3,146	20.59	20.59		64,794	64,794
Delaware	6,156	20.12	20.12		123,800	123,800
Des Moines	2,321	23.33	23.33		54,159	54,159
Dickinson	3,074	20.51	20.51		62,051	62,051
Dubuque	5,990	18.45	19.00	3	110,540	113,810
Emmet	3,043	17.07	19.00	11	51,948	67,817
Fayette	8,263	16.34	19.00	16	135,008	157,087
Floyd	4,851	12.14	19.00	57	58,902	92,169
Franklin	5,770	18.06	19.00	5	104,241	109,630
Fremont	2,631	20.25	20.25		53,238	53,238
Greene	4,253	20.10	20.10		85,574	85,574
Grundy	5,079	20.10	20.10		102,104	102,104
Guthrie	5,203	20.70	20.70		108,086	108,086
Hamilton	4,146	17.32	19.00	10	71,798	78,774
Hancock	4,643	12.34	19.00	54	57,286	88,217
Hardin	5,055	16.77	19.00	13	84,848	96,045
Harrison	4,378	18.26	19.00	4	79,977	83,182
Henry	2,745	20.70	20.70		56,836	56,836
Howard	5,317	20.11	20.11		107,060	107,060
Humboldt	3,317	20.23	20.23		67,228	67,228
Ida	3,919	17.00	19.00	11	66,928	74,461
Iowa	5,284	20.50	20.50		108,348	108,348
Jackson	5,752	21.76	21.76		125,217	125,217
Jasper	5,720	21.50	21.50		122,088	122,088
Jefferson	2,948	19.00	19.00		55,883	55,883
Johnson	5,143	24.86	24.86		127,874	127,874
Jones	6,018	17.33	19.00	10	104,294	114,347
Keokuk	4,340	30.72	30.72		133,340	133,340
Kossuth	7,703	20.13	20.13		155,084	155,084
Lee	3,072	21.10	21.10		64,810	64,810

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Linn	6,358	23.58	23.58		149,929	149,929
Louisa	2,085	28.90	28.90		58,820	58,820
Lucas	2,780	21.73	21.73		60,409	60,409
Lyon	5,081	16.24	19.00	17	81,720	95,589
Madison	4,452	21.28	21.28		94,758	94,758
Mahaska	3,892	16.50	19.00	15	64,436	73,948
Marion	3,520	20.89	20.89		73,537	73,537
Marshall	4,929	20.41	20.41		100,626	100,626
Mills	2,744	22.63	22.63		62,100	62,100
Mitchell	5,181	16.33	19.00	16	84,634	98,439
Monona	3,635	20.18	20.18		73,351	73,351
Monroe	2,691	24.96	24.96		67,186	67,186
Montgomery	3,527	20.42	20.42		72,032	72,032
Muscatine	2,955	19.74	19.74		58,328	58,328
O'Brien	5,926	20.01	20.01		118,560	118,560
Osceola	3,517	18.30	19.00	4	64,370	66,823
Page	4,508	21.59	21.59		97,439	97,439
Palo Alto	4,371	16.83	19.00	13	73,547	83,049
Plymouth	7,476	20.00	20.00		154,176	154,176
Pocahontas	3,730	22.00	22.00		82,060	82,060
Polk	4,042	23.21	23.21		93,772	93,772
Pottawattamie	7,222	21.36	21.36		154,300	154,300
Poweshiek	5,068	20.36	20.36		102,985	102,985
Ringgold	3,908	16.46	19.00	15	64,359	74,252
Sac	5,575	20.43	20.43		112,964	112,964
Scott	4,159	18.19	19.00	5	75,655	79,021
Shelby	6,167	20.00	20.00		123,420	123,420
Sioux	7,058	20.34	20.34		144,529	144,529
Story	3,928	16.01	19.00	19	65,904	74,632
Tama	7,072	21.91	21.91		154,978	154,978
Taylor	3,861	21.72	21.72		83,889	83,889
Union	3,432	19.79	19.79		67,932	67,932
Van Buren	2,884	22.87	22.87		64,584	64,584
Wapello	2,863	25.15	25.15		72,112	72,112
Warren	4,229	24.51	24.51		103,662	103,662
Washington	3,842	21.51	21.51		83,246	83,246
Wayne	3,919	18.30	19.00	4	71,734	74,461
Webster	4,516	18.26	19.00	4	82,468	85,861
Winnebago	4,173	19.45	19.45		81,194	81,194
Winneshiek	7,619	16.91	19.00	12	128,910	144,761
Woodbury	5,222	16.31	19.00	16	85,192	99,237
Worth	3,941	23.04	23.04		90,837	90,837
Wright	4,412	14.00	19.00	36	61,768	83,828
Total	466,516	\$ 20.00	\$ 26.00		\$ 9,309,919	\$ 9,638,344

TABLE NO. 11—ASSESSMENT OF LIVE STOCK 1915.

PART IX—HEIFERS TWO YEARS OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair	4,523	25.13	25.13		113,751	113,751
Adams	2,066	27.07	27.07		72,128	72,128
Allamakee	3,770	23.68	25.00	6	89,183	94,250
Appanoose	1,966	32.85	32.85		66,569	66,569
Audubon	3,667	24.06	25.00	4	88,240	91,675
Benton	4,497	25.98	25.98		116,852	116,852
Black Hawk	3,855	26.72	26.72		103,007	103,007
Boone	2,854	30.21	30.21		86,210	86,210
Bremer	3,964	23.50	25.00	6	93,142	99,100
Buchanan	2,643	24.50	25.00	2	89,474	91,075
Buena Vista	3,539	23.91	25.00	5	84,614	88,475
Butler	3,813	27.59	27.59		105,220	105,220
Calhoun	2,180	23.57	25.00	6	51,400	54,500
Carroll	3,569	25.70	25.70		92,130	92,130
Cass	3,928	24.95	24.95		98,009	98,009
Cedar	3,247	33.52	33.52		108,846	108,846
Cerro Gordo	3,510	23.09	25.00	4	84,198	87,750
Cherokee	3,473	23.84	25.00	5	82,826	86,825
Chickasaw	3,071	24.02	25.00	4	95,415	99,275
Clarke	2,216	31.35	31.35		69,488	69,488
Clay	3,430	25.19	25.19		86,388	86,388
Clayton	4,709	25.32	25.32		119,250	119,250
Clinton	3,306	25.34	25.34		83,797	83,797
Crawford	4,060	35.77	35.77		145,227	145,227
Dallas	2,789	29.24	29.24		81,540	81,540
Davis	1,992	35.51	35.51		70,952	70,952
Decatur	2,438	24.98	24.98		60,808	60,808
Delaware	3,568	23.99	25.00	4	85,624	89,200
Des Moines	1,409	29.86	29.86		42,076	42,076
Dickinson	2,081	24.86	25.00	1	59,238	52,025
Dubuque	3,566	24.38	25.00	3	86,965	89,154
Emmet	2,035	23.60	25.00	6	48,020	50,875
Fayette	5,443	20.55	25.00	22	111,909	136,075
Floyd	3,296	19.64	25.00	27	64,762	82,400
Franklin	3,767	24.17	25.00	3	91,004	94,175
Fremont	1,680	27.15	27.15		45,600	45,600
Greene	2,680	24.28	25.00	3	64,572	67,000
Grundy	3,216	24.16	25.00	3	77,700	80,400
Guthrie	3,167	24.90	24.90		79,024	79,024
Hamilton	2,641	23.88	25.00	5	63,063	66,025
Hancock	2,617	19.93	25.00	25	52,160	65,425
Hardin	3,353	24.92	24.92		83,562	83,562
Harrison	2,792	20.11	25.00	24	56,148	69,800
Henry	1,943	28.51	28.51		55,400	55,400
Howard	3,501	27.65	27.65		96,916	96,916
Humboldt	2,103	27.58	27.58		58,022	58,022
Ida	3,281	24.00	25.00	4	76,248	80,775
Iowa	4,182	27.65	27.65		115,636	115,636
Jackson	3,806	27.18	27.18		103,454	103,454
Jasper	3,938	25.85	25.85		106,664	106,664
Jefferson	1,837	25.40	25.40		46,687	46,687
Johnson	3,427	31.57	31.57		108,234	108,234
Jones	4,177	24.47	25.00	2	102,216	104,425
Keokuk	2,790	36.27	36.27		101,168	101,168
Kossuth	4,352	28.13	28.13		122,424	122,424
Lee	2,017	26.28	26.28		53,007	53,007

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Linn	3,595	32.27	32.27		116,040	116,040
Louisa	1,483	35.76	35.76		53,040	53,040
Lucas	2,161	26.28	26.28		56,796	56,796
Lyon	3,081	24.35	25.00	3	73,828	75,775
Madison	3,168	26.00	26.00		82,116	82,116
Mahaska	2,641	24.10	25.00	4	63,506	66,025
Marion	2,349	26.01	26.01		61,110	61,110
Marshall	3,013	25.30	25.30		76,248	76,248
Mills	1,974	27.80	27.80		54,864	54,864
Mitchell	3,496	23.05	25.00	8	80,581	87,400
Monona	2,537	24.56	25.00	2	62,317	63,425
Monroe	1,761	32.33	32.33		56,934	56,934
Montgomery	2,529	24.40	25.00	2	61,716	63,225
Muscatine	1,974	26.72	26.72		52,750	52,750
O'Brien	3,768	28.09	28.09		105,870	105,870
Osceola	1,981	23.80	25.00	5	46,088	48,275
Page	3,104	29.30	29.30		89,462	89,462
Palo Alto	2,607	24.75	25.00	1	64,534	65,175
Plymouth	5,100	24.00	25.00	4	123,184	127,500
Pocahontas	2,425	30.00	30.00		72,750	72,750
Polk	2,604	30.98	30.98		80,670	80,670
Pottawattamie	4,970	26.45	26.45		131,456	131,456
Poweshiek	3,729	24.75	25.00	1	92,329	93,225
Ringgold	2,827	24.34	25.00	3	68,827	70,675
Sac	3,543	24.09	25.00	4	86,496	88,575
Scott	2,769	25.05	25.05		69,370	69,370
Shelby	4,391	24.20	25.00	3	106,296	109,775
Sioux	4,260	28.44	28.44		121,168	121,168
Story	2,338	24.61	25.00	2	57,620	58,450
Tama	5,069	37.00	37.00		155,617	155,617
Taylor	3,066	28.57	28.57		87,604	87,604
Union	2,847	24.88	25.00	1	70,856	71,175
Van Buren	1,852	28.54	28.54		52,800	52,800
Wapello	1,750	31.68	31.68		55,448	55,448
Warren	2,900	30.01	30.01		87,041	87,041
Washington	2,511	28.70	28.70		72,280	72,280
Wayne	2,705	23.63	25.00	6	63,928	67,625
Webster	2,471	24.08	25.00	4	59,400	61,775
Winnebago	2,511	26.04	26.04		65,404	65,404
Winneshiek	5,120	22.08	25.00	13	113,063	128,000
Woodbury	3,518	24.00	25.00	4	84,940	87,950
Worth	2,234	27.88	27.88		62,293	62,293
Wright	2,437	21.00	25.00	19	51,306	60,925
Total	307,221	\$ 26.10	\$ 26.00		\$ 8,046,268	\$ 8,191,087

TABLE NO. 11—ASSESSMENT OF LIVE STOCK 1915.

PART X—COWS.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair	14,190	32.18	32.18		456,641	456,641
Adams	9,828	33.05	33.05		324,808	324,808
Allamakee	15,832	29.00	32.00	10	459,163	506,624
Appanoose	9,045	39.40	39.40		356,373	356,373
Audubon	12,709	32.33	32.33		410,888	410,888
Benton	16,377	37.52	37.52		614,412	614,412
Black Hawk	16,949	34.64	34.64		587,170	587,170
Boone	13,102	39.33	39.33		515,285	515,285
Bremer	19,659	32.05	32.05		629,976	629,976
Buchanan	15,033	28.00	32.00	14	421,291	481,056
Buena Vista	13,776	32.18	32.18		443,261	443,261
Butler	15,463	32.72	32.72		505,952	505,952
Calhoun	10,568	28.02	32.00	14	296,132	338,176
Carroll	14,581	33.20	33.20		485,196	485,196
Cass	12,769	32.15	32.15		410,527	410,527
Cedar	16,967	42.46	42.46		720,418	720,418
Cerro Gordo	14,396	28.94	32.00	11	416,624	460,672
Cherokee	12,624	28.14	32.00	14	355,264	403,968
Chickasaw	16,494	31.72	32.00	1	523,124	527,808
Clarke	7,950	39.91	39.91		317,279	317,279
Clay	12,702	31.17	32.00	3	395,982	406,464
Clayton	23,582	32.67	32.67		780,436	780,436
Clinton	19,751	30.41	32.00	5	600,728	632,032
Crawford	17,734	43.86	43.86		777,954	777,954
Dallas	11,222	40.28	40.28		452,004	452,004
Davis	8,554	40.34	40.34		344,986	344,986
Decatur	10,442	29.06	32.00	10	303,422	334,144
Delaware	19,051	28.21	32.00	13	537,268	600,632
Des Moines	7,012	36.30	36.30		257,172	257,172
Dickinson	7,094	36.98	36.98		254,689	254,689
Dubuque	17,646	29.20	32.00	10	525,268	564,672
Emmet	8,205	30.44	30.44		249,799	249,799
Fayette	22,574	32.50	32.50		733,962	733,962
Floyd	11,793	28.07	32.00	14	330,994	377,376
Franklin	14,514	31.83	32.00	1	461,955	464,448
Fremont	7,584	32.43	32.43		245,904	245,904
Greene	11,543	32.58	32.58		377,003	377,003
Grundy	13,280	32.00	32.00		425,852	425,852
Guthrie	14,754	32.30	32.30		477,552	477,552
Hamilton	11,840	28.08	32.00	14	332,451	378,880
Hancock	13,572	27.24	32.00	17	369,744	434,304
Hardin	13,531	36.99	36.99		500,546	500,546
Harrison	12,556	32.11	32.11		403,190	403,190
Henry	7,308	39.95	39.95		291,976	291,976
Howard	14,275	31.96	31.96		456,228	456,228
Humboldt	9,204	32.45	32.45		298,754	298,754
Ida	9,442	32.00	32.00		298,648	298,648
Iowa	15,720	31.79	32.00	1	499,796	503,040
Jackson	17,559	34.60	34.60		607,631	607,631
Jasper	15,150	33.50	33.50		507,642	507,642
Jefferson	7,503	33.65	33.65		255,667	255,667
Johnson	16,811	39.92	39.92		671,104	671,104
Jones	16,527	31.42	32.00	2	519,296	528,864
Keokuk	13,052	43.39	43.39		566,364	566,364
Kossuth	20,286	36.64	36.64		733,308	733,308
Lee	9,263	32.15	32.15		297,909	297,909

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Linn	19,348	39.14	39.14		758,320	758,320
Louisa	6,978	45.33	45.33		316,321	316,321
Lucas	8,307	32.90	32.90		273,667	273,667
Lyon	13,135	32.50	32.50		424,328	424,328
Madison	12,446	32.97	32.97		410,676	410,676
Mahaska	12,002	28.75	32.00	11	345,456	384,064
Marion	11,015	31.19	32.00	3	343,594	352,480
Marshall	13,717	33.27	33.27		456,416	456,416
Mills	7,689	37.84	37.84		290,856	290,856
Mitchell	12,100	32.07	32.07		388,060	388,060
Monona	10,336	31.92	31.92		329,947	329,947
Monroe	7,584	39.64	39.64		300,580	300,580
Montgomery	8,906	32.82	32.82		292,330	292,330
Muscatine	10,417	32.43	32.43		337,806	337,806
O'Brien	14,157	31.99	31.99		452,942	452,942
Osceola	8,554	30.30	32.00	6	259,328	273,728
Page	11,832	36.90	36.90		440,589	440,589
Palo Alto	12,299	30.79	32.00	4	378,640	393,568
Plymouth	19,362	28.00	32.00	14	544,312	651,584
Pocahontas	11,081	35.00	35.00		387,836	387,836
Polk	11,687	40.87	40.87		477,624	477,624
Pottawattamie	21,496	34.87	34.87		749,596	749,596
Poweshiek	14,198	32.47	32.47		461,121	461,121
Ringgold	10,435	32.38	32.38		337,004	337,004
Sac	14,868	32.03	32.03		476,340	476,340
Scott	14,917	35.95	35.95		536,259	536,259
Shelby	16,851	32.00	32.00		538,854	538,854
Sioux	19,978	40.62	40.62		811,562	811,562
Story	11,226	32.83	32.83		368,552	368,552
Tama	17,994	38.26	38.26		688,625	688,625
Taylor	10,760	36.77	36.77		395,631	395,631
Union	9,034	31.39	32.00	2	283,580	288,088
Van Buren	8,185	35.46	35.46		290,224	290,224
Wapello	8,661	41.33	41.33		358,009	358,009
Warren	11,247	36.18	36.18		406,915	406,915
Washington	12,320	33.20	33.20		409,216	409,216
Wayne	11,084	33.74	33.74		372,334	372,334
Webster	14,055	31.72	32.00	1	445,832	449,760
Winnebago	12,342	33.92	33.92		418,764	418,764
Winneshiek	21,337	28.24	32.00	13	602,607	682,784
Woodbury	14,776	28.22	32.00	13	416,952	472,832
Worth	11,045	40.43	40.43		446,658	446,658
Wright	12,064	26.00	32.00	23	313,664	380,048
Total	1,304,313	\$ 33.50	\$ 34.00		\$43,786,472	\$ 44,791,903

TABLE NO. 11—ASSESSMENT OF LIVE STOCK 1915.

PART XI—STEERS ONE YEAR OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair	5,109	\$ 28.66	\$ 28.66		\$ 146,431	\$ 146,431
Adams	3,183	27.10	27.10		86,282	86,282
Allamakee	6,454	22.17	24.00	8	143,081	154,896
Appanoose	2,968	31.90	31.90		94,679	94,679
Audubon	4,805	24.46	24.46		117,560	117,560
Benton	7,130	26.60	26.60		188,892	188,892
Black Hawk	5,627	24.23	24.23		136,345	136,345
Boone	3,277	29.61	29.61		97,044	97,044
Bremer	2,213	19.59	24.00	23	43,372	53,112
Buchanan	4,957	24.47	24.47		121,318	121,318
Buena Vista	4,783	20.76	24.00	16	99,287	114,792
Butler	5,112	24.13	24.13		123,372	123,372
Calhoun	2,945	23.59	24.00	2	69,480	70,680
Carroll	4,186	21.10	24.00	14	88,740	100,464
Cass	4,546	24.27	24.27		110,329	110,329
Cedar	5,531	35.65	35.65		197,230	197,230
Cerro Gordo	5,390	20.10	24.00	19	108,364	129,360
Cherokee	5,069	20.52	24.00	17	103,862	121,440
Chickasaw	4,644	23.94	23.94		111,187	111,187
Clarke	2,768	28.45	28.45		78,765	78,765
Clay	5,856	24.17	24.17		141,582	141,582
Clayton	4,822	20.81	24.00	15	100,335	115,728
Clinton	7,407	24.00	24.00		177,787	177,787
Crawford	6,345	33.35	33.35		211,633	211,633
Dallas	4,412	29.00	29.00		127,976	127,976
Davis	2,681	28.98	28.98		76,116	76,116
Decatur	2,828	24.21	24.21		68,458	68,458
Delaware	3,650	24.00	24.00		87,424	87,424
Des Moines	1,804	31.78	31.78		57,330	57,330
Dickinson	2,914	24.37	24.37		71,032	71,032
Dubuque	4,124	23.18	24.00	4	95,610	98,976
Emmet	3,100	23.16	24.00	4	71,790	74,400
Fayette	6,563	20.15	24.00	19	132,266	157,512
Floyd	6,204	16.05	24.00	33	99,578	148,896
Franklin	6,068	23.47	24.00	2	142,451	145,632
Freemont	3,522	27.29	27.29		99,648	99,648
Greene	3,312	23.95	23.95		79,316	79,316
Grundy	5,717	24.10	24.10		137,820	137,820
Guthrie	4,704	24.20	24.20		114,220	114,220
Hamilton	4,082	20.22	24.00	19	82,144	97,488
Hancock	4,516	19.88	24.00	21	89,454	108,334
Hardin	3,991	24.39	24.39		97,374	97,374
Harrison	3,111	22.58	24.00	6	70,270	74,664
Henry	3,086	32.88	32.88		101,496	101,496
Howard	4,465	23.47	24.00	2	104,832	107,160
Humboldt	3,371	25.14	25.14		82,780	82,780
Ida	3,665	24.00	24.00		88,764	88,764
Iowa	5,028	27.74	27.74		139,508	139,508
Jackson	6,271	27.44	27.44		172,083	172,083
Jasper	6,532	27.40	27.40		179,361	179,361
Jefferson	3,508	24.90	24.90		87,464	87,464
Johnson	4,745	27.95	27.95		132,606	132,606
Jones	6,344	22.50	24.00	7	142,842	152,256
Keokuk	3,690	35.56	35.56		131,620	131,620
Kossuth	7,428	24.67	24.67		183,272	183,272
Lee	2,042	26.44	26.44		53,996	53,996

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Linn	6,380	30.52	30.52		194,754	194,754
Louisa	2,672	36.53	36.53		97,618	97,618
Lucas	2,798	27.38	27.38		73,938	73,938
Lyon	3,591	27.52	27.52		98,804	98,804
Madison	5,283	24.85	24.85		131,170	131,170
Mahaska	3,044	20.75	24.00	16	63,240	73,056
Marion	3,738	25.94	25.94		96,068	96,068
Marshall	4,755	25.41	25.41		120,828	120,828
Mills	2,452	27.81	27.81		68,312	68,312
Mitchell	4,747	20.27	24.00	18	96,228	113,928
Monona	3,574	23.74	24.00	1	84,848	85,776
Monroe	2,557	30.64	30.64		78,350	78,350
Montgomery	4,420	24.01	24.01		106,164	106,164
Muscatine	3,004	25.46	25.46		76,500	76,500
O'Brien	4,356	24.19	24.19		105,357	105,357
Osceola	2,508	22.70	24.00	6	57,556	60,192
Page	5,420	33.00	33.00		147,651	147,651
Palo Alto	3,951	21.53	24.00	11	85,046	94,824
Plymouth	5,026	24.00	24.00		119,704	119,704
Pocahontas	4,268	28.00	28.00		119,504	119,504
Polk	2,517	27.94	27.94		78,703	78,703
Pottawattamie	6,540	25.14	25.14		164,448	164,448
Poweshiek	4,977	24.16	24.16		120,284	120,284
Ringgold	3,779	23.90	23.90		90,886	90,886
Sac	4,204	24.16	24.16		101,576	101,576
Scott	2,809	21.00	24.00	14	60,260	68,866
Shelby	3,767	24.00	24.00		89,924	89,924
Sioux	3,948	24.01	24.01		94,803	94,803
Story	4,217	20.43	24.00	17	86,172	101,208
Tama	8,431	29.13	29.13		245,673	245,673
Taylor	3,668	25.31	25.31		92,826	92,826
Union	2,741	26.36	26.36		72,268	72,268
Van Buren	2,484	27.52	27.52		68,372	68,372
Wapello	1,963	29.33	29.33		57,576	57,576
Warren	4,022	30.17	30.17		121,336	121,336
Washington	4,229	29.20	29.20		123,696	123,696
Wayne	3,319	24.21	24.21		80,362	80,362
Webster	3,288	22.47	24.00	7	73,913	78,912
Winnebago	3,496	23.35	24.00	3	81,652	88,904
Winneshiek	6,503	21.50	24.00	12	139,836	155,072
Woodbury	4,469	20.14	24.00	19	90,032	107,256
Worth	3,606	25.14	25.14		90,688	90,688
Wright	4,568	18.00	24.00	33	82,764	110,352
Total	425,035	\$ 25.00	\$ 25.00		\$10,627,948	\$ 10,997,821

TABLE NO. 11—ASSESSMENT OF LIVE STOCK 1915.

PART XII—STEERS TWO YEARS OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair	1,755	\$ 36.43	\$ 36.43		\$ 63,940	\$ 63,940
Adams	1,356	36.20	36.20		53,892	53,892
Allamakee	2,086	31.55	34.00	8	65,811	70,924
Appanoose	1,317	41.70	41.70		54,919	54,919
Audubon	1,406	34.95	34.95		49,144	49,144
Benton	2,828	34.72	34.72		98,184	98,184
Black Hawk	2,220	33.55	34.00	1	74,492	75,480
Boone	863	44.07	44.07		38,030	38,030
Bremer	910	29.00	34.00	17	26,396	30,940
Buchanan	2,794	31.15	34.00	9	87,100	94,996
Buena Vista	1,348	31.70	34.00	7	42,787	45,832
Butler	2,049	29.62	34.00	15	60,704	69,666
Calhoun	538	31.69	34.00	7	17,064	18,292
Carroll	858	30.80	34.00	10	26,512	29,172
Cass	1,027	34.14	34.14		35,062	35,062
Cedar	2,258	48.90	48.90		110,420	110,420
Cerro Gordo	2,134	27.43	34.00	24	58,540	72,556
Cherokee	1,997	31.82	34.00	7	63,556	67,898
Chickasaw	1,943	29.39	34.00	16	57,113	67,062
Clarke	1,670	37.05	37.05		61,870	61,870
Clay	3,039	34.14	34.14		103,646	103,646
Clayton	1,453	31.51	34.00	8	45,789	49,402
Clinton	2,681	32.80	34.00	4	87,962	91,154
Crawford	1,712	43.93	43.93		75,225	75,225
Dallas	2,245	40.06	40.06		89,936	89,936
Davis	1,743	42.72	42.72		74,620	74,620
Decatur	1,247	31.56	34.00	8	39,359	42,398
Delaware	1,077	36.50	36.50		39,316	39,316
Des Moines	1,285	41.58	41.58		53,424	53,424
Dickinson	1,134	31.24	34.00	9	35,426	38,556
Dubuque	1,927	33.75	34.00	1	65,051	65,518
Emmet	1,164	32.76	34.00	4	38,130	39,576
Fayette	2,981	29.00	34.00	17	86,198	101,354
Floyd	2,299	23.89	34.00	42	54,944	78,166
Franklin	2,062	36.72	36.72		75,366	75,366
Fremont	1,002	32.54	34.00	4	32,612	34,068
Greene	1,097	31.61	34.00	8	34,576	37,298
Grundy	2,091	32.00	34.00	6	66,904	71,094
Guthrie	1,896	33.10	34.00	3	62,704	64,464
Hamilton	1,506	28.28	34.00	20	42,534	51,204
Hancock	1,824	30.45	34.00	12	40,318	45,016
Hardin	1,030	34.81	34.81		37,608	37,608
Harrison	1,049	28.65	34.00	19	30,056	35,696
Henry	1,591	49.45	49.45		78,688	78,688
Howard	2,129	32.31	34.00	5	68,788	72,386
Humboldt	1,071	32.32	34.00	5	34,838	36,414
Ida	820	32.00	34.00	6	26,256	27,880
Iowa	2,251	35.73	35.73		80,336	80,336
Jackson	3,066	39.10	39.10		119,864	119,864
Jasper	2,561	32.37	34.00	5	82,655	87,074
Jefferson	1,510	34.00	34.00		51,480	51,480
Johnson	1,198	40.74	40.74		48,801	48,801
Jones	3,538	32.25	34.00	5	114,764	120,972
Keokuk	1,368	46.90	46.90		64,100	64,100
Kossuth	2,797	36.19	36.19		101,244	101,244
Lee	733	35.30	35.30		25,876	25,876

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Linn	2,571	44.18	44.18		113,471	113,471
Louisa	986	46.80	46.80		46,148	46,148
Lucas	1,330	34.55	34.55		45,964	45,964
Lyon	952	35.88	35.88		34,164	34,164
Madison	2,434	34.72	34.72		84,504	84,504
Mahaska	734	31.75	34.00	7	23,204	24,960
Marion	1,917	35.16	35.16		67,408	67,408
Marshall	1,416	34.08	34.08		48,270	48,270
Mills	886	36.70	36.70		32,624	32,624
Mitchell	1,873	30.27	34.00	12	56,704	63,382
Monona	966	31.73	34.00	7	31,285	33,624
Monroe	1,279	43.84	43.84		55,432	55,432
Montgomery	1,438	34.42	34.42		49,508	49,508
Muscatine	1,684	35.32	35.32		59,478	59,478
O'Brien	1,272	36.01	36.01		46,412	45,812
Osceola	675	31.90	34.00	7	21,561	22,950
Page	1,217	32.95	34.00	3	41,252	41,378
Palo Alto	956	41.12	41.12		39,312	39,312
Plymouth	1,601	32.00	34.00	6	54,004	47,494
Pocahontas	871	40.00	40.00		34,840	34,840
Polk	1,326	38.38	38.38		50,894	50,894
Pottawattamie	2,398	33.96	33.96		81,272	81,272
Poweshiek	2,637	31.95	34.00	6	84,257	89,668
Ringgold	1,444	32.16	34.00	6	45,241	49,066
Sac	1,182	31.33	34.00	9	37,008	40,188
Scott	1,141	29.45	34.00	15	33,605	38,794
Shelby	1,063	32.00	34.00	6	34,102	36,142
Sioux	809	35.47	35.47		28,693	28,693
Story	1,274	28.10	34.00	21	36,006	43,310
Tama	3,399	38.24	38.24		130,004	130,004
Taylor	1,162	35.34	35.34		41,064	41,064
Union	1,516	35.58	35.58		53,952	53,952
Van Buren	1,089	36.10	36.10		39,488	39,488
Wapello	571	41.78	41.78		23,858	23,858
Warren	1,922	42.95	42.95		82,554	82,554
Washington	1,966	36.90	36.90		73,780	73,780
Wayne	1,773	33.40	34.00	2	59,222	60,282
Webster	758	31.63	34.00	7	25,986	25,772
Winnebago	872	33.38	34.00	2	29,108	29,648
Winneshiek	2,427	28.64	34.00	19	69,536	82,518
Woodbury	2,237	32.04	34.00	6	71,672	76,068
Worth	1,530	40.44	40.44		61,908	61,908
Wright	1,526	28.00	34.00	48	35,098	51,894
Total	160,308	\$ 34.70	\$ 36.00		\$ 5,560,112	\$ 5,789,111

TABLE NO. 11—ASSESSMENT OF LIVE STOCK 1915.

PART XIII—STEERS THREE YEARS OLD AND OVER.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair	43	\$ 45.48	\$ 45.48		1,956	1,956
Adams	45	44.25	44.25		1,816	1,816
Allamakee	46	38.00	40.00	5	1,710	1,800
Appanoose	205	44.50	44.50		9,122	9,122
Audubon	74	40.86	40.86		3,024	3,024
Benton	119	43.50	43.50		5,176	5,176
Black Hawk	32	44.68	44.68		1,430	1,430
Boone	39	41.54	41.54		1,080	1,080
Bremer	34	32.35	40.00	24	1,100	1,360
Buchanan	197	35.20	40.00	14	7,880	7,880
Boona Vista	53	41.81	41.81		2,216	2,216
Butler	52	39.32	40.00	2	2,084	2,130
Calhoun	2	26.60	40.00	51	82	82
Carrroll	14	59.50	59.50		1,428	1,428
Cass	7	40.28	40.28		282	282
Cedar	27	74.37	74.37		2,008	2,008
Cerro Gordo	66	35.28	40.00	12	2,345	2,640
Cerro	30	36.53	40.00	9	1,066	1,300
Chickasaw	165	36.35	40.00	10	5,999	6,000
Clarke	108	50.85	50.85		5,492	5,492
Clay	129	49.71	49.71		10,526	10,526
Clayton	166	43.77	43.77		4,640	4,640
Clinton	146	42.74	42.74		6,240	6,240
Crawford	185	48.59	48.59		6,500	6,500
Dallas	50	40.00	40.00		1,940	1,940
Davis	142	56.70	56.70		8,062	8,062
Decatur	76	31.56	40.00	27	3,006	3,040
Delaware	106	42.13	42.13		4,672	4,672
Des Moines	31	47.63	47.63		1,470	1,470
Dickinson	75	29.36	40.00	2	2,902	3,000
Dubuque	162	42.11	42.11		6,826	6,826
Emmet	21	38.00	40.00	5	797	840
Fayette	546	35.21	40.00	14	9,732	9,820
Floyd	45	32.44	40.00	23	1,400	1,800
Franklin	186	41.54	41.54		4,438	4,438
Fremont	59	39.54	39.54		1,992	1,992
Green	60	37.84	40.00	6	2,063	2,400
Grundy	42	40.00	40.00		1,680	1,680
Guthrie	67	40.00	40.00		2,230	2,230
Hamilton	61	35.21	40.00	14	2,148	2,440
Hancock	26	35.69	40.00	12	1,040	1,040
Hardin	9	52.77	52.77		476	476
Harrison	9	32.00	40.00	25	288	360
Henry	39	36.80	40.00	13	715	800
Howard	321	39.82	40.00		9,329	9,329
Humboldt	173	19.36	40.00	108	3,272	7,000
Ida	8	40.00	40.00		320	320
Iowa	508	42.23	42.23		8,384	8,384
Jackson	112	43.50	43.50		4,373	4,373
Jasper	119	33.00	40.00	21	3,924	4,760
Jefferson	60	34.00	40.00	18	2,040	2,400
Johnson	51	62.43	62.43		3,184	3,184
Jones	397	39.86	40.00		8,332	8,332
Keokuk	39	54.62	54.62		1,584	1,584
Kossuth	162	45.11	45.11		7,308	7,308
Lee	10	37.00	40.00	6	376	400

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Linn	26	60.46	60.46		1,572	1,572
Louisia	26	40.00	40.00		80	80
Lucas	20	39.32	40.00	2	1,180	1,200
Lyon	177	29.68	40.00	1	7,044	7,000
Madison	5	33.00	40.00	19	168	200
Mahaska	33	30.78	40.00	30	1,016	1,320
Marion	22	42.38	42.38		1,256	1,256
Marshall	10	32.40	40.00	23	324	400
Mills	53	33.74	40.00	12	2,266	3,320
Monona	34	40.00	40.00		1,360	1,360
Monroe	18	44.00	44.00		88	78
Montgomery	145	37.55	40.00	7	676	730
Muscatine						
O'Brien	22	40.00	40.00		880	880
Oceola	9	41.00	41.00		376	376
Page	4	33.00	40.00	21	132	160
Palo Alto	23	34.43	40.00	16	792	920
Plymouth	62	24.00	40.00	67	1,476	2,480
Pocahontas	25	42.50	42.00		1,060	1,060
Polk	230	40.42	40.42		9,296	9,296
Pottawattamie	34	47.76	47.76		1,624	1,624
Poweshiek	146	37.00	40.00	6	5,494	5,840
Ringgold	157	38.00	40.00	5	4,827	5,060
Sac	5	40.00	40.00		200	200
Scott	56	46.61	46.61		2,610	2,610
Shelby	3	37.00	40.00	8	112	120
Sioux	44	49.18	40.18		1,768	1,768
Story	47	34.57	40.00	16	1,616	1,380
Tama	55	44.06	44.06		2,422	2,422
Taylor	12	57.50	57.50		690	690
Union	100	34.32	40.00	17	3,432	4,000
Van Buren	7	42.28	42.28		296	296
Wapello	75	43.62	43.62		3,272	3,272
Warren	91	55.87	55.87		5,084	5,084
Washington	99	33.70	40.00	19	3,344	3,960
Wayne	145	34.96	40.00	15	5,090	6,300
Webster	24	36.16	40.00	11	888	960
Winnebago	47	37.70	40.00	6	1,772	1,900
Winnebleshiek	119	35.86	40.00	12	4,368	4,700
Woodbury	49	40.00	40.00		1,960	1,960
Worth	51	45.25	45.25		2,318	2,318
Wright	49	30.00	40.00	33	1,488	1,960
Total	6,915	\$ 40.00	\$ 43.00		\$ 281,104	\$ 296,681

TABLE NO. 11—ASSESSMENT OF LIVE STOCK 1915.

PART XIV—BULLS.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair	979	\$ 40.38	\$ 40.38		\$ 39,174	\$ 39,174
Adams	616	39.45	40.00	1	24,322	24,322
Allamakee	933	37.83	40.00	6	35,009	37,120
Appanoose	463	39.50	40.00	1	18,312	18,320
Audubon	974	43.81	43.81		42,702	42,702
Benton	1,182	43.77	43.77		50,428	50,428
Black Hawk	1,322	36.20	40.00	10	47,808	52,880
Boone	900	40.35	40.25		36,341	36,341
Bremer	1,297	32.00	40.00	25	41,380	51,880
Buchanan	1,023	33.44	40.00	13	36,294	40,920
Bussa Vista	1,034	45.50	45.50		45,808	45,808
Butler	1,238	37.14	40.00	8	45,984	49,230
Calhoun	792	34.12	40.00	17	27,068	31,060
Carroll	1,136	37.10	40.00	8	42,238	45,444
Cass	972	41.55	41.55		40,486	40,486
Cedar	1,149	36.50	36.50		64,904	64,904
Cerro Gordo	1,158	31.81	40.00	26	36,832	46,220
Cherokee	930	44.08	44.08		41,555	41,555
Chickasaw	1,180	40.37	40.37		45,215	45,215
Clarke	501	42.81	42.81		21,449	21,449
Clay	847	41.55	41.55		37,254	37,254
Clayton	1,525	38.23	40.00	5	58,303	61,000
Clinton	1,232	38.43	40.00	4	47,345	49,236
Crawford	1,392	42.42	42.42		68,707	68,707
Dallas	702	47.33	47.33		33,228	33,228
Davis	497	38.39	40.00	4	17,619	18,280
DeWitt	497	40.86	40.86		20,308	20,308
Delaware	1,316	39.58	40.00	9	44,448	48,448
Des Moines	400	42.34	42.34		16,985	16,985
Dickinson	545	44.42	44.42		24,212	24,212
Dubuque	1,119	39.02	40.00	3	43,677	44,780
Emmet	1,352	39.44	40.00	1	52,772	52,780
Fayette	1,416	30.00	40.00	33	42,381	56,640
Floyd	905	33.97	40.00	18	30,744	39,300
Franklin	1,029	41.45	41.45		42,608	42,608
Fremont	888	41.80	41.80		38,144	38,144
Greene	753	37.82	40.00	6	28,082	30,120
Grundy	984	42.64	42.64		41,902	41,902
Guthrie	881	40.70	40.70		35,995	35,995
Hamilton	968	33.57	40.00	19	32,569	39,200
Hancock	968	32.11	40.00	25	31,090	38,720
Hardin	1,015	39.59	40.00	1	40,192	40,600
Harrison	928	39.83	39.83		32,981	32,981
Henry	868	33.49	40.00	19	30,756	36,756
Howard	918	37.86	40.00	6	34,794	36,720
Humboldt	710	35.38	40.00	13	25,120	28,400
Ia	682	35.00	35.00		34,378	34,378
Iowa	1,013	40.73	40.73		41,256	41,256
Jackson	922	42.33	42.33		39,455	39,455
Jessie	1,054	40.80	40.80		43,098	43,098
Jefferson	491	40.00	40.00		16,000	16,000
Johnson	1,117	47.70	47.70		52,276	52,276
Jones	1,033	42.26	42.26		43,656	43,656
Keokuk	807	43.18	43.18		34,844	34,844
Kossuth	1,438	41.00	41.00		60,000	60,000
Lee	462	32.22	40.00	14	17,300	19,680

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Linn	1,280	44.67	44.67		56,287	56,287
Louis	786	50.08	50.08		19,332	19,332
Lucas	519	40.00	40.00		20,686	20,686
Lyon	906	45.51	45.51		43,316	43,316
Madison	665	41.87	41.87		29,102	29,102
Mahaska	682	35.50	40.00	18	24,236	27,280
Marion	567	35.70	40.00	12	20,240	22,680
Marshall	1,008	41.00	41.00		41,327	41,327
Mills	518	47.08	47.08		24,308	24,308
Mitchell	907	35.98	40.00	11	32,646	36,280
Monona	649	36.27	40.00	10	25,038	29,060
Monroe	372	41.31	41.31		15,308	15,308
Montgomery	661	40.34	40.34		26,670	26,670
Muscatine	630	46.72	46.72		29,434	29,434
O'Brien	1,009	41.08	41.08		41,432	41,432
Osceola	629	45.90	45.90		28,808	28,808
Page	808	38.38	40.00	4	32,334	32,334
Palo Alto	792	32.87	40.00	22	30,051	31,680
Plymouth	1,331	40.00	40.00		54,328	54,328
Pocahontas	992	33.00	40.00	21	32,000	39,880
Polk	618	42.87	42.87		26,492	26,492
Pottawattamie	1,372	43.23	43.23		62,064	62,064
Poweshiek	927	46.17	46.17		46,038	46,038
Ringgold	633	41.54	41.54		26,259	26,259
Sac	1,056	37.93	40.00	5	40,000	42,840
Scott	1,057	42.52	42.52		44,945	44,945
Shelby	1,194	46.00	46.00		56,072	56,072
Sioux	1,412	42.97	42.97		60,676	60,676
Story	848	40.61	40.61		34,440	34,440
Tama	1,382	54.03	54.03		74,608	74,608
Taylor	644	41.73	41.73		26,876	26,876
Union	808	40.63	40.63		33,692	33,692
Van Buren	491	37.42	40.00	7	18,376	19,640
Wapello	471	37.83	40.00	6	17,830	18,840
Warren	638	40.32	40.32		26,332	26,332
Washington	700	36.50	40.00	10	25,928	28,390
Wayne	617	36.83	40.00	9	22,744	24,680
Webster	1,055	36.28	40.00	10	38,281	42,300
Winnebago	879	39.36	40.00	2	34,002	35,160
Winneschick	1,428	39.17	40.00	11	52,253	57,120
Woodbury	804	38.04	40.00	5	34,008	36,760
Worth	811	39.23	40.00	2	31,816	32,440
Wright	919	31.63	40.00	26	29,074	36,760
Total	57,516	\$ 40.40	\$ 42.00		\$ 3,589,461	\$ 3,710,282

TABLE NO. 11—ASSESSMENT OF LIVE STOCK 1915.

PART XV—CATTLE OF ALL AGES.

COUNTIES.	Number	Reported average value	Adjusted average value	Reported actual value	Adjusted actual value
Adair	35,467	\$ 30.00	\$ 21.00	\$ 1,000,924	\$ 1,000,924
Adams	32,515	31.00	31.00	710,052	710,052
Allamore	35,590	25.00	32.00	947,801	968,655
Appanoose	19,651	36.00	36.00	711,859	712,687
Andrew	31,632	30.00	30.00	951,022	954,437
Benton	35,200	33.00	33.00	1,492,504	1,492,484
Black Hawk	38,056	30.00	31.00	1,152,828	1,165,370
Boone	27,674	35.00	35.00	967,992	969,553
Bremer	34,160	27.00	28.00	947,801	965,940
Buchanan	36,303	27.00	29.00	971,949	1,046,809
Buena Vista	33,692	23.00	30.00	967,615	1,011,500
Butler	34,899	30.00	30.00	1,033,336	1,045,370
Calhoun	21,736	36.00	29.00	950,312	867,119
Carroll	37,000	27.00	29.00	999,568	998,249
Cass	33,040	32.00	32.00	998,547	998,547
Cedar	42,259	43.00	43.00	1,812,640	1,812,640
Cerro Gordo	36,541	36.00	30.00	944,102	1,074,144
Cherokee	36,303	33.00	31.00	1,032,968	1,132,992
Chickasaw	35,050	30.00	30.00	967,408	1,005,061
Clarke	19,007	35.00	35.00	678,668	695,454
Clay	35,978	28.00	29.00	964,400	999,123
Clayton	44,312	26.00	29.00	1,290,961	1,304,322
Clinton	34,500	30.00	31.00	1,045,750	1,020,343
Crawford	48,946	41.00	41.00	2,022,492	2,022,492
Dallas	31,123	37.00	37.00	1,168,132	1,168,132
Davis	19,665	37.00	37.00	723,648	723,419
Decatur	32,170	30.00	30.00	962,200	965,008
Delaware	36,065	27.00	29.00	976,450	1,030,320
Des Moines	16,429	35.00	35.00	585,742	585,742
Dickinson	15,438	31.00	31.00	572,048	572,317
Dubuque	35,594	28.00	29.00	993,590	993,590
Emmet	19,309	27.00	28.00	531,211	546,315
Payette	49,048	27.00	30.00	1,310,642	1,419,620
Floyd	32,631	23.00	29.00	761,768	959,341
Franklin	37,377	30.00	30.00	1,117,154	1,131,413
Fremont	21,750	31.00	32.00	679,962	739,172
Greene	26,392	28.00	29.00	768,971	788,963
Grundy	34,411	30.00	30.00	1,039,684	1,045,974
Guthrie	35,352	30.00	30.00	997,692	999,452
Hamilton	27,786	26.00	30.00	722,003	825,807
Hancock	30,056	24.00	29.00	725,908	833,379
Hardin	31,663	30.00	32.00	984,376	1,009,230
Harrison	32,835	30.00	32.00	967,404	1,038,729
Henry	18,341	27.00	27.00	651,556	651,540
Howard	31,183	28.00	29.00	889,604	900,391
Humboldt	24,747	30.00	32.00	744,254	784,292
Ida	30,819	32.00	32.00	997,554	1,011,299
Iowa	38,092	32.00	32.00	1,208,372	1,206,618
Jackson	39,544	32.00	32.00	1,273,043	1,273,043
Jasper	40,639	32.00	32.00	1,317,138	1,309,417
Jefferson	19,363	30.00	30.00	580,664	580,454
Johnson	37,468	27.00	27.00	1,307,964	1,307,964
Jones	42,858	29.00	30.00	1,234,440	1,291,392
Keokuk	29,683	41.00	43.00	1,234,392	1,350,479
Kossuth	35,594	32.00	32.00	1,145,204	1,145,204
Lee	18,164	29.00	29.00	526,484	535,853

COUNTIES.

COUNTIES.	Number	Reported average value	Adjusted average value	Reported actual value	Adjusted actual value
Linn	42,305	36.00	36.00	1,553,578	1,553,878
Louisia	16,357	43.00	42.00	705,947	738,947
Lucas	18,557	30.00	30.00	566,630	566,630
Lyon	28,307	28.00	29.00	806,628	841,430
Madison	31,630	31.00	31.00	986,378	996,414
Mahaska	25,632	27.00	30.00	703,943	769,041
Marion	25,401	30.00	31.00	769,179	788,309
Marshall	34,307	37.00	31.00	1,084,415	1,084,415
Mills	22,053	37.00	37.00	815,972	1,076,572
Mitchell	35,028	28.00	21.00	985,102	815,948
Monona	29,000	30.00	32.00	880,194	929,507
Monroe	17,287	35.00	36.00	635,371	635,371
Montgomery	35,440	30.00	30.00	1,045,162	823,118
Muscatine	23,911	33.00	33.00	788,500	788,500
O'Brien	34,021	30.00	30.00	1,022,897	1,022,897
Osceola	19,547	28.00	29.00	540,440	575,374
Paga	31,508	34.00	34.00	1,069,891	1,069,481
Palo Alto	27,018	27.00	29.00	745,198	795,343
Plymouth	45,691	36.00	31.00	1,219,328	1,309,915
Pocahontas	25,949	32.00	32.00	841,192	847,912
Polk	25,806	36.00	36.00	958,632	958,632
Pottawattamie	35,922	34.00	34.00	1,209,472	1,209,472
Poweshiek	38,030	30.00	30.00	1,177,878	1,180,585
Ringgold	23,928	28.00	29.00	681,377	697,236
Sac	34,657	30.00	30.00	1,036,024	1,043,623
Scott	29,656	32.00	32.00	945,661	945,661
Shelby	39,449	31.00	31.00	1,213,210	1,218,737
Story	42,927	34.00	34.00	1,457,387	1,476,163
Stout	28,915	28.00	30.00	762,984	813,090
Tama	49,054	25.00	35.00	1,235,489	1,735,489
Taylor	25,069	33.00	33.00	822,450	822,450
Union	21,630	30.00	30.00	645,148	651,543
Van Buren	34,677	30.00	32.00	1,031,171	1,031,171
Wapello	17,105	31.00	32.00	560,156	601,420
Warren	20,728	34.00	34.00	705,554	705,554
Washington	20,728	34.00	34.00	705,554	705,554
Wayne	29,691	24.00	34.00	1,015,376	1,018,424
Webster	27,796	28.00	30.00	788,782	746,962
Winnebago	25,311	30.00	30.00	756,635	755,517
Winneshiek	37,568	25.00	28.00	926,354	780,360
Woodbury	45,944	25.00	28.00	1,127,434	1,271,901
Worth	34,280	34.00	28.00	959,020	1,065,317
Wright	29,011	28.00	28.00	825,529	825,529
Total	3,083,821	\$ 31.00	\$ 32.00	\$ 66,610,974	\$ 68,463,879

TABLE NO. 11—ASSESSMENT OF LIVE STOCK 1915.
PART XVI—SWINE OVER SIX MONTHS OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair	56,733	\$ 7.45	\$ 8.50	14	\$ 422,736	\$ 482,230
Adams	26,654	6.19	8.50	22	256,134	311,644
Allamakee	40,437	8.16	8.50	4	329,159	343,715
Appanoose	11,630	9.25	9.25	0	106,706	106,706
Audubon	58,013	7.80	8.50	9	413,784	456,610
Benton	31,606	7.13	8.50	19	262,484	266,601
Black Hawk	34,862	8.10	8.50	5	244,064	246,497
Boone	43,420	8.41	8.50	1	365,000	369,112
Bremer	44,284	6.63	8.50	28	296,614	376,416
Buchanan	43,229	7.83	8.50	9	338,968	367,531
Buena Vista	62,087	6.70	8.50	27	394,307	527,749
Butler	26,983	8.42	8.50	1	226,669	230,795
Calhoun	28,907	6.58	8.50	29	190,444	243,715
Carroll	48,034	7.80	8.50	9	375,654	408,289
Cass	59,028	7.51	8.50	13	446,728	506,908
Cedar	91,868	8.80	8.50	3	807,726	807,726
Cedar Rapids	43,451	7.11	8.50	20	308,797	369,832
Cherokee	74,203	6.56	8.50	30	486,956	630,725
Chickasaw	28,038	7.08	8.50	7	328,375	343,106
Clarke	51,101	8.74	8.50	3	385,867	382,907
Clatsop	48,916	7.73	8.50	10	378,024	418,786
Clayton	61,050	10.42	10.42	0	636,263	636,263
Clinton	89,786	7.82	8.50	9	693,098	692,431
Crawford	68,078	8.74	8.74	0	605,110	605,110
Dallas	56,440	7.34	8.50	8	442,744	479,640
Davis	15,086	10.14	10.14	0	161,008	161,008
Decatur	21,660	10.00	10.00	0	216,668	216,668
Delaware	47,618	7.83	8.50	9	378,592	409,484
Des Moines	59,568	9.78	9.78	0	588,137	588,137
Dickinson	40,828	7.70	8.50	10	319,637	377,023
Dubuque	24,138	8.97	8.97	0	206,566	206,566
Emmet	20,454	8.09	8.50	5	164,052	175,859
Fayette	61,714	6.73	8.50	26	417,410	459,669
Floyd	35,974	6.63	8.50	28	238,543	306,779
Franklin	53,860	8.14	8.50	4	436,767	458,107
Fremont	34,982	6.68	8.50	26	233,968	294,737
Greene	35,136	6.17	8.50	38	217,401	297,672
Grundy	62,704	6.58	8.50	29	347,288	447,364
Guthrie	60,114	6.63	8.50	28	382,332	493,967
Hamilton	50,196	6.66	8.50	30	329,540	426,655
Hancock	59,156	6.25	8.50	36	351,794	467,613
Hardin	43,151	7.94	8.50	11	329,896	366,782
Harrison	66,167	6.60	8.50	29	437,031	562,323
Henry	27,400	9.52	9.52	0	265,748	265,748
Howard	59,174	6.47	8.50	33	386,628	505,139
Humboldt	37,704	6.86	8.50	23	247,954	318,234
Ia	66,806	8.60	8.50	0	575,032	575,032
Iowa	66,774	7.74	8.50	10	517,648	567,740
Jackson	59,865	9.30	9.30	0	571,370	571,370
Jasper	54,014	7.82	8.50	9	435,409	469,130
Jefferson	71,240	8.60	8.50	0	614,619	614,619
Johnson	65,712	8.64	8.64	0	568,297	568,297
Jones	66,365	8.02	8.40	6	536,394	564,811
Keokuk	62,131	16.00	16.00	0	594,432	594,432
Kossuth	55,074	8.16	8.50	4	446,122	468,129
Lee	14,323	3.16	2.06	1	121,662	121,662

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Linn	57,966	9.29	9.29	0	544,683	544,683
Louisia	34,011	9.28	9.28	0	315,690	315,690
Lucas	16,314	8.40	8.50	1	137,933	138,009
Lyon	44,029	9.42	9.42	0	414,894	414,894
Madison	47,390	8.14	8.50	4	385,607	385,607
Mahaska	54,786	7.40	8.50	15	402,423	501,748
Marion	45,695	9.15	9.15	0	417,951	417,951
Marshall	56,330	8.77	8.77	0	486,684	486,684
Mills	29,700	9.08	9.08	0	300,676	300,676
Mitchell	37,227	6.48	8.50	31	241,359	330,394
Monona	50,238	8.89	8.89	0	446,851	446,851
Monroe	10,599	8.23	8.50	3	87,301	90,022
Montgomery	37,032	7.53	8.50	13	430,859	484,772
Muscatine	41,922	7.88	8.50	8	330,374	366,671
O'Brien	40,798	8.02	8.50	6	350,321	400,353
Oceola	24,564	8.10	8.50	5	206,390	215,109
Page	54,696	8.73	8.73	0	443,680	443,680
Palo Alto	27,364	6.27	8.50	36	171,040	233,744
Plymouth	94,370	6.00	8.50	42	567,708	808,145
Pocahontas	35,389	8.00	8.50	6	287,512	304,631
Polk	30,492	8.55	8.55	0	295,590	295,590
Pottawattamie	121,224	6.92	8.50	23	840,122	1,030,044
Preble	71,589	6.38	8.50	34	432,836	608,566
Ringgold	27,655	7.91	8.50	7	217,324	238,007
Sac	50,780	7.94	8.50	7	403,138	431,630
Scott	46,601	8.30	8.50	2	385,889	396,238
Shelby	77,795	7.97	8.50	7	620,690	661,237
Sioux	93,696	6.86	8.50	24	636,108	787,841
Story	39,488	7.13	8.50	19	271,324	325,008
Tama	86,015	7.86	8.50	8	676,679	731,128
Taylor	40,298	8.16	8.50	4	327,665	341,768
Union	26,136	7.61	8.50	12	196,960	222,154
Van Buren	15,612	8.76	8.76	0	136,768	136,768
Wapello	8,236	8.73	8.73	0	194,032	194,032
Warren	36,399	9.01	9.01	0	327,628	327,628
Washington	58,905	8.70	8.70	0	514,308	514,308
Wayne	22,640	8.12	8.50	4	185,885	195,440
Webster	32,352	8.44	8.50	1	303,742	306,600
Winnebago	29,280	8.21	8.50	5	237,940	248,880
Winnesiek	63,299	7.45	8.50	14	472,258	538,636
Woodbury	71,787	6.64	8.50	41	482,748	610,150
Worth	29,830	9.30	9.30	0	225,070	225,070
Wright	44,008	6.99	8.50	42	303,749	374,068

Total 4,641,751 \$ 7.50 \$ 8.00 836,225,740 \$ 970,716,006

TABLE NO. 11—ASSESSMENT OF LIVE STOCK 1915.

PART XVII—SHEEP OVER SIX MONTHS OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair	7,125	3.65	3.65		26,054	26,054
Adams	5,096	4.01	4.01		20,436	20,436
Allamakee	4,547	3.80	3.80		17,275	17,275
Appanoose	14,160	3.85	3.85		54,516	54,516
Audubon	3,302	3.05	3.50	15	10,268	11,767
Benton	5,485	2.74	3.50	28	15,036	19,198
Black Hawk	2,147	4.00	4.00		8,682	8,682
Boone	1,213	3.99	3.99		4,837	4,837
Bremer	1,118	3.40	3.50	3	3,791	3,918
Buchanan	4,307	4.02	4.02		17,314	17,314
Buena Vista	2,710	3.29	3.50	6	8,913	9,485
Butler	3,423	4.01	4.01		13,724	13,724
Calhoun	3,191	3.16	3.50	11	9,812	10,853
Carroll	1,268	3.80	3.80		4,830	4,830
Cass	8,022	3.59	3.59		28,776	28,776
Cedar	13,487	4.70	4.70		63,446	63,446
Cerro Gordo	2,868	4.13	4.13		11,863	11,863
Cherokee	3,774	3.42	3.50	2	12,900	13,209
Chickasaw	2,002	4.03	4.03		8,074	8,074
Clarke	2,774	4.03	4.03		11,190	11,190
Clay	3,359	3.51	3.51		11,796	11,796
Clayton	4,925	4.27	4.27		21,017	21,017
Clinton	4,121	3.18	3.50	10	13,085	14,423
Crawford	6,412	3.33	3.50	5	21,374	22,442
Dallas	4,056	4.11	4.11		16,684	16,684
Davis	49,459	3.94	3.94		195,476	195,476
Decatur	7,210	3.98	3.98		28,692	28,692
Delaware	3,531	4.08	4.08		14,440	14,440
Des Moines	1,475	5.41	5.41		7,985	7,985
Dickinson	3,234	4.16	4.16		13,466	13,466
Dubuque	3,432	4.23	4.23		14,530	14,530
Emmet	1,324	3.95	3.95		5,235	5,235
Fayette	3,347	3.89	3.89		12,019	12,019
Floyd	4,631	3.31	3.50	6	15,533	16,333
Franklin	10,005	3.72	3.72		37,234	37,234
Fremont	833	4.30	4.30		3,664	3,664
Greene	3,372	2.93	3.50	19	11,347	13,555
Grundy	4,217	4.12	4.12		17,392	17,392
Guthrie	3,021	3.42	3.50	2	10,346	10,573
Hamilton	1,341	3.23	3.50	8	5,941	6,443
Hancock	1,587	3.78	3.78		6,012	6,012
Hardin	4,576	3.63	3.63		16,656	16,656
Harrison	5,166	2.10	3.50	67	10,874	13,081
Henry	13,388	3.97	3.97		53,200	53,200
Howard	3,331	3.86	3.86		12,852	12,852
Humboldt	1,143	4.00	4.00		4,576	4,576
Ida	875	4.00	4.00		3,676	3,676
Iowa	3,951	4.20	4.20		16,644	16,644
Jackson	4,177	3.73	3.73		15,800	15,800
Jasper	6,537	3.65	3.65		23,906	23,906
Jefferson	9,320	3.00	3.50	17	28,656	32,629
Johnson	6,506	4.63	4.63		30,127	30,127
Jones	3,943	3.60	3.60		14,212	14,212
Keokuk	5,855	4.35	4.35		25,388	25,388
Kossuth	4,438	4.70	4.70		20,896	20,896
Lee	13,537	3.69	3.69		63,379	63,379

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Linn	6,096	4.52	4.52		30,273	30,273
Louisa	1,950	4.63	4.63		9,038	9,038
Lucas	3,308	3.03	3.50	14	25,810	29,078
Lyon	2,085	4.12	4.12		9,420	9,420
Madison	9,818	3.64	3.64		35,788	35,788
Mahaska	14,103	3.10	3.50	13	43,148	49,360
Marion	20,003	3.25	3.50	8	64,984	70,010
Marshall	10,177	3.38	3.50	4	34,462	35,620
Mills	5,326	3.27	3.50	7	17,464	18,641
Mitchell	2,963	3.57	3.57		10,573	10,573
Monona	1,480	3.65	3.65		5,403	5,403
Monroe	9,670	4.20	4.20		40,695	40,695
Montgomery	1,900	3.40	3.50	3	6,470	6,650
Muscatine	2,151	5.04	5.04		10,844	10,844
O'Brien	2,516	3.92	3.92		11,060	11,060
Osceola	2,257	3.60	3.60		8,192	8,192
Page	6,093	5.02	5.02		24,647	24,647
Palo Alto	1,261	3.54	3.54		4,463	4,463
Plymouth	3,220	4.00	4.00		13,268	13,268
Pocahontas	1,542	4.00	4.00		6,168	6,168
Polk	4,292	3.91	3.91		16,734	16,734
Pottawattamie	6,151	3.02	3.50	16	18,624	21,528
Poweshiek	4,519	4.08	4.08		18,456	18,456
Ringgold	6,433	5.25	5.25		33,780	33,780
Sac	4,029	3.54	3.54		14,248	14,248
Scott	1,247	4.23	4.23		5,277	5,277
Shelby	3,400	2.94	3.50	10	24,746	29,300
Sioux	2,620	4.23	4.23		11,092	11,092
Story	1,390	3.96	3.96		5,512	5,512
Tama	4,312	4.52	4.52		21,740	21,740
Taylor	9,252	5.58	5.58		51,720	51,720
Union	3,425	3.61	3.61		12,388	12,388
Van Buren	29,706	3.85	3.85		113,504	113,504
Wapello	11,632	3.80	3.80		44,204	44,204
Warren	9,985	3.80	3.80		37,984	37,984
Washington	5,205	3.80	3.80		19,912	19,912
Wayne	8,759	3.80	3.80		34,139	34,139
Webster	734	3.93	3.93		3,087	3,087
Winnebago	1,105	4.11	4.11		4,544	4,544
Winneshiek	6,232	3.89	3.89		24,234	24,234
Woodbury	4,200	4.01	4.01		16,848	16,848
Worth	1,466	3.46	3.50	1	5,075	5,125
Wright	3,423	4.00	4.00		13,692	13,692
Total	561,570	\$ 3.80	\$ 3.90		\$ 2,144,721	\$ 2,194,306

TABLE NO. 11—ASSESSMENT OF LIVE STOCK 1915.
PART XVIII—GOATS OVER SIX MONTHS OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair						
Adams	232	\$ 2.08	\$ 2.25	8	\$ 488	\$ 522
Allamakee	249	2.30	2.30		574	574
Appanoose						
Audubon						
Benton	7	2.85	2.85		20	20
Black Hawk	56	6.00	6.00		336	336
Boone	12	4.00	4.00		48	48
Bremer	34	7.41	7.41		252	252
Buchanan	8	4.62	4.62		37	37
Buena Vista	19	7.37	7.37		140	140
Butler	256	2.24	2.24		576	576
Calhoun	9	4.00	4.00		36	36
Carroll						
Cass	50	2.25	2.25		112	112
Cedar	338	3.57	3.57		1,208	1,208
Cerro Gordo	2	2.00	2.25	13	4	4
Cherokee						
Chickasaw	1	4.00	4.00		4	4
Clarke	227	1.95	2.25	15	444	510
Clay	21	2.09	2.25	7	44	47
Clayton	121	3.16	3.16		382	382
Clinton	50	5.00	5.00		250	250
Crawford	51	2.25	2.25		115	115
Dallas	107	2.08	2.25	9	220	240
Davis	13	2.15	2.25	5	28	29
Decatur						
Delaware	143	3.44	3.44		492	492
Des Moines	150	2.29	2.29		344	344
Dickinson						
Dubuque	23	3.48	3.48		80	80
Emmet	1	4.00	4.00		4	4
Fayette	4	4.00	4.00		16	16
Floyd	11	2.36	2.36		26	26
Franklin	7	3.14	3.14		22	22
Fremont						
Greene						
Grundy						
Guthrie	424	1.90	2.25	18	804	954
Hamilton						
Hancock	23	3.39	3.39		88	88
Hardin	64	3.18	3.18		204	204
Harrison	3	2.00	2.25	13	6	7
Henry	20	2.20	2.25	2	44	45
Howard						
Humboldt	23	3.47	3.47		80	80
Ida	38	4.00	4.00		152	152
Iowa						
Jackson	52	1.77	2.25	27	92	117
Jasper						
Jefferson	121	2.00	2.25	13	242	272
Johnson						
Jones	108	3.96	3.96		408	408
Keokuk	797	2.28	2.28		1,804	1,804
Kossuth	49	4.00	4.00		196	196
Lee	453	2.42	2.42		1,096	1,096

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Linn						
Louisa	91	2.00	2.25	13	182	205
Lucas	321	1.50	2.25	50	478	722
Lyon	4	4.00	4.00		16	16
Madison	145	2.85	2.85		414	414
Mahaska						
Marion	276	1.78	2.25	26	480	620
Marshall	12	3.00	3.00		36	36
Mills	148	2.45	2.45		364	364
Mitchell	2	3.00	3.00		6	6
Monona	254	2.06	2.25	9	522	560
Monroe	302	1.78	2.25	26	538	679
Montgomery	5	3.20	3.20		16	16
Muscatine	69	2.03	2.25	11	140	155
O'Brien	53	3.13	3.13		166	166
Osceola						
Page	348	3.26	3.26		892	892
Palo Alto	22	5.27	5.27		116	116
Plymouth	81	4.00	4.00		324	324
Pocahontas						
Polk						
Pottawattamie	44	3.36	3.36		148	148
Poweshiek						
Ringgold	201	2.58	2.58		519	519
Sac	3	2.66	2.66		8	8
Scott						
Shelby						
Sioux						
Story	108	2.81	2.81		304	304
Tama	62	2.12	2.25	6	132	139
Taylor	277	1.83	2.25	22	508	623
Union	198	3.23	3.23		640	610
Van Buren						
Wapello	53	3.39	3.39		180	180
Warren	241	1.73	2.25	30	416	542
Washington	9	12.44	12.44		112	112
Wayne	129	2.93	2.93		378	378
Webster	61	3.96	3.96		242	242
Winnebago	11	3.63	3.63		40	40
Winneshiek	16	4.87	4.87		78	78
Woodbury						
Worth						
Wright	11	2.63	2.63		29	29
Total	7,929	\$ 2.50	\$ 2.60		\$ 19,042	\$ 21,131

TABLE NO. 12—ASSESSMENT OF PROPERTY, 1916.

Assessed Actual and Taxable Value of Various Classes of Property, Reported and as Adjusted, for the Year 1916.

PART I—REAL ESTATE, 1916.

Table with 8 columns: COUNTIES, Acres of land assessed., Value per Acre (Reported, Adjusted), Assessed Actual Value of Land (Reported, Adjusted), Value new urban buildings., Assessed actual value town lots.

Table with 9 columns: COUNTIES, Acres of land assessed., Value per Acre (Reported, Adjusted), Assessed Actual Value of Land (Reported, Adjusted), Value new urban buildings., Assessed actual value town lots.

TABLE NO. 12—ASSESSMENT OF PROPERTY, 1916.

PART II—REAL ESTATE.

Table with columns: COUNTIES, Actual value new urban buildings, Adjusted actual value land and town lots, Total actual value new buildings, Adjusted actual value land town lots and buildings, Exemptions for roads soldiers homesteads, Net Adjusted Value of Realty and New Buildings (Actual, Taxable).

Table with columns: COUNTIES, Actual value new urban buildings, Adjusted actual value land and town lots, Total actual value new buildings, Adjusted actual value land town lots and buildings, Exemptions for roads soldiers homesteads, Net Adjusted Value of Realty and New Buildings (Actual, Taxable).

TABLE NO. 12—ASSESSMENT OF PROPERTY, 1916.

PART III—PERSONAL PROPERTY.

COUNTIES.	Vehicles, including bicycles	Household furniture, including hotel and boarding house	Merchandise	Eighty per cent of bank stock and other moneyed capital	Other corporation stocks	Capital employed in manufacture
Adair	14,048	2,004	436,484	171,971	6,010	4,272
Adams	8,514	7,652	238,020	115,636		100
Allamakee	26,564	5,580	456,388	498,485	10,212	11,432
Appanoose	17,771	2,145	685,879	305,943	94,724	27,992
Audubon	11,544	2,876	484,484	244,660	20,336	12,652
Benton	38,748	23,236	885,436	827,236	31,800	52,816
Black Hawk	39,554	51,480	2,761,215	1,992,192	251,260	16,652
Boone	17,354	16,036	429,814	313,340	800	82,980
Bremer	32,687	4,872	785,740	440,916	14,000	9,004
Buchanan	20,320	8,544	629,960	833,368	7,100	15,212
Buena Vista	26,992	10,124	747,511	598,428	42,768	11,600
Butler	34,412	13,652	609,108	667,284	7,600	6,872
Calhoun	17,892	35,448	520,772	615,648	24,496	14,884
Carroll	31,312	13,578	747,174	374,280	9,200	300
Cass	21,719	3,800	803,782	323,808	3,900	20,080
Cedar	33,200	15,320	611,190	726,066	36,500	20,750
Cerro Gordo	33,476	25,904	1,520,682	686,752	29,116	640
Cherokee	25,194	8,908	569,871	463,722		400
Chickasaw	17,618	5,218	586,005	338,019	5,840	1,950
Clarke	10,980	2,220	327,280	126,868		19,620
Clay	10,719	23,098	530,178	421,756	22,120	13,460
Clayton	48,356	11,028	722,436	503,999	8,856	6,300
Clinton	66,455	61,340	1,225,628	1,450,356	4,660	182,200
Crawford	34,212	17,520	724,724	406,164	8,500	14,240
Dallas	15,792	9,768	795,816	543,344	181,124	56,500
Davis	25,884	5,000	282,873	70,451		8,136
Decatur	9,428	2,560	507,100	266,272	19,972	1,100
Delaware	9,048	9,040	430,552	484,348	70,800	4,400
Des Moines	64,856	72,884	2,481,822	1,116,238	17,000	36,521
Dickinson	14,206	20,488	404,706	200,368		
Dubuque	109,471	612,085	3,536,104	4,465,429	253,600	14,760
Emmet	5,638	12,964	480,882	400,013	5,276	4,400
Payette	15,136	14,942	950,767	687,000	22,738	21,940
Floyd	8,484	19,752	648,892	564,884	10,644	297,212
Franklin	28,506	4,602	473,872	378,040	13,876	11,680
Fremont	38,612	5,356	515,360	480,048	5,352	1,748
Greene	7,136	4,160	489,000	245,545	11,302	2,500
Grundy	26,588	2,860	506,580	525,372	4,560	31,906
Guthrie	14,614	4,304	578,680	544,400	26,792	21,300
Hamilton	15,082	45,814	668,699	549,758	37,432	
Hancock	2,907	10,188	485,467	373,388	20,000	7,900
Hardin	20,922	8,272	881,062	671,060	2,400	140,492
Harrison	18,136	6,192	705,308	599,600	2,300	17,860
Henry	33,896	2,200	478,696	787,656	360,958	9,600
Howard	15,676	9,880	565,928	351,364		11,300
Humboldt	14,202	7,572	498,148	545,388	37,040	38,960
Ida	880	3,000	374,118	345,704	3,475	500
Iowa	29,272	1,080	649,924	740,208	74,152	76,972
Jackson	19,138	59,514	528,603	518,364	2,600	1,200
Jasper	29,444	14,240	1,112,956	601,472	174,500	5,800
Jefferson	18,006	1,200	638,947	500,804	7,668	12,390
Johnson	34,735	59,666	1,020,500	535,390	140,326	42,010
Jones	24,175	7,376	465,488	985,408	24,618	5,600
Keokuk	45,064	8,200	780,104	749,044	41,700	21,276
Kossuth	8,892	8,824	800,108	663,624	6,304	18,700
Lee	43,436	57,979	2,068,572	1,066,240	14,480	181,784

COUNTIES.	Vehicles, including bicycles	Household furniture, including hotel and boarding house	Merchandise	Eighty per cent of bank stock and other moneyed capital	Other corporation stocks	Capital employed in manufacture
Linn	101,192	566,128	3,289,285	1,941,521	68,460	61,680
Louisa	19,502	10,096	382,730	320,412		
Lucas	20,499	9,974	333,910	225,851	15,500	
Lyon	28,504	14,880	514,436	557,960	13,600	18,408
Madison	7,444	500	448,248	522,984		9,700
Mahaska	34,840	17,808	973,790	786,032		19,800
Marion	19,514	2,612	739,331	597,236	226,432	67,000
Marshall	31,369	34,768	1,273,941	532,282	8,244	13,208
Mills	19,052	3,632	357,892	409,872	7,100	23,580
Mitchell	10,605	7,118	487,972	479,928	70,524	2,700
Monona	13,508	7,968	397,420	363,740		7,716
Monroe	14,041	1,440	479,365	200,737	298,765	50,166
Montgomery	9,860	3,272	619,888	371,156	84,120	20,948
Muscataine	25,878	13,500	1,467,704	1,029,384	554,900	
O'Brien	33,768	13,962	725,294	637,160	16,400	
Oseeola	18,268	17,026	367,195	243,216		4,400
Page	32,316	9,616	920,306	859,848	37,136	31,900
Palo Alto	14,613	7,092	521,571	451,341	20,778	6,780
Plymouth	31,388	40,816	715,768	358,468	59,700	600
Pocahontas	19,714	13,254	614,376	395,200	28,684	41,208
Polk	105,881	1,346,225	8,418,205	5,290,751	1,476,094	787,270
Pottawattamie	44,880	30,932	1,832,488	1,206,684	30,020	7,060
Poweshiek	28,735	16,068	670,450	557,358	70,316	84,680
Ringgold	13,031	2,534	324,633	283,352		1,000
Sac	16,852	6,460	715,996	707,728	69,400	28,748
Scott	70,193	240,570	6,262,920	3,268,700	23,400	20,200
Shelby	16,138	8,288	578,549	300,947		4,700
Sioux	65,972	46,200	814,684	493,004	23,676	10,820
Story	29,184	6,756	944,948	884,652	85,280	10,820
Tama	24,150	6,000	825,112	942,372	17,880	46,260
Taylor	13,120	1,828	512,212	309,748	32,860	4,400
Union	9,468	16,794	707,384	363,644	400	150,474
Van Buren	9,812	3,784	404,948	287,368	8,592	6,100
Wapello	37,860	46,972	2,276,478	1,076,876		62,132
Warren	10,565	300	560,443	306,092	15,208	1,168
Washington	20,916	11,896	725,902	619,480	51,929	22,816
Wayne	4,062	12,472	524,438	613,162	10,800	6,860
Webster	16,591	32,966	1,855,826	1,127,128	5,160	57,310
Winnebago	11,958	6,666	516,114	37,756	1,520	5,196
Winneshiek	19,562	7,296	643,434	332,700	11,332	14,200
Woodbury	99,168	157,588	7,972,544	1,908,996	420,068	
Worth	11,914	1,684	369,663	214,992	27,656	9,748
Wright	3,671	7,048	620,664	471,107	150,400	24,910
Total	\$ 2,657,873	\$ 4,295,584	\$98,428,062	\$67,816,506	\$ 6,189,421	\$ 3,415,079

TABLE NO. 12—ASSESSMENT OF PROPERTY, 1916.

PART IV—PERSONAL PROPERTY.

COUNTIES.	Buildings on leased land	Other personal property	Total value of personal property other than livestock except moneys and credits	Reported total actual value of livestock	Adjusted total actual value of livestock
Adair	\$ 26,238	\$ 99,870	\$ 760,897	\$ 2,655,371	\$ 3,068,972
Adams	6,564	93,844	470,330	1,733,060	2,076,438
Allamakee	88,306	111,231	1,208,198	1,971,559	2,230,191
Appanoose	18,858	123,185	1,226,447	1,783,726	1,967,161
Audubon	51,612	167,346	995,510	2,357,494	2,601,384
Benton	55,144	361,956	2,276,372	3,684,212	3,870,452
Black Hawk	76,952	395,707	5,585,012	2,543,313	2,855,480
Boone	57,338	278,730	1,196,392	2,533,350	2,659,316
Bremer	58,748	132,044	1,478,011	1,986,517	2,309,215
Buchanan	47,558	130,300	1,692,392	2,250,980	2,500,716
Buena Vista	108,565	218,212	1,764,200	2,318,764	2,979,482
Butler	94,604	135,400	1,668,932	2,392,624	2,598,450
Calhoun	98,494	254,410	1,582,044	2,206,576	2,400,341
Carroll	62,218	247,516	1,485,578	2,753,190	2,914,256
Cass	32,610	159,326	1,369,025	3,111,739	3,300,267
Cedar	30,516	194,268	1,667,800	3,675,120	3,835,690
Cerro Gordo	113,614	270,316	2,680,500	1,902,552	2,458,220
Cherokee	82,088	199,854	1,349,087	2,513,759	3,147,336
Chickasaw	33,433	88,084	1,076,167	1,871,311	2,025,531
Clarke	13,540	74,908	675,416	1,587,783	1,734,487
Clay	78,804	168,554	1,268,689	2,170,416	2,607,862
Clayton	26,946	215,783	1,543,704	2,698,239	3,029,297
Clinton	30,248	408,628	3,429,515	3,174,885	3,701,590
Crawford	42,872	148,084	1,391,316	4,317,028	4,317,407
Dallas	90,072	215,158	1,857,604	2,708,728	3,069,189
Davis	74,988	81,164	548,496	1,822,096	1,950,291
Decatur	30,200	89,204	925,836	1,544,508	2,009,362
Delaware	26,412	68,010	1,102,610	2,094,574	2,436,635
Des Moines	233,799	332,653	4,355,773	1,931,708	1,975,877
Dickinson	92,838	160,524	893,130	1,232,093	1,459,058
Dubuque	126,062	1,222,569	10,400,110	2,207,850	2,395,838
Emmet	61,117	73,875	1,044,165	1,238,321	1,432,727
Fayette	33,224	148,277	1,894,024	2,521,936	2,997,546
Floyd	36,726	92,000	1,678,594	1,630,678	2,113,241
Franklin	63,924	164,733	1,139,233	2,295,407	2,655,074
Fremont	27,400	137,636	1,211,512	1,777,436	2,123,047
Greene	62,346	236,560	1,048,639	2,047,806	2,506,877
Grundy	51,920	279,092	1,428,068	2,351,768	2,669,562
Guthrie	59,262	191,150	1,440,302	2,451,034	2,826,719
Hamilton	-----	286,422	1,593,807	2,306,461	2,823,863
Hancock	68,192	105,570	1,073,612	1,701,736	2,214,192
Hardin	84,552	160,672	1,969,432	2,067,884	2,495,777
Harrison	39,890	610,312	2,000,098	2,464,970	3,194,033
Henry	13,755	119,310	1,806,072	2,015,864	2,085,010
Howard	32,824	89,872	1,076,844	1,535,628	1,834,650
Humboldt	67,972	146,956	1,356,238	1,796,710	2,043,342
Ida	17,965	65,070	810,712	2,434,956	2,598,249
Iowa	-----	141,768	1,713,376	2,696,016	3,227,142
Jackson	13,772	304,008	1,446,199	2,325,333	2,498,678
Jasper	68,202	265,644	2,272,258	3,686,148	3,938,788
Jefferson	7,820	101,988	1,283,625	1,411,204	1,819,075
Johnson	49,405	244,543	2,126,545	3,301,449	3,445,410
Jones	15,790	128,036	1,656,491	2,489,570	2,804,451
Keokuk	33,024	221,620	1,854,932	3,114,840	3,224,692
Kossuth	104,220	234,164	1,539,836	3,181,672	3,769,132
Lee	599,576	739,486	4,791,532	1,084,632	1,876,031

COUNTIES.	Buildings on leased land	Other personal property	Total value of personal property other than livestock except moneys and credits	Reported total actual value of livestock	Adjusted total actual value of livestock
Linn	-----	432,322	6,398,908	3,453,691	3,656,900
Louisa	37,032	95,396	926,848	1,870,672	1,916,674
Lucas	27,272	133,957	766,963	1,438,156	1,709,199
Iyon	91,912	148,024	1,887,724	2,386,628	2,584,721
Madison	12,386	96,462	1,097,724	2,464,199	2,730,415
Mahaska	42,144	375,958	2,295,772	2,487,704	2,779,766
Marion	40,492	144,967	1,747,584	2,341,643	2,565,672
Marshall	52,102	477,088	2,422,952	2,908,398	3,232,273
Mills	39,492	311,308	1,172,828	1,953,204	2,200,323
Mitchell	58,876	105,624	1,233,347	1,749,733	2,148,639
Monona	71,416	254,420	1,116,188	2,263,528	2,683,019
Monroe	178,347	103,669	1,335,550	1,519,544	1,576,366
Montgomery	19,436	119,284	1,197,964	2,035,670	2,425,156
Muscatine	61,568	241,720	3,394,654	1,999,738	2,293,675
O'Brien	121,336	202,686	1,732,754	2,361,730	2,689,312
Osceola	59,157	87,688	796,950	1,401,334	1,698,306
Page	26,672	228,004	2,145,298	2,644,902	2,913,225
Palo Alto	82,404	105,285	1,209,864	1,761,487	2,122,025
Plymouth	105,328	166,140	1,478,208	3,320,216	4,373,223
Pocahontas	100,050	265,106	1,477,592	2,283,626	2,514,778
Polk	-----	1,618,658	19,023,084	2,829,314	2,968,439
Pottawattamie	221,564	1,273,636	4,647,264	5,915,868	5,936,443
Poweshiek	43,750	162,054	1,633,441	2,793,022	3,432,666
Ringgold	15,620	97,965	723,155	1,943,845	2,240,016
Sac	77,812	202,792	1,825,788	2,622,084	2,975,186
Scott	136,585	1,707,825	11,718,013	2,399,995	2,589,126
Shelby	59,746	227,028	1,209,996	2,844,094	3,388,209
Sioux	145,192	169,320	1,762,748	3,508,376	4,217,550
Story	98,884	315,484	2,375,508	2,161,096	2,816,139
Tama	88,192	278,929	2,228,895	3,826,937	4,020,061
Taylor	15,784	118,376	1,008,323	2,219,164	2,478,495
Union	10,312	147,478	1,414,964	1,545,006	1,844,214
Van Buren	10,956	99,988	831,548	1,649,384	1,758,689
Wapello	28,388	690,186	4,218,912	1,504,888	1,707,376
Warren	18,826	161,840	1,074,372	2,431,040	2,696,023
Washington	39,408	200,854	1,693,196	2,432,230	3,009,337
Wayne	23,018	72,836	1,267,143	2,052,036	2,344,663
Webster	293,955	217,352	3,516,318	2,461,664	2,706,074
Winnebago	59,756	127,962	766,918	1,568,870	1,806,241
Winneshiek	13,524	96,606	1,138,594	2,532,138	2,957,648
Woodbury	340,032	819,844	11,718,180	3,144,108	3,910,355
Worth	42,690	91,020	769,357	1,692,231	1,848,696
Wright	30,714	149,566	1,456,100	1,847,673	2,490,727
Total	\$ 6,569,025	\$ 25,278,708	\$ 214,651,148	\$ 232,799,340	\$ 264,497,977

TABLE NO. 12—ASSESSMENT OF PROPERTY, 1916.
PART V—PERSONAL PROPERTY.

COUNTIES.	Adjusted actual value of all personal property except moneys and credits	Less soldiers' exemptions on personal property	Net adjusted actual value of personal property except moneys and credits	Adjusted taxable value of personal property except moneys and credits
Adair	\$ 3,829,869	\$ 3,576	\$ 3,826,293	\$ 956,573
Adams	2,546,708	956	2,545,812	636,453
Allamakee	3,438,389	3,664	3,434,725	853,681
Appanoose	3,183,608		3,183,608	795,902
Audubon	3,596,864	2,208	3,594,656	895,672
Benton	6,146,824		6,146,824	1,536,706
Black Hawk	8,440,492	6,600	8,433,892	2,108,473
Boone	3,855,708	3,784	3,851,924	962,981
Bremer	3,787,226		3,787,226	946,807
Buchanan	4,193,108	2,240	4,190,868	1,047,717
Buena Vista	4,743,682	1,872	4,741,810	1,185,453
Butler	4,167,382	380	4,167,002	1,041,750
Calhoun	3,982,385	3,956	3,978,429	904,607
Carrroll	4,399,834	3,000	4,396,834	1,069,208
Cass	4,669,292	2,266	4,666,996	1,166,749
Cedar	5,503,490	1,266	5,502,194	1,375,548
Cerro Gordo	5,138,720	9,448	5,129,272	1,282,318
Cherokee	4,497,323	1,872	4,495,451	1,123,863
Chickasaw	3,101,668		3,101,668	775,425
Clarke	2,309,903	3,240	2,306,663	576,606
Clay	3,876,551		3,876,551	969,138
Clayton	4,573,001	6,468	4,566,515	1,141,629
Clinton	7,131,105	662	7,130,443	1,782,613
Crawford	5,708,723	21,212	5,687,511	1,421,878
Dallas	4,926,793		4,926,793	1,231,668
Davis	2,498,787		2,498,787	624,697
Decatur	2,935,198		2,935,198	733,799
Delaware	3,539,245		3,539,245	884,811
Des Moines	6,331,650	4,969	6,326,681	1,581,670
Dickinson	2,352,188	6,040	2,346,148	586,587
Dubuque	12,795,948	2,760	12,793,188	3,198,297
Emmet	2,476,892		2,476,892	619,223
Fayette	4,891,570	39,600	4,851,970	1,212,992
Floyd	3,791,835	2,188	3,789,647	947,412
Franklin	3,794,307	484	3,793,823	948,456
Fremont	3,334,559		3,334,559	833,639
Greene	3,555,516	3,884	3,551,632	887,908
Grundy	4,097,630	3,660	4,093,970	1,023,492
Guthrie	4,267,021	1,996	4,265,025	1,066,271
Hamilton	4,417,670		4,417,670	1,104,418
Hancock	3,287,804	3,092	3,284,712	821,178
Hardin	4,465,209		4,465,209	1,116,392
Harrison	5,194,131		5,194,131	1,298,533
Henry	3,891,082	3,064	3,888,018	972,005
Howard	2,911,494		2,911,494	727,873
Humboldt	3,399,580	4,572	3,395,008	848,752
Ida	3,408,961		3,408,961	852,240
Iowa	4,940,518		4,940,518	1,235,129
Jackson	3,944,877	7,928	3,936,949	984,237
Jasper	6,211,046		6,211,046	1,552,762
Jefferson	3,102,700	16,870	3,085,830	771,457
Johnson	5,571,955	1,250	5,570,705	1,392,676
Jones	4,400,942	3,365	4,437,577	1,114,394
Keokuk	5,079,624	9,388	5,070,236	1,267,559
Kossuth	5,591,468	2,684	5,588,784	1,397,196
Lee	6,668,483	3,982	6,664,501	1,666,138

COUNTIES.	Adjusted actual value of all personal property except moneys and credits	Less soldiers' exemptions on personal property	Net adjusted actual value of personal property except moneys and credits	Adjusted taxable value of personal property except moneys and credits
Linn	10,055,808		10,055,808	2,513,662
Louisa	2,843,522	4,880	2,838,642	709,660
Lucas	2,476,162	2,843	2,473,319	618,329
Lyon	3,972,445		3,972,445	993,111
Madison	3,828,139	5,048	3,823,091	955,773
Mahaska	5,075,538		5,075,538	1,290,885
Marion	4,313,256	5,422	4,307,834	1,076,958
Marshall	5,655,224	6,846	5,648,378	1,412,064
Mills	3,373,150	5,264	3,367,886	841,971
Mitchell	3,371,986	760	3,371,226	842,806
Monona	3,799,207		3,799,207	949,892
Monroe	2,911,916		2,911,916	727,979
Montgomery	3,623,120	6,270	3,616,850	904,212
Muscatine	5,598,329		5,598,329	1,399,582
O'Brien	4,442,066		4,442,066	1,110,516
Osceola	2,435,256	148	2,435,108	608,777
Page	5,058,523	4,988	5,053,535	1,263,384
Palo Alto	3,331,880	6,204	3,325,685	831,421
Plymouth	5,851,431		5,851,431	1,462,858
Pocahontas	3,992,370		3,992,370	998,092
Polk	22,016,523	6,985	22,009,538	5,502,334
Pottawattamie	10,582,707	13,444	10,569,263	2,642,316
Poweshiek	5,066,107	1,500	5,064,607	1,266,152
Ringgold	2,963,171	500	2,962,671	740,668
Sac	4,800,974	1,348	4,799,626	1,199,906
Scott	14,298,189	580	14,297,599	3,574,399
Shelby	4,598,205	7,278	4,590,927	1,147,732
Sioux	5,980,298	1,500	5,978,798	1,494,699
Story	5,191,647	5,028	5,186,619	1,296,655
Tama	6,248,946	3,292	6,245,654	1,561,414
Taylor	3,486,823		3,486,823	871,700
Union	3,259,168		3,259,168	814,792
Van Buren	2,590,187	6,394	2,583,793	645,971
Wapello	5,926,288		5,926,288	1,481,572
Warren	3,770,395	2,484	3,767,911	941,978
Washington	4,702,533	7,000	4,695,533	1,173,883
Wayne	3,611,811	21,972	3,589,839	897,459
Webster	6,222,392		6,222,392	1,565,568
Winnebago	2,573,150	1,812	2,571,338	642,837
Winneshiek	4,096,242		4,096,242	1,024,061
Woodbury	15,628,535		15,628,535	3,907,134
Worth	2,618,053		2,618,053	654,513
Wright	3,948,827		3,948,827	987,208
Total	\$ 479,149,125	\$ 390,104	\$ 478,819,021	\$ 119,704,700

TABLE NO. 12—ASSESSMENT OF PROPERTY, 1916.
PART VI—OTHER PROPERTY.

COUNTIES.	Adjusted taxable value of rail-road property including sleeping car and interurban	Adjusted taxable value of tele-phone and telegraph property	Adjusted taxable value of express property	Total adjusted taxable value of all property except moneys and credits	Net actual value of moneys and credits
Adair	\$ 835,567	\$ 61,735	\$ 1,089	\$ 6,915,065	\$ 2,300,824
Adams	255,291	21,084	889	5,640,736	1,659,756
Allamakee	527,568	24,968	1,817	6,420,068	2,201,606
Appanoose	1,044,860	45,465	4,350	6,833,625	2,200,237
Audubon	254,635	44,318	1,110	6,876,645	2,519,658
Benton	51,570	3,099	3,099	12,126,193	5,285,228
Black Hawk	1,148,588	80,286	5,212	16,008,010	6,312,325
Boone	832,044	83,688	3,681	10,074,822	2,286,993
Bremer	672,503	39,513	2,735	7,475,125	4,027,648
Buchanan	539,211	50,752	2,462	8,093,756	3,240,223
Buena Vista	729,052	44,918	2,809	9,944,219	2,509,796
Butler	862,354	53,217	3,245	9,396,236	3,866,395
Calhoun	1,177,796	49,569	4,689	9,699,914	1,972,985
Carroll	1,048,984	52,667	3,579	9,993,127	1,668,173
Cass	564,546	56,233	2,894	9,354,566	3,298,160
Cedar	757,987	46,082	2,818	10,232,230	5,342,164
Cerro Gordo	1,176,890	48,161	4,267	11,316,141	2,858,745
Cherokee	422,782	33,382	1,831	9,405,517	1,623,384
Chickasaw	459,922	39,688	1,676	6,629,804	2,256,491
Clarke	396,644	27,908	1,300	4,747,678	1,777,988
Clay	801,359	29,808	3,199	8,392,974	1,720,296
Clayton	1,080,566	60,791	3,704	9,667,140	4,889,378
Clinton	1,589,169	95,198	5,929	14,960,208	5,720,612
Crawford	1,396,663	60,083	4,893	12,783,691	2,018,986
Dallas	847,707	105,031	3,501	10,372,799	2,988,843
Davis	449,067	29,040	1,927	5,040,735	1,896,881
Decatur	826,791	34,059	2,708	5,934,302	1,820,614
Delaware	814,873	46,330	3,396	8,404,514	2,894,231
Des Moines	540,993	60,240	2,268	10,531,709	4,765,016
Dickinson	389,790	26,643	1,521	4,881,519	767,625
Dubuque	973,951	78,879	3,577	16,791,723	1,421,198
Emmet	553,287	17,153	2,290	5,272,910	685,647
Fayette	1,042,225	77,647	3,880	11,189,462	3,866,521
Floyd	536,253	42,677	1,962	8,200,731	2,880,910
Franklin	685,605	56,700	3,130	9,018,031	2,037,897
Fremont	571,049	53,147	1,971	6,754,146	2,007,324
Greene	569,639	42,226	2,221	8,980,406	2,179,478
Grundy	569,940	41,868	2,062	8,765,888	2,513,619
Guthrie	562,193	44,479	2,105	8,188,663	2,904,858
Hamilton	696,794	47,800	2,606	9,425,071	2,529,703
Hancock	733,078	17,875	3,226	6,913,375	1,019,803
Hardin	1,160,515	51,548	4,648	10,068,195	4,337,436
Harrison	1,030,547	66,779	3,619	9,873,050	2,442,699
Henry	571,260	46,289	2,118	7,346,375	4,513,006
Howard	309,119	26,255	1,090	5,812,332	1,823,131
Humboldt	675,572	36,134	2,757	6,968,856	1,809,491
Ida	389,267	34,133	1,292	7,951,768	1,421,538
Iowa	463,837	34,242	1,723	9,311,466	4,782,108
Jackson	756,230	49,062	2,570	8,135,696	3,396,830
Jasper	878,410	71,620	3,967	12,450,531	5,556,649
Jefferson	720,076	42,160	2,537	6,620,586	3,055,153
Johnson	635,796	43,451	2,917	11,414,275	5,016,950
Jones	832,146	67,540	2,930	8,491,025	3,939,256
Keokuk	1,175,057	46,828	4,603	9,661,189	4,875,652
Kossuth	1,180,886	49,367	4,442	11,029,377	2,216,532
Lee	1,066,880	38,372	4,580	12,008,065	2,524,896

COUNTIES.	Adjusted taxable value of rail-road property including sleeping car and interurban	Adjusted taxable value of tele-phone and telegraph property	Adjusted taxable value of express property	Total adjusted taxable value of all property except moneys and credits	Net actual value of moneys and credits
Linn	1,643,282	91,845	6,471	21,013,747	6,516,872
Louisa	553,239	35,897	2,875	6,369,759	1,827,959
Lucas	582,772	24,917	2,040	4,750,580	1,436,784
Lyon	940,476	38,673	3,469	9,565,461	1,215,785
Madison	431,350	89,328	1,598	7,507,808	2,840,804
Mahaska	1,185,073	62,362	4,900	10,510,456	4,108,673
Marion	877,359	44,218	3,605	8,468,453	4,001,868
Marshall	1,001,176	88,031	4,257	11,683,639	4,439,010
Mills	712,720	53,320	2,847	6,586,441	2,231,909
Mitchell	563,445	32,278	2,211	7,354,351	3,943,246
Monona	1,028,002	36,828	3,528	9,024,380	774,296
Monroe	791,532	28,851	3,175	5,112,748	1,195,146
Montgomery	445,202	30,825	1,855	7,103,600	2,760,799
Muscatine	1,018,585	60,060	5,041	10,076,677	4,392,792
O'Brien	841,616	39,063	2,993	10,158,124	1,997,944
Osceola	561,482	26,550	1,843	5,658,213	461,223
Page	836,541	46,821	3,323	9,774,037	4,508,009
Palo Alto	532,968	38,216	2,216	6,845,015	1,424,362
Plymouth	955,800	86,510	3,459	14,105,328	2,044,535
Pocahontas	704,908	38,290	2,304	8,750,568	1,375,682
Polk	2,117,841	159,061	7,442	40,180,890	9,852,159
Pottawattamie	1,760,824	155,632	6,119	18,705,866	4,588,808
Poweshiek	685,963	52,637	2,926	10,305,019	5,601,007
Ringgold	658,608	27,816	2,234	5,575,903	1,480,653
Sac	974,852	47,755	3,364	10,043,782	2,052,893
Scott	1,065,734	70,936	5,751	21,572,258	10,838,889
Shelby	767,339	48,721	2,836	9,519,779	2,552,312
Sioux	1,428,964	60,894	4,678	13,501,014	3,193,394
Story	1,055,434	54,152	4,314	11,066,938	4,783,017
Tama	1,224,672	54,930	4,248	12,076,368	3,720,630
Taylor	543,994	28,702	1,702	7,196,543	3,145,466
Union	557,165	42,617	1,949	6,281,764	1,442,765
Van Buren	656,941	26,772	2,398	5,887,078	1,885,250
Wapello	908,000	62,059	3,382	9,317,176	3,024,915
Warren	907,043	71,765	3,300	8,458,511	3,790,427
Washington	994,455	56,681	3,852	10,027,912	5,440,880
Wayne	767,158	39,293	2,805	6,738,641	2,435,996
Webster	1,333,004	94,438	6,857	14,569,334	2,582,260
Winnebago	412,600	22,066	1,790	5,016,439	1,200,636
Winneshiek	666,811	37,870	2,412	7,940,566	3,475,931
Woodbury	1,294,040	155,033	4,527	24,050,775	4,682,853
Worth	469,717	25,108	1,829	4,968,702	1,620,007
Wright	1,001,774	70,151	3,921	9,432,502	1,907,300
Total	\$81,150,005	\$ 5,169,600	\$ 312,334	\$ 957,759,442	\$ 303,504,682

TABLE NO. 13—ASSESSMENT OF LIVE STOCK, 1916.

Assessed Actual and Taxable Value of Live Stock, in Detail, as Reported and as Adjusted, for the Year 1916.

PART I—COLTS ONE YEAR OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair	1,943	\$ 35.00	\$ 50.00	43	\$ 68,076	\$ 97,150
Adams	1,475	33.24	50.00	50	49,032	73,750
Allamakee	1,433	48.60	50.00	3	69,643	71,650
Appanoose	1,632	48.40	50.00	3	78,969	81,600
Audubon	1,419	47.66	50.00	5	67,580	70,950
Benton	2,204	47.67	50.00	5	105,056	110,200
Black Hawk	1,600	48.18	50.00	4	77,732	80,450
Boone	1,780	50.06	50.06		89,412	89,412
Bremer	1,302	42.94	50.00	17	55,902	89,300
Buchanan	1,604	48.00	50.00	4	76,562	80,200
Buena Vista	1,157	44.16	50.00	13	51,089	80,200
Butler	1,824	43.45	50.00	15	79,256	91,200
Calhoun	1,622	47.85	50.00	5	77,616	81,100
Carroll	1,584	51.20	51.20		81,116	81,116
Cass	1,614	49.29	50.00	1	79,546	80,700
Cedar	1,065	49.57	49.57		82,548	82,548
Cerro Gordo	1,507	44.09	50.00	13	66,442	75,350
Cherokee	1,567	40.64	50.00	23	63,704	78,350
Chickasaw	1,725	46.00	50.00	9	80,882	86,250
Clarke	1,541	44.59	50.00	12	68,713	77,050
Clay	1,344	40.80	50.00	23	54,557	67,200
Clayton	2,080	58.08	58.08		120,807	120,807
Clinton	1,795	44.84	50.00	12	80,490	89,750
Crawford	1,445	50.75	50.75		73,344	73,344
Dallas	1,932	40.68	50.00	23	78,608	96,600
Davis	1,531	45.96	50.00	9	68,528	76,550
Decatur	1,646	32.81	50.00	22	54,012	82,300
Delaware	1,368	44.38	50.00	12	60,684	68,400
Des Moines	1,081	56.46	56.46		61,038	61,038
Dickinson	883	40.00	50.00	25	36,211	44,150
Dubuque	1,364	50.06	50.06		68,383	68,383
Emmet	930	44.00	50.00	14	41,128	46,500
Fayette	2,176	41.50	50.00	23	89,326	108,800
Floyd	1,404	39.95	50.00	26	56,092	70,200
Franklin	1,691	40.74	50.00	23	68,941	84,550
Freemont	1,086	46.25	50.00	8	50,228	54,300
Greene	1,995	39.83	50.00	26	79,464	99,750
Grundy	1,445	47.98	50.00	4	69,332	72,250
Guthrie	1,941	39.50	50.00	29	76,648	97,050
Hamilton	1,802	40.73	50.00	23	73,406	90,100
Hancock	1,536	43.12	50.00	16	66,228	76,800
Hardin	1,504	40.66	50.00	23	61,156	75,200
Harrison	1,186	31.51	50.00	59	47,350	59,300
Henry	1,451	44.90	50.00	11	65,176	72,550
Howard	1,283	45.62	50.00	10	58,548	64,150
Humboldt	947	48.32	50.00	3	45,768	47,350
Ida	953	48.00	50.00	4	47,132	49,400
Iowa	1,665	39.37	50.00	27	65,552	83,250
Jackson	1,460	49.33	50.00	1	72,025	73,000
Jasper	2,486	43.00	50.00	16	106,924	124,300
Jefferson	1,501	33.10	50.00	51	50,046	75,050
Johnson	1,803	46.64	50.00	7	84,099	90,150
Jones	1,568	44.32	50.00	13	68,969	77,800
Keokuk	2,379	49.15	50.00	2	116,944	118,950
Kossuth	2,457	41.87	50.00	20	100,980	122,850
Lee	1,356	47.71	50.00	5	64,708	67,800

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Linn	1,988	45.15	50.00	11	89,774	99,400
Louisa	1,194	49.36	50.00	1	58,942	59,700
Lucas	1,452	39.42	50.00	27	57,240	72,900
Lyon	1,428	48.21	50.00	4	68,844	71,400
Madison	1,636	45.02	50.00	11	73,668	81,800
Mahaska	1,889	48.25	50.00	4	94,846	94,450
Marion	1,762	44.08	50.00	13	77,668	88,100
Marshall	1,947	42.00	50.00	19	81,504	97,350
Mills	889	41.38	50.00	21	36,792	44,450
Mitchell	1,137	47.94	50.00	4	54,508	56,850
Monona	1,146	44.13	50.00	13	50,360	57,300
Monroe	1,183	49.41	50.00	1	58,455	59,150
Montgomery	928	44.00	50.00	14	40,832	46,400
Muscatine	1,052	44.49	50.00	13	46,800	52,600
O'Brien	1,752	40.06	50.00	25	70,182	87,600
Osceola	1,016	48.00	50.00	4	48,786	50,800
Page	1,710	45.25	50.00	11	79,269	85,500
Palo Alto	1,271	44.00	50.00	13	55,990	63,550
Plymouth	2,078	40.00	50.00	25	83,156	103,900
Pocahontas	1,363	48.32	50.00	3	65,864	68,150
Polk	1,627	50.73	50.73		82,545	82,545
Pottawattamie	1,789	55.13	55.13		98,628	98,628
Poweshiek	1,978	35.86	50.00	39	70,931	98,900
Ringgold	1,928	39.86	50.00	25	76,856	96,400
Sac	1,513	45.17	50.00	11	68,298	75,650
Scott	817	48.02	50.00	2	39,965	40,850
Shelby	1,722	40.19	50.00	25	69,212	86,100
Sioux	1,880	40.15	50.00	25	75,480	94,000
Story	1,887	37.00	50.00	35	69,816	94,350
Tama	2,000	55.45	55.45		114,232	114,232
Taylor	2,104	42.52	50.00	17	89,474	106,200
Union	1,429	38.32	50.00	31	54,756	71,450
Van Buren	1,492	46.02	50.00	9	68,672	74,600
Wapello	1,138	41.33	50.00	21	47,046	56,900
Warren	2,005	48.34	50.00	3	96,918	100,250
Washington	1,684	40.19	50.00	25	67,684	84,200
Wayne	2,050	40.00	50.00	25	81,992	102,500
Webster	1,726	46.68	50.00	7	80,571	86,300
Winnebago	1,087	44.37	50.00	13	48,234	54,350
Winneshiek	1,974	48.21	50.00	4	95,342	98,700
Woodbury	1,786	40.11	50.00	25	71,644	89,300
Worth	863	45.65	50.00	9	39,392	43,150
Wright	1,638	35.87	50.00	39	58,757	81,900
Total	155,708	\$ 44.40	\$ 50.00		\$ 6,911,862	\$ 7,879,958

TABLE NO. 13—ASSESSMENT OF LIVE STOCK, 1916.

PART II—COLTS TWO YEARS OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair	1,828	\$ 60.83	\$ 75.00	23	\$ 111,202	\$ 137,100
Adams	1,262	57.34	75.00	31	72,368	94,650
Allamakee	1,534	73.67	75.00	2	113,027	115,050
Appanoose	1,468	65.30	75.00	15	91,616	105,225
Audubon	1,330	72.13	75.00	4	95,916	99,750
Benton	2,030	70.07	75.00	7	142,232	152,250
Black Hawk	1,578	75.67	75.67		119,403	119,403
Boone	1,564	70.68	75.00	6	110,540	116,300
Bremer	1,386	61.84	75.00	23	85,704	103,950
Buchanan	1,709	72.00	75.00	4	122,762	128,175
Buena Vista	1,240	63.76	75.00	18	79,063	93,000
Butler	1,615	71.01	75.00	7	114,790	121,125
Calhoun	1,619	68.03	75.00	10	110,152	121,425
Carroll	1,553	77.24	77.24		119,956	119,956
Cass	1,731	70.26	75.00	7	121,614	129,825
Cedar	1,688	78.77	78.77		132,968	132,968
Cerro Gordo	1,379	64.95	75.00	15	89,562	103,425
Cherokee	1,489	60.92	75.00	23	90,560	111,675
Chickasaw	1,488	72.00	75.00	4	107,123	111,600
Clarke	1,234	66.08	75.00	14	81,542	94,550
Clay	1,419	60.25	75.00	25	85,503	106,425
Clayton	2,029	78.45	78.45		159,162	159,162
Clinton	1,878	67.11	75.00	12	126,043	140,850
Crawford	1,400	79.64	79.64		111,500	111,500
Dallas	1,689	67.75	75.00	11	114,436	126,675
Davis	1,464	68.45	75.00	10	100,356	109,800
Decatur	1,534	52.40	75.00	43	80,380	115,050
Delaware	1,317	71.68	75.00	5	94,404	98,775
Des Moines	1,060	82.62	82.62		87,578	87,578
Dickinson	981	70.00	75.00	7	65,069	80,500
Dubuque	1,313	70.41	75.00	7	92,452	98,475
Emmet	970	64.00	75.00	17	61,885	72,750
Fayette	2,154	64.42	75.00	17	138,775	161,550
Floyd	1,262	63.40	75.00	18	80,010	94,650
Franklin	1,578	67.46	75.00	11	106,463	108,350
Fremont	1,071	71.64	75.00	5	76,732	80,325
Greene	1,737	64.22	75.00	17	111,558	130,275
Grundy	1,478	71.92	75.00	4	106,324	110,850
Guthrie	1,650	59.70	75.00	26	98,548	123,750
Hamilton	1,797	63.60	75.00	18	114,299	134,775
Hancock	1,500	69.43	75.00	8	104,152	112,500
Hardin	1,628	60.32	75.00	24	92,180	114,600
Harrison	1,215	58.33	75.00	29	70,870	91,125
Henry	1,474	72.99	75.00	3	107,468	110,550
Howard	1,238	67.05	75.00	12	83,024	94,850
Humboldt	1,010	71.32	75.00	5	72,036	75,750
Ida	948	72.00	75.00	4	68,248	71,100
Iowa	1,611	60.50	75.00	24	97,476	120,825
Jackson	1,562	68.27	75.00	10	106,641	116,150
Jasper	2,611	68.07	75.00	10	177,724	195,825
Jefferson	1,575	47.50	75.00	59	76,324	108,125
Johnson	1,880	74.52	75.00	1	140,115	140,700
Jones	1,462	70.12	75.00	7	102,524	109,650
Keokuk	2,324	74.74	74.74		173,764	173,764
Kossuth	2,282	64.90	75.00	16	148,132	171,150
Lee	1,340	64.76	75.00	16	86,774	100,500

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Linn	1,955	72.78	75.00	3	142,294	128,625
Louisa	1,259	74.99	74.99		94,418	94,418
Lucas	1,369	61.88	75.00	21	84,718	102,675
Lyon	1,433	68.88	75.00	9	98,704	97,475
Madison	1,654	70.70	75.00	6	117,682	124,050
Mahaska	1,911	73.15	75.00	3	139,802	143,485
Marion	1,781	63.00	75.00	19	112,196	133,575
Marshall	1,793	69.00	75.00	9	124,040	134,375
Mills	953	63.92	75.00	17	60,920	71,475
Mitchell	1,230	70.08	75.00	7	85,202	92,250
Monona	1,155	67.95	75.00	10	78,482	86,625
Monroe	1,004	71.48	75.00	5	71,775	75,300
Montgomery	1,163	71.38	75.00	5	83,012	87,225
Muscatine	1,069	66.50	75.00	13	71,090	80,175
O'Brien	1,668	64.00	75.00	17	106,748	125,100
Osceola	957	70.70	75.00	6	67,659	71,775
Page	1,671	68.70	75.00	9	119,016	125,325
Palo Alto	1,341	61.00	75.00	23	82,452	100,575
Plymouth	1,892	63.47	75.00	18	126,452	149,400
Pocahontas	1,297	72.10	75.00	4	93,524	97,275
Polk	1,518	72.54	75.00	4	110,119	113,850
Pottawattamie	1,811	73.82	75.00	2	133,698	135,825
Poweshiek	2,120	59.53	75.00	26	126,172	159,000
Ringgold	1,819	59.59	75.00	26	108,408	126,425
Sac	1,456	72.37	75.00	4	105,384	109,200
Scott	864	73.27	75.00	2	63,309	64,800
Shelby	1,619	67.68	75.00	11	109,574	121,425
Sioux	1,886	59.52	75.00	26	112,268	141,650
Story	1,892	52.95	75.00	42	100,196	142,100
Tama	2,147	82.31	82.31		176,722	176,722
Taylor	1,863	68.26	75.00	9	128,297	139,725
Union	1,346	58.43	75.00	29	79,654	100,200
Van Buren	1,445	72.90	75.00	3	105,004	108,375
Wapello	1,004	57.51	75.00	30	57,745	75,300
Warren	1,945	68.07	75.00	10	132,390	127,875
Washington	1,782	58.54	75.00	28	104,335	133,630
Wayne	1,695	58.50	75.00	28	116,767	149,625
Webster	1,695	71.79	75.00	4	121,692	127,125
Winnebago	981	71.09	75.00	6	69,736	73,575
Winneshiek	1,884	68.49	75.00	10	129,016	141,300
Woodbury	1,638	63.68	75.00	18	104,328	122,850
Worth	855	74.52	75.00	1	63,716	64,125
Wright	1,727	58.79	75.00	27	101,547	129,525
Total	151,898	\$ 67.40	\$ 75.00		\$10,249,592	\$ 11,386,006

TABLE NO. 13—ASSESSMENT OF LIVE STOCK, 1916.

PART III—HORSES THREE YEARS OLD AND OVER.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair	9,746	\$ 86.66	\$ 96.00	11	\$ 844,651	\$ 935,616
Adams	6,745	75.39	96.00	27	507,962	647,520
Allamakee	7,231	88.84	96.00	8	642,416	694,276
Appanoose	7,357	82.95	96.00	16	610,263	704,972
Audubon	8,380	87.38	96.00	10	732,252	804,480
Benton	13,779	94.21	96.00	2	1,298,032	1,322,784
Black Hawk	9,602	94.73	96.00	1	909,653	921,792
Boone	9,951	94.12	96.00	2	936,502	955,296
Bremer	8,288	82.81	96.00	16	686,266	775,104
Buchanan	8,074	100.00	100.00	---	808,000	808,000
Buena Vista	10,480	79.68	96.00	20	835,147	1,006,080
Butler	10,445	95.00	96.00	1	997,292	1,000,520
Cahoun	10,638	91.18	96.00	5	970,000	1,021,248
Carroll	9,566	92.35	96.00	4	883,466	918,336
Cass	10,286	89.94	96.00	7	925,118	987,456
Cedar	10,920	96.22	96.22	---	1,050,678	1,050,678
Cerro Gordo	9,548	79.63	96.00	20	760,322	916,608
Cherokee	9,260	80.68	96.00	20	741,624	888,960
Chickasaw	7,519	88.00	96.00	9	661,872	721,824
Clarke	5,735	88.94	96.00	8	510,105	550,560
Clay	8,953	80.13	96.00	20	715,417	869,488
Clayton	10,427	90.85	96.00	6	947,247	1,001,052
Clinton	12,216	81.71	96.00	17	968,255	1,172,736
Crawford	12,011	98.21	98.21	---	1,179,632	1,179,632
Dallas	10,197	79.44	96.00	21	810,036	978,912
Davis	6,763	93.20	96.00	3	634,516	649,248
Decatur	7,545	84.34	96.00	49	485,432	724,320
Delaware	7,997	85.22	96.00	13	679,540	767,712
Des Moines	8,047	94.41	96.00	2	759,726	772,512
Dickinson	5,512	80.00	96.00	20	438,191	529,152
Dubuque	88.84	89.46	96.00	7	794,781	830,864
Emmet	5,841	83.00	96.00	16	487,294	550,736
Fayette	9,854	90.06	96.00	7	887,478	945,984
Floyd	8,108	81.01	96.00	19	656,848	778,368
Franklin	9,326	88.24	96.00	9	822,985	895,296
Fremont	7,394	80.71	96.00	19	596,824	709,724
Greene	9,838	79.90	96.00	20	786,146	944,448
Grundy	8,950	87.38	96.00	10	782,312	859,200
Guthrie	10,223	87.90	96.00	9	898,474	981,408
Hamilton	11,152	84.32	96.00	14	940,336	1,070,592
Hancock	9,511	72.48	96.00	33	689,400	913,056
Hardin	8,973	81.16	96.00	18	728,256	861,408
Harrison	11,716	78.02	96.00	23	915,466	1,124,736
Henry	7,349	100.62	100.62	---	739,476	739,476
Howard	6,508	79.88	96.00	20	519,892	624,768
Humboldt	7,441	91.22	96.00	5	678,754	714,336
Ida	7,018	88.00	96.00	20	642,696	773,728
Iowa	10,089	75.81	96.00	27	761,156	963,744
Jackson	7,903	89.87	96.00	7	710,282	758,688
Jasper	13,554	98.03	98.03	---	1,238,706	1,238,706
Jefferson	7,112	71.00	96.00	85	505,906	682,752
Johnson	11,266	94.70	96.00	1	1,066,976	1,081,536
Jones	8,512	88.95	96.00	10	757,149	817,152
Keokuk	10,716	95.34	96.00	1	1,021,620	1,028,736
Kossuth	15,404	79.87	96.00	20	1,235,224	1,484,544
Lee	7,641	86.84	96.00	11	663,577	733,536

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Linn	13,888	87.78	96.00	9	1,219,208	1,333,248
Louisa	6,963	97.31	97.31	---	677,570	677,570
Lucas	6,108	78.24	96.00	23	477,912	586,568
Lyon	9,821	87.92	96.00	9	863,512	942,817
Madison	9,269	85.63	96.00	12	796,523	890,424
Mahaska	10,066	88.40	96.00	9	890,088	966,336
Marion	9,485	89.70	96.00	7	849,798	910,500
Marshall	10,448	86.00	96.00	12	898,814	1,003,008
Mills	7,582	84.21	96.00	14	648,532	727,872
Mitchell	7,897	86.21	96.00	11	637,722	710,112
Monona	10,071	88.11	88.00	7	887,419	906,816
Monroe	5,435	99.64	99.64	---	541,565	541,565
Montgomery	6,772	79.23	96.00	21	536,534	650,112
Muscatine	7,814	93.47	96.00	3	730,338	750,124
O'Brien	9,480	87.65	96.00	9	830,888	910,080
Osceola	6,328	87.00	96.00	10	550,540	627,488
Page	9,422	79.45	96.00	21	800,560	904,512
Palo Alto	8,645	81.00	96.00	19	701,388	829,920
Plymouth	14,602	78.69	96.00	22	1,149,068	1,401,792
Pocahontas	10,356	88.22	96.00	8	913,612	994,176
Polk	13,274	90.87	96.00	6	1,206,196	1,274,204
Pottawattamie	16,299	108.00	108.00	---	1,760,292	1,760,292
Poweshiek	10,892	82.95	96.00	16	908,516	1,045,632
Ringgold	7,989	87.29	96.00	10	697,377	766,944
Sac	9,946	87.73	96.00	9	872,634	954,810
Scott	9,336	91.39	96.00	5	853,185	896,156
Shelby	9,856	88.39	96.00	9	871,141	946,176
Sioux	14,226	79.45	96.00	21	1,130,384	1,365,696
Story	11,703	72.45	96.00	23	847,912	1,123,488
Tama	11,917	101.76	101.76	---	1,212,790	1,212,790
Taylor	8,828	88.17	96.00	9	757,032	847,488
Union	6,246	74.48	96.00	23	465,204	601,616
Van Buren	6,421	92.56	96.00	4	594,364	616,416
Wapello	6,695	79.30	96.00	21	530,819	642,720
Warren	10,054	85.23	96.00	13	856,908	965,184
Washington	9,741	67.32	96.00	43	655,789	935,137
Wayne	8,441	81.29	96.00	18	686,226	810,336
Webster	12,151	88.44	96.00	9	1,074,677	1,166,496
Winnebago	7,066	85.71	96.00	12	605,634	678,336
Winneshek	9,860	87.39	96.00	10	861,744	946,560
Woodbury	14,880	80.24	96.00	20	1,193,920	1,428,480
Worth	6,826	86.66	96.00	11	591,556	655,296
Wright	10,105	70.86	96.00	35	716,099	970,080
Total	926,205	\$ 86.40	\$ 96.00	---	\$80,034,767	\$ 89,219,825

TABLE NO. 13—ASSESSMENT OF LIVE STOCK, 1916.

PART IV—STALLIONS.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair	120	\$ 242.33	\$ 400.00	65	\$ 29,084	\$ 48,000
Adams	80	247.65	400.00	61	19,812	32,000
Allamakee	64	265.08	400.00	51	16,965	25,600
Appanoose	81	187.20	400.00	114	15,163	32,400
Audubon	50	324.96	400.00	23	16,284	20,000
Benton	91	355.80	400.00	12	32,376	36,400
Black Hawk	82	302.82	400.00	32	24,831	32,800
Boone	97	341.58	400.00	14	33,804	38,800
Bremer	45	307.51	400.00	30	13,838	18,000
Buchanan	65	300.00	400.00	11	23,298	26,000
Buena Vista	48	211.75	400.00	89	10,164	19,200
Butler	65	304.37	400.00	31	20,784	26,000
Calhoun	76	354.52	400.00	13	26,944	30,400
Carroll	162	159.33	400.00	151	25,812	64,800
Cass	97	265.57	400.00	51	25,760	38,800
Cedar	73	310.66	400.00	29	22,678	29,200
Cerro Gordo	72	242.84	400.00	65	17,484	28,800
Cherokee	79	325.28	400.00	54	25,698	31,600
Chickasaw	86	357.00	400.00	12	30,766	34,400
Clarke	72	250.11	400.00	60	18,008	28,800
Clay	48	282.95	400.00	41	13,882	19,200
Clayton	73	293.30	400.00	36	21,411	29,200
Clinton	89	224.43	400.00	78	19,974	35,600
Crawford	63	317.33	400.00	26	19,992	25,200
Dallas	108	296.78	400.00	38	32,052	43,200
Davis	59	274.71	400.00	46	16,208	23,600
Decatur	87	206.44	400.00	94	17,960	34,800
Delaware	89	330.11	400.00	69	29,380	35,600
Des Moines	57	250.86	400.00	59	14,299	22,800
Dickinson	64	230.00	400.00	74	14,774	25,600
Dubuque	39	416.25	416.25		16,234	16,234
Emmet	33	305.00	400.00	31	10,070	13,200
Fayette	69	253.10	400.00	58	17,452	27,000
Floyd	50	270.32	400.00	48	13,516	20,000
Franklin	48	315.00	400.00	27	15,114	19,200
Fremont	55	188.00	400.00	112	10,384	22,000
Greene	78	297.28	400.00	35	23,188	31,200
Grundy	54	304.88	400.00	31	16,464	21,600
Guthrie	85	268.40	400.00	49	22,516	34,000
Hamilton	68	213.91	400.00	87	17,536	27,200
Hancock	66	375.09	400.00	7	24,756	26,400
Hardin	65	202.00	400.00	98	13,134	26,000
Harrison	63	251.68	400.00	59	15,856	25,200
Henry	69	236.26	400.00	69	16,412	27,600
Howard	41	269.17	400.00	49	11,036	16,400
Humboldt	49	396.32	400.00	1	19,420	19,600
Ida	45	440.00	440.00		20,000	20,000
Iowa	93	211.26	400.00	89	20,648	37,200
Jackson	48	238.50	400.00	68	11,448	19,200
Jasper	151	274.52	400.00	46	41,454	60,400
Jefferson	82	252.10	400.00	59	20,679	32,800
Johnson	149	233.26	400.00	71	34,757	59,600
Jones	77	264.77	400.00	57	20,888	30,800
Keokuk	163	339.51	400.00	18	55,340	65,200
Kossuth	122	249.40	400.00	63	30,328	48,800
Lee	71	223.04	400.00	79	15,836	28,400

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Linn	121	377.38	400.00	6	45,664	48,400
Louisa	68	297.59	400.00	34	20,234	27,200
Lucas	69	244.86	400.00	63	16,892	27,600
Lyon	52	279.31	400.00	43	14,524	30,800
Madison	87	191.90	400.00	108	16,892	34,800
Mahaska	115	295.70	400.00	85	34,012	46,000
Marion	81	240.12	400.00	67	19,450	32,400
Marshall	62	307.40	400.00	30	19,068	24,800
Mills	70	258.68	400.00	55	18,236	28,000
Mitchell	53	253.45	400.00	58	13,433	21,200
Monona	38	375.26	400.00	7	14,260	15,200
Monroe	56	212.53	400.00	88	11,902	22,400
Montgomery	48	264.37	400.00	51	12,624	19,200
Muscatine	42	261.29	400.00	53	10,974	16,800
O'Brien	53	347.66	400.00	15	18,600	21,200
Osceola	40	258.55	400.00	55	10,342	16,000
Page	98	268.22	400.00	49	27,554	39,200
Palo Alto	70	219.00	400.00	83	15,295	28,000
Plymouth	85	216.00	400.00	85	18,368	34,000
Pocahontas	77	284.00	400.00	41	21,868	30,800
Polk	110	286.70	400.00	39	31,538	44,000
Pottawattamie	100	225.52	400.00	77	22,552	40,000
Poweshiek	112	251.86	400.00	59	27,209	44,800
Ringgold	102	230.45	400.00	74	23,506	40,800
Sac	77	381.50	400.00	5	28,376	30,800
Scott	37	308.38	400.00	30	11,410	14,800
Shelby	66	283.24	400.00	41	18,694	26,400
Sioux	70	298.11	400.00	34	20,868	28,000
Story	132	280.63	400.00	67	31,632	62,800
Tama	82	373.44	400.00	7	30,622	32,800
Taylor	129	274.33	400.00	46	35,389	51,600
Union	101	195.96	400.00	104	19,792	40,400
Van Buren	75	223.30	400.00	79	16,748	30,000
Wapello	58	227.00	400.00	76	13,166	23,200
Warren	92	235.00	400.00	70	21,620	36,500
Washington	129	176.49	400.00	127	22,768	51,600
Wayne	79	215.29	400.00	86	17,008	31,600
Webster	76	232.55	400.00	72	17,674	30,400
Winnebago	48	267.41	400.00	50	12,886	19,200
Winneshiek	62	307.45	400.00	30	19,064	24,800
Woodbury	74	301.11	400.00	33	22,284	29,600
Worth	29	258.27	400.00	65	7,490	11,600
Wright	62	292.58	400.00	97	12,590	24,800
Total	7,562	\$ 270.80	\$ 400.00		\$ 2,048,049	\$ 3,027,434

TABLE NO. 13—ASSESSMENT OF LIVE STOCK, 1916.

PART V—ALL HORSES OVER ONE YEAR OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Reported actual value	Adjusted actual value
Adair	13,637	76.00	89.00	1,053,013	1,217,866
Adams	9,562	68.00	89.00	649,174	847,920
Allamakee	10,202	82.00	88.00	842,051	906,576
Appanoose	10,473	76.00	88.00	796,031	924,197
Audubon	11,179	81.00	89.00	912,032	995,180
Benton	18,104	87.00	89.00	1,577,696	1,621,034
Black Hawk	12,871	88.00	89.00	1,131,619	1,154,445
Boone	13,398	87.00	89.00	1,169,848	1,199,808
Bremer	11,021	76.00	89.00	841,740	986,354
Buchanan	11,452	90.00	90.00	1,030,722	1,042,375
Buena Vista	12,925	75.00	92.00	975,463	1,198,480
Butler	13,949	87.00	89.00	1,212,122	1,238,945
Calhoun	13,055	85.00	89.00	1,184,712	1,254,173
Carroll	12,865	86.00	89.00	1,110,350	1,184,208
Cass	13,728	84.00	90.00	1,152,038	1,236,781
Cedar	14,346	90.00	90.00	1,288,872	1,295,394
Cerro Gordo	12,506	75.00	89.00	933,810	1,124,183
Cherokee	12,395	74.00	89.00	921,586	1,110,585
Chickasaw	10,818	81.00	89.00	880,643	954,074
Clarke	8,582	79.00	87.00	678,368	750,960
Clay	11,764	74.00	90.00	869,359	1,062,313
Clayton	14,609	85.00	90.00	1,248,627	1,310,221
Clinton	15,978	76.00	90.00	1,224,762	1,438,936
Crawford	14,919	93.00	95.00	1,384,468	1,389,676
Dallas	13,926	74.00	88.00	1,035,132	1,245,387
Davis	9,517	83.00	88.00	819,608	859,198
Decatur	10,812	59.00	88.00	637,784	956,470
Delaware	10,771	80.00	90.00	864,008	970,487
Des Moines	10,245	90.00	91.00	922,641	943,928
Dickinson	7,390	75.00	91.00	554,245	679,402
Dubuque	11,600	83.00	87.00	971,850	1,013,956
Emmet	7,774	77.00	88.00	600,327	683,186
Fayette	14,253	80.00	87.00	1,133,031	1,243,934
Floyd	10,824	74.00	80.00	806,466	962,218
Franklin	12,643	80.00	88.00	1,013,403	1,107,896
Fremont	9,606	78.00	90.00	734,168	866,349
Greene	13,648	74.00	88.00	1,000,356	1,205,673
Grundy	11,927	82.00	89.00	974,432	1,063,900
Guthrie	13,809	79.00	89.00	1,096,486	1,236,208
Hamilton	14,819	77.00	89.00	1,145,577	1,322,067
Hancock	12,613	70.00	89.00	884,536	1,128,756
Hardin	12,070	74.00	89.00	894,726	1,077,208
Harrison	14,180	74.00	91.00	1,049,542	1,300,361
Henry	10,343	90.00	92.00	928,532	950,176
Howard	9,070	74.00	88.00	672,500	800,168
Humboldt	9,447	86.00	90.00	815,978	857,036
Ida	8,999	86.00	90.00	778,076	814,228
Iowa	13,408	70.00	90.00	944,832	1,205,019
Jackson	10,973	82.00	89.00	900,396	967,038
Jasper	18,802	83.00	86.00	1,564,806	1,619,231
Jefferson	10,270	63.00	87.00	652,955	898,727
Johnson	15,088	87.00	97.00	1,325,947	1,371,986
Jones	11,607	82.00	89.00	949,030	1,085,402
Keokuk	15,682	88.00	89.00	1,367,668	1,386,650
Kossuth	20,325	74.00	90.00	1,514,664	1,827,344
Lee	20,408	80.00	89.00	830,805	930,236

COUNTIES	Number	Reported average value	Adjusted average value	Reported actual value	Adjusted actual value
Linn	17,952	83.00	89.00	1,496,940	1,609,673
Louisia	9,484	90.00	90.00	851,164	853,888
Lucas	8,998	70.00	88.00	636,782	780,443
Lyon	12,734	82.00	89.00	1,045,584	1,132,492
Madison	12,646	79.00	89.00	1,004,115	1,131,074
Mahaska	13,981	83.00	89.00	1,158,748	1,250,221
Marion	13,109	81.00	89.00	1,059,112	1,164,625
Marshall	14,250	78.00	88.00	1,123,456	1,289,533
Mills	9,494	80.00	91.00	764,480	871,707
Mitchell	9,817	80.00	90.00	790,865	880,412
Monona	12,410	80.00	90.00	1,030,521	1,125,941
Monroe	7,678	89.00	91.00	683,097	698,415
Montgomery	8,911	75.00	75.00	673,002	802,987
Muscatine	9,977	86.00	90.00	859,202	869,699
O'Brien	12,953	80.00	88.00	1,026,368	1,143,980
Oseeola	8,341	81.00	92.00	677,326	766,063
Page	12,901	80.00	89.00	1,026,399	1,154,537
Palo Alto	11,327	75.00	90.00	865,125	1,022,045
Plymouth	18,757	73.00	90.00	1,377,044	1,689,092
Pocahontas	15,003	84.00	90.00	1,094,868	1,190,401
Polk	16,529	86.00	91.00	1,430,398	1,514,599
Pottawattamie	19,999	100.00	101.00	2,015,170	2,034,745
Poweshiek	15,102	74.00	89.00	1,127,823	1,345,332
Ringgold	11,838	76.00	88.00	906,147	1,040,569
Sac	12,992	82.00	90.00	1,074,692	1,170,466
Scott	11,054	87.00	91.00	967,869	1,016,606
Shelby	13,263	80.00	89.00	1,068,621	1,180,101
Sioux	18,062	74.00	90.00	1,339,000	1,629,346
Story	15,614	68.00	90.00	1,049,556	1,412,738
Tama	16,206	94.00	95.00	1,334,366	1,536,544
Taylor	12,924	78.00	89.00	1,010,212	1,144,013
Union	9,122	67.00	89.00	618,406	813,666
Van Buren	9,433	83.00	88.00	784,788	829,391
Wapello	8,895	73.00	90.00	648,776	798,120
Warren	14,006	78.00	87.00	1,107,836	1,230,109
Washington	13,336	64.00	90.00	850,576	1,204,587
Wayne	12,565	72.00	87.00	901,993	1,094,061
Webster	15,648	83.00	91.00	1,294,614	1,410,321
Winnebago	9,182	80.00	90.00	736,440	825,461
Winneshiek	13,780	80.00	88.00	1,105,166	1,211,360
Woodbury	18,378	75.00	90.00	1,392,236	1,670,230
Worth	8,573	82.00	90.00	702,154	774,171
Wright	13,532	65.00	88.00	888,963	1,206,395
Total	1,241,383	\$ 80.00	\$ 90.00	\$ 99,244,260	\$ 111,513,218

TABLE NO. 13—ASSESSMENT OF LIVE STOCK, 1916.

PART VI—MULES.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair	1,314	79.85	100.00	25	104,927	131,400
Adams	1,127	74.70	100.00	34	84,150	112,700
Allamakee	128	84.15	100.00	19	10,771	12,800
Appanoose	1,027	76.89	100.00	30	78,966	102,700
Audubon	353	92.84	100.00	8	32,776	35,300
Benton	561	93.57	100.00	7	52,492	56,100
Black Hawk	239	86.17	100.00	16	20,595	23,900
Boone	643	97.74	100.00	2	62,850	64,300
Bremer	133	80.00	100.00	25	10,486	13,300
Buchanan	477	81.00	100.00	23	38,960	47,700
Buena Vista	489	78.00	100.00	28	38,185	48,900
Butler	376	83.77	100.00	19	31,500	37,600
Calhoun	716	84.00	100.00	19	60,332	71,600
Carroll	620	101.00	101.00		62,744	62,744
Cass	1,325	104.78	104.78		138,832	138,832
Cedar	790	100.00	100.00		78,948	78,948
Cerro Gordo	262	80.85	100.00	24	21,184	26,200
Cherokee	367	85.19	100.00	17	31,268	36,700
Chickasaw	93	85.00	100.00	14	8,182	9,300
Clarke	644	80.12	100.00	25	51,596	64,400
Clay	341	61.00	100.00	64	20,803	34,100
Clayton	95	73.52	100.00	36	6,984	9,500
Clinton	279	72.37	100.00	38	20,191	27,900
Crawford	726	108.24	108.24		78,584	78,584
Dallas	815	83.83	100.00	19	68,324	81,500
Davis	653	85.00	100.00	18	55,798	65,300
Decatur	962	62.70	100.00	59	60,528	96,200
Delaware	187	84.30	100.00	19	15,764	18,700
Des Moines	393	103.87	103.87		40,821	40,821
Dickinson	271	80.00	100.00	25	21,724	27,100
Dubuque	130	90.00	100.00	11	11,716	13,000
Emmet	201	106.00	106.00		21,225	21,225
Fayette	233	82.10	100.00	22	19,125	23,300
Floyd	217	72.85	100.00	37	15,808	21,700
Franklin	220	93.00	100.00	8	20,640	22,000
Fremont	1,799	94.35	100.00	6	169,736	179,900
Greene	522	84.68	100.00	18	44,208	52,200
Grundy	302	90.58	100.00	10	27,356	30,200
Guthrie	719	83.00	100.00	20	58,904	71,000
Hamilton	514	84.21	100.00	19	43,286	51,400
Hancock	265	76.00	100.00	32	20,144	26,500
Hardin	344	80.00	100.00	25	27,428	34,400
Harrison	1,634	84.16	100.00	19	137,512	163,400
Henry	478	111.22	111.22		53,172	53,172
Howard	109	76.58	100.00	30	8,348	10,900
Humboldt	298	85.78	100.00	17	25,556	29,800
Ida	529	92.00	100.00	9	47,922	52,900
Iowa	973	87.56	100.00	14	85,196	97,300
Jackson	222	87.09	100.00	15	19,335	22,200
Jasper	792	87.10	100.00	15	68,966	79,200
Jefferson	277	105.80	105.80		29,303	29,303
Johnson	794	104.39	104.39		82,890	82,890
Jones	375	84.93	100.00	18	31,843	37,500
Keokuk	877	102.96	102.96		90,292	90,292
Kossuth	529	82.00	100.00	22	42,432	52,900
Lee	643	88.70	100.00	19	52,800	64,300

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Linn	622	96.96	100.00	3	60,314	62,200
Louisa	376	98.70	100.00	1	37,112	37,600
Lucas	723	72.66	100.00	37	52,534	72,300
Lyon	74	87.72	100.00	14	6,492	7,400
Madison	880	90.77	100.00	10	79,078	88,000
Mahaska	1,018	87.60	100.00	14	89,198	101,800
Marion	718	88.17	100.00	13	64,304	71,800
Marshall	647	82.35	100.00	22	53,284	64,700
Mills	1,162	93.35	100.00	7	108,480	116,200
Mitchell	130	76.35	100.00	31	9,926	13,000
Monona	1,373	87.18	100.00	15	119,798	137,300
Monroe	926	83.86	100.00	19	77,662	92,600
Montgomery	1,075	87.03	100.00	15	94,560	107,500
Muscatine	507	91.11	100.00	10	54,394	59,700
O'Brien	312	87.39	100.00	14	27,268	31,200
Osceola	178	82.42	100.00	21	14,670	17,800
Page	1,447	88.28	100.00	13	126,078	144,700
Palo Alto	320	73.00	100.00	37	23,309	32,000
Plymouth	576	70.79	100.00	41	40,776	57,600
Pocahontas	598	89.76	100.00	11	53,678	59,800
Polk	1,186	83.00	100.00	20	98,434	118,600
Pottawattamie	2,311	112.00	112.00		258,832	258,832
Poweshiek	757	77.28	100.00	30	58,502	75,700
Ringgold	1,563	77.90	100.00	29	121,851	156,300
Sac	549	88.94	100.00	12	48,832	54,900
Scott	456	93.54	100.00	7	42,655	45,600
Shelby	540	87.83	100.00	14	47,428	54,000
Sioux	324	79.05	100.00	27	25,616	32,400
Story	736	73.61	100.00	36	54,180	73,600
Tama	426	98.37	100.00	2	41,906	42,600
Taylor	1,303	81.20	100.00	23	105,188	130,300
Union	744	71.42	100.00	40	53,140	74,400
Van Buren	530	82.83	100.00	21	43,900	53,000
Wapello	613	85.20	100.00	17	52,252	61,300
Warren	648	83.35	100.00	20	54,014	64,800
Washington	888	78.76	100.00	27	69,950	88,800
Wayne	1,122	75.08	100.00	33	84,237	112,200
Webster	723	89.14	100.00	12	64,452	72,300
Winnebago	167	87.81	100.00	14	14,664	16,700
Winneshiek	98	79.06	100.00	27	7,748	9,800
Woodbury	1,198	86.20	100.00	16	103,296	119,800
Worth	145	93.19	100.00	7	13,513	14,500
Wright	409	71.72	100.00	39	29,337	40,900
Total	61,581	\$ 87.00	\$ 100.00		\$ 5,351,313	\$ 6,214,543

TABLE NO. 13—ASSESSMENT OF LIVE STOCK, 1916.

PART VII—CATTLE IN FEEDING.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair	1,621	\$ 47.66	\$ 48.00	1	\$ 77,270	\$ 77,808
Adams	677	42.92	48.00	12	29,060	32,496
Allamakee	53	40.00	48.00	20	2,320	2,784
Appanoose	126	53.00	53.00		6,678	6,678
Audubon	2,097	47.71	48.00	1	99,206	100,656
Benton	4,755	45.23	48.00	6	215,056	228,240
Black Hawk	1,664	42.99	48.00	12	72,151	79,872
Boone	1,416	39.97	48.00	20	56,596	67,968
Bremer	42	48.30	48.30		2,028	2,028
Buchanan	1,070	45.00	48.00	7	48,572	51,360
Buena Vista	3,669	38.46	48.00	25	138,792	173,232
Butler	410	49.02	49.02		20,100	20,100
Calhoun	1,758	53.76	53.76		94,516	94,516
Carroll	2,420	41.03	48.00	17	99,296	116,160
Cass	4,055	48.98	48.98		200,071	200,071
Cedar	4,301	57.25	57.25		246,246	246,246
Cerro Gordo	1,066	37.32	48.00	29	40,532	52,128
Cherokee	5,840	40.94	48.00	17	239,576	280,320
Chickasaw	39	44.00	48.00	9	1,712	1,824
Clarke	512	59.39	59.39		30,408	30,408
Clay	1,933	51.10	51.10		98,790	98,790
Clayton	61	47.88	48.00	1	2,890	2,928
Clinton	7,772	38.26	48.00	26	297,331	373,056
Crawford	8,313	54.20	54.20		450,632	450,632
Dallas	4,628	51.44	51.44		238,056	238,056
Davis	256	48.56	48.56		12,868	12,868
Decatur	339	60.63	60.63		20,552	20,552
Delaware	546	40.08	48.00	10	21,888	25,208
Des Moines	1,525	57.34	57.34		87,448	87,448
Dickinson	333	30.00	48.00	60	9,284	15,984
Dubuque	307	45.92	48.00	5	14,100	14,736
Emmet	584	44.00	48.00	9	25,559	28,032
Fayette	441	41.83	48.00	15	18,451	21,168
Floyd	869	40.80	48.00	18	35,452	41,712
Franklin	1,650	46.20	48.00	4	76,226	79,200
Fremont	3,628	40.39	48.00	19	146,544	174,144
Greene	2,327	36.83	48.00	30	85,720	111,696
Grundy	2,911	46.32	48.00	4	134,852	141,728
Guthrie	1,742	45.75	48.00	5	79,752	83,064
Hamilton	2,176	36.93	48.00	30	80,390	104,448
Hancock	489	36.67	48.00	31	17,932	23,472
Hardin	2,272	38.00	48.00	26	85,908	109,056
Harrison	5,893	36.08	48.00	33	212,578	282,864
Henry	1,779	49.62	49.62		88,308	88,308
Howard	20	40.00	48.00	20	800	960
Humboldt	2,673	37.10	48.00	29	99,172	128,304
Ida	5,842	52.00	52.00		301,854	301,854
Iowa	3,326	45.42	48.00	6	151,084	159,648
Jackson	967	47.69	48.00	1	46,118	46,416
Jasper	4,507	48.84	48.84		220,104	220,104
Jefferson	693	43.00	48.00	12	30,253	33,264
Johnson	3,921	53.57	53.57		210,057	210,057
Jones	1,661	46.54	48.00	3	77,316	79,728
Keokuk	2,975	57.32	57.32		170,516	170,516
Kossuth	1,395	43.86	48.00	9	61,404	66,960
Lee	566	51.27	51.27		29,020	29,020

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Linn	1,336	56.38	56.38		75,441	75,441
Louisa	2,164	60.34	60.34		130,580	130,580
Lucas	467	61.11	61.11		28,540	28,540
Lyon	198	30.30	48.00	59	6,000	9,504
Madison	1,914	48.90	48.90		93,612	93,612
Mahaska	2,108	48.50	48.50		102,317	102,317
Marion	1,857	50.50	50.50		93,816	93,816
Marshall	5,656	49.36	49.36		279,082	279,082
Mills	4,933	47.25	48.00	2	233,120	236,784
Mitchell	1,350	34.53	48.00	38	46,930	65,232
Monona	4,991	36.50	48.00	32	182,250	239,568
Monroe	750	57.71	57.71		43,284	43,284
Montgomery	3,703	42.08	48.00	14	155,844	177,744
Muscatine	2,791	50.47	50.47		140,850	140,850
O'Brien	1,637	40.38	48.00	19	66,092	78,756
Osceola	393	40.80	48.00	18	16,032	18,864
Page	3,041	46.45	48.00	3	145,176	145,988
Palo Alto	1,455	39.00	48.00	23	56,636	69,840
Plymouth	4,420	34.47	48.00	40	152,366	212,160
Pocahontas	2,716	42.20	48.00	14	114,612	139,368
Polk	1,962	52.06	52.06		102,140	102,140
Pottawattamie	13,238	50.00	50.00		661,900	661,900
Poweshiek	5,361	42.40	48.00	13	226,544	257,328
Ringgold	250	68.89	68.89		17,224	17,224
Sac	3,897	42.96	48.00	12	167,548	187,056
Scott	2,325	46.44	48.00	3	107,965	111,600
Shelby	5,227	44.17	48.00	9	230,878	250,896
Sioux	4,500	35.58	48.00	35	160,128	216,000
Story	2,462	41.03	48.00	17	101,016	118,176
Tama	4,162	48.64	48.64		202,471	202,471
Taylor	665	49.58	49.58		32,976	32,976
Union	302	59.27	59.27		17,900	17,900
Van Buren	291	49.97	49.97		14,544	14,544
Wapello	336	47.71	48.00	1	16,032	16,128
Warren	1,701	58.08	58.08		98,788	98,788
Washington	3,367	54.28	54.28		172,788	172,788
Wayne	532	48.71	48.71		25,916	25,916
Webster	973	49.06	49.06		47,735	47,735
Winneshiek	426	43.29	48.00	11	18,444	20,448
Winneshiek	72	34.66	48.00	38	2,496	3,456
Woodbury	5,396	27.19	48.00	77	146,712	259,008
Worth	377	44.54	48.00	8	16,793	18,096
Wright	1,112	35.85	48.00	34	39,871	53,376
Total	225,712	\$ 45.40	\$ 48.00		\$10,250,744	\$ 11,219,736

TABLE NO. 13—ASSESSMENT OF LIVE STOCK, 1916.

PART VIII—HEIFERS ONE YEAR OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair	5,913	20.87	22.00	5	123,457	130,086
Adams	4,004	23.51	23.51		94,108	94,108
Allamakee	6,054	20.16	22.00	9	122,071	133,188
Appanoose	3,192	26.30	26.30		83,950	83,950
Audubon	5,711	24.07	24.07		137,500	137,500
Benton	7,284	21.62	22.00	2	157,504	160,248
Black Hawk	5,948	20.79	22.00	6	123,713	130,856
Boone	4,100	22.99	22.99		94,242	94,242
Bremer	5,044	19.75	22.00	11	99,614	110,068
Buchanan	5,441	20.00	22.00	10	110,406	119,702
Buena Vista	5,115	16.16	22.00	37	82,649	112,530
Butler	5,447	20.11	22.00	9	109,564	119,834
Calhoun	3,351	20.00	22.00	20	67,062	78,722
Carrroll	5,542	28.08	28.08		155,662	155,662
Cass	5,455	25.02	25.02		136,500	136,500
Cedar	5,368	27.85	27.85		149,528	149,528
Cerro Gordo	5,149	17.10	22.00	29	88,064	118,278
Cherokee	5,017	16.26	22.00	36	81,502	110,374
Chickasaw	5,064	18.00	22.00	22	91,789	111,408
Clarke	3,077	24.29	24.29		74,727	74,727
Clay	4,919	18.64	22.00	18	91,713	108,218
Clayton	7,614	18.96	22.00	16	144,898	167,508
Clinton	6,281	20.52	22.00	7	128,879	138,182
Crawford	7,164	26.83	26.83		192,224	192,224
Dallas	3,942	20.70	22.00	6	81,620	86,724
Davis	3,246	27.63	27.63		80,696	80,696
Decatur	3,122	20.26	22.00	9	63,376	68,484
Delaware	6,260	20.25	22.00	9	126,488	137,720
Des Moines	2,425	25.36	25.36		61,502	61,502
Dickinson	2,999	20.00	22.00	10	59,364	65,978
Dubuque	6,109	20.05	22.00	10	122,502	134,398
Emmet	2,835	19.00	22.00	16	54,863	62,370
Fayette	7,498	16.30	22.00	36	122,271	164,956
Floyd	4,636	16.06	22.00	37	74,454	101,992
Franklin	5,345	16.30	22.00	36	87,163	117,590
Fremont	2,713	20.30	22.00	9	55,084	59,686
Greene	3,911	20.12	22.00	9	78,708	86,042
Grundy	5,004	20.05	22.00	10	100,332	110,088
Guthrie	5,088	20.32	22.00	8	103,396	111,936
Hamilton	4,148	16.24	22.00	36	67,361	91,256
Hancock	4,248	15.85	22.00	38	67,326	93,456
Hardin	4,821	16.21	22.00	36	78,083	106,062
Harrison	4,267	16.79	22.00	31	71,636	93,874
Henry	3,378	21.81	22.00	1	73,692	74,316
Howard	4,628	20.23	22.00	9	93,664	101,816
Humboldt	3,456	20.46	22.00	8	70,722	76,032
Ida	4,192	20.00	22.00	10	89,796	92,224
Iowa	5,686	21.74	22.00	1	123,640	125,092
Jackson	5,590	21.89	22.00	1	122,373	122,980
Jasper	5,876	23.96	23.96		140,786	140,786
Jefferson	3,015	16.50	22.00	34	50,359	66,830
Johnson	5,202	25.47	25.47		132,546	132,546
Jones	6,302	19.88	22.00	11	125,258	138,644
Keokuk	4,318	20.78	20.78		132,840	132,840
Kossuth	6,547	20.29	22.00	9	133,444	144,084
Lee	3,198	21.38	22.00	3	68,226	70,356

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Linn	6,306	23.67	23.67		150,090	150,090
Louisa	2,161	28.90	28.90		62,456	62,456
Lucas	3,328	21.62	22.00	2	71,956	78,216
Lyon	5,023	16.21	22.00	36	81,544	110,616
Madison	4,536	21.73	22.00	1	96,596	99,792
Mahaska	4,291	20.30	22.00	9	87,124	94,402
Marion	3,783	21.54	22.00	2	82,473	83,226
Marshall	5,190	21.21	22.00	4	110,170	114,180
Mills	2,548	20.62	22.00	7	52,566	56,056
Mitchell	4,746	16.11	22.00	37	76,491	104,412
Monona	3,482	20.24	22.00	9	70,504	76,604
Monroe	2,647	24.23	24.23		64,148	64,148
Montgomery	3,956	20.45	22.00	8	80,924	87,082
Muscatine	3,382	19.93	22.00	10	67,402	74,404
O'Brien	4,970	20.00	22.00	10	99,408	109,840
Osceola	3,334	18.00	22.00	22	60,180	73,348
Page	4,333	23.07	23.07		97,640	97,640
Palo Alto	4,169	18.00	22.00	22	74,321	91,718
Plymouth	7,461	20.05	22.00	10	149,596	164,142
Pocahontas	3,398	22.29	22.29		75,772	75,772
Polk	4,247	25.30	25.30		107,484	107,484
Pottawattamie	7,750	24.31	24.31		188,418	188,418
Poweshiek	4,778	21.58	22.00	2	103,124	106,116
Ringgold	4,085	21.11	22.00	4	86,241	89,870
Sac	5,280	20.13	22.00	9	106,382	116,160
Scott	4,694	20.16	22.00	9	94,033	102,608
Shelby	6,342	20.46	22.00	8	129,776	139,524
Sioux	6,845	23.44	23.44		139,260	139,260
Story	3,921	16.44	22.00	35	64,472	86,262
Tama	7,923	21.94	21.94		173,925	173,925
Taylor	4,069	23.51	23.51		96,396	96,396
Union	3,801	22.60	22.60		85,918	85,918
Van Buren	3,122	23.80	23.80		74,320	74,320
Wapello	2,857	24.20	24.20		69,174	69,174
Warren	4,488	25.92	25.92		116,372	116,372
Washington	3,891	21.36	22.00	3	83,120	85,602
Wayne	4,218	22.50	22.50		94,925	94,925
Webster	4,266	20.78	22.00	6	88,653	93,852
Winneshiek	3,803	19.71	22.00	11	74,954	83,666
Winnebago	7,483	19.93	22.00	11	149,176	164,626
Woodbury	5,452	16.04	22.00	37	87,432	119,944
Worth	4,060	19.87	22.00	11	81,260	89,680
Wright	3,969	18.13	22.00	22	71,801	87,008
Total	465,727	20.90	22.00		9,732,446	10,584,493

TABLE NO. 13.—ASSESSMENT OF LIVE STOCK, 1916.

PART IX—HEIFERS TWO YEARS OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair	3,796	\$ 26.64	\$ 28.00	5	\$ 101,130	\$ 106,288
Adams	2,666	28.74	28.74		76,624	76,624
Altamaha	4,232	25.22	25.00	8	108,500	117,656
Appanoose	3,386	32.15	32.00		76,710	76,710
Audubon	3,549	28.02	28.02		99,472	99,472
Benton	4,259	30.00	28.00	8	114,472	119,252
Black Hawk	4,013	28.05	28.05		112,563	112,563
Bone	3,283	32.47	32.67		91,580	91,580
Brewer	4,296	24.95	28.00	12	107,178	120,288
Buchanan	3,411	24.00	28.00	17	84,572	96,508
Buena Vista	5,271	23.99	28.00	17	78,387	91,588
Butler	3,313	28.85	28.83		94,542	94,542
Calhoun	1,960	27.97	27.97		54,824	54,824
Carroll	3,343	27.23	28.00	3	91,100	93,600
Cass	3,739	33.15	33.15		123,939	123,939
Cedar	5,121	35.49	35.40		110,440	110,440
Cerro Gordo	3,333	22.34	28.00	21	74,424	89,684
Cherokee	3,195	24.48	28.00	15	78,068	89,460
Chickasaw	3,579	24.00	28.00	17	86,232	100,212
Clarke	2,222	31.95	31.95		71,020	71,020
Clay	3,239	33.30	28.00	11	83,368	92,204
Clayton	5,439	24.24	28.00	16	131,861	132,302
Clinton	3,261	27.21	28.00	3	88,742	91,808
Crawford	4,619	38.80	38.80		180,688	180,688
Dallas	3,901	28.78	28.78		74,872	74,872
Davis	2,237	36.62	36.62		69,124	69,124
Decatur	2,278	24.70	28.00	13	56,234	63,734
Delaware	3,629	24.42	28.00	15	88,192	110,220
Des Moines	1,746	30.35	30.35		53,061	53,061
Dickinson	2,012	27.00	28.00	4	55,696	66,354
Dubuque	4,057	25.11	28.00	12	101,878	113,696
Emmet	1,749	32.00	28.00	12	44,899	48,972
Fayette	3,469	24.49	28.00	15	128,491	159,194
Floyd	2,991	30.61	28.00	35	61,640	83,848
Franklin	3,604	24.15	28.00	19	87,164	100,912
Fremont	1,659	39.90	28.00	4	44,840	45,432
Greene	3,307	27.77	28.00	1	71,392	71,392
Grundy	3,389	24.02	28.00	17	80,212	93,492
Guthrie	3,185	25.20	28.00	11	80,388	89,460
Hamilton	2,886	24.18	28.00	16	67,794	67,808
Hancock	2,569	30.39	28.00	9	60,656	71,380
Hardin	2,861	24.00	28.00	17	69,980	80,948
Harrison	3,010	21.36	28.00	32	55,746	73,080
Henry	2,109	28.31	28.31		60,132	60,132
Howard	3,307	27.88	28.00		92,208	92,208
Humboldt	1,908	27.98	27.98		54,788	54,788
Ida	2,802	28.00	28.00		86,220	86,220
Iowa	3,544	28.50	28.50		101,020	101,020
Jackson	2,749	28.00	28.00	2	101,321	103,690
Jasper	3,439	30.62	30.62		105,298	105,298
Jefferson	1,833	24.40	28.00	15	42,218	61,884
Johnson	3,304	32.41	32.41		107,006	107,006
Jones	4,428	28.28	28.00	11	124,582	124,768
Keokuk	2,943	37.54	37.54		109,484	109,484
Kossuth	4,261	28.21	28.21		120,212	120,212
Lee	3,120	29.30	28.00	7	55,790	69,890

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Lincoln	3,584	\$ 22.06	\$ 22.06		\$ 114,870	\$ 114,870
Louisia	1,275	35.80	35.80		49,236	49,236
Lucas	2,232	28.08	28.00	8	63,108	62,496
Madison	3,187	25.41	28.00	10	80,594	86,482
Lybourn	2,901	26.14	28.00	7	75,850	83,228
Mahaska	2,400	28.10	28.10		69,986	69,986
Marion	2,833	27.47	28.00	5	64,628	64,584
Marshall	3,187	25.41	28.00	10	80,594	86,482
Mills	1,934	26.93	28.00	4	52,006	54,152
Mitchell	3,404	23.07	28.00	21	78,551	95,312
Monona	2,354	24.74	28.00	13	58,246	65,912
Monroe	1,715	31.62	31.62		54,234	54,234
Montgomery	2,622	27.85	28.00	1	70,262	70,616
Muscataine	2,076	27.17	28.00	3	56,406	58,128
O'Brien	3,658	28.98	27.98		102,348	102,348
Osceola	2,034	23.88	28.00	17	49,012	56,952
Page	2,905	28.07	28.07		84,824	84,824
Palo Alto	2,423	26.00	28.00	8	61,318	67,844
Plymouth	5,126	24.07	28.00	16	123,384	143,528
Pocahontas	2,080	32.08	32.08		65,428	65,428
Polk	5,237	30.66	30.66		90,860	90,860
Pottawattamie	2,615	35.00	35.00		132,525	132,525
Poweshiek	3,575	24.34	28.00	15	87,004	100,100
Ringgold	2,772	24.22	28.00	16	75,142	77,616
Sac	3,473	28.30	28.00	7	91,268	97,300
Scott	3,988	26.59	28.00	5	79,445	83,664
Shelby	4,287	24.49	28.00	15	104,988	120,096
Sioux	4,654	28.64	28.64		135,312	133,312
Story	3,483	24.83	28.00	15	69,430	69,224
Tama	5,294	30.89	30.89		163,547	163,547
Taylor	2,096	31.82	31.82		84,993	84,993
Union	2,592	28.47	28.47		78,858	78,858
Van Buren	2,987	28.01	28.01		88,816	88,816
Wapello	1,819	31.64	31.64		57,594	57,594
Warren	2,874	31.68	31.68		91,040	91,040
Washington	2,638	28.00	28.00		75,868	75,868
Wayne	2,814	29.49	29.49		83,009	83,009
Webster	3,497	25.42	28.00	10	63,476	69,616
Winnebago	3,231	26.16	28.00	7	66,206	70,868
Winneshek	2,529	24.06	28.00	16	125,522	146,100
Woodbury	2,568	24.00	28.00	17	85,560	109,094
Worth	2,566	29.51	29.51		87,241	87,241
Wright	2,495	24.86	28.00	13	62,027	69,890
Total	304,821	\$ 27.40	\$ 28.00		\$ 8,346,574	\$ 8,937,575

TABLE NO. 13—ASSESSMENT OF LIVE STOCK, 1916.

PART X—COWS.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair	14,722	\$ 32.50	\$ 36.00	10	\$ 479,843	\$ 529,992
Adams	10,066	33.98	36.00	6	342,096	362,376
Allamakee	15,781	32.13	36.00	12	507,025	568,116
Appanoose	9,837	39.70	39.70	---	390,529	390,529
Audubon	13,136	36.10	36.10	---	474,320	474,320
Benton	17,298	36.12	36.12	---	624,700	624,700
Black Hawk	16,346	34.08	36.00	6	557,163	588,456
Boone	12,827	40.16	40.16	---	515,208	515,208
Bremer	18,877	32.50	36.00	11	613,119	679,572
Buchanan	14,172	32.00	36.00	13	457,360	510,192
Buena Vista	13,402	32.19	36.00	12	431,408	472,472
Butler	15,064	33.08	36.00	9	498,436	542,304
Calhoun	10,186	32.08	36.00	12	326,736	366,896
Carroll	14,716	37.01	37.01	---	544,676	544,676
Cass	13,672	42.34	42.34	---	578,820	578,820
Cedar	17,684	42.28	42.28	---	757,442	757,442
Cerro Gordo	14,507	28.97	36.00	25	420,250	522,252
Cherokee	12,585	31.79	36.00	13	400,194	453,060
Chickasaw	15,058	36.00	36.00	---	542,672	542,672
Clarke	8,673	40.09	40.09	---	347,786	347,786
Clay	12,282	32.30	36.00	11	396,590	442,152
Clayton	22,930	30.97	36.00	16	710,046	825,480
Clinton	18,195	34.24	36.00	5	622,949	655,020
Crawford	17,714	45.96	45.96	---	814,348	814,348
Dallas	11,573	40.10	40.10	---	464,064	464,064
Davis	8,474	40.81	40.81	---	345,883	345,883
Decatur	11,027	32.49	36.00	11	358,220	396,972
Delaware	18,281	32.18	36.00	12	588,282	658,116
Des Moines	8,638	36.74	36.74	---	317,352	317,352
Dickinson	7,758	36.00	36.00	---	277,214	277,214
Dubuque	17,240	32.25	36.00	12	556,094	620,670
Emmet	7,665	31.00	36.00	16	236,304	275,940
Fayette	22,189	32.22	36.00	12	714,889	798,804
Floyd	11,398	28.30	36.00	28	322,530	410,328
Franklin	14,256	32.22	36.00	12	459,345	513,216
Fremont	7,603	31.37	36.00	15	241,412	276,948
Greene	11,336	32.34	36.00	11	366,652	408,096
Grundy	13,215	32.13	36.00	12	424,724	475,680
Guthrie	14,075	32.70	36.00	10	460,484	506,700
Hamilton	11,608	32.40	36.00	11	376,109	417,888
Hancock	13,061	31.75	36.00	13	414,616	470,196
Hardin	13,008	36.00	36.00	---	474,776	474,776
Harrison	12,971	32.38	36.00	11	420,062	466,956
Henry	7,873	39.71	39.71	---	312,664	312,664
Howard	13,433	32.04	36.00	12	430,496	483,588
Humboldt	8,955	35.98	35.98	---	322,202	322,202
Ida	10,019	32.00	36.00	13	321,884	360,684
Iowa	15,675	33.67	36.00	7	517,824	564,300
Jackson	16,703	35.16	36.00	2	587,356	601,308
Jasper	16,237	35.77	36.00	1	580,824	584,532
Jefferson	8,332	32.50	36.00	11	270,666	299,952
Johnson	17,069	39.08	39.08	---	667,076	667,076
Jones	17,435	31.62	36.00	14	551,181	627,680
Keokuk	13,449	44.38	44.38	---	596,772	596,772
Kossuth	18,979	36.22	36.22	---	687,272	687,272
Lee	9,789	34.26	36.00	5	335,347	362,404

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Linn	19,340	38.91	38.91	---	752,619	752,619
Louisa	7,500	42.95	42.95	---	322,160	322,160
Lucas	8,938	33.49	36.00	8	296,537	322,768
Lyon	13,222	36.00	36.00	---	476,108	476,108
Madison	12,908	34.15	36.00	5	440,670	464,508
Mahaska	12,348	32.30	36.00	12	399,858	444,328
Marion	10,894	34.62	36.00	4	377,206	392,184
Marshall	13,985	33.95	36.00	6	473,106	501,060
Mills	7,898	34.89	36.00	3	275,596	304,328
Mitchell	12,388	31.99	36.00	13	396,399	445,968
Monona	10,079	30.00	36.00	20	303,118	362,844
Monroe	8,694	39.42	39.42	---	319,093	319,093
Montgomery	9,237	32.81	36.00	10	303,092	332,632
Muscatine	10,116	33.55	36.00	7	339,372	364,176
O'Brien	14,318	32.04	36.00	12	458,792	515,448
Osceola	8,474	30.50	36.00	18	258,420	305,164
Page	12,582	37.36	37.36	---	465,420	465,420
Palo Alto	11,322	32.00	36.00	13	359,436	407,592
Plymouth	10,700	27.95	36.00	29	550,524	709,200
Pocahontas	10,570	40.09	40.09	---	423,804	423,804
Polk	11,918	43.83	43.83	---	522,306	522,306
Pottawattamie	21,671	45.00	45.00	---	975,195	975,195
Poweshiek	14,801	32.43	36.00	11	478,224	532,836
Ringgold	11,066	32.77	36.00	10	362,645	398,276
Sac	14,762	32.97	36.00	12	473,430	531,432
Scott	15,124	37.08	37.08	---	560,833	560,833
Shelby	17,687	32.50	36.00	11	574,788	636,732
Sioux	19,645	40.49	40.49	---	794,412	794,412
Story	11,210	32.80	36.00	10	367,380	403,560
Tama	18,145	38.52	38.52	---	698,833	698,833
Taylor	11,275	36.06	36.06	---	406,620	406,620
Union	9,615	35.78	36.00	1	344,086	346,140
Van Buren	8,707	36.00	36.00	---	313,492	313,492
Wapello	8,997	39.80	39.80	---	358,108	358,108
Warren	12,157	37.18	37.18	---	452,004	452,004
Washington	12,435	33.12	36.00	9	418,492	454,860
Wayne	11,628	39.69	39.69	---	461,517	461,517
Webster	13,426	33.12	36.00	9	444,731	483,276
Winnebago	12,110	33.77	36.00	7	408,932	435,960
Winneshiek	20,605	32.04	36.00	12	660,310	741,780
Woodbury	14,848	32.10	36.00	12	476,440	534,528
Worth	11,983	37.97	37.97	---	455,006	455,006
Wright	11,810	31.35	36.00	15	370,354	425,160
Total	1,308,827	\$ 35.00	\$ 36.00	---	\$45,723,790	\$ 48,700,004

TABLE NO. 13—ASSESSMENT OF LIVE STOCK, 1916.

PART XI—STEERS ONE YEAR OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair	5,800	\$ 29.67	\$ 29.67		\$ 172,093	\$ 172,093
Adams	3,957	27.76	28.00	1	109,856	110,796
Allamakee	5,280	23.89	28.00	17	126,140	150,840
Appanoose	3,238	32.40	32.40		104,911	104,911
Audubon	4,372	24.22	28.00	16	105,800	122,416
Benton	6,853	27.09	28.00	3	185,640	191,884
Black Hawk	4,456	24.23	28.00	16	107,951	124,768
Boone	3,457	31.39	31.39		108,529	108,529
Bremer	1,716	23.75	28.00	18	40,752	48,063
Buchanan	4,925	24.00	28.00	17	118,020	137,900
Buena Vista	4,522	20.43	28.00	38	92,372	126,616
Butler	3,976	25.10	28.00	12	99,816	111,328
Calhoun	2,630	27.89	27.89		73,356	73,356
Carroll	4,069	30.08	30.08		122,400	122,400
Cass	5,640	30.36	30.36		171,258	171,258
Cedar	5,674	33.10	33.10		187,816	187,816
Cerro Gordo	4,264	20.71	28.00	35	88,316	119,392
Cherokee	5,592	24.23	28.00	16	135,509	156,576
Chickasaw	3,122	24.00	28.00	17	75,146	87,416
Clarke	2,943	28.15	28.15		83,440	83,440
Clay	5,434	24.56	28.00	14	133,402	152,152
Clayton	4,211	21.71	28.00	29	91,403	117,908
Clinton	7,427	24.76	28.00	13	183,859	207,956
Crawford	5,735	34.17	34.17		196,008	196,008
Dallas	5,407	28.25	28.25		152,748	152,748
Davis	2,868	28.12	28.12		80,644	80,644
Decatur	3,042	24.02	28.00	17	73,180	85,176
Delaware	3,092	24.23	28.00	16	74,938	86,576
Des Moines	2,636	34.04	34.04		91,430	91,430
Dickinson	2,576	23.00	28.00	22	60,662	72,128
Dubuque	4,265	24.07	28.00	16	102,670	119,420
Emmet	2,309	23.00	28.00	22	52,945	64,662
Fayette	5,857	20.30	28.00	39	118,928	163,996
Floyd	4,336	20.00	25.00	40	86,090	121,408
Franklin	4,609	21.08	28.00	33	97,174	129,052
Fremont	3,315	28.81	28.81		95,520	95,520
Greene	3,421	24.11	28.00	16	82,492	95,788
Grundy	5,735	24.06	28.00	16	137,900	160,580
Guthrie	4,748	24.73	28.00	13	117,452	132,944
Hamilton	4,171	23.91	28.00	17	99,738	116,788
Hancock	3,485	20.31	28.00	38	70,800	97,580
Hardin	3,978	20.00	28.00	40	83,304	111,834
Harrison	2,715	20.61	28.00	35	55,956	76,020
Henry	3,229	34.44	34.44		112,578	112,578
Howard	3,878	24.15	28.00	16	81,600	94,534
Humboldt	3,857	23.43	28.00	20	93,728	107,996
Ida	4,149	24.00	28.00	17	99,724	116,172
Iowa	4,396	28.72	28.72		141,760	141,760
Jackson	6,559	27.85	28.00	1	182,633	183,652
Jasper	7,539	28.13	28.13		212,090	212,090
Jefferson	3,854	23.25	28.00	21	89,600	107,912
Johnson	4,887	28.46	28.46		139,095	139,095
Jones	6,763	22.86	28.00	23	154,723	189,364
Keokuk	3,586	35.78	35.78		128,216	128,216
Kossuth	5,408	24.82	28.00	12	134,260	151,424
Lee	2,685	25.26	28.00	11	67,836	75,180

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Linn	6,317	29.32	29.32		185,230	185,230
Louisa	2,102	35.99	35.99		75,660	75,660
Lucas	3,637	26.92	28.00	4	95,925	101,836
Lyon	3,552	27.94	27.94		99,264	99,264
Madison	6,438	25.95	28.00	8	167,199	180,364
Mahaska	3,888	24.80	23.00	13	95,554	108,864
Marion	4,350	27.95	27.95		121,584	121,584
Marshall	5,170	25.25	25.00	11	130,570	144,760
Mill	2,993	25.48	28.00	10	76,234	83,804
Mitchell	4,380	21.99	23.00	27	96,349	123,640
Monona	3,692	23.97	23.00	17	74,120	86,676
Monroe	3,159	31.16	31.16		98,445	98,445
Montgomery	6,083	24.33	28.00	15	146,828	168,924
Muscatine	3,197	23.75	28.00	18	75,934	89,516
O'Brien	3,720	24.09	28.00	16	89,620	104,160
Osceola	2,336	23.76	28.00	18	55,521	65,408
Page	5,664	29.48	29.48		166,904	166,904
Palo Alto	2,933	26.00	28.00	8	74,917	82,124
Plymouth	5,795	24.35	28.00	5	141,108	162,260
Pocahontas	3,295	30.28	30.28		99,788	99,788
Polk	3,294	30.46	30.46		100,327	100,327
Pottawattamie	7,912	28.73	28.73		227,314	227,314
Poweshiek	5,330	25.00	28.00	12	134,766	150,892
Ringgold	3,985	24.38	28.00	15	97,182	111,580
Sac	3,654	24.39	28.00	15	94,020	107,912
Scott	3,189	22.59	28.00	24	72,025	89,292
Shelby	4,488	24.04	28.00	17	107,906	125,664
Sioux	4,013	24.11	28.00	16	96,780	112,364
Story	4,087	20.36	28.00	38	83,224	114,436
Tama	7,780	28.90	28.90		224,638	224,638
Taylor	3,661	26.24	28.00	7	96,456	102,508
Union	3,495	27.84	28.00	2	97,306	97,860
Van Buren	2,681	25.37	28.37		75,972	75,972
Wapello	1,943	29.42	29.42		57,180	57,180
Warren	4,556	32.18	32.18		146,604	146,604
Washington	4,745	25.82	28.00	8	122,528	132,860
Wayne	4,295	27.68	28.00	1	118,907	120,260
Webster	3,063	24.43	28.00	15	74,952	85,904
Winneshiek	2,454	24.12	28.00	16	59,180	68,712
Winneshiek	5,335	24.04	28.00	17	128,276	149,380
Woodbury	5,456	20.08	28.00	40	109,552	152,768
Worth	3,448	23.50	28.00	20	81,018	96,544
Wright	3,656	22.16	28.00	27	81,027	102,368
Total	421,603	\$ 26.00	\$ 28.00		\$10,941,979	\$ 12,102,144

TABLE NO. 13—ASSESSMENT OF LIVE STOCK, 1916.

PART XII—STEERS TWO YEARS OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair	1,600	\$ 38.81	\$ 40.00	3	\$ 62,089	\$ 72,000
Adams	1,522	40.59	40.59		61,752	61,752
Allamakee	1,225	32.62	40.00	16	41,186	49,000
Appanoose	1,721	40.75	40.75		70,131	70,131
Audubon	712	35.67	40.00	12	25,392	28,480
Benton	2,082	38.55	40.00	3	80,896	83,280
Black Hawk	1,875	32.46	40.00	24	60,854	75,000
Boone	971	41.73	41.73		40,517	40,517
Bremer	557	30.40	40.00	32	16,910	22,280
Buchanan	2,138	32.00	40.00	25	68,510	85,520
Buena Vista	978	31.65	40.00	26	30,949	39,120
Butler	1,293	32.71	40.00	22	42,304	51,720
Calhoun	607	36.46	40.00	10	22,186	24,280
Carroll	874	39.80	40.00	2	34,352	34,960
Cass	980	43.57	43.57		42,701	42,701
Cedar	1,741	48.00	48.00		83,580	83,580
Cerro Gordo	1,570	27.64	40.00	8	43,400	62,800
Cherokee	1,473	35.96	40.00	11	52,916	58,920
Chickasaw	767	36.00	40.00	11	27,465	30,680
Clarke	1,685	36.86	40.00	8	62,118	67,400
Clay	2,334	33.33	40.00	20	77,798	93,360
Clayton	1,191	34.63	40.00	16	41,023	47,640
Clinton	2,128	33.74	40.00	18	71,797	85,120
Crawford	1,051	45.09	45.09		47,400	47,400
Dallas	2,217	39.84	39.84		88,340	88,340
Davis	1,131	38.78	40.00	3	43,838	45,240
Decatur	2,109	35.60	40.00	12	75,076	84,360
Delaware	1,264	37.77	40.00	6	47,744	50,560
Des Moines	1,016	53.92	53.92		54,783	54,783
Dickinson	1,012	30.00	40.00	33	31,320	40,480
Dubuque	1,463	34.16	40.00	17	49,992	58,520
Emmet	761	33.00	40.00	21	25,580	30,440
Fayette	1,818	28.60	40.00	39	52,004	72,720
Floyd	1,510	27.41	40.00	47	41,394	60,400
Franklin	2,309	32.46	40.00	24	74,965	92,360
Fremont	1,208	38.51	40.00	3	46,884	48,320
Greene	1,012	32.07	40.00	25	32,456	40,480
Grundy	1,686	31.88	40.00	25	53,756	67,440
Guthrie	1,204	33.22	40.00	21	40,004	48,160
Hamilton	1,852	31.73	40.00	26	58,773	74,080
Hancock	800	31.29	40.00	28	25,316	32,360
Hardin	888	33.00	40.00	21	29,288	35,520
Harrison	972	31.91	40.00	25	31,014	38,880
Henry	1,470	47.91	47.91		69,998	69,998
Howard	911	31.77	40.00	26	28,940	36,440
Humboldt	1,056	31.44	40.00	28	33,200	42,240
Ida	907	36.00	40.00	11	32,488	36,280
Iowa	1,786	36.81	40.00	10	64,860	71,440
Jackson	2,734	40.04	40.04		109,584	109,584
Jasper	2,460	34.92	40.00	15	85,892	98,400
Jefferson	1,571	32.40	40.00	24	51,024	62,840
Johnson	1,008	37.06	40.00	8	37,362	40,320
Jones	3,402	33.72	40.00	18	114,722	136,080
Keokuk	1,090	48.34	48.34		52,680	52,680
Kossuth	2,469	36.09	40.00	11	89,112	98,760
Lee	802	31.81	40.00	26	25,512	32,080

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Linn	2,562	44.14	44.14		113,097	113,097
Louisa	948	47.56	47.56		45,088	45,088
Lucas	1,078	32.04	40.00	25	34,542	43,120
Lyon	1,207	36.10	40.00	11	43,584	48,280
Madison	2,068	34.92	40.00	15	73,113	82,720
Mahaska	900	35.30	40.00	13	31,836	36,000
Marion	1,908	36.34	40.00	10	69,336	76,320
Marshall	1,391	33.53	40.00	18	46,632	55,640
Mills	1,413	37.12	40.00	8	52,464	56,520
Mitchell	1,564	30.00	40.00	33	46,968	62,560
Monona	720	31.80	40.00	26	22,884	28,800
Monroe	941	42.36	42.36		39,802	39,802
Montgomery	1,440	35.21	40.00	14	50,804	57,600
Muscatine	1,396	34.00	40.00	15	48,296	55,840
O'Brien	889	35.65	40.00	12	31,692	35,560
Osceola	465	33.00	40.00	21	15,362	18,600
Page	1,273	39.27	40.00	2	42,456	50,020
Palo Alto	1,065	35.00	40.00	14	36,932	42,600
Plymouth	1,709	31.74	40.00	26	56,148	70,760
Pocahontas	847	40.19	40.19		34,040	34,040
Polk	1,316	40.96	40.96		53,898	53,898
Pottawattamie	2,328	40.08	40.08		93,344	93,344
Poweshiek	2,377	32.01	40.00	25	76,103	95,660
Ringgold	1,273	32.36	40.00	24	41,188	50,920
Sac	884	35.14	40.00	14	31,068	35,360
Scott	912	32.82	40.00	22	29,930	36,480
Shelby	826	31.82	40.00	26	26,280	33,040
Sioux	822	36.25	40.00	10	29,804	32,880
Story	1,069	28.67	40.00	39	30,652	42,760
Tama	2,500	37.45	40.00	7	93,621	100,000
Taylor	782	33.20	40.00	5	29,876	31,280
Union	1,634	36.43	40.00	10	59,544	65,360
Van Buren	963	35.03	40.00	14	34,706	39,720
Wapello	515	42.90	42.90		22,096	22,096
Warren	2,002	45.18	45.18		90,444	90,444
Washington	1,580	33.62	40.00	19	23,128	63,200
Wayne	1,996	39.48	40.00	1	78,804	79,840
Webster	780	34.19	40.00	17	26,673	31,200
Winneshiek	564	33.83	40.00	18	19,078	22,560
Winnebago	1,034	31.55	40.00	26	32,602	41,360
Woodbury	2,832	32.03	40.00	25	90,712	113,250
Worth	1,546	37.41	40.00	7	57,839	61,840
Wright	1,279	30.13	40.00	33	38,548	51,160
Total	188,695	\$ 36.00	\$ 40.00		\$ 4,081,251	\$ 5,650,256

TABLE NO. 13—ASSESSMENT OF LIVE STOCK, 1916.

PART XIII—STEERS THREE YEARS OLD AND OVER.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair	24	\$ 49.16	\$ 49.16		1,180	1,180
Adams						
Allamore	24	40.65	48.00	18	1,382	1,652
Appanose	63	52.10	48.00		2,285	2,021
Audubon						
Benton	40	41.80	48.00	15	1,672	1,920
Black Hawk	42	45.86	48.00	5	1,926	2,016
Boone	7	39.43	48.00	22	270	326
Bronner	28	42.50	48.00	10	1,230	1,344
Buchanan	84	37.00	48.00	30	3,140	4,022
Buena Vista	25	39.92	48.00	20	908	1,200
Butler	10	42.00	48.00	14	420	480
Calhoun	12	41.00	48.00	9	572	624
Carroll	3	45.66	48.00	3	140	144
Cass	6	40.00	48.00	20	240	288
Cedar	28	65.00	65.00		1,820	1,820
Cerro Gordo	14	30.59	48.00	59	424	672
Cherokee	24	39.00	48.00	23	986	1,162
Chickasaw	42	40.00	48.00	20	1,636	2,016
Clarke	85	47.57	48.00	1	4,044	4,280
Clay	94	49.51	49.51		4,564	4,564
Clayton	32	41.44	48.00	16	1,328	1,536
Clinton	91	29.00	48.00	60	2,724	4,368
Crawford	27	54.81	54.81		1,480	1,480
Dallas	25	44.00	48.00	9	1,100	1,190
Davis	19	46.32	48.00	3	854	912
Decatur	191	40.18	48.00	20	7,676	9,168
Delaware	28	42.57	48.00	13	1,192	1,344
Des Moines	22	75.00	75.00		1,620	1,620
Dickinson	28	46.00	48.00	5	984	1,040
Dubuque	21	42.14	48.00	14	885	1,008
Emmet	32	44.00	48.00	9	1,386	1,516
Fayette	85	40.01	48.00	20	3,401	4,080
Floyd	21	33.16	48.00	45	1,028	1,458
Franklin	52	44.15	48.00	9	2,296	2,466
Fremont	50	37.20	48.00	29	1,860	2,400
Greene	13	39.58	48.00	22	512	624
Grundy	19	46.00	48.00	5	800	840
Guthrie	44	40.45	48.00	19	1,780	2,112
Hamilton	78	41.83	48.00	15	3,064	3,504
Hancock	9	40.00	48.00	20	360	392
Hardin	15	48.00	48.00		560	560
Harrison	41	21.46	48.00	126	880	1,068
Henry	31	53.22	53.22		1,662	1,662
Howard	77	39.80	48.00	21	3,064	3,666
Humboldt	40	38.50	48.00	22	1,445	1,760
Ida	21	40.00	48.00	20	840	1,008
Iowa	135	42.60	48.00	12	5,712	6,420
Jackson	10	57.00	57.00		576	576
Jasper	59	40.13	48.00	20	2,504	3,040
Jefferson	58	42.50	48.00	13	2,248	2,644
Johnson	24	42.62	48.00	13	1,022	1,180
Jones	85	43.43	48.00	11	3,666	4,080
Keokuk	47	61.39	61.39		2,584	2,584
Kossuth	66	42.51	48.00	10	2,872	3,168
Lee	51	32.63	48.00	46	1,664	2,448

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Linn	66	54.78	54.78		3,618	3,618
Louis	107	40.74	48.00	18	4,300	5,136
Lucas	36	40.33	48.00	20	1,492	1,728
Lyon	59	39.87	48.00	20	2,322	2,728
Madison	6	48.00	48.00		288	288
Mahaska	6	48.00	48.00		2,668	2,668
Marion	5	42.00	48.00	14	212	240
Marshall	2	32.00	48.00	50	64	96
Mills	140	35.95	48.00	33	5,084	6,730
Mitchell	61	45.73	48.00	10	4,920	5,904
Monona	34	47.41	48.00	1	1,612	1,632
Monroe	16	40.00	48.00	20	640	768
Montgomery	4	24.00	48.00	41	136	192
Muscatine	27	40.00	48.00	20	1,080	1,280
O'Brien	11	40.00	48.00	20	440	480
Oescola	54	33.89	48.00	46	1,776	2,062
Page	55	39.00	48.00	23	2,166	2,640
Palo Alto	68	30.23	48.00	53	2,464	3,404
Plymouth	9	60.00	60.00		540	540
Pocahontas	22	46.00	48.00	4	1,477	1,516
Polk	109	42.75	48.00	12	4,660	5,232
Pottawattamie	302	50.00	50.00		2,000	2,000
Poweshiek	60	40.00	48.00	20	2,400	2,880
Ringgold	19	37.00	48.00	27	720	912
Rice	19	42.63	48.00	12	810	912
Scott	1	40.00	48.00	20	40	48
Shelby	15	40.00	48.00	20	720	804
Sioux	21	34.00	48.00	41	716	1,068
Story	40	40.85	48.00	17	1,684	1,950
Tama	40	40.85	48.00	17	828	828
Taylor	57	42.97	48.00	12	4,168	4,816
Union	20	41.00	48.00	17	820	960
Van Buren	52	63.23	63.23		2,258	2,258
Wapello	66	25.59	50.59	96	3,780	5,780
Warren	213	39.16	48.00	23	8,326	10,224
Washington	96	50.89	50.89		4,868	4,868
Wayne	30	41.23	48.00	16	1,240	1,440
Webster	12	47.00	48.00	2	564	576
Winnebago	19	35.57	48.00	21	762	912
Winneshiek	25	47.00	48.00	2	2,440	2,440
Woodbury	61	40.00	48.00	20	4,111	4,772
Worth	89	46.19	48.00	4	3,928	3,928
Wright	9	40.00	48.00	20	360	408
Total	4,452	\$ 42.00	\$ 48.00		\$ 190,572	\$ 214,968

TABLE NO. 13—ASSESSMENT OF LIVE STOCK, 1916.

PART XIV—BULLS.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair	939	\$ 40.91	\$ 48.00	17	\$ 38,415	\$ 45,072
Adams	580	42.43	48.00	13	24,612	27,840
Allamakee	973	38.46	48.00	25	37,416	46,704
Appanoose	487	40.35	48.00	19	19,650	23,376
Audubon	955	47.61	48.00	1	45,472	45,840
Benton	1,113	45.40	48.00	6	50,524	53,374
Black Hawk	1,165	41.83	48.00	15	48,734	55,920
Boone	782	43.44	48.00	11	33,988	37,536
Bremer	1,280	34.46	48.00	40	44,104	61,440
Buchanan	960	36.00	48.00	33	34,864	46,080
Buena Vista	1,040	42.91	48.00	12	44,623	49,920
Butler	1,109	41.73	48.00	15	46,280	53,282
Calhoun	683	42.13	48.00	14	28,772	32,784
Carroll	1,029	44.73	48.00	7	46,028	49,392
Cass	898	50.83	50.83		45,647	45,647
Cedar	1,078	72.87	72.87		78,556	78,556
Cerro Gordo	961	36.00	48.00	33	34,594	46,128
Cherokee	904	44.83	48.00	7	40,636	43,392
Chickasaw	931	44.00	48.00	9	41,128	44,688
Clarke	478	45.98	48.00	4	21,980	22,944
Clay	818	42.56	48.00	13	34,821	39,264
Clayton	1,544	36.83	48.00	30	56,868	72,112
Clinton	1,178	39.50	48.00	22	46,532	56,544
Crawford	1,233	56.41	56.41		69,556	69,556
Dallas	686	45.85	48.00	5	31,452	32,928
Davis	434	41.28	48.00	16	18,016	20,832
Decatur	487	41.32	48.00	14	20,124	23,376
Delaware	1,083	39.32	48.00	22	42,596	51,984
Des Moines	429	44.16	48.00	9	19,386	21,072
Dickinson	456	48.00	48.00		23,208	23,208
Dubuque	1,036	42.22	48.00	14	43,744	49,508
Emmet	493	40.00	48.00	20	19,823	23,664
Fayette	1,384	29.50	48.00	64	39,884	65,472
Floyd	863	34.30	48.00	40	29,602	41,424
Franklin	1,006	42.39	48.00	13	42,646	48,288
Fremont	450	40.73	48.00	18	18,332	21,600
Greene	686	38.99	48.00	23	26,748	32,928
Grundy	985	47.01	48.00	2	46,304	47,280
Guthrie	841	40.40	48.00	9	33,976	40,368
Hamilton	894	36.50	48.00	32	32,718	42,912
Hancock	891	38.14	48.00	26	33,990	42,768
Hardin	922	40.00	48.00	20	36,864	44,256
Harrison	764	42.38	48.00	13	32,888	36,672
Henry	424	53.92	53.92		22,860	22,860
Howard	836	39.20	48.00	23	32,772	40,128
Humboldt	661	37.03	48.00	30	24,496	31,728
Ia	726	48.00	48.00		35,824	35,824
Iowa	941	44.08	48.00	9	41,480	45,168
Jackson	940	41.46	48.00	16	38,973	45,120
Jasper	1,088	47.69	48.00	1	51,800	52,224
Jefferson	414	39.50	48.00	22	16,352	19,872
Johnson	983	47.20	48.00	2	47,403	47,184
Jones	977	46.24	48.00	4	45,186	46,896
Keokuk	756	47.77	47.77		36,120	36,120
Kossuth	1,548	38.16	48.00	26	59,084	72,304
Lee	468	35.95	48.00	33	16,826	23,164

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Linn	1,096	44.98	48.00	7	49,308	52,688
Louisa	404	45.42	48.00	6	18,352	19,392
Lucas	513	39.18	48.00	23	20,152	24,574
Lyons	984	44.99	48.00	7	44,276	47,232
Madison	680	42.11	48.00	14	28,636	32,640
Mahaska	609	42.10	48.00	14	25,774	29,232
Marion	495	42.55	48.00	13	19,060	23,760
Marshall	932	47.40	48.00	1	44,188	44,716
Mills	449	47.40	48.00	1	21,284	21,552
Mitchell	894	35.59	48.00	34	31,830	42,912
Monona	540	39.47	48.00	22	21,317	25,920
Monroe	413	41.12	48.00	17	17,086	19,824
Montgomery	750	35.67	48.00	34	27,768	36,000
Muscatine	603	48.60	48.00		29,328	29,328
O'Brien	1,026	41.66	48.00	14	42,744	49,248
Osceola	568	48.63	48.63		27,647	27,647
Page	799	42.29	48.00	14	32,805	38,352
Palo Alto	684	34.00	48.00	41	23,400	32,832
Plymouth	1,274	42.54	48.00	13	54,200	61,152
Pocahontas	810	40.06	48.00	20	32,452	38,880
Polk	619	45.32	48.00	6	28,056	29,712
Pottawattamie	1,462	60.00	60.00		87,720	87,720
Poweshiek	986	48.52	48.52		47,753	47,753
Ringgold	629	47.90	47.90		30,130	30,130
Sac	1,035	41.61	48.00	15	43,072	49,650
Scott	1,084	45.41	48.00	6	49,227	52,032
Shelby	1,208	49.02	49.02		59,938	59,938
Sioux	1,419	42.64	48.00	12	60,504	68,112
Story	820	39.52	48.00	21	32,408	39,160
Tama	1,314	54.65	54.65		71,817	71,817
Taylor	694	44.88	48.00	7	31,133	39,744
Union	527	43.48	48.00	11	22,940	25,296
Van Buren	451	37.50	48.00	28	16,916	21,648
Wapello	478	38.16	48.00	26	18,244	22,944
Warren	688	42.39	48.00	13	29,162	33,024
Washington	701	37.14	48.00	29	26,046	33,648
Wayne	674	48.12	48.00	11	29,066	32,352
Webster	956	40.25	48.00	19	38,483	45,888
Winneshago	937	36.46	48.00	32	34,160	44,976
Winneshiek	1,424	39.88	48.00	20	56,796	68,352
Woodbury	894	39.00	48.00	23	34,828	42,112
Worth	873	38.42	48.00	25	33,563	41,904
Wright	873	35.29	48.00	36	30,815	41,904
Total	83,959	\$ 42.80	\$ 48.00		\$ 3,599,340	\$ 4,104,500

TABLE NO. 13—ASSESSMENT OF LIVE STOCK, 1916.

PART XV—CATTLE OF ALL AGES.

COUNTIES	Number	Reported average value	Adjusted average value	Reported actual value	Adjusted actual value
Adair	34,415	\$ 30.00	\$ 33.00	\$ 1,055,487	\$ 1,134,519
Adams	23,472	31.00	33.00	738,168	766,052
Allamore	35,001	28.00	32.00	995,940	1,099,940
Appanoose	21,050	36.00	36.00	755,844	759,909
Audubon	30,514	32.00	33.00	987,232	1,008,684
Benton	43,684	32.00	33.00	1,430,464	1,462,908
Black Hawk	35,599	30.00	33.00	1,085,035	1,169,451
Boone	36,568	35.00	36.00	940,956	955,916
Bremer	31,840	29.00	33.00	924,965	1,045,985
Buchanan	32,301	29.00	33.00	925,444	1,050,294
Boona Vista	31,532	28.00	33.00	900,178	1,066,678
Butler	30,682	30.00	32.00	911,462	926,549
Calhoun	21,188	31.00	34.00	667,964	721,002
Carroll	31,998	34.00	35.00	1,083,644	1,177,044
Cass	34,475	37.00	38.00	1,299,176	1,299,234
Cedar	38,995	41.00	41.00	1,615,428	1,615,428
Cerro Gordo	30,734	28.00	33.00	790,064	1,006,334
Cherokee	34,630	30.00	34.00	1,029,416	1,193,254
Chickasaw	38,602	30.00	32.00	867,830	920,516
Clarke	19,698	35.00	35.00	686,232	701,865
Clay	31,107	30.00	33.00	921,196	1,030,794
Clayton	43,022	27.00	32.00	1,179,810	1,387,394
Clinton	46,333	31.00	35.00	1,442,818	1,611,654
Crawford	45,835	42.00	44.00	1,941,686	1,941,686
Dallas	31,079	36.00	36.00	1,132,232	1,138,822
Davis	18,685	35.00	35.00	661,968	656,199
Decatur	22,395	30.00	33.00	674,438	741,872
Delaware	34,027	29.00	33.00	1,029,212	1,141,690
Des Moines	18,496	36.00	36.00	686,212	688,198
Dickinson	17,205	30.00	33.00	517,762	552,700
Dubuque	34,498	28.00	32.00	991,965	1,112,156
Emmet	27,308	35.00	35.00	961,306	961,306
Fayette	44,730	27.00	32.00	1,203,519	1,444,300
Floyd	26,634	24.00	32.00	652,790	862,300
Franklin	32,331	29.00	33.00	926,979	1,081,114
Fremon	30,293	29.00	35.00	850,276	1,052,970
Greene	25,391	39.00	33.00	745,060	848,064
Grundy	32,586	30.00	33.00	978,480	1,096,780
Outbrie	30,668	30.00	33.00	917,722	1,015,244
Hamilton	29,297	29.00	33.00	775,817	913,664
Hancock	25,561	27.00	33.00	692,436	822,136
Hardin	28,798	30.00	33.00	856,768	962,722
Harrison	30,233	29.00	33.00	890,360	1,070,314
Henry	30,203	36.00	34.00	741,884	741,868
Howard	36,800	29.00	32.00	768,338	853,412
Humboldt	22,656	31.00	33.00	699,756	766,210
Ida	29,068	33.00	35.00	968,639	1,030,269
Iowa	30,029	32.00	34.00	1,147,429	1,214,016
Jackson	37,138	32.00	33.00	1,188,964	1,242,616
Jasper	41,179	24.00	34.00	1,298,088	1,414,874
Jefferson	19,787	30.00	32.00	592,629	644,268
Johnson	34,368	35.00	36.00	1,211,658	1,344,254
Jones	41,061	28.00	32.00	1,134,621	1,347,270
Kookuk	29,184	42.00	42.00	1,226,512	1,226,512
Kossuth	40,673	31.00	33.00	1,287,669	1,344,134
Lee	19,679	30.00	33.00	600,191	694,032

COUNTIES	Number	Reported average value	Adjusted average value	Reported actual value	Adjusted actual value
Linn	40,541	\$5.00	\$5.00	\$ 1,440,655	\$ 1,444,055
Louis	16,730	42.00		707,148	708,188
Laurea	30,300	30.00	33.00	610,130	661,680
Lyon	27,651	30.00	33.00	815,660	868,884
Madison	35,560	31.00	33.00	978,037	1,040,606
Mahaska	25,701	32.00	33.00	826,617	885,617
Marion	35,465	33.00	35.00	1,164,771	1,229,514
Marshall	22,170	34.00	36.00	763,464	818,292
Mills	28,870	27.00	33.00	778,522	946,756
Mitchell	25,381	27.00	35.00	737,539	821,128
Monona	17,763	36.00	36.00	687,794	649,532
Monroe	27,607	30.00	34.00	886,162	931,216
Montgomery	22,363	32.00	34.00	737,724	812,434
Muscatine	30,245	29.00	33.00	891,774	996,340
O'Brien	17,615	27.00	32.00	482,365	566,511
Oseola	30,701	33.00	33.00	1,037,001	1,032,625
Palo Alto	24,106	28.00	33.00	680,216	797,190
Palo Alto	45,613	27.00	33.00	1,229,780	1,226,566
Plymouth	30,701	35.00	36.00	846,438	868,822
Pocahontas	23,684	35.00	39.00	1,066,535	1,068,248
Polk	36,025	39.00	40.00	2,426,516	2,426,516
Pottawattamie	37,370	31.00	34.00	1,158,208	1,294,337
Poweshiek	24,110	30.00	32.00	712,732	778,036
Ringgold	35,286	33.00	34.00	1,037,508	1,125,902
Sac	30,505	33.00	34.00	994,268	1,037,421
Scott	40,096	30.00	34.00	1,234,594	1,365,874
Shelby	41,916	33.00	34.00	1,414,020	1,467,304
Sioux	36,973	28.00	34.00	740,288	874,880
Story	47,162	34.00	34.00	1,630,486	1,637,151
Tama	23,820	32.00	33.00	779,278	795,345
Taylor	23,063	32.00	33.00	708,670	713,058
Union	16,997	35.00	35.00	380,676	399,472
Van Buren	18,292	32.00	35.00	601,716	696,512
Wapello	28,534	35.00	35.00	1,029,194	1,032,056
Warren	29,770	32.00	34.00	958,315	1,037,600
Washington	26,258	34.00	34.00	897,620	892,705
Wayne	25,906	33.00	33.00	789,643	800,211
Webster	22,327	30.00	33.00	681,518	747,776
Winnebago	41,192	28.00	32.00	1,156,050	1,216,029
Winnebago	38,267	25.00	35.00	1,035,678	1,154,472
Woodbury	29,268	28.00	33.00	816,831	864,883
Worth	25,138	27.00	33.00	694,803	831,358
Wright					
Total	2,932,796	\$ 32.00	\$ 34.00	\$ 98,796,796	\$ 101,517,675

TABLE NO. 13—ASSESSMENT OF LIVE STOCK, 1916.
PART XVI—SWINE OVER SIX MONTHS OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair	54,716	\$ 7.46	\$ 10.00	34	\$ 408,233	\$ 547,160
Adams	30,872	7.14	10.00	40	220,482	308,720
Allamakee	22,086	7.16	10.00	40	158,236	220,850
Appanoose	9,139	8.70	10.00	15	79,509	91,390
Audubon	54,579	7.51	10.00	33	409,934	545,790
Benton	71,153	8.56	10.00	17	609,104	711,530
Black Hawk	49,844	5.98	10.00	67	297,768	498,440
Boone	43,034	8.16	10.00	23	351,227	430,340
Bremer	25,744	6.00	10.00	67	154,246	257,440
Buchanan	34,109	7.00	10.00	43	238,954	341,090
Buena Vista	65,464	6.05	10.00	66	396,367	654,640
Butler	31,264	7.14	10.00	41	223,412	312,640
Calhoun	34,410	8.28	10.00	22	285,148	344,100
Carroll	54,112	8.85	10.00	13	478,880	541,120
Cass	56,831	8.16	10.00	23	459,506	563,310
Cedar	79,967	8.07	10.00	24	645,622	799,670
Cerro Gordo	29,111	5.10	10.00	58	148,436	291,110
Cherokee	79,590	6.55	10.00	49	521,899	795,900
Chickasaw	13,244	8.00	10.00	25	106,834	132,440
Clarke	19,783	7.35	10.00	8	144,488	197,830
Clay	46,388	7.37	10.00	38	342,283	463,880
Clayton	30,197	8.08	10.00	24	243,961	301,970
Clinton	60,922	7.79	10.00	28	474,581	609,220
Crawford	88,283	8.45	10.00	19	746,620	882,830
Dallas	57,931	7.75	10.00	28	448,860	579,310
Davis	14,479	6.73	10.00	47	97,584	144,790
Decatur	16,356	8.24	10.00	22	134,606	163,560
Delaware	30,779	6.47	10.00	50	199,172	307,790
Des Moines	28,706	9.26	10.00	7	266,794	287,990
Dickinson	18,570	6.60	10.00	49	124,206	185,700
Dubuque	24,273	9.02	10.00	11	219,146	242,730
Emmet	18,889	8.00	10.00	25	152,494	188,890
Fayette	26,963	5.67	10.00	72	152,601	269,630
Floyd	24,926	5.64	10.00	73	140,646	249,260
Franklin	41,218	7.51	10.00	36	309,605	412,180
Fremont	34,831	6.32	10.00	61	220,228	348,310
Greene	39,172	6.38	10.00	60	250,186	391,720
Grundy	46,943	7.71	10.00	29	362,236	469,430
Guthrie	46,965	7.60	10.00	30	357,692	469,950
Hamilton	52,388	6.40	10.00	60	335,165	523,880
Hancock	21,777	4.51	10.00	110	98,168	217,770
Hardin	40,265	6.75	10.00	46	270,777	402,650
Harrison	63,004	6.09	10.00	65	384,064	630,040
Henry	26,734	8.28	10.00	22	220,488	267,340
Howard	15,685	5.05	10.00	99	79,348	156,850
Humboldt	38,686	6.50	10.00	58	251,452	386,860
Ida	68,888	9.00	10.00	11	629,226	688,380
Iowa	69,512	7.28	10.00	39	505,228	695,120
Jackson	24,968	8.00	10.00	25	200,054	249,980
Jasper	18,877	7.99	10.00	25	162,586	207,570
Jefferson	20,753	7.00	10.00	43	144,018	207,530
Johnson	61,559	8.45	10.00	19	520,564	615,590
Jones	37,024	8.47	10.00	19	313,594	370,240
Keokuk	49,606	8.17	10.00	23	405,624	496,060
Kossuth	51,195	6.30	10.00	62	322,500	511,950
Lee	14,471	8.54	10.00	16	128,528	144,710

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Linn	51,841	8.34	10.00	21	428,200	513,410
Louisa	30,301	8.79	10.00	12	266,308	308,010
Lucas	13,812	7.06	10.00	42	97,574	138,120
Lyon	53,792	8.95	10.00	12	482,748	537,920
Madison	41,143	8.34	10.00	21	343,899	411,430
Mahaska	47,988	7.75	10.00	28	370,197	479,880
Marion	40,440	8.08	10.00	24	326,650	404,400
Marshall	64,263	8.83	10.00	21	535,424	642,630
Mills	39,669	7.89	10.00	26	308,552	390,600
Mitchell	29,683	5.43	10.00	91	161,219	296,830
Monona	52,311	7.10	10.00	41	372,516	523,110
Monroe	10,687	7.88	10.00	27	84,269	106,870
Montgomery	56,734	7.43	10.00	37	421,490	567,340
Muscatine	42,086	7.61	10.00	30	320,230	420,860
O'Brien	50,939	8.02	10.00	25	408,800	509,390
Osceola	27,832	7.83	10.00	27	218,015	278,320
Pago	53,509	8.49	10.00	19	429,332	535,090
Palo Alto	26,322	7.00	10.00	43	187,619	263,220
Plymouth	108,674	6.00	10.00	65	660,832	1,086,740
Pocahontas	38,660	7.24	10.00	39	279,976	386,600
Polk	33,303	8.31	10.00	21	276,906	333,030
Pottawattamie	118,294	10.00	10.00	-----	1,182,940	1,182,940
Poweshiek	68,840	6.23	10.00	63	422,678	688,400
Ringgold	22,068	7.20	10.00	40	159,152	220,980
Sac	60,682	7.86	10.00	27	477,252	606,820
Scott	47,468	8.21	10.00	22	389,753	474,680
Shelby	76,614	6.18	10.00	64	473,825	766,140
Sioux	104,828	6.85	10.00	45	718,520	1,048,280
Story	44,148	6.96	10.00	43	307,440	441,480
Tama	73,047	7.66	10.00	29	597,814	730,470
Taylor	53,043	7.47	10.00	36	246,076	330,430
Union	22,716	6.69	10.00	47	152,088	227,160
Van Buren	13,418	7.90	10.00	26	106,136	134,180
Wapello	19,268	8.00	10.00	24	155,968	192,660
Warren	33,261	7.66	10.00	33	254,744	332,610
Washington	66,801	8.00	10.00	25	534,386	668,010
Wayne	18,054	6.28	10.00	62	113,619	180,540
Webster	36,006	8.68	10.00	15	312,790	360,060
Winneshiek	21,130	7.18	10.00	40	151,752	211,300
Woodbury	39,447	6.08	10.00	65	240,064	394,470
Worth	73,902	8.00	10.00	25	591,012	739,020
Wright	19,999	7.75	10.00	28	155,017	199,990
Wright	40,039	5.69	10.00	72	224,617	400,390
Total	4,243,767	\$ 7.53	\$ 10.00	-----	\$31,956,372	\$ 42,617,670

TABLE NO. 13—ASSESSMENT OF LIVE STOCK, 1916.

PART XVII—SHEEP OVER SIX MONTHS OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair	8,336	\$ 4.00	\$ 4.50	13	\$ 33,363	\$ 37,521
Adams	7,245	5.58	5.58		40,442	40,442
Allamore	4,311	3.39	4.50	41	14,071	19,400
Appanoose	37,681	4.13	4.50	9	78,776	79,555
Audubon	3,651	4.24	4.50	7	15,500	16,430
Benton	4,928	3.55	4.50	24	14,432	18,269
Black Hawk	1,959	4.02	4.50	13	8,032	9,000
Boone	3,283	4.29	4.50	6	5,451	5,554
Bremer	1,982	3.90	4.50	15	5,116	6,119
Bucbanan	4,183	4.00	4.50	13	16,496	18,323
Buena Vista	2,376	3.57	4.50	28	8,479	10,622
Butler	3,439	4.05	4.50	13	13,860	15,405
Calhoun	2,092	4.00	4.50	13	8,368	9,414
Carroll	2,031	3.75	4.50	19	7,572	9,140
Cass	12,390	5.00	5.00		62,005	62,000
Cedar	7,593	5.92	5.92		44,966	44,966
Cerro Gordo	2,330	3.50	4.50	24	9,000	10,800
Cherokee	2,485	2.88	4.00	17	9,000	11,188
Chickasaw	1,568	4.00	4.00		7,810	7,810
Clarke	4,287	4.13	4.50	9	17,640	19,252
Clay	2,285	5.00	5.00		10,738	10,738
Clayton	4,437	4.21	4.00	7	18,677	19,969
Clinton	3,055	4.03	4.50	12	12,306	13,748
Crawford	5,407	3.59	4.50	23	19,644	24,569
Dallas	4,780	4.59	4.50		22,324	23,254
David	49,951	3.95	4.50	14	197,926	224,700
Decatur	3,600	4.00	4.50	13	14,400	16,200
Delaware	9,152	4.10	4.50	10	37,820	42,336
Des Moines	5,454	4.54	4.54		24,828	24,828
Dickinson	2,708	5.20	5.20		14,156	14,156
Dubuque	8,112	4.26	4.50	6	34,270	35,998
Emmet	851	3.49	4.50	27	2,916	3,825
Fayette	2,651	3.73	4.50	20	13,608	16,430
Floyd	3,719	4.01	4.50	12	14,940	16,735
Franklin	6,722	3.65	4.50	21	24,600	30,354
Fremont	723	3.99	4.50	14	2,894	3,254
Greene	2,043	3.87	4.50	18	7,929	9,134
Grundy	1,738	3.82	4.50	18	6,662	7,804
Guthrie	5,169	3.74	4.50	19	19,344	22,247
Hamilton	1,907	4.12	4.50	10	6,618	7,231
Hancock	1,988	4.22	4.50	7	8,338	8,999
Hardin	4,114	4.19	4.50	10	17,249	18,913
Harrison	6,640	3.04	4.50	123	13,620	29,880
Henry	12,552	5.71	5.71		71,724	71,724
Howard	5,903	4.01	4.50	12	23,806	27,270
Humboldt	976	4.02	4.50	12	3,904	4,281
Ida	3,742	4.00	4.50	13	10,966	12,329
Iowa	3,228	4.08	4.50	11	13,180	14,538
Jackson	2,223	4.41	4.50	2	14,268	14,268
Jasper	7,969	3.83	4.50	17	30,164	35,297
Jefferson	8,556	3.75	4.50	19	31,884	38,637
Johnson	5,881	5.16	5.16		30,350	30,350
Jones	2,460	4.50	4.50		10,428	14,985
Keokuk	5,231	4.01	4.50	12	21,729	23,759
Kossuth	3,512	4.02	4.50	11	14,256	15,904
Lee	18,294	4.16	4.50	9	76,148	82,229

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Linn	5,384	5.12	5.12		27,582	27,582
Louisia	1,721	5.08	5.03		8,690	8,690
Lucas	10,400	4.13	4.50	9	40,006	46,800
Lyon	4,005	4.01	4.50	12	16,144	18,025
Madison	13,139	4.21	4.50	7	59,480	59,125
Mahaska	13,833	4.00	4.50	13	55,824	62,548
Marion	14,979	4.14	4.50	9	60,288	65,650
Marshall	7,958	4.00	4.50	13	31,226	33,811
Mills	1,700	4.68	4.68		7,968	7,968
Mitchell	2,587	3.56	4.50	24	9,201	11,611
Monona	871	2.30	4.50	49	2,880	3,920
Monroe	3,151	4.27	4.50	6	34,873	36,690
Montgomery	3,500	2.91	4.50	53	10,448	16,143
Muscatine	2,306	3.35	4.50	38	7,782	10,377
O'Brien	1,851	4.02	4.50	12	7,445	8,530
Oswego	2,138	4.19	4.50	10	8,758	9,612
Pago	4,897	5.07	5.07		25,538	25,538
Palo Alto	1,640	4.00	4.50	13	6,928	7,580
Plymouth	2,849	4.02	4.50	12	11,480	12,821
Pocahontas	2,071	4.17	4.50	8	8,644	9,333
Folk	4,197	4.04	4.50	12	16,947	18,886
Pottawattamie	6,442	5.00	5.00		32,210	32,210
Poweshiek	4,369	5.96	5.96		25,788	25,788
Ringgold	7,267	3.65	4.50	22	43,401	48,491
Sac	3,820	3.21	4.50	40	13,792	17,190
Scott	1,293	4.62	4.50	7	5,450	5,819
Shelby	4,900	4.00	4.50	13	19,625	21,000
Sioux	2,250	4.57	4.50		10,320	10,320
Story	4,591	3.51	4.50	43	13,055	18,055
Tama	5,147	4.32	4.50	5	22,257	22,161
Taylor	12,294	6.31	6.31		77,632	77,632
Union	3,240	4.68	4.68		15,144	15,154
Van Buren	31,888	3.94	4.50	14	124,884	142,506
Wapello	10,733	4.23	4.50	6	45,780	48,388
Warren	8,010	4.50	4.50		36,048	36,048
Washington	4,628	4.09	4.50	10	18,930	20,820
Wayne	11,454	4.51	4.50		55,149	55,149
Webster	885	4.14	4.50	9	3,665	3,982
Winnebago	1,100	4.00	4.50	12	4,432	4,950
Winneshek	5,769	4.00	4.50	13	23,068	25,960
Woodbury	5,860	4.00	4.50	13	23,888	26,833
Worth	1,142	4.11	4.50	10	4,716	5,152
Wright	2,611	3.80	4.50	18	9,920	11,770
Total	553,468	\$ 4.47	\$ 4.50		\$ 2,268,196	\$ 2,408,000

TABLE NO. 13—ASSESSMENT OF LIVE STOCK, 1916.

PART XVIII—GOATS OVER SIX MONTHS OLD.

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Adair	186	\$ 1.87	\$ 2.75	44	\$ 348	\$ 515
Adams	100	6.04	6.04		604	604
Allamakee	229	1.70	2.75	53	390	625
Appanoose						
Audubon						
Benton	11	2.18	2.75	29	24	30
Black Hawk	64	3.81	3.81		244	244
Boone	7	4.00	4.00		28	28
Bremer	1	4.00	4.00		4	4
Buchanan	110	4.00	4.00		434	434
Buena Vista	22	4.18	4.18		92	92
Butler	132	2.03	2.75	36	268	363
Calhoun	13	4.00	4.00		52	52
Carroll						
Cass	42	2.19	2.75	28	92	115
Cedar	456	2.81	2.81		1,284	1,284
Cerro Gordo	10	8.80	8.80		88	88
Cherokee	5	2.80	2.80		14	14
Chickasaw	3	4.00	4.00		12	12
Clarke	106	1.58	2.75	59	168	290
Clay	10	4.90	4.90		49	49
Clayton	90	2.00	2.75	38	180	246
Clinton	23	10.00	10.00		232	232
Crawford	32	2.37	2.75	19	76	88
Dallas	84	4.00	4.00		336	336
Davis	6	4.00	4.00		24	24
Decatur						
Delaware	176	3.02	3.02		532	532
Des Moines	16	2.63	2.75	4	42	42
Dickinson						
Dubuque						
Emmet						
Fayette	13	4.00	4.00		52	52
Floyd	7	4.00	4.00		28	28
Franklin						
Premont	43	3.81	3.81		164	164
Greene	18	3.11	3.11		56	56
Grundy						
Guthrie	351	2.50	2.75	13	876	970
Hamilton						
Hancock	16	4.00	4.00		64	64
Hardin	53	5.30	5.30		284	284
Harrison	14	2.29	2.75	23	32	38
Henry	33	2.00	2.75	38	64	90
Howard						
Humboldt	11	4.00	4.00		44	44
Ida	34	4.00	4.00		136	136
Iowa	77	2.00	2.75	38	152	261
Jackson	652	3.52	3.52		2,296	2,296
Jasper	466	3.25	3.25		1,516	1,516
Jefferson	103	2.17	2.75	29	224	280
Johnson						
Jones	1	4.00	4.00		4	4
Keokuk	530	1.91	2.75	42	1,016	1,450
Kossuth						
Lee	490	2.19	2.75	28	1,072	1,350

COUNTIES	Number	Reported average value	Adjusted average value	Increase per cent	Reported actual value	Adjusted actual value
Linn						
Louisa	119	2.35	2.75	20	280	323
Lucas	310	1.81	2.75	47	562	850
Lyon						
Madison	22	4.00	4.00		90	90
Mahaska						
Marion	197	2.63	2.75	4	518	540
Marshall	27	3.10	3.10		84	84
Mills	147	1.77	2.75	49	260	375
Mitchell						
Monona	226	2.00	2.75	35	474	620
Monroe	464	2.75	2.75		1,279	1,279
Montgomery	2	4.00	4.00		8	8
Muscataine	222	2.05	2.75	35	456	605
O'Brien	18	4.00	4.00		72	72
Osceola						
Page	269	2.06	2.75	35	554	740
Palo Alto	27	7.00	7.00		190	190
Plymouth	76	4.00	4.00		304	304
Pocahontas	6	4.00	4.00		24	24
Polk	23	3.30	3.30		76	76
Pottawattamie	50	4.00	4.00		200	200
Poweshiek	42	.60	2.75	358	24	115
Ringgold	270	2.00	2.75	38	542	750
Sac	2	4.00	4.00		8	8
Scott						
Shelby						
Sioux						
Story	138	2.17	2.75	29	300	380
Tama	46	2.30	2.75	23	105	125
Taylor	282	2.72	2.75	1	768	775
Union	264	2.03	2.75	36	538	726
Van Buren						
Wapello	94	4.21	4.21		396	396
Warren	145	1.41	2.75	100	204	400
Washington	19	3.36	3.36		64	64
Wayne	3	2.67	2.75	3	8	8
Webster	50	4.00	4.00		200	200
Winnebago	16	4.00	4.00		64	64
Winneshiek	8	4.00	4.00		32	32
Woodbury						
Worth						
Wright	7	3.42	3.42		24	24
Total	8,437	\$ 2.65	\$ 3.00		\$ 22,403	\$ 25,878

TABLE NO. 14—TAXABLE VALUE OF PROPERTY, 1914.

Tax Lists of the Several Counties for the Year 1914 Showing Taxable Value of Property after Final Adjustments.

PART I.

COUNTIES.	Taxable value of land	Taxable value of forest and fruit trees	Taxable value of town lots	Taxable value personal property	Taxable value of express property	Taxable value of telegraph and telephone property
Adair	\$ 5,142,061		\$ 463,031	\$ 895,854	\$ 1,044	\$ 44,191
Adams	4,241,288		335,093	630,991	880	22,271
Allamakee	3,940,732	\$ 438	675,707	839,263	1,811	23,037
Appanoose	3,748,341		1,178,546	766,711	4,250	36,886
Audubon	5,000,077		404,071	730,123	1,019	25,580
Benton	8,349,562	1,969	1,312,356	1,467,770	2,874	56,360
Black Hawk	6,242,554	223	6,859,256	2,105,924	4,658	64,439
Boone	6,589,775		1,483,473	1,194,220	3,823	81,507
Bremer	4,405,698		1,147,053	876,121	2,097	41,895
Buchanan	5,457,583		890,406	987,943	2,084	45,209
Buena Vista	6,970,978		939,749	1,027,253	2,883	40,430
Butler	6,113,622	110	768,872	955,866	3,161	51,186
Calhoun	6,530,338		789,518	855,104	4,624	47,027
Carroll	6,793,200		954,916	939,912	3,563	49,648
Cass	6,422,719		1,123,864	1,009,192	2,555	58,549
Cedar	7,160,459	1,033	926,583	1,308,792	2,613	47,250
Cerro Gordo	5,781,872		2,771,593	1,196,421	4,172	40,313
Cherokee	7,139,161		843,517	940,032	1,831	32,263
Chickasaw	4,806,919		512,500	767,677	1,676	35,298
Clarke	3,250,683		458,049	553,174	1,300	21,550
Clay	5,532,420		576,828	862,845	3,097	31,947
Clayton	6,588,622	1,634	862,513	1,133,188	3,704	58,743
Clinton	7,864,002		3,614,088	1,777,528	5,873	89,556
Crawford	8,486,543		845,526	1,528,009	4,879	55,443
Dallas	6,735,361		1,323,065	1,158,364	3,440	54,727
Davis	3,447,156		348,210	703,282	1,832	24,407
Decatur	3,798,523	90	533,560	688,039	2,702	30,933
Delaware	5,930,726		690,735	807,835	3,230	41,708
Des Moines	4,660,824		3,856,044	1,578,873	2,183	41,167
Dickinson	3,193,558		624,455	608,840	1,404	22,160
Dubuque	5,472,949	930	7,123,666	3,123,751	3,579	83,562
Emmet	3,464,130		563,437	589,956	2,145	14,993
Fayette	7,502,603	886	1,136,297	1,183,773	3,700	63,580
Floyd	5,214,097	38	1,810,291	984,890	1,881	36,531
Franklin	6,900,158		594,134	933,062	2,981	51,989
Fremont	4,663,661		610,936	790,087	1,971	49,381
Greene	6,806,717		607,087	781,040	2,222	31,412
Grundy	6,376,000		473,935	926,607	1,953	38,930
Guthrie	5,913,130		792,210	996,742	1,970	33,976
Hamilton	6,696,900		1,020,991	972,478	2,537	54,435
Hancock	4,870,289		391,376	649,319	3,044	29,918
Hardin	6,451,608		1,276,341	1,136,290	4,467	53,185
Harrison	6,336,242		1,198,897	1,189,006	4,619	55,822
Henry	4,844,268		904,421	904,307	2,119	43,303
Howard	4,028,320	382	583,870	665,408	1,089	25,249
Humboldt	4,618,309		672,922	737,120	2,656	37,014
Ida	5,273,342		537,516	736,956	1,293	33,718
Iowa	7,000,701	4,056	616,313	1,221,774	1,622	38,511
Jackson	5,306,916		913,767	987,050	2,566	41,943
Jasper	8,585,590		1,428,520	1,509,345	3,701	62,782
Jefferson	4,246,577		786,723	805,267	2,451	39,126
Johnson	7,182,764	1,656	2,203,662	1,247,327	2,629	47,949
Jones	5,606,423	60	928,189	931,787	2,980	74,023

COUNTIES.	Taxable value of land	Taxable value of forest and fruit trees	Taxable value of town lots	Taxable value personal property	Taxable value of express property	Taxable value of telegraph and telephone property
Keokuk	6,076,239		920,812	1,298,015	4,378	49,164
Kossuth	7,967,080		807,315	1,410,559	4,284	42,117
Lee	5,162,638		3,422,569	1,399,322	4,472	56,112
Linn	8,037,194		9,324,585	2,457,127	5,653	72,187
Louisa	4,423,603		554,744	646,558	2,706	38,945
Lucas	3,277,370	40	501,256	544,160	1,969	24,146
Lyon	6,289,623		673,853	712,067	3,239	21,845
Madison	5,463,902		562,198	869,420	1,511	42,979
Mahaska	6,424,356		1,436,690	1,153,740	4,622	61,192
Marion	5,608,154	98	1,041,608	1,282,631	3,431	33,821
Marshall	7,078,692	34	1,984,078	1,179,985	4,257	79,060
Mills	4,575,544	67	526,079	798,927	2,846	55,378
Monona	5,015,634	138	787,613	785,769	2,211	33,080
Monroe	5,806,090		546,280	851,718	3,523	37,259
Montgomery	2,964,068		560,884	789,342	3,314	26,967
Muscatine	4,917,322		1,076,744	809,300	1,791	33,029
O'Brien	5,179,030		2,243,520	1,326,930	4,066	59,872
Osceola	6,827,364		838,004	991,849	2,940	33,585
Page	3,990,574		362,724	519,809	1,684	18,326
Palo Alto	6,119,924		1,297,867	1,336,171	3,323	45,420
Plymouth	4,840,224		542,544	717,364	2,043	25,696
Pocahontas	10,396,216		919,645	1,269,123	3,458	63,049
Polk	6,436,687		781,045	832,864	2,685	35,681
Pottawattamie	6,866,200	300	23,465,285	4,979,010	7,405	119,100
Poweshiek	9,808,333	54	4,360,213	2,243,657	5,920	102,633
Ringgold	7,055,894		1,273,937	1,110,509	2,801	59,293
Sac	3,777,090		491,564	667,603	2,224	26,169
Scott	7,064,192		734,559	939,022	3,895	45,522
Shelby	5,708,014	24	10,206,935	3,538,610	5,207	64,715
Sioux	7,011,421		644,322	985,217	3,447	44,761
Story	9,655,296		914,464	1,295,653	4,603	58,781
Tama	6,918,966		1,637,524	1,169,507	4,200	56,658
Taylor	8,223,412	185	1,164,092	1,498,820	4,181	51,367
Union	5,143,467		530,667	888,670	1,703	27,681
Van Buren	4,037,378		787,981	737,722	1,849	37,776
Wapello	3,126,566		623,710	634,642	2,239	32,332
Warren	3,959,182		2,869,009	1,357,507	3,232	97,349
Washington	5,505,769		946,206	962,493	3,182	42,901
Wayne	6,670,407		1,320,536	1,052,740	3,818	54,129
Webster	4,068,750		783,832	774,610	2,634	31,679
Winnebago	8,061,505		3,538,325	1,429,770	6,910	94,205
Winneshek	3,405,546	20	421,812	605,272	1,687	21,010
Woodbury	5,270,039	1,070	923,119	973,635	2,298	36,331
Worth	8,829,676		8,710,820	3,868,896	4,628	140,460
Wright	3,523,018		313,602	624,606	1,800	24,331
	6,254,812	99	847,809	850,073	3,744	54,621
Totals	\$ 576,642,582	\$15,634	\$ 164,397,563	\$ 112,126,407	\$ 303,335	\$ 4,736,711

TABLE NO. 14—TAXABLE VALUE OF PROPERTY, 1914.

PART II.

COUNTIES.	Taxable value of railroad, interurban and sleeping car property	Taxable value of all property except moneys and credits	Exemptions for soldiers and homesteads	Net taxable value of all property except moneys and credits	Actual value of moneys and credits
Adair	\$ 334,806	\$ 6,880,927	\$ 46,159	\$ 6,834,768	\$ 1,729,995
Adams	255,045	5,485,518	45,639	5,439,879	1,474,092
Allamakee	582,070	6,013,078	14,245	5,998,833	1,849,205
Appanoose	1,041,717	6,776,451	97,999	6,678,452	1,776,895
Audubon	254,427	6,465,902	22,697	6,443,205	2,137,833
Benton	809,007	11,969,898	69,497	11,900,401	4,522,457
Black Hawk	1,140,848	16,417,952	229,937	16,188,015	4,928,655
Boone	809,355	10,162,153	171,621	9,990,532	2,530,303
Bremer	672,998	7,235,962		7,235,962	3,042,972
Buchanan	541,128	7,924,353	60,512	7,863,841	3,076,750
Buena Vista	728,650	9,709,943	26,651	9,683,292	1,869,170
Butler	841,515	8,734,362	40,959	8,693,403	2,941,913
Calhoun	1,177,298	9,409,909	39,481	9,370,428	1,396,301
Carroll	1,067,694	9,798,933		9,798,933	1,058,193
Cass	562,307	9,179,186	56,490	9,122,706	2,645,356
Cedar	757,348	10,204,078	82,681	10,121,397	4,319,717
Cerro Gordo	1,163,912	10,958,283	57,786	10,900,497	2,064,416
Cherokee	422,909	9,379,418	143,686	9,235,732	1,440,241
Chickasaw	450,480	6,582,559	10,825	6,571,734	1,821,086
Clarke	396,472	4,681,178	48,586	4,632,592	1,414,821
Clay	806,927	7,808,064		7,808,064	1,089,481
Clayton	1,080,199	9,728,603	35,294	9,693,309	4,740,649
Clinton	1,588,181	14,939,228	99,172	14,840,056	5,656,585
Crawford	1,391,768	12,312,228		12,312,228	1,370,800
Dallas	847,178	10,123,085	73,227	10,049,858	2,669,787
Davis	444,578	4,969,465	29,916	4,939,549	1,815,066
Decatur	826,861	5,880,708	49,688	5,831,020	1,628,145
Delaware	865,150	8,329,374	27,300	8,302,074	2,436,050
Des Moines	540,524	10,619,615	74,903	10,544,712	4,091,707
Dickinson	369,524	4,819,941	87,132	4,732,809	493,689
Dubuque	973,842	16,782,279	131,136	16,651,143	1,237,673
Emmet	551,845	5,186,506		5,186,506	589,956
Fayette	1,041,308	10,932,057	67,102	10,864,955	3,279,926
Floyd	535,977	8,083,705	42,212	8,041,493	2,418,026
Franklin	685,279	9,176,603	28,594	9,148,009	1,590,261
Fremont	537,257	6,653,773	50,219	6,603,554	1,905,384
Greene	569,327	8,797,805	26,474	8,771,331	1,900,166
Grundy	509,758	8,387,273	3,010	8,384,263	2,185,723
Guthrie	561,684	8,304,712	48,969	8,255,743	2,301,383
Hamilton	696,095	9,443,436	154,597	9,288,839	2,156,429
Hancock	732,625	16,676,571	67,952	16,608,619	951,376
Hardin	1,157,209	10,079,100		10,079,100	4,161,745
Harrison	1,029,697	9,814,283	71,781	9,742,502	1,958,302
Henry	571,162	7,269,580		7,269,580	3,911,570
Howard	308,804	5,618,122	23,657	5,594,465	1,493,773
Humboldt	675,056	6,743,077	19,936	6,723,141	1,342,350
Ida	388,956	6,071,781		6,071,781	393,893
Iowa	465,183	9,348,160	21,615	9,326,545	4,144,322
Jackson	754,745	8,096,087	66,777	8,029,310	3,037,094
Jasper	877,224	12,467,162		12,467,162	4,947,100
Jefferson	719,588	6,599,732	28,170	6,571,562	1,951,566
Johnson	635,283	11,321,270	38,908	11,282,362	4,263,309
Jones	832,070	8,375,487		8,375,487	3,689,918
Keokuk	1,174,232	9,517,840		9,517,840	4,209,841
Kossuth	1,180,022	11,411,377	23,950	11,387,427	1,724,870
Lee	1,684,048	11,728,161	202,424	11,525,737	1,589,334

COUNTIES.	Taxable value of railroad, interurban and sleeping car property	Taxable value of all property except moneys and credits	Exemptions for soldiers and homesteads	Net taxable value of all property except moneys and credits	Actual value of moneys and credits
Linn	1,541,873	21,938,619	1,836,727	20,101,892	5,591,093
Louisa	552,851	6,218,407		6,218,407	1,676,648
Lucas	582,213	4,931,144	57,781	4,873,363	1,142,375
Lyon	516,130	8,616,237		8,616,237	823,650
Madison	431,739	7,371,749	55,102	7,316,647	2,204,413
Mahaska	1,184,140	10,264,740	36,382	10,168,358	4,450,788
Marion	517,881	8,892,624	73,124	8,819,400	3,630,339
Marshall	1,000,412	11,326,568		11,326,568	3,002,727
Mills	713,425	6,672,266	40,293	6,631,973	2,651,137
Mitchell	563,135	7,167,589	35,644	7,131,945	3,278,936
Monona	1,027,313	8,272,188		8,272,188	775,064
Monroe	653,699	4,968,274	48,124	4,920,150	1,183,714
Montgomery	444,813	7,283,050	66,911	7,216,145	2,536,190
Muscatine	1,007,798	9,821,246		9,821,246	3,854,415
O'Brien	841,115	9,534,947	29,235	9,505,712	1,312,830
Osceola	561,061	5,454,178	18,831	5,435,347	269,576
Page	832,557	9,638,196	78,784	9,559,412	3,901,569
Palo Alto	532,630	6,660,400	11,303	6,649,097	1,008,255
Plymouth	955,045	13,606,536	40,450	13,566,086	1,592,702
Pocahontas	704,412	8,793,364	7,274	8,786,090	938,455
Polk	2,114,495	37,551,795	124,500	37,427,295	8,784,084
Pottawattamie	1,757,130	18,337,940	160,979	18,176,961	3,000,563
Poweshiek	675,164	10,177,698	62,340	10,115,358	4,579,934
Ringgold	658,009	5,622,659	46,143	5,576,516	1,294,637
Sac	974,183	9,761,734	29,631	9,732,103	1,607,526
Scott	1,065,073	20,583,578	61,655	20,521,923	9,408,948
Shelby	767,153	9,456,321		9,456,321	2,161,897
Sioux	1,428,240	13,357,037	6,184	13,350,853	2,000,479
Story	1,054,555	10,832,440	1,164	10,831,276	3,847,112
Tama	1,234,220	12,166,277	30,967	12,135,310	2,798,963
Taylor	513,840	7,126,028		7,126,028	2,557,485
Union	557,578	6,160,284	127,295	6,032,989	980,311
Van Buren	656,326	4,975,815	71,778	4,904,037	1,762,754
Wapello	905,820	9,182,169	84,988	9,097,181	2,580,092
Warren	912,362	8,372,913	90,606	8,282,307	3,268,657
Washington	993,243	10,094,864	53,910	10,040,954	4,839,555
Wayne	766,164	6,457,603	52,762	6,404,841	2,903,292
Webster	1,350,355	14,421,070		14,421,070	2,282,472
Winnebago	412,256	4,807,633	9,701	4,797,932	86,016
Winneshek	664,386	7,870,828	22,786	7,848,042	3,001,080
Woodbury	1,290,269	22,904,649	175,283	22,729,366	3,328,040
Worth	469,254	4,956,691	84,878	4,871,813	1,345,768
Wright	1,661,171	9,012,329		9,012,329	1,180,487
Totals	\$ 80,756,449	\$ 939,018,631	\$ 6,541,869	\$ 932,476,762	\$ 251,828,587

TABLE NO. 15—TAXES LEVIED, 1914.

Amount of Taxes Levied in the Several Counties for the Year 1914 as Reported by the County Auditors.

PART I.

COUNTIES	General state tax 2.9 mills	General state tax on moneys and credits	Special univer- sity tax .2 mills	Special univer- sity tax on moneys and credits	Special agri- cultural col- lege tax .2 mills	Special agri- cultural college tax on moneys and credits
Adair	\$ 19,820.82	\$ 437.65	\$ 1,366.95	\$ 30.20	\$ 1,366.95	\$ 30.20
Adams	15,775.64	343.60	1,087.97	23.56	1,087.97	23.56
Allamakee	17,396.32	632.49	1,199.76	43.62	1,199.76	43.62
Appanoose	19,367.51	358.39	1,335.69	24.71	1,335.69	24.71
Audubon	18,685.21	610.77	1,288.64	42.12	1,288.64	42.12
Benton	34,568.15	1,367.10	2,385.98	94.25	2,385.98	94.25
Black Hawk	46,945.24	1,065.05	3,237.00	73.49	3,237.00	73.49
Boone	28,972.56	702.13	1,998.09	47.04	1,998.09	47.04
Bremer	20,984.26	668.81	1,447.26	46.12	1,447.26	46.12
Buchanan	22,805.14	714.98	1,572.77	49.32	1,572.77	49.32
Buena Vista	28,081.52	512.38	1,936.56	35.24	1,936.56	35.24
Butler	25,375.87	752.01	1,749.90	51.74	1,749.90	51.74
Calhoun	27,174.23	350.13	1,874.02	24.16	1,874.02	24.16
Carroll	28,422.52	377.05	1,960.15	26.00	1,960.15	26.00
Cass	26,423.88	606.76	1,822.35	48.07	1,822.35	48.07
Cedar	29,498.79	1,355.57	2,034.39	93.48	2,034.39	93.48
Cerro Gordo	31,611.44	62.50	2,174.14	4.31	2,174.14	4.31
Cherokee	20,783.58	307.78	1,847.12	25.35	1,847.12	25.35
Chickasaw	19,058.03	454.50	1,314.38	31.30	1,314.38	31.30
Clarke	13,434.52	347.38	926.52	23.96	926.52	23.96
Clay	22,643.29	282.99	1,561.61	19.52	1,561.61	19.52
Clayton	28,066.95	1,615.85	1,965.65	111.43	1,965.65	111.43
Clinton	43,036.16	1,174.24	2,968.02	80.97	2,968.02	80.97
Crawford	35,705.46	371.77	2,462.44	25.64	2,462.44	25.64
Dallas	29,144.44	707.34	2,009.96	48.78	2,009.96	48.78
Davis	14,324.29	626.40	987.90	43.21	987.90	43.21
Decatur	16,885.21	498.10	1,166.20	34.39	1,166.20	34.39
Delaware	24,076.01	427.79	1,690.41	29.52	1,690.41	29.52
Des Moines	30,583.72	1,085.25	2,109.22	74.85	2,109.22	74.85
Dickinson	13,725.15	114.93	946.56	7.92	946.56	7.92
Dubuque	48,288.42	432.00	3,330.19	29.79	3,330.19	29.79
Emmet	15,040.86	133.05	1,067.30	9.15	1,067.30	9.15
Fayette	31,568.37	918.71	2,172.99	63.47	2,172.99	63.47
Floyd	23,320.33	571.87	1,608.30	39.44	1,608.30	39.44
Franklin	26,529.20	466.93	1,829.60	31.94	1,829.60	31.94
Fremont	19,150.30	471.62	1,320.70	32.55	1,320.70	32.55
Greene	25,436.76	463.73	1,754.22	31.99	1,754.22	31.99
Grundy	24,323.09	389.68	1,677.45	26.50	1,677.45	26.50
Guthrie	23,941.65	617.57	1,651.14	42.62	1,651.14	42.62
Hamilton	26,937.63	574.34	1,857.76	39.63	1,857.76	39.63
Hancock	19,786.22	247.00	1,362.53	17.04	1,362.53	17.04
Hardin	29,229.24	835.07	2,156.68	57.62	2,156.68	57.62
Harrison	28,253.25	267.00	1,948.50	18.42	1,948.50	18.42
Henry	21,086.39	1,043.10	1,453.92	71.94	1,453.92	71.94
Howard	16,324.10	387.15	1,118.88	26.68	1,118.88	26.68
Humboldt	19,497.11	319.34	1,344.63	21.99	1,344.63	21.99
Ida	20,258.93	1.14	1,397.24	.08	1,397.24	.08
Iowa	27,016.98	1,454.03	1,865.31	100.24	1,865.31	100.24
Jackson	23,284.42	876.50	1,605.82	60.45	1,605.82	60.45
Jasper	36,154.77	1,364.04	2,493.43	94.07	2,493.43	94.07
Jefferson	19,057.53	713.48	1,314.31	49.21	1,314.31	49.21
Johnson	32,713.73	1,444.69	2,256.01	99.62	2,256.01	99.62
Jones	24,288.91	1,120.59	1,675.09	77.28	1,675.09	77.28

COUNTIES	General state tax 2.9 mills	General state tax on moneys and credits	Special univer- sity tax .2 mills	Special univer- sity tax on moneys and credits	Special agri- cultural col- lege tax .2 mills	Special agri- cultural college tax on moneys and credits
Keokuk	27,601.74	1,264.81	1,903.56	87.23	1,903.56	87.23
Kossuth	33,083.93	391.20	2,281.60	26.99	2,281.60	26.99
Lee	33,424.64	424.10	2,305.15	29.24	2,305.15	29.24
Linn	68,295.48	1,880.95	4,020.37	95.24	4,020.37	95.24
Louisa	18,033.38		1,243.68		1,243.68	
Lucas	14,132.67	310.00	974.67	21.36	974.67	21.36
Lyon	25,376.79	261.72	1,749.71	18.07	1,749.71	18.07
Madison	21,869.19		1,510.21		1,510.21	
Mahaska	29,487.25	1,190.62	2,036.73	82.11	2,036.73	82.11
Marion	25,575.97	701.80	1,763.86	48.40	1,763.86	48.40
Marshall	32,846.89	742.92	2,265.32	51.04	2,265.32	51.04
Mills	19,233.53	567.70	1,326.44	39.10	1,326.44	39.10
Mitchell	20,682.62	885.85	1,426.40	61.69	1,426.40	61.69
Monona	23,991.06	206.60	1,654.56	14.26	1,654.56	14.26
Monroe	14,355.43	286.05	990.03	19.72	990.03	19.72
Montgomery	20,926.83	573.83	1,443.23	39.58	1,443.23	39.58
Muscatine	28,481.61	1,488.28	1,964.23	102.64	1,964.23	102.64
O'Brien	27,566.56	1,154.45	1,901.14	79.61	1,901.14	79.61
Osceola	15,756.19	84.96	1,086.63	5.80	1,086.63	5.80
Page	27,722.29	1,061.61	1,911.88	73.17	1,911.88	73.17
Palo Alto	19,282.39	218.93	1,329.76	15.09	1,329.76	15.09
Plymouth	39,341.65	515.46	2,713.22	35.55	2,713.22	35.55
Pocahontas	25,479.66	277.68	1,757.22	19.50	1,757.22	19.50
Polk	108,899.34	1,531.46	7,510.30	106.24	7,510.30	106.24
Pottawattamie	52,887.17	600.00	3,647.39	47.57	3,647.39	47.57
Poweshiek	29,334.22	1,118.16	2,023.07	77.11	2,023.07	77.11
Ringgold	16,172.03	346.78	1,115.26	23.91	1,115.26	23.91
Sac	28,194.04	446.25	1,944.27	30.78	1,944.27	30.78
Scott	59,513.57	2,194.97	4,104.39	151.34	4,104.39	151.34
Shelby	27,423.33	737.59	1,891.26	50.84	1,891.26	50.84
Sioux	38,717.42	714.62	2,670.17	49.28	2,670.17	49.28
Story	31,414.08	914.74	2,166.49	63.14	2,166.49	63.14
Tama	35,192.40	775.27	2,427.06	53.44	2,427.06	53.44
Taylor	20,665.40	659.58	1,425.18	45.43	1,425.18	45.43
Union	17,495.67	223.32	1,206.60	15.44	1,206.60	15.44
Van Buren	14,221.70	500.54	980.80	34.52	980.80	34.52
Wapello	26,381.65	490.20	1,819.42	33.80	1,819.42	33.80
Warren	24,020.38	96.58	1,656.58	6.66	1,656.58	6.66
Washington	29,119.18	1,364.47	2,008.22	94.10	2,008.22	94.10
Wayne	18,574.23	412.25	1,280.98	34.47	1,280.98	34.47
Webster	41,821.10	579.17	2,884.21	40.06	2,884.21	40.06
Winnebago	14,087.99	239.47	971.59	16.51	971.59	16.51
Winneshiek	22,759.34	1,000.00	1,569.61	65.00	1,569.61	65.00
Woodbury	65,915.16	687.32	4,545.87	39.09	4,545.87	39.09
Worth	14,123.25	446.66	974.36	30.81	974.36	30.81
Wright	26,135.67	245.69	1,802.45	16.96	1,802.45	16.96
Totals	\$2,700,389.26	\$ 64,478.93	\$186,785.40	\$ 4,445.43	\$186,785.36	\$ 4,445.43

TABLE NO. 15—TAXES LEVIED, 1914.

PART II.

COUNTIES	Special teachers college tax .1 mills	Special teachers college tax on moneys and credits	Capitol extension tax .5 mills	Capitol extension tax on moneys and credits	State institution tax .5 mills	State institution tax on moneys and credits
Adair	683.47	15.13	3,417.38	75.49	3,417.38	75.49
Adams	543.99	11.73	2,719.94	59.09	2,719.94	59.09
Allamakee	569.88	21.86	2,969.42	109.30	2,969.42	109.30
Appanoos	667.85	12.36	3,339.23	61.79	3,339.23	61.79
Audubon	644.34	21.10	3,221.59	105.35	3,221.59	105.35
Benton	1,193.00	47.14	5,965.06	235.72	5,965.06	235.72
Black Hawk	1,618.80	36.74	8,094.00	183.61	8,094.00	183.61
Boone	969.08	23.48	4,995.24	117.60	4,995.24	117.60
Bremer	728.62	23.06	3,618.11	115.30	3,618.11	115.30
Buchanan	786.38	24.06	3,931.92	123.27	3,931.92	123.27
Buena Vista	968.28	17.67	4,841.61	88.33	4,841.61	88.33
Butler	874.91	25.82	4,374.89	129.62	4,374.89	129.62
Calhoun	936.97	12.07	4,685.13	60.31	4,685.13	60.31
Carroll	986.08	13.00	4,900.42	65.00	4,900.42	65.00
Casa	911.17	24.02	4,555.85	120.13	4,555.85	120.13
Cedar	1,017.19	46.76	5,085.99	233.69	5,085.99	233.69
Cerro Gordo	1,090.06	2.16	5,450.28	10.77	5,450.28	10.77
Cherokee	923.61	12.69	4,617.87	63.41	4,617.87	63.41
Chickasaw	657.19	15.65	3,285.86	78.34	3,285.86	78.34
Clarke	463.27	11.98	2,316.30	60.03	2,316.30	60.03
Clay	780.89	9.77	3,904.02	48.79	3,904.02	48.79
Clayton	967.83	55.71	4,839.13	278.47	4,839.13	278.47
Clinton	1,484.01	40.49	7,420.03	202.46	7,420.03	202.46
Crawford	1,231.22	12.83	6,156.11	64.11	6,156.11	64.11
Dallas	1,904.99	24.39	5,024.90	121.96	5,024.90	121.96
Davis	493.95	21.90	2,469.75	108.04	2,469.75	108.04
Decatur	583.10	17.19	2,915.51	85.99	2,915.51	85.99
Delaware	830.20	14.76	4,151.03	73.77	4,151.03	73.77
Des Moines	1,054.64	37.42	5,273.05	187.10	5,273.05	187.10
Dickinson	473.28	3.97	2,366.40	19.83	2,366.40	19.83
Dubuque	1,665.10	14.89	8,325.59	74.48	8,325.59	74.48
Emmet	518.65	4.59	2,593.25	23.02	2,593.25	23.02
Fayette	1,086.50	31.73	5,432.48	158.48	5,432.48	158.48
Floyd	804.15	19.72	4,020.74	98.60	4,020.74	98.60
Franklin	914.80	15.96	4,574.00	80.34	4,574.00	80.34
Fremont	669.85	16.27	3,301.50	81.32	3,301.50	81.32
Greene	877.14	15.99	4,385.64	79.05	4,385.64	79.05
Grundy	838.72	14.54	4,193.62	66.53	4,193.62	66.53
Guthrie	825.97	21.31	4,127.87	106.52	4,127.87	106.52
Hamilton	925.88	19.81	4,644.42	99.08	4,644.42	99.08
Hancock	681.26	8.52	3,406.30	42.60	3,406.30	42.60
Hardin	1,007.86	28.83	5,039.41	144.04	5,039.41	144.04
Harrison	974.25	9.20	4,871.25	46.04	4,871.25	46.04
Henry	726.96	35.07	3,634.79	179.85	3,634.79	179.85
Howard	559.45	13.33	2,797.25	66.78	2,797.25	66.78
Humboldt	672.31	11.00	3,361.57	54.37	3,361.57	54.37
Ida	668.62	.04	3,493.09	.19	3,493.09	.19
Iowa	932.65	50.07	4,663.27	250.68	4,663.27	250.68
Jackson	802.91	30.22	4,014.56	151.12	4,014.56	151.12
Jasper	1,246.72	47.04	6,333.58	235.18	6,333.58	235.18
Jefferson	657.16	24.60	3,285.78	123.09	3,285.78	123.09
Johnson	1,127.92	49.64	5,640.19	249.05	5,640.19	249.05
Jones	837.55	38.63	4,157.75	193.20	4,157.75	193.20
Keokuk	951.78	43.61	4,758.92	218.07	4,758.92	218.07
Kossuth	1,140.79	13.44	5,704.12	67.43	5,704.12	67.43
Lee	1,152.57	14.63	5,762.87	73.12	5,762.87	73.12
Linn	2,010.19	47.62	10,050.94	238.09	10,050.94	238.09

COUNTIES	Special teachers college tax .1 mills	Special teachers college tax on moneys and credits	Capitol extension tax .5 mills	Capitol extension tax on moneys and credits	State institution tax .5 mills	State institution tax on moneys and credits
Louisa	621.84		3,109.20		3,109.20	
Lucas	487.34	10.67	2,436.67	53.42	2,436.67	53.42
Lyon	874.86	9.63	4,374.27	45.39	4,374.27	45.39
Madison	755.12		3,775.55		3,775.55	
Mahaska	1,018.37	41.05	5,091.79	205.28	5,091.79	205.28
Marion	881.93	24.30	4,409.65	121.00	4,409.65	121.00
Marshall	1,132.68	25.52	5,663.27	127.34	5,663.27	127.34
Mills	663.22	19.55	3,316.11	97.88	3,316.11	97.88
Mitchell	713.20	39.55	3,565.97	152.73	3,565.97	152.73
Monona	827.28	7.13	4,136.39	35.63	4,136.39	35.63
Monroe	495.01	9.86	2,475.07	39.45	2,475.07	39.45
Montgomery	721.61	19.79	3,608.07	98.94	3,608.07	98.94
Muscatine	982.12	51.31	4,910.62	256.60	4,910.62	256.60
O'Brien	950.57	39.81	4,752.80	199.05	4,752.80	199.05
Oseola	543.90	2.93	2,716.68	14.67	2,716.68	14.67
Page	955.94	36.56	4,779.71	183.08	4,779.71	183.08
Palo Alto	664.92	6.54	3,324.57	37.74	3,324.57	37.74
Plymouth	1,356.61	17.78	6,783.04	88.87	6,783.04	88.87
Pocahontas	878.61	9.75	4,393.05	48.75	4,393.05	48.75
Polk	3,755.15	54.42	18,775.75	264.21	18,775.75	264.21
Pottawattamie	1,823.69	23.79	9,118.48	119.00	9,118.48	119.00
Poweshiek	1,011.57	38.52	5,057.58	192.85	5,057.58	192.85
Ringgold	557.65	11.65	2,788.26	59.79	2,788.26	59.79
Sac	972.19	15.40	4,800.97	76.92	4,800.97	76.92
Scott	2,052.20	75.64	10,260.96	378.42	10,260.96	378.42
Shelby	945.63	25.42	4,728.16	127.14	4,728.16	127.14
Sioux	1,335.09	24.64	6,675.43	123.21	6,675.43	123.21
Story	1,083.24	31.54	5,416.22	157.77	5,416.22	157.77
Tama	1,213.53	26.64	6,067.65	133.85	6,067.65	133.85
Taylor	712.60	22.74	3,563.02	113.74	3,563.02	113.74
Union	663.30	7.72	3,016.49	38.50	3,016.49	38.50
Van Buren	490.40	17.26	2,252.00	86.30	2,252.00	86.30
Wapello	909.71	16.90	4,548.56	84.50	4,548.56	84.50
Warren	828.28	3.33	4,141.45	16.65	4,141.45	16.65
Washington	1,004.11	47.05	5,020.55	235.26	5,020.55	235.26
Wayne	640.49	16.47	3,202.45	75.79	3,202.45	75.79
Webster	1,442.11	20.02	7,210.54	99.86	7,210.54	99.86
Winnebago	485.79	8.26	2,428.96	41.29	2,428.96	41.29
Winneshek	784.80	30.00	3,924.02	160.00	3,924.02	160.00
Woodbury	2,272.94	19.54	11,364.68	97.89	11,364.68	97.89
Worth	437.18	15.40	2,435.91	77.01	2,435.91	77.01
Wright	901.23	8.47	4,506.18	42.36	4,506.18	42.36
Totals	\$ 93,325.33	\$ 2,221.86	\$466,527.57	\$ 11,066.14	\$466,527.53	\$ 11,066.12

TABLE NO. 15—TAXES LEVIED, 1914.

PART III.

COUNTIES	Agricultural college extension tax .5 mills	Agricultural college extension tax on moneys and credits	General county tax	Court expense tax	County drainage tax	Poor tax
Adair	3,417.33	75.49	32,832.85			2,704.37
Adams	2,719.04	50.09	33,352.72		5,558.12	5,558.12
Allamakee	2,999.42	109.30	33,793.33			6,144.23
Appanoose	3,339.23	61.79	53,427.62	20,035.30		10,017.68
Audubon	3,221.59	105.35	26,618.72		3,326.94	
Benton	5,965.06	235.72	24,803.62			
Black Hawk	8,064.00	183.61	66,240.51	21,521.79		33,111.43
Boone	4,965.24	117.60	45,958.28		8,696.39	10,225.71
Bremer	3,618.11	115.30	26,133.06			7,466.59
Buchanan	3,931.92	123.27	32,441.49		430.13	8,110.40
Buena Vista	4,841.61	88.33	32,537.65		4,929.94	
Butler	4,374.89	129.62	33,059.66			8,749.48
Calhoun	4,685.13	60.31	61,254.88		9,370.36	9,370.36
Carroll	4,900.42	65.90	41,162.56			9,800.86
Cass	4,565.85	120.13	42,063.83			9,351.96
Cedar	5,085.99	233.69	43,621.83			5,319.67
Cerro Gordo	5,450.28	10.77	49,146.34	16,394.36	10,922.13	21,844.15
Cherokee	4,617.87	63.41	42,131.60		4,681.23	
Chickasaw	3,285.86	78.34	40,371.07			3,364.24
Clarke	2,316.30	60.03	34,217.99			4,752.33
Clay	3,904.02	48.79	35,575.32		13,423.36	7,905.69
Clayton	4,839.13	278.47	30,707.97			8,189.02
Clinton	7,420.03	202.46	61,064.82	15,254.51		30,509.02
Crawford	6,156.11	64.11	46,030.13			4,976.19
Dallas	5,024.90	121.96	40,145.23			10,293.69
Davis	2,469.75	108.04	36,114.84			8,248.87
Decatur	2,915.51	85.99	48,019.27			3,001.50
Delaware	4,151.03	73.77	33,798.53		8,449.65	15,210.42
Des Moines	5,273.05	187.10	48,512.13	14,764.55	36,730.54	17,923.41
Dickinson	2,306.40	19.83	30,066.48			9,544.92
Dubuque	8,325.59	74.48	99,907.09	28,307.00		33,302.37
Emmet	2,593.25	23.02	28,765.09			5,231.26
Fayette	5,432.48	158.48	42,483.91			11,131.78
Floyd	4,020.74	98.60	43,665.09			8,233.71
Franklin	4,574.00	80.33	37,236.53			2,792.76
Fremont	3,301.50	81.32	26,414.22			6,063.54
Greene	4,385.65	79.95	35,085.32			10,525.58
Grundy	4,103.62	66.53	42,607.97			4,127.87
Guthrie	4,127.87	106.52	33,023.22			4,743.50
Hamilton	4,644.42	99.08	28,459.94			
Hancock	3,406.30	42.60	41,414.30	11,729.41	6,867.24	
Hardin	5,039.41	144.04	41,468.70	3,109.96		4,146.57
Harrison	4,871.25	46.04	39,334.76	4,917.29		9,834.63
Henry	3,634.79	179.85	34,166.97			3,635.88
Howard	2,797.25	68.78	20,045.10			2,863.96
Humboldt	3,361.57	54.37	27,332.76		6,833.11	3,416.56
Ida	3,493.09	19	13,972.37			3,493.09
Iowa	4,663.27	250.68	36,363.38			9,827.89
Jackson	4,014.56	151.12	37,491.09			4,165.63
Jasper	6,333.58	235.13	37,401.48			7,480.39
Jefferson	3,235.78	128.99	41,007.29			6,136.05
Johnson	5,640.19	249.05	35,336.58			17,063.21
Jones	4,187.75	193.21	29,428.55			
Keokuk	4,758.92	218.07	32,849.13	1,988.50		4,976.66
Kossuth	5,704.12	67.43	46,172.64		44,892.33	5,771.57
Lee	5,762.87	73.12	46,691.69	37,353.36		11,672.94
Linn	10,050.94	238.06	82,312.21			41,156.16

COUNTIES	Agricultural college extension tax .5 mills	Agricultural college extension tax on moneys and credits	General county tax	Court expense tax	County drainage tax	Poor tax
Louisa	5,109.20		24,251.79		60,280.35	
Lucas	2,336.67	53.42	32,170.27	4,874.86		2,437.58
Lyon	4,374.27	45.39	35,809.05			3,499.42
Madison	3,775.55		34,735.12			6,040.87
Mahaska	5,091.79	205.28	47,792.07	8,532.95		8,473.98
Marion	4,409.65	121.00	52,915.00	2,645.79		11,565.09
Marshall	5,663.27	127.34	45,306.02	7,928.74		11,326.53
Mills	3,316.11	97.88	45,774.83			3,413.99
Mitchell	3,565.97	152.73	40,905.72			
Monona	4,136.39	35.63	35,879.21			
Monroe	2,475.07	39.45	39,595.20	14,848.20		9,808.80
Montgomery	3,608.07	98.94	22,242.10			3,707.01
Muscatine	4,910.62	256.60	32,036.79			8,267.56
O'Brien	4,752.86	199.05	29,711.40			4,951.91
Osceola	2,716.68	14.67	13,656.87		2,731.35	2,731.34
Page	4,779.71	183.08	43,017.34	4,779.71	4,779.71	2,967.82
Palo Alto	3,324.57	37.74	33,623.30		6,724.64	6,724.64
Plymouth	6,783.04	88.87	34,359.59			8,246.30
Pocahontas	4,393.05	48.75	32,563.53		7,018.87	2,635.83
Polk	18,775.75	264.31	137,899.10	112,223.71		43,743.82
Pottawattamie	9,118.43	119.00	73,892.33	42,492.26		36,949.82
Poweshiek	5,057.58	192.85	45,154.23			10,501.01
Ringgold	2,788.26	59.79	24,536.72			5,576.45
Sac	4,860.97	76.92	45,439.66		4,260.45	7,900.63
Scott	10,260.96	373.42	63,839.50	51,069.16		42,557.65
Shelby	4,728.16	127.14	9,710.64			2,913.23
Sioux	6,675.43	123.21	40,791.84			14,597.23
Story	5,416.22	157.77	43,329.76		5,416.22	21,664.88
Tama	6,067.65	133.85	37,208.16			
Taylor	3,563.01	113.74	38,480.49			
Union	3,016.49	33.00	42,080.91			3,070.10
Van Buren	2,252.00	86.30	38,074.77	3,045.98		7,107.29
Wapello	4,548.56	84.50	55,596.72	13,869.18		18,532.24
Warren	4,141.45	16.65	35,500.87			8,282.89
Washington	5,020.55	235.25	42,646.43			
Wayne	3,292.45	75.79	38,429.44			
Webster	7,210.54	99.86	14,620.75			21,931.30
Winnebago	2,428.96	41.29	27,666.81		59,727.49	4,940.51
Winneshie	3,924.02	160.00	31,392.19	3,924.02	7,848.05	7,848.05
Woodbury	11,364.68	97.89	121,499.80	36,679.46	9,087.13	22,924.39
Worth	2,435.91	77.01	22,616.25		2,512.97	
Wright	4,506.18	42.36	34,558.83		38,086.63	9,097.08
Totals	\$466,527.58	\$ 11,066.11	\$4,022,271.65	\$482,325.11	\$423,620.98	\$ 886,10.36

TABLE NO. 15—TAXES LEVIED, 1914.

PART IV.

COUNTIES	County road tax	Soldiers relief tax	Bridge tax	City tax	Court house tax	Insane tax state hospital
Adair	\$ 6,985.71	\$ 698.58	\$ 32,832.85	\$ 22,581.10		\$ 6,985.71
Adams	15,699.14		27,791.75	14,395.76		5,568.12
Allamakee	16,452.67	307.14	35,022.35	26,125.81		
Appanoose	6,678.45	1,335.69	26,713.81	46,847.16		
Audubon	18,453.32	665.45	33,269.05	15,648.53		3,326.94
Benton	31,785.38	1,240.14	62,009.86	60,689.81		4,960.57
Black Hawk	12,324.10	3,311.08	32,371.79	425,212.50		16,555.23
Boone	3,067.72	1,022.52	30,677.22	64,665.17		8,180.67
Bremer	15,182.57	2,245.96	37,333.00	32,110.62		5,973.20
Buchanan	21,362.84	1,622.09	40,561.93	36,508.22		8,110.40
Buena Vista	26,481.40		50,285.59	35,904.68		5,915.80
Butler	23,845.09	2,187.51	43,749.23	24,055.49		
Calhoun	9,370.36	4,685.13	32,796.40	10,780.90		9,370.36
Carroll	26,165.53	980.03	49,004.52	34,452.75		14,701.33
Cass	24,859.34	3,740.75	46,759.77	41,009.93		4,675.99
Cedar	28,920.77	1,063.96	37,238.09	27,435.12		5,319.68
Cerro Gordo	10,922.14	3,276.62	49,149.81	40,275.51		10,922.04
Cherokee	25,453.49	2,808.81	56,175.48	33,788.32		3,745.03
Chickasaw	6,728.49	672.90	33,642.25	21,717.96		3,364.24
Clarke	4,752.33	475.25	23,761.94	21,961.24		4,752.33
Clay	14,795.44	1,581.06	30,528.39	17,463.86		3,952.71
Clayton	10,235.42	5,117.60	51,176.51	20,227.15		10,235.42
Clinton	10,152.41	6,101.80	59,132.90	212,431.77		21,856.31
Crawford	33,839.25	2,488.08	62,202.22	37,266.21		4,976.19
Dallas	10,293.69	3,088.11	47,838.79	51,468.76		10,293.69
Davis	5,155.54	1,081.11	20,520.16	14,280.16	\$ 1,081.11	5,155.54
Decatur	6,003.03	600.29	27,631.25	24,010.13		3,001.50
Delaware	8,449.68	2,534.87	42,248.16	30,567.02		4,224.83
Des Moines	21,151.41	1,054.64	14,756.50	109,562.68		10,546.13
Dickinson	4,772.46	954.47	23,862.27	20,402.97		2,886.23
Dubuque	30,393.47	6,860.47	39,904.32	14,460.35		16,661.19
Emmet	13,830.48		15,693.86	31,778.31		2,615.43
Fayette	29,417.84	2,236.47	55,906.93	47,574.57		3,354.48
Floyd	20,138.08		41,193.44	53,850.78		
Franklin	4,654.63	1,861.73	32,532.11	30,945.07		
Fremont	6,803.54	690.35	46,224.87			6,603.54
Greene	23,950.34	1,754.25	35,085.32	25,147.16		6,139.94
Grundy	23,449.62		38,347.79	26,508.17		4,260.15
Guthrie	22,565.10	1,651.14	33,023.22	28,525.77		
Hamilton	32,303.73		37,947.71	52,758.39		4,743.50
Hancock	6,897.24		27,588.96	19,729.72	6,825.56	
Hardin	10,366.94	2,073.30	51,834.62	33,707.80		7,256.79
Harrison	26,367.00	1,966.96	49,173.17	42,720.60	9,834.59	9,834.66
Henry	7,268.06	729.82	14,540.03	40,816.55	13,086.67	7,268.06
Howard	15,236.89	572.78	28,640.10	27,288.44		5,727.98
Humboldt	13,006.22		34,165.93	19,508.22		5,466.41
Ida	13,800.79	698.62	30,088.58	18,542.69		
Iowa	9,827.89	1,965.54	49,139.70	25,406.00		3,931.15
Jackson	21,947.66	833.14	41,666.77	24,592.16		8,331.35
Jasper	12,467.16	3,493.43	62,335.51	66,855.40	18,700.70	3,740.15
Jefferson	6,817.88	2,045.33	34,123.88	11,470.43		3,408.87
Johnson	11,778.57	1,177.56	58,894.00	123,646.83		8,244.94
Jones	8,761.90	1,752.37	38,552.35	41,823.51		1,752.37
Keokuk	26,291.80	994.41	43,798.73	44,340.84	19,908.38	2,086.21
Kossuth	11,543.22	2,308.54	69,259.10	17,833.80		5,771.57
Lee	11,672.94	4,809.16	41,546.78	180,649.70		21,011.26

COUNTIES	County road tax	Soldiers relief tax	Bridge tax	City tax	Court house tax	Insane tax state hospital
Linn	20,578.08		40,743.23	416,278.65		22,685.89
Louisa	18,533.49	621.84	22,386.27	16,451.63		3,109.20
Lucas	4,874.86	2,437.58	19,489.28	23,553.36		4,874.86
Lyon	8,748.55	1,749.71	26,245.65	91,352.31	34,994.20	
Madison	7,551.10	755.16	33,224.84	20,995.88		7,551.10
Mahaska	27,736.60	3,178.36	52,989.60	98,884.41		10,597.82
Marion	21,280.50	2,645.79	44,096.00	72,335.00	6,173.51	4,409.65
Marshall	11,326.55	1,132.68	45,306.02	84,482.22		
Mills	3,413.99	3,413.99	32,751.78	26,891.78		3,413.99
Mitchell	18,533.41	743.75	37,187.01	22,954.18		3,718.70
Monona	19,300.52	834.42	41,720.02	9,420.34		4,172.02
Monroe	11,097.93	989.88	19,797.60	30,770.62		4,949.40
Montgomery	7,414.03	1,482.80	37,070.16	47,718.32		7,414.03
Muscataine	7,597.05	1,033.44	37,985.24	138,799.21	10,334.45	11,367.88
O'Brien	9,903.80		49,518.99	37,079.36		4,951.91
Osceola	15,198.22	546.23	27,314.48	14,504.60		2,731.35
Page	9,559.41	3,823.77	47,797.06	61,883.65		3,823.77
Palo Alto	18,032.59	2,689.80	26,898.37	9,529.70		
Plymouth	6,871.91	2,748.77	54,975.31	46,560.04		
Pocahontas	26,358.27	878.61	50,080.71	22,496.99		2,635.83
Polk	37,523.03	7,504.59	35,693.27	1,015,619.81	48,743.82	37,523.03
Pottawattamie	43,079.86	1,847.48	67,546.59	257,476.04		18,474.88
Poweshiek	27,650.69	3,150.23	52,504.68	66,310.15		5,250.39
Ringgold	5,576.44	1,115.27	27,882.51	12,650.88		8,337.64
Sac	26,964.16		44,442.67	35,779.06		3,950.24
Scott	2,127.88	2,127.87	42,398.61	466,185.52		21,278.80
Shelby	26,372.19	2,913.23	48,553.24	21,686.84		7,768.52
Sioux	25,427.53		27,194.56	44,014.33		5,488.58
Story	26,662.21	1,083.24	37,913.54	72,050.81		5,416.22
Tama	12,402.60	3,707.23	62,013.59	60,879.37		6,178.75
Taylor	19,461.50	2,137.76	35,630.14	25,817.80		
Union	15,536.70		24,560.48	34,904.53		7,982.16
Van Buren	5,076.63	1,015.32	22,337.20	14,950.34		9,137.94
Wapello	9,266.12	1,852.22	30,456.38	140,829.89		9,266.12
Warren	8,282.90	828.27	28,090.19	34,469.80		4,141.45
Washington	27,608.43	4,204.64	42,046.43	47,954.29		3,153.48
Wayne	6,404.90	1,280.98	12,809.81	33,436.32		1,921.47
Webster	26,024.74	4,386.24	37,491.60	158,202.06	13,158.63	20,469.19
Winnebago	4,940.51	988.10	9,881.60	18,001.58		7,410.75
Winneshiek	13,029.59	1,509.61	50,227.00	22,641.59	11,772.07	7,843.05
Woodbury	41,752.57	4,584.96	72,417.03	479,243.26		11,462.57
Worth	2,512.97		17,590.41	12,593.31		7,538.80
Wright	23,818.77	1,819.41	51,853.38	75,605.32		7,277.56
Totals	\$1,594,385.43	\$175,517.39	\$3,851,298.20	\$7,209,074.90	\$194,557.69	\$ 657,230.19

TABLE NO. 15—TAXES LEVIED, 1914.

PART V.

COUNTIES	Insane tax, county hospital	Orphans home tax	County school tax	District school tax	Township road tax	Road draging tax
Adair			\$ 6,985.68	\$ 100,440.39	\$ 21,151.12	\$ 18,589.02
Adams			5,558.12	77,703.01	11,495.10	3,781.12
Allamakee	\$ 8,909.13		6,144.28	98,096.96	19,113.98	5,100.50
Appanoose	6,678.45		6,678.45	170,223.56	19,399.75	8,426.56
Audubon			6,653.81	86,721.18	19,186.99	5,927.35
Benton			12,401.73	171,451.29	27,040.35	10,327.84
Black Hawk			16,555.24	397,371.95	25,230.14	23,912.15
Boone	8,180.66		10,225.72	163,163.35	32,530.68	15,921.26
Bremer			7,466.59	101,055.29	16,598.56	5,724.62
Buchanan			8,110.40	138,776.50	26,148.22	6,537.05
Buena Vista			9,859.87	147,103.82	20,989.35	8,310.67
Butler	4,374.85		8,749.48	115,135.71	31,604.04	
Calhoun			9,370.36	146,392.26	25,647.55	8,860.31
Carroll			9,800.87	130,926.69	32,515.84	
Cass			9,351.96	149,614.88	29,500.86	
Cedar			10,639.47	131,543.98	23,779.26	9,140.02
Cerro Gordo	5,461.08		10,922.11	243,684.06	26,996.28	3,780.69
Cherokee			9,362.59	139,227.26	16,763.40	6,070.17
Chickasaw			6,723.44	99,856.90	21,820.11	5,651.58
Clarke			4,752.33	76,294.94	14,574.67	4,035.66
Clay			7,905.69	145,468.59	20,608.37	6,890.90
Clayton	3,070.45		10,235.42	152,742.70	29,938.87	8,443.30
Clinton	7,627.26		15,254.51	258,317.05	36,140.69	33,066.43
Crawford			12,440.37	153,343.92	35,989.65	11,449.13
Dallas	3,088.11		10,293.69	186,154.05	27,048.58	8,259.63
Davis			5,155.54	68,894.38	24,689.53	
DeCATUR			6,003.08	99,425.28	19,976.35	15,414.89
Delaware			8,449.65	114,275.48	29,718.90	14,293.03
Des Moines	6,327.67	\$ 1,064.64	10,546.13	211,822.49	20,891.34	
Dickinson			4,772.46	108,253.20	14,416.44	3,859.55
Dubuque	24,976.75		16,651.19	263,116.22	28,063.28	6,877.83
Emmet			5,231.26	109,508.09	13,923.81	4,274.62
Payette			11,181.78	182,337.23	37,073.42	9,118.04
Floyd			8,238.71	152,282.48	28,153.25	
Franklin	4,654.61		9,309.21	126,509.88	25,818.65	7,908.83
Fremont			6,603.54	112,993.91	25,975.12	13,207.10
Greene			8,771.30	125,030.80	22,307.00	7,604.06
Grundy			8,521.56	118,860.40	27,116.98	
Guthrie			8,255.81	117,236.96	25,517.75	7,154.67
Hamilton	948.66		9,456.98	128,620.85	44,022.80	7,557.77
Hancock	8,448.90		6,897.24	102,234.71	19,597.46	5,843.17
Hardin			10,366.91	170,555.70	27,643.07	8,128.78
Harrison			9,834.57	180,364.47	23,537.21	8,097.96
Henry			7,263.06	110,463.08	22,912.52	11,784.73
Howard			5,727.98	75,985.25	16,574.65	4,867.66
Humboldt			6,833.11	112,300.43	16,389.06	6,168.35
Ida	6,986.18		6,986.18	85,531.47	16,532.14	6,200.80
Iowa			9,827.80	116,128.43	27,234.42	25,598.33
Jackson			8,331.35	131,161.69	25,012.39	6,808.13
Jasper		22,430.74	12,467.16	205,691.58	34,041.56	31,422.98
Jefferson	3,408.97		6,817.88	108,555.62	19,057.35	5,049.01
Johnson			11,778.57	153,357.34	28,760.38	8,905.43
Jones	1,762.38		8,761.89	125,730.15	31,666.71	14,674.16
Keokuk	4,976.66		9,954.01	138,608.60	27,349.24	8,160.68
Kossuth			11,443.20	199,777.18	30,942.61	30,611.33
Lee	11,672.94		11,672.94	198,350.32	29,754.71	14,178.01

COUNTIES	Insane tax, county hospital	Orphans home tax	County school tax	District school tax	Township road tax	Road draging tax
Linn	10,289.04		20,578.08	544,888.43	42,338.76	18,866.75
Louisa			6,218.41	95,338.87	17,658.84	5,232.25
Lucas			4,874.86	84,887.60	16,353.78	11,225.90
Lyon	3,499.42		8,748.55	81,782.43	19,338.81	8,748.55
Madison			7,551.11	101,911.40	27,588.04	20,502.02
Mahaska		2,118.67	10,597.99	141,931.57	35,800.99	
Marion			8,819.39	134,466.81	24,391.86	6,097.96
Marshall	3,397.94		11,326.55	231,413.12	35,069.37	33,055.20
Mills	3,413.99		6,828.02	94,479.83	20,025.97	5,955.29
Mitchell			7,437.41	100,317.42	14,548.68	5,370.31
Monona	834.41		8,343.98	137,909.77	22,126.04	7,308.00
Monroe	2,474.70	1,979.76	4,949.40	117,591.09	14,797.24	3,699.28
Montgomery			7,414.04	142,066.54	17,050.23	17,482.03
Muscataine			10,334.45	165,583.68	23,495.84	
O'Brien			9,903.80	157,618.37	19,099.64	8,376.61
Oseola			5,462.96	79,015.14	13,886.23	4,547.82
Page			9,559.41	177,619.10	33,095.75	14,965.20
Palo Alto	6,724.64		6,724.64	116,805.73	20,216.79	5,730.39
Plymouth	6,871.91		13,743.84	154,322.46	23,810.72	36,478.01
Pocahontas			8,786.09	132,195.46	19,431.12	7,841.26
Polk	26,262.07		37,523.03	1,009,292.59	86,664.14	
Pottawattamie	18,474.88		18,474.88	407,795.12	39,657.75	12,302.48
Poweshiek			10,500.99	155,117.18	30,066.05	8,574.89
Ringgold			5,576.44	142,359.97	31,369.97	
Sac			9,875.80	142,883.44	27,040.47	8,544.08
Scott	14,895.21		21,278.83	442,811.25	23,116.87	6,994.97
Shelby			9,710.64	120,878.76	36,694.71	
Sioux			13,597.28	172,544.07	20,691.11	12,036.45
Story			10,832.44	199,251.24	30,444.80	7,915.15
Tama	3,707.23		12,357.05	189,220.71	62,297.95	
Taylor			7,126.04	114,103.23	23,206.85	6,167.75
Union			6,140.17	116,164.33	15,207.64	4,869.61
Van Buren	1,015.32		5,076.63	84,558.14	17,507.20	8,321.92
Wapello	10,192.73		9,266.12	252,190.44	18,992.71	5,110.52
Warren			8,282.89	114,030.12	29,182.09	14,088.07
Washington			10,511.61	144,922.26	25,234.90	8,875.43
Wayne			6,404.90	103,437.43	25,216.51	5,146.24
Webster			14,620.75	250,784.03	44,542.95	9,657.16
Winneshiek	3,924.02		4,940.51	97,174.29	15,162.05	12,061.47
Woodbury	11,462.57		7,848.05	105,279.07	31,845.08	7,848.05
Worth			5,025.85	73,248.90	15,093.16	9,415.17
Wright			9,097.08	155,922.85	25,108.13	4,323.71
Totals	\$246,619.52	\$ 27,583.31	\$349,787.53	\$ 16,322,695.59	\$2,528,138.57	\$ 896,299.10

TABLE NO. 15—TAXES LEVIED, 1914.

PART VI.

COUNTIES	Special tax	Total amount tax levied	Poll tax	Dog tax	Delinquent Road tax	Grand total of all taxes
Adair	\$ 1,505.48	\$ 288,612.84	\$ 1,036.50	\$ 1,977.00	\$ 279.38	\$ 292,805.72
Adams	731.11	234,307.30	1,324.00	1,115.00	1,569.40	238,375.70
Allamakee	917.19	286,531.14	2,260.00	1,996.00	966.75	291,753.89
Appanoose	26,158.34	435,950.85	3,724.50	2,147.00	4,664.00	446,486.35
Audubon	90.64	252,472.68	1,546.00	1,552.00	782.70	256,353.38
Benton	632.61	468,140.89	3,225.50	2,102.00	1,752.48	475,220.87
Black Hawk	2,460.94	1,127,299.69	5,878.50	2,242.00	11,031.50	1,146,451.69
Boone	728.04	458,369.42	3,851.50	2,093.00	2,414.11	466,728.03
Bremer	510.90	294,386.80	2,187.00	1,851.00	349.50	298,744.30
Buchanan	21,365.69	389,816.27	2,425.00	1,796.00	409.00	394,446.27
Buena Vista	9,260.96	399,893.20	2,246.00	1,628.00	1,521.25	405,288.45
Butler		344,655.96	2,239.00	1,956.00	666.62	349,547.58
Calhoun	35,167.91	418,443.22	2,101.00	1,402.00	597.50	422,543.72
Carroll	5,943.56	404,115.61	2,042.50	1,982.00	404.10	408,544.21
Cass	27,290.56	434,064.44	2,548.00	2,244.00		438,856.44
Cedar	6,235.04	382,390.58	2,296.50	1,727.00	1,358.50	387,772.58
Cerro Gordo	119,181.86	684,385.39	4,240.50	2,339.00		690,964.89
Cherokee	41,294.88	427,368.75	1,790.00	1,666.00	1,226.00	432,050.75
Chickasaw	11,311.27	288,208.18	1,665.00	1,894.00	1,327.65	293,094.83
Clarke	8,612.36	226,230.47	1,484.50	1,245.00	701.50	229,661.47
Clay	3,889.58	357,732.00	1,564.00	1,540.00		360,836.50
Clayton	16,883.60	407,356.73	3,289.00	2,716.00	1,235.51	414,597.24
Clinton	340.88	841,890.71	3,829.00	2,038.00	4,166.80	851,424.51
Crawford	223.06	466,182.50	2,465.00	2,140.00	1,559.10	472,346.60
Dallas	24,043.23	482,751.44	3,227.50	2,366.00	1,305.05	489,849.99
Davis	10,514.88	226,053.49	1,712.00	1,898.00	1,030.85	230,694.34
Decatur	1,970.50	284,386.30	2,040.50	1,822.00	1,141.73	289,390.53
Delaware	413.14	354,036.88	2,135.00	1,903.00	1,620.10	359,694.48
Des Moines	29,707.90	698,866.78	4,403.50	2,403.00	543.75	706,217.03
Dickinson	13,566.92	260,243.35	1,179.00	1,215.00		262,637.85
Dubuque	5,721.63	697,016.74	8,145.00	3,158.00	721.10	709,940.84
Emmet	8,377.54	264,874.11	1,207.50	958.00	183.00	267,222.61
Fayette		486,682.56	3,589.50	2,534.00		492,806.06
Floyd	122,407.65	518,567.76	2,563.00	1,521.00	1,609.58	524,261.34
Franklin	56,511.15	386,308.18	1,873.50	1,764.00	650.00	390,685.68
Fremont		285,043.23	1,986.50	1,579.00	994.30	289,603.03
Greene	13,405.68	358,570.18	1,982.00	1,517.00	1,948.50	364,017.68
Grundy	1,077.38	332,503.80	1,716.00	1,408.00		335,627.80
Guthrie	13,089.78	335,668.08	2,166.00	2,388.00	342.00	340,564.08
Hamilton	25,673.77	423,753.54	1,311.00	1,417.00	966.50	427,478.04
Hancock	4,064.30	296,977.04	1,702.50	1,607.00	765.00	301,051.54
Hardin	24,365.33	406,103.92	2,736.00	1,062.00	672.10	501,474.02
Harrison	34,782.42	509,788.70	2,939.00	2,361.00	915.70	516,004.40
Henry	30,359.51	341,679.05	2,242.00	1,472.00	1,600.50	346,993.55
Howard	519.17	232,140.22	1,652.50	1,394.00	621.96	235,808.68
Humboldt	10,327.86	295,888.84	1,443.00	1,143.00	830.00	299,304.84
Ida	13,581.98	250,693.10	1,397.30	1,118.00	443.00	253,651.40
Iowa	2,460.39	366,227.69	2,291.00	1,822.00		370,340.69
Jackson	598.15	351,663.19	2,248.50	1,992.00	1,089.50	356,993.19
Jasper	1,314.17	582,536.47	3,652.00	2,886.00	4,052.55	593,127.02
Jefferson	40,763.12	317,668.05	2,228.00	1,529.00	2,232.75	323,657.80
Johnson		517,293.37	3,058.00	2,406.00	2,074.26	524,831.63
Jones	8,809.74	366,399.37	2,274.50	1,943.00	686.20	371,303.07
Keokuk	1,127.60	417,086.03	2,818.00	2,227.00	1,567.60	423,698.63
Kossuth	21,400.00	569,288.91	2,792.00	2,727.00	2,280.50	578,088.41
Lee	46,286.93	724,376.37	4,073.50	2,159.00	321.30	730,980.17

COUNTIES	Special tax	Total amount tax levied	Poll tax	Dog tax	Delinquent Road tax	Grand total of all taxes
Linn	1,218.59	1,362,716.42	8,732.00	4,499.00	5,015.87	1,380,963.29
Louisa	2,971.46	308,524.58	1,563.50	1,231.00	981.11	307,250.19
Lucas	7,277.97	243,735.86	1,749.50	1,409.50	1,417.60	248,312.46
Lyon		367,886.99	1,480.50	1,559.00		370,926.49
Madison		305,408.03	2,100.00	2,069.00		309,577.03
Mahaska		500,501.19	3,662.00	2,724.00	4,194.85	511,082.04
Marion		436,242.63	3,617.00	2,168.00	1,613.00	443,640.63
Marshall	972.25	578,795.77	3,580.50	2,607.00	1,836.90	586,820.17
Mills	9,542.76	292,777.25	1,807.50	1,870.00	1,928.14	298,382.89
Mitchell	2,560.71	290,720.60	1,928.00	1,550.00	1,412.63	295,611.23
Monona	101,567.90	430,302.40	2,106.00	1,947.00	1,209.75	435,565.15
Monroe	5,631.51	307,780.02	3,380.00	2,470.00	4,960.00	318,590.02
Montgomery	843.58	248,233.58	2,139.50	1,502.00	820.00	252,695.08
Muscataine	18,355.08	515,830.03	1,588.00	1,458.00		518,876.03
O'Brien	16,694.16	396,938.57	2,155.50	1,960.00	546.00	401,600.07
Osceola	3,853.34	212,946.22	1,114.00	1,142.00	1,518.00	216,720.22
Page	67,955.86	534,162.43	3,008.50	2,429.00	2,179.13	541,779.06
Palo Alto	25,208.75	318,563.39		1,443.00	710.20	320,716.59
Plymouth	3,068.04	459,401.67	2,519.00	2,709.00	2,523.25	467,152.92
Pocahontas	15,517.03	374,044.97	1,880.00	1,685.00	1,474.00	379,083.97
Polk	1,341.77	2,839,116.41	3,118.50	3,153.00	969.80	1,139,011.92
Pottawattamie	2,779.24	1,131,770.62	2,488.50	2,009.00	601.93	1,139,878.40
Poweshiek	544.36	466,778.97	1,599.50	1,457.00	295.80	470,127.06
Ringgold	260.83	251,100.02	1,876.50	1,535.00	1,307.50	254,482.32
Sac	906.90	406,369.66	4,774.00	2,646.00	1,830.10	1,360,281.20
Scott	46,086.00	1,351,031.10	2,006.50	1,986.00	637.50	1,357,685.10
Shelby	327.99	335,112.06	2,006.50	1,986.00	637.50	339,742.06
Sioux	305.86	442,265.55	2,683.00	2,882.00	474.59	448,305.14
Story	23,988.15	540,563.58	3,034.50	2,069.00	641.00	546,338.08
Tama	1,467.45	512,213.43	2,683.50	2,312.00	1,255.42	518,464.35
Taylor		308,163.55	2,191.00	1,684.00	661.90	312,700.45
Union	327.25	301,682.94	2,023.00	1,211.00	477.25	305,394.19
Van Buren		241,500.12	1,965.00	1,724.00		245,189.12
Wapello	11,932.47	632,838.94	4,604.00	2,446.00	3,630.37	643,609.31
Warren	16,811.84	343,640.73	768.50	2,085.00		346,494.23
Washington	20,696.90	428,811.67	2,567.00	2,035.00	3,442.75	436,856.42
Wayne		266,593.11	2,155.50	1,443.50	860.00	271,053.01
Webster		688,131.54	4,243.50	2,184.00	1,045.83	695,604.87
Winnebago		287,103.53	1,518.50	1,196.00	724.70	290,542.73
Winneshiek		354,940.41	2,645.00	2,204.00	1,481.77	361,271.18
Woodbury	3,886.36	1,698,037.89	7,294.00	4,293.00	80.25	1,709,705.14
Worth	1,303.69	188,896.61	1,246.50	1,140.00	722.14	192,005.25
Wright	1,921.07	536,508.81	1,733.00	1,552.00	947.10	540,740.91
Totals	\$1,326,041.99	\$46,475,206.21	\$267,687.30	\$198,943.00	\$180,530.76	\$47,072,369.27

TABLE NO. 16—TAXABLE VALUE OF PROPERTY, 1915.

Tax Lists of the Several Counties for the year 1915, Showing Taxable Value of Property after Final Adjustments; also Total for Previous Years.

PART I.

COUNTIES	Taxable value of land	Taxable value of forest and fruit trees	Taxable value of town lots	Taxable value of personal property	Taxable value of express property
Adair	\$ 5,403,434		\$ 144,148	\$ 905,838	\$ 1,138
Adams	4,411,865		308,937	607,740	821
Allamakee	4,314,609	274	665,648	883,947	1,815
Appanoose	3,881,334	4	1,061,007	808,474	5,519
Audubon	5,253,662		409,629	823,935	1,110
Benton	8,328,121	1,241	1,304,939	1,490,359	3,068
Black Hawk	6,933,969	420	6,623,243	2,028,720	5,214
Boone	6,745,126		1,467,253	1,191,794	3,616
Bremer	4,542,491		1,172,237	973,953	2,734
Buchanan	5,509,189		864,974	1,054,691	2,462
Buena Vista	6,854,958		1,014,298	1,074,377	2,899
Butler	6,891,649	87	836,143	1,028,282	3,245
Calhoun	6,645,811		800,871	882,381	4,688
Carroll	6,699,123		926,084	901,422	3,580
Cass	6,489,588		1,102,862	1,046,478	2,865
Cedar	7,021,702	787	968,962	1,431,785	2,816
Cerro Gordo	6,012,911		2,870,636	1,129,951	4,267
Cherokee	6,968,865		835,906	1,028,432	1,831
Chickasaw	4,798,926		520,999	805,505	1,678
Clarke	3,311,630		451,977	555,110	1,300
Clay	5,906,008		606,701	888,221	3,053
Clayton	6,440,897	2,916	838,248	1,192,079	3,704
Clinton	7,936,506	278	3,600,630	1,729,603	7,655
Crawford	5,907,343		896,969	1,419,478	4,893
Dallas	6,823,087		1,330,423	1,175,068	3,500
Davis	3,565,866		387,765	648,904	1,929
Decatur	3,807,057	66	558,993	709,847	2,708
Delaware	5,887,235		686,413	859,256	3,269
Des Moines	4,628,122		3,606,085	1,545,181	2,268
Dickinson	3,263,140		735,487	588,285	1,519
Dubuque	5,525,527	976	7,095,864	3,280,954	3,549
Emmet	3,511,582		904,070	606,084	2,290
Fayette	7,538,084	1,126	1,812,287	1,231,271	3,880
Floyd	5,124,357	26	1,866,344	1,019,883	1,962
Franklin	6,715,106		604,346	970,252	2,981
Fremont	4,795,269		526,288	827,161	1,969
Greene	6,781,065		663,410	801,800	2,220
Grundy	6,556,929		527,634	957,074	2,062
Guthrie	6,011,777		678,029	1,017,143	2,169
Hamilton	6,658,920		1,071,655	1,007,152	2,610
Hancock	4,888,858		435,089	798,733	3,226
Hardin	6,468,251		1,297,404	1,068,730	4,676
Harrison	6,364,452		1,125,477	1,237,858	3,620
Henry	4,903,556	49	829,967	988,787	2,118
Howard	4,127,861	374	591,471	701,465	1,089
Humboldt	4,802,781		564,321	791,815	2,757
Ida	5,467,785		544,234	843,815	1,293
Iowa	7,070,247		560,993	1,185,606	1,721
Jackson	5,449,640		932,995	1,011,096	2,570
Jasper	7,866,885		2,086,860	1,547,856	3,992
Jefferson	4,147,365		821,225	715,248	2,553

COUNTIES	Taxable value of land	Taxable value of forest and fruit trees	Taxable value of town lots	Taxable value of personal property	Taxable value of express property
Johnson	7,216,407	1,702	2,174,538	1,337,610	2,948
Jones	5,474,732		865,049	1,121,674	2,929
Keokuk	6,496,533		906,049	1,281,793	4,607
Kossuth	7,959,918	96	853,843	1,383,223	4,443
Lee	4,305,711		3,474,147	1,370,601	4,581
Linn	8,148,286		10,374,326	2,563,740	6,471
Louisa	4,598,104		513,847	804,803	2,871
Lucas	3,084,776	40	517,775	551,320	2,040
Lyon	6,776,751		696,875	930,488	6,094
Madison	5,464,311		499,030	888,753	1,585
Mahaska	6,516,467		1,523,354	1,180,560	4,800
Marion	5,429,950	81	947,983	1,142,526	3,596
Marshall	7,148,160		2,006,266	1,256,899	4,257
Mills	4,414,695	280	469,041	827,162	2,844
Mitchell	5,173,368	163	717,140	847,770	2,216
Monona	6,344,673		503,458	916,080	3,523
Monroe	3,028,889		587,412	734,023	3,175
Montgomery	4,597,580		1,070,698	813,385	1,854
Muscatine	5,257,890		2,195,840	1,358,775	5,040
O'Brien	7,204,461		836,428	1,067,337	2,995
Osceola	4,121,230		365,910	560,119	1,842
Page	6,303,996		1,358,270	1,266,681	3,323
Palo Alto	4,925,246		585,794	761,894	2,212
Plymouth	10,568,723		921,378	1,323,668	3,458
Pocahontas	6,462,147		482,990	902,513	2,805
Polk	7,888,540	274	23,808,050	5,421,090	7,440
Pottawattamie	9,013,735		4,222,809	2,394,374	5,778
Poweshiek	6,915,136		1,325,166	1,174,424	2,927
Ringgold	4,077,209	125	408,026	681,641	2,375
Sac	7,006,995		771,911	1,060,968	3,265
Scott	5,574,690	47	10,810,320	3,590,770	6,751
Shelby	6,957,976		624,988	1,047,272	2,885
Sioux	9,660,638		847,977	1,356,220	4,670
Story	7,130,234		1,544,873	1,183,606	4,313
Tama	8,023,533	160	1,159,827	1,552,508	4,280
Taylor	5,067,547		648,306	856,219	1,722
Union	3,986,838		969,781	726,842	1,849
Van Buren	3,649,141		455,919	639,313	2,395
Wapello	4,070,270		2,832,195	1,357,757	3,280
Warren	5,661,738		912,584	922,536	3,338
Washington	6,530,791		1,226,885	1,128,818	4,078
Wayne	4,269,912		717,759	831,639	2,335
Webster	8,033,140	80	3,459,920	1,509,765	6,855
Winnebago	3,469,679	13	517,061	665,010	1,790
Winneshiek	5,241,133	1,134	952,888	1,026,594	2,412
Woodbury	8,884,394		9,404,975	3,588,718	4,828
Worth	3,509,726		355,005	660,198	1,791
Wright	6,520,434	234	933,280	910,459	3,536
Totals	\$ 584,325,984	\$ 13,003	\$ 166,444,221	\$ 115,566,427	\$ 317,103
Totals for year 1914	\$ 576,642,582	\$ 15,634	\$ 164,397,563	\$ 112,120,407	\$ 303,335
Totals for year 1913	574,427,029	11,400	160,272,104	104,548,634	424,779
Totals for year 1912	423,061,227	14,224	132,565,102	95,786,880	374,584
Totals for year 1910	369,991,106	14,392	123,290,883	134,486,201	363,337
Totals for year 1908	360,914,540	11,141	116,739,228	124,423,141	362,254
Totals for year 1906	349,634,127		108,867,278	114,097,752	356,209
Totals for year 1905	348,811,402		108,164,154	108,666,055	422,493

TABLE NO. 16—TAXABLE VALUE OF PROPERTY, 1915.

PART II.

COUNTIES	Taxable value of telephone and telegraph property	Taxable value of railroad, interurban and sleeping car property	Taxable value of all property except moneys and credits	Exemptions for soldiers and homesteads	Net taxable value of all property except moneys and credits	Actual value of moneys and credits
Adair	\$ 60,940	\$ 335,107	\$ 6,850,665	\$ 43,366	\$ 6,807,299	\$ 2,209,210
Adams	39,615	255,279	5,604,157	54,562	5,549,595	1,565,322
Allamakee	24,818	540,192	6,431,393	20,493	6,410,900	1,705,679
Appanoose	39,008	1,044,859	6,840,205	59,090	6,781,115	2,006,445
Audubon	46,168	255,589	6,790,093	22,187	6,767,906	2,362,086
Benton	61,102	821,373	12,010,213	65,378	11,944,835	4,971,844
Black Hawk	69,078	1,134,625	16,796,169	957,684	15,838,485	5,452,212
Boone	86,784	809,884	10,304,457	56,068	10,248,389	2,874,091
Bremer	42,555	693,242	7,337,212		7,337,212	3,497,780
Buena Vista	45,800	530,212	8,016,328	54,755	7,961,573	3,287,103
Butler	41,934	729,053	9,717,519	28,450	9,689,069	1,960,562
Calhoun	54,316	862,354	9,676,076	229,250	9,446,826	3,468,133
Carroll	47,134	1,177,794	9,558,679	36,480	9,522,199	1,644,356
Cass	52,312	1,066,700	9,729,221		9,729,221	1,311,922
Cedar	59,539	562,766	9,264,095	54,898	9,209,200	2,894,310
Cerro Gordo	44,942	757,984	10,228,918	31,963	10,196,955	4,918,657
Cherokee	45,329	1,176,923	11,240,017	48,950	11,191,067	2,523,518
Chickasaw	31,969	422,782	9,289,775	27,312	9,262,463	1,511,966
Clarke	39,124	460,017	6,626,249	28,972	6,597,277	1,995,943
Clay	29,299	396,844	4,746,160	50,136	4,696,024	1,569,934
Clayton	34,562	801,359	8,233,904		8,233,904	1,244,528
Clinton	63,447	1,055,596	9,626,857	169,131	9,457,726	4,764,954
Crawford	91,465	1,592,969	14,660,107	67,441	14,592,666	5,529,900
Dallas	55,136	1,396,663	12,680,482		12,680,482	1,669,323
Davis	108,124	854,088	10,294,320	75,830	10,218,490	2,906,368
Decatur	24,991	569,353	5,228,808	22,798	5,206,010	2,010,062
Delaware	32,344	826,760	5,937,805	55,195	5,882,610	1,783,186
Des Moines	50,294	814,717	8,301,184		8,301,184	2,538,900
Dickinson	60,134	545,602	10,480,342		10,480,342	4,109,846
Dubuque	24,233	369,791	4,977,455	92,968	4,884,487	688,773
Emmet	92,217	973,545	16,972,632	113,444	16,859,188	1,222,524
Fayette	15,417	553,288	5,292,731	4,500	5,288,231	837,920
Floyd	69,518	1,042,225	11,198,391	56,619	11,141,772	3,481,909
Fremont	41,760	536,253	8,060,585	35,840	8,024,745	2,471,899
Franklin	52,548	685,567	9,030,800	31,104	8,999,696	1,756,311
Grundy	45,286	571,042	6,774,311	45,427	6,728,884	1,705,464
Guthrie	52,585	509,635	8,863,415	30,320	8,833,095	2,128,715
Hamilton	41,993	570,126	8,655,888		8,655,888	2,363,200
Hancock	50,625	562,192	8,319,875	50,996	8,268,879	2,490,013
Hardin	53,909	696,790	9,491,036	204,663	9,286,373	2,207,295
Hardy	31,026	733,065	6,890,027		6,890,027	738,719
Harrison	51,625	1,159,393	10,041,079		10,041,079	4,432,505
Henry	56,208	1,080,549	9,818,159	61,441	9,756,718	2,268,904
Howard	45,598	571,266	7,291,336	55,643	7,235,693	4,369,746
Humboldt	26,083	309,413	5,757,746	18,571	5,739,175	1,576,064
Ida	39,419	675,570	6,876,663	21,780	6,854,883	1,467,917
Iowa	33,632	389,272	7,280,031	1,298	7,278,733	1,230,556
Jackson	32,827	461,833	9,313,227		9,313,227	4,193,424
Jasper	42,770	757,604	8,196,675	62,911	8,133,764	3,084,990
Jefferson	69,617	878,500	12,453,710		12,453,710	5,124,566
Johnson	40,812	720,041	6,447,244	27,140	6,420,104	2,718,850
Jones	44,022	635,789	11,412,871	34,782	11,378,089	4,542,784
Keokuk	71,354	832,145	8,367,863	38,813	8,329,070	3,914,432
Kossuth	50,364	1,175,056	9,914,402	359,912	9,554,490	4,423,657
Lee	41,739	1,191,880	11,495,141	21,021	11,474,120	2,214,282
Lee	65,603	1,695,880	10,916,518	177,307	10,739,211	2,075,199

COUNTIES	Taxable value of telephone and telegraph property	Taxable value of railroad, interurban and sleeping car property	Taxable value of all property except moneys and credits	Exemptions for soldiers and homesteads	Net taxable value of all property except moneys and credits	Actual value of moneys and credits
Linn	71,861	1,643,282	22,807,966	2,045,183	20,762,783	6,619,995
Louisa	36,280	553,226	6,509,131	55,430	6,453,701	1,706,161
Lucas	24,946	582,772	4,763,669	48,064	4,715,605	1,320,656
Lyon	25,035	936,181	9,371,424		9,371,424	919,979
Madison	86,710	431,347	7,371,736		7,371,736	2,425,346
Mahaska	70,124	1,190,929	10,492,234	68,468	10,423,766	3,919,698
Marion	43,888	924,377	8,491,901	63,110	8,428,791	3,948,872
Marshall	76,029	1,001,176	11,582,787	77,552	11,505,235	4,145,329
Mills	62,872	712,720	6,489,616	36,555	6,453,061	2,169,125
Mitchell	32,273	563,440	7,336,364	29,896	7,306,468	3,619,822
Monona	37,977	1,028,000	8,833,716		8,833,716	897,662
Monroe	27,959	791,484	5,172,042	52,773	5,120,169	1,176,798
Montgomery	32,218	445,201	7,260,936	65,534	7,195,402	2,763,917
Muscatine	59,065	1,018,585	9,895,195		9,895,195	3,977,810
O'Brien	37,216	841,619	9,990,056	24,477	9,965,579	1,607,694
Osceola	19,100	561,474	5,629,675	16,948	5,612,727	349,794
Page	50,267	836,355	9,818,922	77,074	9,741,848	4,340,232
Palo Alto	26,601	532,878	6,784,625	16,072	6,768,553	1,042,152
Plymouth	86,914	955,798	13,859,939	24,137	13,835,802	1,661,650
Pocahontas	52,895	941,120	8,844,470	4,313	8,840,157	1,277,753
Polk	140,815	2,117,590	29,473,799	198,950	29,274,849	8,468,780
Pottawattamie	155,441	1,760,824	18,452,961	81,590	18,371,371	3,496,506
Poweshiek	48,510	687,161	10,153,324	60,606	10,092,718	5,222,065
Ringgold	29,812	658,780	5,857,968		5,857,968	1,388,566
Sac	46,201	974,853	9,864,293	29,221	9,835,072	1,705,213
Scott	69,556	1,065,734	21,087,438		21,087,438	10,112,376
Shelby	44,758	767,344	9,445,173	69,496	9,375,677	2,362,653
Sioux	57,475	1,428,976	13,354,965	18,647	13,336,318	2,285,865
Story	53,159	1,055,433	10,971,618	67,406	10,904,212	4,361,834
Tama	58,522	1,224,673	12,023,503	43,070	11,980,433	3,062,080
Taylor	34,274	519,989	7,123,507	76,484	7,047,023	2,896,669
Union	46,621	557,161	6,319,092	138,540	6,180,552	901,764
Van Buren	33,403	656,936	5,437,107	61,888	5,375,219	1,746,023
Wapello	92,111	908,006	9,263,719	105,197	9,158,522	2,580,281
Warren	74,936	913,278	8,488,410	72,300	8,416,110	3,529,126
Washington	56,098	994,429	9,938,599	77,991	9,860,608	4,912,929
Wayne	36,260	767,114	6,624,419	55,825	6,568,594	2,327,961
Webster	95,060	1,345,200	14,455,920		14,455,920	2,370,136
Winnebago	20,989	412,607	5,087,149	111,165	4,975,984	1,285,049
Winneshiek	36,518	674,018	7,934,699	20,901	7,913,798	3,169,065
Woodbury	150,634	1,293,040	23,326,289	175,601	23,150,688	4,117,356
Worth	25,428	448,472	5,000,620	85,121	4,915,499	1,552,829
Wright	56,561	1,005,910	9,430,814	155,338	9,275,476	1,727,065
Totals	\$ 5,169,591	\$81,531,948	\$ 953,308,327	\$ 8,246,822	\$ 945,061,505	\$275,361,750
Totals for year 1914	\$ 4,736,711	\$80,796,449	\$ 939,018,681	\$ 6,541,869	\$ 932,476,812	\$251,828,587
Totals for year 1913	4,554,328	79,937,444	924,175,718	6,994,562	917,181,156	219,712,518
Totals for year 1912	4,242,248	67,754,123	723,829,648	5,156,446	718,673,202	189,199,163
Totals for year 1910	3,992,840	65,106,568	697,248,927	4,037,650	693,211,277	
Totals for year 1908	3,362,840	64,542,325	670,355,469	3,429,253	666,926,216	
Totals for year 1906	2,640,995	63,144,987	638,731,348	4,143,969	634,587,379	
Totals for year 1905	2,408,133	58,888,776	627,361,013	4,622,338	622,738,675	

TABLE NO. 17—TAXES LEVIED, 1915.

Amount of Taxes Levied in the Several Counties for the year 1915 as Reported by the County Auditors; also Total for Previous Years.

PART I.

COUNTIES	General state tax 4.33 mills	General state tax on moneys and credits	Capitol extension tax .17 mills	Capitol extension tax on moneys and credits	General county tax
Adair	29,475.34	724.45	1,157.23	25.47	34,872.76
Adams	24,029.74	581.48	943.43	20.75	34,084.70
Allamakee	27,758.80	651.20	1,089.83	25.56	39,367.26
Appanoose	29,362.19	526.17	1,152.78	20.67	54,248.92
Audubon	29,305.16	951.71	1,150.57	37.37	34,633.77
Benton	51,721.11	2,080.56	2,030.65	81.69	64,611.92
Black Hawk	68,580.64	1,661.33	2,692.54	68.39	64,960.35
Boone	44,375.52	895.57	1,742.22	35.11	54,617.08
Bremer	31,770.12	1,095.52	1,247.31	43.02	26,565.79
Buchanan	34,423.61	1,102.19	1,353.47	41.35	41,022.95
Buena Vista	41,963.51	835.31	1,646.29	32.84	34,586.01
Butler	37,249.53	1,372.80	1,462.52	66.93	40,860.64
Calhoun	41,231.14	524.52	1,618.82	20.61	59,037.76
Carroll	42,127.52	605.12	1,653.96	23.76	81,729.82
Cass	39,575.81	1,020.31	1,565.51	40.05	42,501.83
Cedar	44,162.85	2,065.64	1,733.48	81.08	58,707.20
Cerro Gordo	48,467.32	709.89	1,902.48	27.83	73,807.89
Cherokee	40,106.43	596.43	1,574.58	23.41	51,701.20
Chickasaw	28,692.90	688.55	1,126.45	25.66	40,728.42
Clarke	20,333.78	551.79	798.32	21.67	28,940.68
Clay	35,652.80	432.05	1,399.76	16.94	44,168.71
Clayton	41,671.66	2,043.75	1,636.06	80.22	70,671.68
Clinton	64,485.24	1,585.96	2,581.75	62.27	61,035.79
Crawford	54,906.48	541.70	2,155.68	21.23	74,272.53
Dallas	44,246.06	1,067.52	1,737.14	41.91	57,566.62
Davis	21,795.38	795.85	852.19	31.25	41,572.95
Decatur	25,471.70	599.70	1,000.05	23.52	48,165.08
Delaware	35,944.27	988.01	1,411.20	38.75	37,529.62
Des Moines	45,379.69	1,417.73	1,781.66	55.70	82,742.33
Dickinson	21,149.80	185.32	830.85	7.28	36,954.55
Dubuque	72,774.14	408.72	2,857.18	15.96	67,277.83
Emmet	22,808.04	260.93	898.99	9.64	34,659.35
Fayette	48,243.87	1,312.99	1,804.10	51.56	68,664.79
Floyd	34,877.04	809.26	1,360.31	31.77	52,746.83
Franklin	38,968.84	650.22	1,529.95	26.45	41,175.42
Fremont	29,136.06	607.79	1,143.91	23.74	26,915.54
Greene	38,247.29	702.11	1,501.57	27.54	35,332.38
Grundy	37,480.91	1,010.00	1,471.50	52.05	44,445.73
Guthrie	35,944.73	880.34	1,265.13	30.96	37,209.86
Hamilton	40,209.99	844.61	1,578.63	33.13	47,407.28
Hancock	29,765.48	282.01	1,168.53	11.04	41,636.31
Hardin	43,477.72	1,297.27	1,706.99	50.96	51,703.44
Harrison	41,246.58	1,446.82	1,658.64	19.94	64,185.45
Henry	31,330.61	1,550.00	1,230.05	60.85	37,626.20
Howard	24,850.76	567.02	975.65	22.28	21,235.00
Humboldt	29,081.66	461.88	1,165.33	18.16	27,846.24
Ida	31,317.54	2.54	1,229.56	.43	25,314.41
Iowa	40,326.27	1,798.83	3,445.90	71.81	63,228.81
Jackson	35,219.20	1,157.88	1,832.74	45.46	61,923.54
Jasper	53,924.56	2,049.35	2,117.13	80.65	37,361.13

COUNTIES	General state tax 4.33 mills	General state tax on moneys and credits	Capitol extension tax .17 mills	Capitol extension tax on moneys and credits	General county tax
Jefferson	27,799.05	1,252.26	1,091.41	58.50	40,240.64
Johnson	49,267.12	1,973.04	1,934.27	77.44	44,904.79
Jones	34,732.23	1,516.72	2,748.59	120.93	46,071.80
Keokuk	41,370.94	1,860.36	1,624.26	73.04	39,935.32
Kossuth	49,420.56	718.82	1,940.28	28.20	69,686.60
Lee	50,403.19	724.01	1,978.88	28.42	64,942.18
Linn	89,902.85	2,185.63	3,529.67	85.81	85,070.23
Louisa	27,944.88	757.15	1,097.12	30.44	33,881.75
Lucas	20,418.57	466.56	801.65	18.30	27,114.73
Lyon	40,578.26	297.28	1,593.14	11.67	46,857.12
Madison	31,919.54	1,035.44	1,253.15	40.69	42,620.80
Mahaska	45,004.92	1,496.72	1,766.94	58.82	42,957.79
Marion	36,496.31	683.92	1,432.88	26.85	67,429.68
Marshall	49,817.66	1,473.73	1,955.88	57.87	61,596.88
Mills	27,941.75	843.88	1,097.02	33.11	46,031.18
Mitchell	31,637.07	1,444.24	1,242.10	56.70	42,020.11
Monona	38,247.20	338.73	1,503.25	14.51	44,559.83
Monroe	22,170.33	1,019.11	870.43	40.01	35,841.18
Montgomery	31,156.09	850.67	1,223.22	33.40	44,351.13
Muscatine	42,846.19	1,514.91	1,632.18	59.48	34,833.19
O'Brien	43,150.96	1,988.20	1,694.15	78.06	31,274.24
Osceola	24,303.15	140.34	954.15	5.51	33,871.01
Page	42,182.20	1,558.98	1,656.11	61.29	63,322.01
Palo Alto	29,307.83	293.77	1,150.63	11.52	41,018.39
Plymouth	59,909.02	738.20	2,352.10	28.98	53,223.91
Pocahontas	38,277.88	498.39	1,502.82	19.55	30,940.55
Polk	170,920.36	2,339.07	6,710.50	91.83	124,209.84
Pottawattamie	79,548.04	1,110.61	3,123.13	43.56	74,511.82
Poweshiek	43,705.62	1,802.31	1,715.91	70.82	63,057.74
Ringgold	24,488.78	530.66	961.44	20.83	33,933.67
Sac	42,587.12	745.06	1,672.31	29.39	41,030.34
Scott	91,308.62	3,395.04	3,584.86	133.25	87,486.08
Shelby	40,596.64	1,027.71	1,593.86	40.35	38,454.72
Sioux	57,746.26	943.47	2,267.17	38.20	40,683.51
Story	47,281.05	1,450.43	1,856.28	129.21	43,677.66
Tama	51,875.27	1,209.14	2,036.67	47.33	36,779.97
Taylor	80,533.24	975.85	1,198.74	38.27	40,023.94
Union	26,761.79	285.63	1,050.69	11.20	43,725.58
Van Buren	23,276.86	813.43	913.87	31.94	43,017.75
Wapello	39,918.96	1,810.59	1,567.25	71.08	73,243.58
Warren	36,441.73	1,411.98	1,430.75	55.43	41,749.07
Washington	42,697.08	2,100.56	1,676.33	82.43	46,556.43
Wayne	28,444.18	766.43	1,116.75	20.02	39,414.56
Webster	62,594.12	791.78	2,457.51	31.07	87,832.48
Winnebago	21,546.00	460.66	845.93	15.13	27,953.08
Winnesiek	34,261.83	1,500.00	1,345.15	60.00	47,475.98
Woodbury	100,242.48	825.80	3,935.62	32.50	93,255.78
Worth	21,284.12	670.61	835.63	26.33	30,422.82
Wright	40,222.90	440.25	1,579.17	17.25	46,955.27
Totals	\$4,060,006.00	\$ 102,111.28	\$ 163,721.62	\$ 4,138.94	\$ 4,873,994.00
Totals for yr. 1914	\$4,106,340.46	\$ 97,788.88	\$ 466,527.57	\$ 11,006.14	\$ 4,022,271.65
Totals for yr. 1913	4,046,042.58	88,053.52	459,746.03	10,048.86	3,822,613.49
Totals for yr. 1912	2,802,783.68	77,370.26	-----	-----	3,475,739.52
Totals for yr. 1910	2,634,239.87	-----	-----	-----	3,478,519.51
Totals for yr. 1908	2,667,895.64	-----	-----	-----	3,094,181.78
Totals for yr. 1906	2,221,556.06	-----	-----	-----	2,776,693.43
Totals for yr. 1905	2,304,341.00	-----	-----	-----	2,763,496.24

TABLE NO. 17—TAXES LEVIED, 1915.

PART II.

COUNTIES	Court expense tax	County drainage tax	Poor tax	Soldiers relief tax	Bridge tax
Adair			5,579.61	1,394.92	34,872.77
Adams		5,679.22	5,679.22	1,124.50	28,396.58
Allamakee	13,122.42		13,122.42	328.06	39,367.26
Appanoose	20,343.34		13,562.23	1,356.22	33,905.56
Audubon				608.82	40,528.87
Benton				1,242.50	37,276.10
Black Hawk	24,343.65		32,458.17	6,491.63	41,673.32
Boone	10,455.21	2,091.13	10,455.21	2,091.13	47,047.98
Bremer			7,560.26	2,276.49	37,951.14
Buchanan			8,304.59	1,640.95	41,022.95
Buena Vista		9,881.83		988.04	49,409.76
Butler			8,692.44	2,150.49	43,011.97
Calhoun		5,713.40	4,761.11		33,327.74
Carroll			9,729.31	1,945.84	48,646.41
Cass			9,444.87	9,444.87	37,224.17
Cedar			10,674.03		42,696.18
Cerro Gordo	11,353.97	11,353.97	22,710.04	5,678.00	56,775.32
Cherokee		3,759.98		1,880.07	56,401.27
Chickasaw			3,392.48		33,929.47
Clarke			4,823.45	482.35	24,117.20
Clay		8,333.73	8,333.73	833.35	37,501.55
Clayton			8,076.73	2,019.20	50,479.83
Clinton	30,517.88		30,517.88	7,629.46	56,363.25
Crawford		2,561.18	8,963.99	2,561.18	64,028.01
Dallas		5,232.59	20,930.07	2,093.01	52,325.52
Davis	5,196.61	5,196.61	8,314.59	1,039.34	25,983.45
Decatur			9,081.21	601.89	24,082.45
Delaware		8,529.37	17,058.74	2,558.75	42,647.02
Des Moines	21,615.48	43,066.30	19,453.97	1,080.88	20,976.99
Dickinson			9,854.51	985.44	24,636.40
Dubuque	23,571.82	23.75	33,613.91	6,732.78	40,454.73
Emmet			10,695.16	534.74	16,043.77
Payette			11,444.90	4,577.98	57,225.00
Floyd			16,483.35	824.21	41,208.34
Franklin		4,574.94	4,575.03	1,890.06	45,750.12
Fremont			13,457.77		33,644.42
Greene		8,863.11	6,183.15		32,682.45
Grundy				883.26	44,445.73
Guthrie			4,134.45	3,307.56	41,344.37
Hamilton		9,481.45		948.07	47,407.28
Hancock		6,989.37			34,696.95
Hardin		5,170.41		3,102.13	51,703.44
Harrison			14,812.27	1,974.80	49,372.82
Henry			9,406.33		36,179.01
Howard			3,443.49		28,696.00
Humboldt		6,961.49	6,961.49		34,808.88
Ida			4,339.61	732.27	36,168.45
Iowa			19,455.04		48,637.19
Jackson			8,401.17	1,680.23	42,005.85
Jasper			7,472.23	2,490.74	62,268.55
Jefferson				2,012.19	33,541.13
Johnson			23,634.11	1,181.67	68,538.76
Jones				1,738.56	43,463.95
Keokuk			3,993.56	1,996.93	49,920.23
Kossuth		11,413.48	7,989.37	2,282.18	57,067.74
Lee	85,423.02		23,615.34	4,723.06	30,368.73
Linn	42,535.11		42,535.11		53,965.27

COUNTIES	Court expense tax	County drainage tax	Poor tax	Soldiers relief tax	Bridge tax
Louisa			7,099.03	968.05	22,587.84
Lucas	3,536.70		9,431.21	4,715.61	23,578.03
Lyon			3,748.57	937.14	28,114.27
Madison			15,221.70	761.10	33,487.73
Mahaska	10,739.59	2,949.69	10,739.59	3,222.08	53,696.76
Marion	8,428.71		13,485.93	1,685.74	42,143.55
Marshall			17,768.37	2,369.08	59,228.68
Mills		3,959.79	6,647.93	3,323.96	31,978.77
Mitchell				763.99	35,200.11
Monona		1,808.33		890.96	44,559.79
Monroe	15,360.50		10,240.33	1,024.03	25,600.84
Montgomery					36,959.28
Muscatine			10,245.05	1,024.51	37,681.76
O'Brien					52,123.73
Oceola		5,645.12			28,225.88
Page	9,741.85	4,870.92	2,922.55	3,896.74	48,709.24
Palo Alto		6,836.40	6,836.40	2,733.04	34,181.81
Plymouth				2,501.26	70,031.44
Pocahontas		6,188.11	1,768.03		50,388.89
Polk	106,578.55		51,315.59	11,842.04	67,195.63
Pottawattamie	26,079.06		37,255.74	1,822.79	68,891.87
Poweshiek			2,101.90	1,050.95	52,548.11
Ringgold			7,917.84	565.54	28,278.04
Sac		2,290.40	6,004.31	2,001.49	50,036.83
Scott	65,614.52		43,743.05	4,374.34	42,651.72
Shelby			3,845.49	5,768.14	48,066.50
Sioux			13,561.17		40,683.51
Story	10,919.39	5,459.71	21,838.84	1,091.93	33,217.95
Tama				3,663.99	61,299.93
Taylor			10,915.59	7,277.07	36,335.45
Union	6,246.69		3,123.32	924.75	29,169.23
Van Buren	5,375.72		9,150.72	1,617.72	26,878.59
Wapello	19,274.59		19,274.59	1,927.45	36,765.41
Warren			8,742.21	2,822.68	39,339.89
Washington				5,172.93	46,596.43
Wayne	9,853.64		9,853.64	1,313.82	32,845.47
Webster				4,391.68	37,679.27
Winnebago		5,082.41	5,082.41	508.20	15,247.17
Winneshiek		7,912.66	3,165.07	1,582.53	50,641.04
Woodbury	23,248.77	10,080.13	37,196.11	2,324.85	60,481.40
Worth			2,535.24		20,281.50
Wright		65,743.22	4,605.47		46,955.26
Totals	\$ 564,476.79	\$ 296,149.44	\$1,008,121.81	\$ 201,695.95	\$ 4,114,964.80
Totals for yr. 1914	\$ 482,325.11	\$ 423,620.98	\$ 885,710.36	\$ 175,817.39	\$ 3,851,298.20
Totals for yr. 1913	440,390.60	335,807.95	872,204.98	181,405.40	3,750,165.50
Totals for yr. 1912	291,982.96	157,629.02	797,735.60	178,468.63	2,932,959.62
Totals for yr. 1910		47,544.44	710,772.02	155,876.14	2,756,659.45
Totals for yr. 1908			555,264.33	144,789.69	2,180,381.43
Totals for yr. 1906			518,732.29	152,590.10	1,967,546.02
Totals for yr. 1905			552,883.12	151,469.64	1,923,431.81

TABLE NO. 17—TAXES LEVIED, 1915.

PART III.

COUNTIES	City tax	Court house tax	Insane tax state hospital	Insane tax County hospital	Orphan's home tax
Adair	\$ 16,784.93		\$ 6,974.56		
Adams	14,607.90			\$ 5,679.22	
Allamakee	28,604.09		9,513.75		
Appanoose	44,160.91		10,171.67		
Audubon	16,378.34		3,493.87		
Benton	62,259.65		4,970.09		
Black Hawk	333,004.25		11,500.36	12,983.28	
Boone	81,830.41	\$ 16,728.26	5,227.62	10,455.21	
Bremer	39,654.65		6,072.18		
Buchanan	36,711.77		8,204.59		
Buena Vista	44,838.47		7,995.41		
Butler	24,928.77			4,301.26	
Calhoun	32,466.30		952.29		
Carroll	42,813.69		14,593.63		
Cass	44,945.50		9,444.87		
Cedar	36,358.26			5,337.09	
Cerro Gordo	42,428.75		5,677.50	5,077.50	
Cherokee	37,244.00		3,759.98		
Chickasaw	23,386.07		3,392.48		
Clarke	20,021.43			4,823.45	
Clay	22,731.55		6,667.16		
Clayton	31,193.21		10,095.92	2,019.20	
Clinton	240,728.08		21,362.51	6,103.58	
Crawford	47,465.25		7,683.35		
Dallas	54,257.34		10,465.10	3,139.53	
Davis	17,815.60	1,039.31	5,196.67		
Decatur	30,298.89		9,031.22		
Delaware	31,302.06		4,264.68		
Des Moines	251,996.62		10,807.77	6,484.70	
Dickinson	25,738.06			2,463.62	
Dubuque	20,659.49	33,613.91	16,306.96	25,210.43	
Emmet	32,719.36		4,812.81		
Fayette	60,542.38			3,433.43	
Floyd	49,032.33		11,538.36		
Franklin	35,462.42			5,490.00	
Fremont	24,444.59			6,728.88	
Greene	9,416.18	22,082.76	4,416.52		
Grundy	27,459.50		4,443.14		
Guthrie	35,142.93		4,134.45		
Hamilton	22,003.05		2,844.35		
Hancock	22,481.62			948.07	
Hardin	76,350.63		7,238.51	3,469.69	
Harrison	44,810.71		4,936.91		
Henry	37,546.61	14,471.49	7,236.07		
Howard	30,752.90		5,739.21		
Humboldt	30,752.90		6,061.49		
Ida	29,293.41		7,232.69		
Iowa	23,009.53		9,727.38		
Jackson	33,036.22		8,401.17		
Jasper	70,300.53	17,435.19	3,736.11		
Jefferson	11,473.84		3,348.89	4,061.45	
Johnson	113,750.41		5,908.60		
Jones	44,912.26		4,316.40		
Keokuk	46,365.66	19,908.12	1,906.93	2,994.20	\$ 2,994.20
Kossuth	13,214.21		11,413.58		
Lee	193,818.52		23,615.34	11,807.67	

COUNTIES	City tax	Court house tax	Insane tax state hospital	Insane tax County hospital	Orphan's home tax
Linn	473,019.69		21,267.55	21,267.55	
Louisa	5,663.53		3,226.83		
Lucas	26,881.92		2,337.80		
Lyon	38,454.18	37,485.78	9,371.41		
Madison	24,894.75		7,610.85		
Mahaska	86,006.03		10,739.59		2,148.13
Marion	93,165.49	5,900.10	4,214.36		
Marshall	105,050.85		1,184.54	5,922.80	
Mills	15,182.56		3,323.96		
Mitchell	23,613.78		3,820.01		
Monona	30,500.06		6,237.28	800.96	
Monroe	22,328.05		6,656.22		5,120.17
Montgomery	51,182.14		14,783.71		
Muscatine	146,132.70	8,196.05	12,294.07		
O'Brien	43,331.85	20,849.50			
Osceola	5,696.41		2,822.69		
Page	62,741.56		7,793.48		
Palo Alto	9,290.98			6,836.40	
Plymouth	47,606.76		11,205.04		
Pocahontas	22,365.56		1,768.03	1,768.03	
Polk	949,875.83	59,210.31	31,578.80	27,631.51	19,736.64
Pottawattamie	259,673.05		18,627.89	18,627.89	
Poweshiek	70,925.93		2,101.90		
Ringgold	15,963.09		5,655.60		
Sac	43,292.88		5,002.67		
Scott	494,891.14		19,684.37	17,497.20	8,748.63
Shelby	25,450.61		9,613.63		
Sioux	11,795.64		6,780.58		
Story	81,752.34		5,459.70		
Tama	60,456.90		6,106.81	2,442.63	
Taylor	34,222.78		4,366.13		
Union	45,241.80		8,120.46		
Van Buren	14,703.58		9,676.29	1,076.42	
Wapello	151,049.20		14,455.94	9,637.30	
Warren	34,806.72		6,119.54		
Washington	48,124.69		5,172.94		
Wayne	31,135.66		5,255.28		
Webster	173,107.16	11,711.06	20,494.25		
Winnebago	25,119.11		7,623.57		
Winneshiek	30,471.98	11,868.99			
Woodbury	543,100.84	46,497.44	25,573.88	16,274.31	
Worth	14,212.87		7,605.56		
Wright	59,098.27		4,635.47		
Totals	\$7,537,150.88	\$ 327,058.27	\$ 718,573.68	\$ 267,830.66	\$ 38,747.77
Totals for yr. 1914	\$7,209,074.90	\$ 194,557.69	\$ 657,239.19	\$ 246,619.52	\$ 27,583.81
Totals for yr. 1913	6,477,554.24	206,733.94	725,366.29	228,015.80	11,735.72
Totals for yr. 1912	5,997,538.42	150,488.27	617,665.40	231,904.42	27,274.05
Totals for yr. 1910	5,376,152.05	269,922.01	563,643.13	143,048.77	11,584.83
Totals for yr. 1908	5,176,980.19	300,303.69	751,033.49		
Totals for yr. 1906	4,522,333.78	285,513.00	720,970.88		
Totals for yr. 1905	4,233,291.60	285,075.64	675,853.00		

TABLE NO. 17—TAXES LEVIED, 1915.

PART IV.

COUNTIES	County school tax	District school tax	County road or permanent road tax	County road building tax	Township road tax	Road dragging tax
Adair.....	\$ 6,974.57	\$ 120,801.45	\$ 6,974.56	\$ 12,278.78	\$ 23,299.90	\$ 6,136.92
Adams.....	5,679.22	82,642.81	5,679.22	10,402.70	16,328.56	5,197.91
Allamakee.....	6,561.21	101,473.46	12,686.97	5,017.87	21,043.66	5,327.40
Appanoose.....	6,781.12	170,013.21	6,781.12	11,402.71	19,261.36	5,269.11
Audubon.....	6,987.78	92,836.69	6,987.79	12,435.94	21,171.29	6,692.79
Benton.....	12,425.29	181,557.16	11,956.53	20,575.57	30,894.24	10,288.91
Black Hawk.....	16,229.09	390,306.07	12,160.50	16,045.92	28,772.98	8,022.86
Boone.....	10,455.21	194,235.33	10,455.21	16,525.17	27,472.06	8,285.84
Bremer.....	7,590.29	113,289.13	3,698.00	11,720.52	19,469.29	5,707.17
Buchanan.....	8,204.59	158,630.17	8,204.59	13,361.12	26,503.40	6,225.84
Buena Vista.....	9,881.81	172,072.28	9,881.88	16,581.62	24,705.60	8,729.58
Butler.....	8,602.44	112,869.39	8,602.44	14,891.56	24,688.24	7,472.08
Calhoun.....	9,522.25	172,276.23	9,522.25	16,432.70	27,988.89	8,741.43
Carroll.....	9,729.31	142,805.42	9,729.31	16,328.63	24,478.52	8,231.72
Cass.....	9,444.87	152,963.55	9,444.87	15,603.91	24,740.50	7,862.00
Cedar.....	10,674.03	136,715.02	10,674.03	18,197.54	26,498.05	9,966.23
Cerro Gordo.....	11,354.97	290,091.45	11,354.97	13,821.02	26,243.21	6,923.89
Cherokee.....	9,400.21	133,232.77	9,400.21	16,065.98	18,015.61	5,607.32
Chickasaw.....	6,785.74	108,057.54	6,785.74	11,477.62	22,541.91	5,738.92
Clarke.....	4,823.45	85,070.55	4,823.45	8,293.40	15,334.89	4,815.18
Clay.....	8,333.73	186,779.09	4,166.55	16,544.01	22,951.59	7,292.55
Clayton.....	10,095.92	168,922.75	10,095.92	16,791.61	26,904.48	8,453.00
Clinton.....	15,258.94	278,150.33	12,780.79	20,525.27	37,251.23	10,263.13
Crawford.....	12,805.65	169,596.52	12,805.65	22,505.66	39,127.14	12,537.63
Dallas.....	10,465.10	189,280.14	10,465.10	16,849.70	27,851.54	8,422.63
Davis.....	5,196.61	63,042.87	5,196.61	9,522.68	20,402.40	4,587.84
Decatur.....	6,020.71	127,018.07	6,020.71	10,113.01	20,095.37	5,256.71
Delaware.....	8,529.37	130,429.16	8,529.39	14,386.05	22,399.86	8,301.18
Des Moines.....	10,807.78	244,810.34	11,134.07	19,206.71	31,926.71	5,140.40
Dickinson.....	4,927.27	133,895.61	7,899.25	4,927.26	13,541.42	3,937.43
Dubuque.....	16,806.96	272,471.60	16,806.96	13,918.11	28,723.10	6,950.77
Emmet.....	5,347.57	110,269.34	5,347.57	8,762.42	14,953.56	4,384.52
Payette.....	11,444.90	205,625.08	11,444.91	18,681.69	30,283.25	9,429.78
Floyd.....	8,241.64	161,507.47	8,241.64	12,281.45	23,937.07	6,295.04
Franklin.....	9,150.14	146,370.72	9,149.94	15,535.66	25,163.79	7,767.84
Fremont.....	6,728.88	118,278.23	6,728.88	11,780.56	22,106.39	5,894.78
Greene.....	8,833.16	136,574.22	8,833.05	15,250.25	25,931.55	8,285.91
Grundy.....	8,892.85	129,956.08	8,892.85	15,574.76	24,719.43	7,766.89
Guthrie.....	8,268.82	128,662.17	8,268.82	14,275.94	24,709.60	7,137.97
Hamilton.....	9,481.45	150,644.60	9,481.45	13,275.66	45,290.29	7,570.50
Hancock.....	6,939.37	116,741.44	6,939.37	12,100.72	38,089.79	6,230.79
Hardin.....	10,340.66	186,270.60	16,245.50	16,245.50	30,691.37	8,123.51
Harrison.....	9,874.63	225,814.11	9,874.69	16,968.93	33,203.28	8,423.89
Henry.....	7,236.07	114,255.41	7,236.07	11,863.13	13,966.43	7,009.46
Howard.....	5,739.21	79,941.19	5,739.21	9,636.07	13,828.62	4,818.00
Humboldt.....	6,961.49	124,467.06	6,961.49	11,587.24	16,166.78	5,794.06
Ida.....	7,232.69	80,649.37	2,169.81	14,465.33	18,319.81	6,196.80
Iowa.....	9,727.50	129,987.37	9,727.55	17,371.82	30,906.01	8,792.38
Jackson.....	8,401.17	134,007.82	8,401.17	13,786.88	25,249.28	7,620.44
Jasper.....	12,453.71	215,218.54	12,453.71	20,506.98	35,272.40	10,898.49
Jefferson.....	6,708.17	116,570.50	6,709.02	10,937.08	17,979.52	6,540.85
Johnson.....	11,817.03	188,015.53	11,817.03	17,975.65	31,093.55	8,987.84
Jones.....	8,692.79	138,567.04	8,692.80	14,622.92	30,316.53	638.69
Keokuk.....	9,984.14	161,702.11	9,984.12	16,426.29	27,960.50	8,298.57
Kossuth.....	22,712.60	173,602.25	11,413.55	20,194.11	35,926.58	10,820.64
Lee.....	11,807.67	235,286.53	11,807.67	14,162.82	22,534.78	7,047.72
Linn.....	21,267.55	567,551.46	21,267.54	19,163.20	35,675.40	9,332.02

COUNTIES	County school tax	District school tax	County road or permanent road tax	County road building tax	Township road tax	Road dragging tax
Louis.....	6,453.67	80,647.40	6,453.67	11,182.97	19,011.40	5,591.47
Lucas.....	4,715.61	90,046.81	4,715.61	9,431.21	19,536.64	4,715.61
Lyon.....	9,371.41	117,771.40	9,371.42	16,318.17	18,898.20	8,159.08
Madison.....	7,610.85	100,785.73	7,610.85	13,327.13	27,105.72	7,450.45
Mahaska.....	10,739.54	190,067.32	10,739.53	16,892.67	29,197.48	7,299.37
Marion.....	8,428.71	138,116.92	8,428.71	13,857.42	24,884.04	6,221.04
Marshall.....	11,845.63	283,502.55	11,845.63	17,599.31	26,458.55	8,613.85
Mills.....	6,647.93	104,647.14	6,647.93	11,740.87	19,910.15	5,748.93
Mitchell.....	7,640.02	101,874.39	7,640.02	11,633.11	14,124.44	5,481.14
Monroe.....	8,911.84	151,441.18	8,911.71	11,841.10	26,303.15	7,987.37
Montgomery.....	5,120.17	122,508.79	5,120.20	7,514.86	15,029.72	3,757.43
Muscatine.....	7,391.86	137,688.39	7,391.86	11,701.56	19,763.84	5,765.57
Muscatine.....	10,245.05	178,034.63	10,245.05	13,379.86	18,060.71	6,690.27
Muscatine.....	10,424.75	160,945.55	10,424.75	17,520.83	20,840.13	8,644.10
Osceola.....	5,645.17	83,585.98	5,645.14	10,007.49	14,407.02	5,298.96
Page.....	9,741.85	191,432.35	9,741.85	15,383.10	27,915.90	7,691.48
Palo Alto.....	6,836.40	135,725.29	6,836.40	11,696.14	20,160.05	5,984.65
Plymouth.....	14,006.29	175,155.89	14,006.29	24,979.46	26,129.14	13,230.92
Pocahontas.....	8,840.16	149,337.06	8,840.16	17,680.31	33,612.04	8,258.73
Polk.....	39,473.59	1,210,452.84	39,473.58	17,195.86	29,067.29	9,320.21
Pottawattamie.....	18,627.89	410,747.40	18,627.89	25,102.60	42,560.82	12,551.31
Poweshiek.....	10,509.63	166,693.41	10,509.68	17,066.49	31,037.51	8,553.33
Ringgold.....	5,655.58	107,114.61	5,655.60	9,562.92	17,213.81	5,655.60
Sac.....	10,007.36	137,334.42	10,007.36	17,130.57	27,819.73	8,505.02
Scott.....	21,871.50	455,240.60	6,561.49	9,055.91	16,996.79	28,807.17
Shelby.....	13,613.63	122,118.45	13,613.63	18,779.69	23,489.74	6,755.50
Sioux.....	9,561.17	185,138.97	9,561.17	16,996.79	28,807.17	7,201.79
Story.....	10,919.39	222,601.71	10,919.38	15,993.60	32,846.93	7,397.02
Tama.....	12,213.94	204,449.31	12,213.94	20,217.33	35,047.99	10,938.74
Taylor.....	7,277.12	125,067.34	7,277.06	12,440.36	21,505.89	6,290.14
Union.....	6,246.69	127,948.53	6,246.69	9,221.80	16,799.07	6,064.89
Van Buren.....	5,375.72	90,349.56	5,375.72	9,193.80	16,774.54	5,375.72
Wapello.....	9,637.30	259,628.13	9,637.30	10,650.17	19,645.43	5,185.79
Warren.....	8,742.21	123,474.18	8,742.21	14,731.84	24,199.09	7,204.11
Washington.....	10,345.88	145,015.25	10,345.88	29,603.05	35,047.99	7,260.63
Wayne.....	6,569.09	110,206.75	6,569.09	8,539.82	21,065.29	4,269.91
Webster.....	14,638.77	299,054.03	7,319.40	19,387.86	48,762.13	10,069.11
Winneshiek.....	5,082.42	109,866.41	5,082.41	8,101.90	15,890.49	4,271.70
Winneshiek.....	7,912.66	110,746.79	7,912.66	13,154.06	24,837.65	6,577.02
Woodbury.....	23,248.77	761,645.17	23,248.77	18,353.32	43,025.26	9,204.86
Worth.....	5,070.40	80,105.88	2,535.24	8,607.85	14,670.89	4,393.95
Wright.....	9,390.97	169,868.83	18,781.94	15,177.79	27,153.76	7,602.02
Totals.....	\$974,250.00	\$ 17,730,062.80	\$ 886,183.79	\$1,423,325.96	\$2,474,814.31	\$ 718,627.90
Totals for yr. 1914.....	\$949,787.53	\$ 16,322,095.59	\$1,504,385.43	-----	\$2,528,138.57	\$ 896,299.10
Totals for yr. 1913.....	943,369.76	15,032,875.00	1,801,496.36	-----	2,812,479.41	653,190.50
Totals for yr. 1912.....	725,081.89	13,253,636.74	788,553.43	-----	2,153,754.16	419,166.17
Totals for yr. 1910.....	696,451.10	11,508,968.52	618,666.52	-----	2,022,066.47	-----
Totals for yr. 1908.....	669,872.33	10,317,154.74	575,274.39	-----	1,890,573.04	-----
Totals for yr. 1906.....	630,265.16	9,422,704.43	520,779.54	-----	1,804,483.83	-----
Totals for yr. 1905.....	612,994.26	9,533,174.76	518,535.71	-----	1,773,304.08	-----

TABLE NO. 17—TAXES LEVIED, 1915.

PART V.

COUNTIES	Miscellaneous tax	Total amount tax levied	Poll tax	Dog tax	Delinquent road tax	Grand total of all taxes
Adair	2,002.17	320,418.39	1,973.00	1,932.00	721.50	325,044.89
Adams	571.42	247,319.01	1,424.50	1,154.00	1,163.00	251,060.51
Allamakee	957.04	326,018.26	2,355.50	1,205.75	331,491.51	331,491.51
Appanoose	2,461.10	430,780.41	3,771.50	2,074.00	1,218.50	437,844.41
Audubon	117.19	274,715.95	1,599.50	1,506.00	1,462.00	279,288.45
Benton	700.28	494,072.25	3,398.50	2,041.00	2,460.28	501,972.03
Black Hawk	10,651.32	1,082,516.65	6,071.00	2,067.00	11,677.00	1,102,331.65
Boone		555,476.48	3,631.00	2,004.50	2,570.00	563,681.98
Bremer	606.76	316,461.18	2,229.50	1,819.00	232.90	320,742.58
Buchanan	10,260.74	405,518.87	2,508.50	1,710.00	454.00	410,191.37
Buena Vista	12,161.71	446,062.60	2,428.50	1,540.00	2,113.60	452,174.70
Butler	108.62	341,242.42	2,390.00	1,019.10	1,867.00	346,518.52
Calhoun	22,623.02	446,709.86	2,196.50	1,444.00	1,311.50	451,661.86
Carrroll	2,101.43	457,273.40	2,131.00	1,444.00	1,111.50	462,476.90
Cass	1,196.08	426,703.57	2,553.50	2,199.00	1,358.10	432,814.17
Cedar	3,006.82	417,568.13	2,530.50	1,668.00	1,734.00	423,500.63
Cerro Gordo	146,798.46	793,147.93	3,998.00	2,015.00	7,690.13	806,861.06
Cherokee	1,835.52	390,654.78	2,053.00	1,757.00	854.00	394,548.78
Chickasaw	5,145.62	301,890.47	1,931.50	1,559.00	955.95	306,336.92
Clarke	1,202.34	228,087.58	1,508.50	1,127.00	1,308.40	232,031.28
Clay	8,925.60	401,062.54	1,415.50	1,256.00	403,734.04	403,734.04
Clayton	945.99	462,197.13	3,426.50	2,767.00	1,776.58	470,167.21
Clinton	4,960.78	902,094.12	3,975.50	2,212.00	1,100.80	909,382.42
Crawford	6,007.78	540,546.60	2,549.00	1,955.00	1,451.35	546,501.95
Dallas	8,040.95	527,477.62	3,009.50	2,167.00	2,187.00	534,901.12
Davis	15.30	242,794.11	1,796.50	1,804.00	1,206.25	247,660.86
Decatur	2,635.02	325,465.31	2,151.50	1,721.00	1,604.65	331,002.46
Delaware	645.99	375,566.47	2,278.00	1,845.00	1,734.15	381,408.62
Des Moines	3,963.99	801,913.11	4,733.50	2,176.00	431.25	809,253.86
Dickinson	31,451.54	323,384.51	1,234.00	1,065.00	788.18	326,471.64
Dubuque	31,878.09	736,517.22	8,402.00	2,920.00	479.80	748,319.02
Emmet	10,314.91	282,912.68	1,345.00	906.00	123.00	285,286.68
Fayette	1,354.68	551,655.19	3,722.00	2,335.00	557,712.19	557,712.19
Floyd	9,515.25	438,940.36	2,549.50	1,559.00	2,276.00	445,324.86
Franklin	125,071.91	518,183.45	1,878.00	1,727.00	257.50	522,045.95
Freemont	47,079.51	354,708.84	2,139.50	1,211.50	1,175.00	359,234.84
Greene	39,736.29	403,451.75	2,124.50	1,554.00	2,336.00	409,516.75
Grundy	157.63	356,770.25	1,791.00	1,468.00	1,805.50	361,895.10
Guthrie	15,144.05	370,662.17	2,172.00	2,105.00	729.00	375,668.17
Hamilton	3,15.80	442,565.71	2,475.00	1,693.00	579.75	447,813.46
Hancock		327,492.48	1,733.00	1,426.00	1,028.00	331,679.48
Hardin	2,390.64	505,604.44	2,803.50	1,856.00	946.83	511,210.77
Harrison	196,620.38	724,875.53	3,068.50	2,142.50	1,542.45	731,628.68
Henry	20,877.93	359,111.77	2,301.50	1,464.00	521.10	363,396.37
Howard		235,984.70	1,642.00	1,293.00	159.00	239,078.70
Humboldt	9,801.79	317,618.69	1,429.50	1,072.00	691.50	320,511.09
Ida	1,045.09	274,704.86	1,311.50	1,134.00	291.00	277,441.36
Iowa	6,380.81	422,598.59	2,228.50	1,632.00	1,036.82	427,495.91
Jackson	570.08	390,695.30	2,461.50	1,900.00	1,390.00	396,416.80
Jasper	24,543.96	588,573.96	3,775.50	2,854.00	5,599.75	600,808.21
Jefferson	31,165.62	321,499.12	2,207.00	1,492.00	2,622.51	327,820.63
Johnson	474.67	581,351.91	3,244.50	2,287.00	2,306.00	589,189.41
Jones	4,408.70	390,231.41	2,326.00	1,837.00	276.85	394,721.26
Keokuk	795.72	459,235.25	2,941.00	2,323.00	1,566.25	457,065.50
Kossuth	83,883.50	533,228.29	2,965.50	2,562.00	2,205.30	540,961.09
Lee	47,768.77	791,864.32	2,836.50	1,828.00	362.80	796,861.02

COUNTIES	Miscellaneous tax	Total amount tax levied	Poll tax	Dog tax	Delinquent road tax	Grand total of all taxes
Lincoln	3,540.18	1,502,481.87	9,788.50	4,711.00	8,214.50	1,525,195.96
Louisa	3,131.00	235,727.70	1,722.00	1,235.00	982.30	239,667.00
Lucas	6,081.14	258,563.71	1,874.00	1,174.75	2,190.90	263,803.36
Lyon	10,351.94	397,690.44	1,650.00	1,575.00	-----	400,915.44
Madison	595.56	322,832.04	2,121.00	2,008.00	-----	327,061.04
Mahaska	1,054.31	537,516.92	3,768.00	2,675.00	5,706.93	549,666.85
Marion	36.64	475,067.00	3,350.50	2,187.00	3,250.25	483,884.75
Marshall		606,201.26	3,769.00	2,488.00	2,131.16	674,879.42
Mills	5,483.75	304,542.68	1,856.00	1,676.00	1,437.00	309,511.68
Mitchell	2,287.39	293,478.62	2,055.50	1,508.00	1,327.00	298,424.12
Monona	4,891.11	381,666.35	2,174.00	1,738.00	1,797.50	387,378.85
Monroe	5,196.58	318,781.56	3,361.00	2,106.00	2,950.00	327,198.56
Montgomery		370,242.72	2,145.00	1,284.00	432.00	374,108.72
Muscatine	901.62	531,358.63	1,829.50	1,471.00	-----	534,659.13
O'Brien	630.14	429,133.30	2,255.00	1,879.00	679.75	433,947.05
Osceola	61,566.47	290,763.86	1,242.50	1,163.00	1,378.07	294,547.43
Page	73,862.01	585,225.47	3,179.00	2,120.00	2,688.10	593,212.57
Palo Alto	29,679.12	355,415.22	-----	1,275.00	978.50	357,668.72
Plymouth	469.88	503,399.02	2,756.50	2,630.00	3,544.50	512,360.92
Pocahontas		372,084.30	1,977.00	1,532.00	775.00	376,368.30
Folk	83,485.62	3,068,708.55	14,496.70	11,366.50	4,987.63	3,099,559.18
Pottawattamie	13,390.38	1,131,503.73	2,880.00	3,017.00	958.80	1,138,359.63
Poweshiek	1,056.55	484,490.77	2,634.50	1,782.00	1,629.34	490,538.61
Ringgold	331.64	269,505.25	1,648.00	1,326.00	586.85	273,066.10
Sac	492.71	406,049.97	2,053.00	1,503.00	1,746.60	411,357.47
Scott	33,204.82	1,444,016.07	5,072.00	2,467.00	1,858.50	1,453,413.57
Shelby	355.03	368,606.42	2,089.50	1,776.00	692.71	373,164.63
Sioux		463,898.02	2,704.50	2,817.00	632.50	470,047.02
Story	30,465.25	590,277.77	3,305.50	1,961.00	376.50	595,920.77
Tama	2,488.77	523,534.58	2,775.00	2,168.00	1,516.03	529,903.61
Taylor	2,677.71	348,401.68	2,244.00	1,744.00	975.60	353,365.28
Union	150.57	335,982.38	2,012.00	995.00	685.90	339,675.23
Van Buren	8,066.70	277,044.65	2,738.00	1,560.00	-----	280,642.65
Wapello	4,419.50	683,880.93	4,697.00	2,167.00	4,171.00	694,915.93
Warren	12,053.81	371,867.40	991.83	1,946.00	-----	374,805.23
Washington	11,501.68	429,212.15	2,606.00	1,860.00	3,423.11	437,101.26
Wayne	5,883.31	323,132.71	2,211.50	1,400.00	544.00	327,288.21
Webster	32,549.53	802,901.22	4,584.00	2,126.00	903.25	810,514.47
Winnebago	6,304.14	264,026.14	1,589.00	1,156.00	400.31	267,171.45
Worth	22,199.19	333,625.26	2,768.00	1,984.00	2,090.72	340,467.98
Woodbury	6,952.64	1,848,748.70	7,114.00	3,850.00	106.75	1,859,819.45
Wright	1,706.74	214,875.13	1,401.50	1,152.00	1,011.66	218,440.29
Wright	38,040.89	556,418.73	1,632.50	1,332.00	402.00	559,895.23
Totals	\$1,534,257.08	\$50,050,164.53	\$275,073.83	\$193,046.75	\$157,148.14	\$50,676,083.25
Totals for yr. 1914	\$1,826,041.99	\$46,475,206.21	\$267,687.50	\$198,943.00	\$130,530.76	\$47,072,369.27
Totals for yr. 1913	2,516,986.89	45,415,792.82	255,838.14	198,487.96	151,890.73	46,022,009.65
Totals for yr. 1912	1,432,270.17	36,569,784.09	265,030.95	203,728.50	109,562.47	37,148,106.01
Totals for yr. 1910	870,248.64	31,959,328.07	247,167.50	191,926.50	101,623.72	32,500,045.88
Totals for yr. 1908	487,743.18	28,811,527.94	240,481.67	196,368.93	-----	29,248,378.54
Totals for yr. 1906	488,469.51	25,992,608.66	240,382.70	99,571.95	-----	26,333,163.31
Totals for yr. 1905	396,330.64	25,724,181.53	242,334.00	95,461.50	-----	26,061,977.03

TABLE NO. 18—PER CAPITA VALUATION.

Population of Counties, 1915, with Total and Per Capita of Assessed Actual Value of all Property.

COUNTIES	Population, 1915	Assessed actual value all property	Per capita assessed valuation
Adair	14,736	\$ 30,021,064	\$ 2,088
Adams	11,131	24,222,700	2,176
Allamakee	17,298	27,887,877	1,612
Appanoose	30,548	29,534,737	966
Audubon	12,590	30,026,238	2,385
Benton	24,591	53,790,000	2,188
Black Hawk	53,469	70,344,365	1,316
Boone	29,696	42,586,281	1,434
Bremer	16,968	33,928,148	2,000
Buchanan	19,333	35,715,247	1,847
Buena Vista	17,212	42,286,672	2,457
Butler	18,014	41,451,339	2,301
Calhoun	17,808	40,772,641	2,290
Carroll	20,997	41,640,681	1,983
Cass	19,787	40,716,424	2,068
Cedar	17,623	46,271,084	2,625
Cerro Gordo	31,734	48,123,309	1,517
Cherokee	16,591	39,245,452	2,365
Chickasaw	16,089	28,775,947	1,788
Clarke	11,028	20,768,700	1,883
Clay	14,656	35,292,192	2,408
Clayton	25,129	43,557,938	1,733
Clinton	45,839	65,561,444	1,430
Crawford	20,581	52,953,750	2,573
Dallas	25,610	44,480,039	1,737
Davis	13,177	22,059,821	1,674
Decatur	17,148	25,557,822	1,490
Delaware	18,564	36,512,337	1,967
Des Moines	35,656	46,891,862	1,315
Dickinson	9,465	20,293,701	2,144
Dubuque	60,975	68,588,090	1,124
Emmet	11,360	21,777,287	1,917
Fayette	29,257	48,624,369	1,662
Floyd	18,213	35,683,834	1,959
Franklin	15,841	38,110,021	2,406
Fremont	16,067	29,023,968	1,806
Greene	16,339	37,901,110	2,320
Grundy	14,051	37,577,151	2,674
Guthrie	18,416	35,659,470	1,936
Hamilton	20,514	40,229,987	1,961
Hancock	13,886	28,673,303	2,065
Hardin	22,484	44,670,216	1,980
Harrison	24,327	41,934,899	1,723
Henry	17,807	33,899,106	1,903
Howard	13,929	25,077,459	1,800
Humboldt	13,013	29,624,915	2,276
Ida	11,656	33,228,610	2,851
Iowa	18,066	42,027,972	2,251
Jackson	20,604	35,941,614	1,744
Jasper	27,496	55,358,773	2,013
Jefferson	16,922	29,537,497	1,745
Johnson	27,330	50,674,050	1,854
Jones	19,143	37,903,356	1,980
Keokuk	21,225	43,520,408	2,050
Kossuth	24,200	46,334,040	1,914

COUNTIES	Population, 1915	Assessed actual value all property	Per capita assessed valuation
Lee	38,101	50,557,118	1,327
Linn	70,153	90,571,860	1,291
Louisa	12,912	27,270,995	2,112
Lucas	15,120	20,439,104	1,352
Lyon	15,362	39,477,629	2,570
Madison	15,394	32,872,066	2,135
Mahaska	29,314	46,150,497	1,574
Marion	23,972	37,835,680	1,578
Marshall	32,994	51,173,566	1,551
Mills	14,916	28,577,673	1,916
Mitchell	14,435	33,360,650	2,311
Monona	17,378	36,871,816	2,122
Monroe	25,906	21,646,138	836
Montgomery	17,297	31,975,199	1,843
Muscatine	28,663	44,039,500	1,560
O'Brien	18,582	42,630,440	2,294
Osceola	10,169	23,004,075	2,271
Page	24,773	43,694,157	1,762
Palo Alto	14,965	28,804,422	1,925
Plymouth	23,767	58,465,847	2,460
Pocahontas	15,635	36,377,954	2,327
Polk	129,121	170,575,719	1,321
Pottawattamie	56,896	79,422,392	1,396
Poweshiek	19,965	46,821,683	2,345
Ringgold	13,250	23,784,265	1,791
Sac	17,039	42,228,021	2,478
Scott	65,645	97,127,921	1,479
Shelby	16,692	40,631,928	2,434
Sioux	25,340	57,197,450	2,267
Story	25,787	49,170,769	1,903
Tama	22,806	52,026,102	2,281
Taylor	16,549	31,927,638	1,929
Union	17,168	26,569,811	1,547
Van Buren	14,907	25,433,562	1,706
Wapello	37,980	40,293,619	1,061
Warren	18,277	37,624,471	2,058
Washington	20,004	45,552,528	2,277
Wayne	16,243	29,390,560	1,809
Webster	38,511	60,859,596	1,310
Winnebago	13,564	21,266,392	1,567
Winneshie	22,238	36,238,195	1,586
Woodbury	82,315	100,886,953	1,225
Worth	11,188	21,494,815	1,921
Wright	19,654	39,637,308	2,016
Total	2,358,066	\$ 4,134,542,350	\$ 1,758

TABLE NO. 19—TAXES LEVIED.

Taxes Levied in State General Revenue, Special Funds, and Total for State Since 1893.

Year	General State Revenue		State University Special		Agricultural College Special		State Teachers College Special	
	Rate in mills	Amount	Rate in frac-tions of a mill	Amount	Rate in frac-tions of a mill	Amount	Rate in frac-tions of a mill	Amount
1893	2.	\$1,124,791.80						
1894	2.5	1,388,226.12						
1895	2.5	1,384,704.22						
1896	2.7	1,490,923.50	.1	\$ 55,219.52				
1897	2.8	1,535,033.55	.1	54,820.15				
1898	3.2	1,738,175.02	.1	54,323.64				
1899	3.9	1,524,817.19	.1	52,579.15				
1900	2.6	1,404,823.37	.1	54,031.90	.1	\$ 54,031.90		
1901	2.7	1,508,467.76	.1	55,868.39	.1	55,868.42		
1902	3.5	2,007,326.66	.2	114,702.60	.2	114,702.52	.1	\$ 57,354.44
1903	3.	1,917,162.87	.2	127,811.53	.2	127,811.55	.1	63,905.38
1904	3.	1,919,583.57	.2	127,971.87	.2	127,971.86	.1	63,965.07
1905	3.2	1,902,932.23	.2	124,563.67	.2	124,563.67	.1	62,251.44
1906	3.	1,904,178.08	.2	126,152.98	.2	126,958.14	.1	63,475.86
1907	3.4	2,240,872.99	.2	131,819.04	.2	131,819.06	.1	65,909.41
1908	3.5	2,334,409.30	.2	133,304.54	.2	133,304.56	.1	66,697.24
1909	3.4	2,317,061.36	.2	136,295.52	.2	136,295.51	.1	68,147.58
1910	3.3	2,287,833.29	.2	138,642.73	.2	138,642.80	.1	69,321.05
1911	3.3	2,502,445.93	.2	151,662.29	.2	151,662.34	.1	75,831.44
1912	3.4	2,510,910.84	.2	147,688.78	.2	147,688.75	.1	73,845.47
1913	2.9	2,724,093.30	.2	187,911.89	.2	187,911.87	.1	93,969.37
1914	2.9	2,770,868.19	.2	191,230.83	.2	191,230.79	.1	95,547.19
1915	4.32	4,192,117.23						

Year	Capitol Extension Special		State Institution Special		Agricultural Extension Special		Total tax to be col. for all purposes—state, county and local	
	Rate in frac-tions of a mill	Amount	Rate in frac-tions of a mill	Amount	Rate in frac-tions of a mill	Amount	Average rate in mills	Amount
1893							32.3	\$18,297,497.54
1894							33.	18,497,483.75
1895							33.6	18,785,907.49
1896							33.4	18,584,422.67
1897							33.1	18,353,994.81
1898							34.3	18,692,480.60
1899							35.8	18,891,742.78
1900							36.5	19,728,789.80
1901							36.9	20,600,044.23
1902							39.4	22,542,280.45
1903							38.2	25,657,913.58
1904							40.	25,098,543.83
1905							41.8	26,061,977.08
1906							41.5	26,333,163.31
1907							41.7	27,885,794.75
1908							43.8	29,248,378.54
1909							45.12	31,231,231.48
1910							46.1	32,500,045.88
1911							47.02	36,197,221.59
1912							50.83	37,143,106.01
1913	.5	\$469,794.89	.5	\$469,794.82	.5	\$469,794.85	49.5	46,022,009.65
1914	.5	477,623.71	.5	477,623.65	.5	477,623.69	46.68	47,072,369.27
1915	.17	167,860.56					49.36	50,676,033.25

TABLE NO. 20.—COMPARISON OF ASSESSMENTS.

Reported and Adjusted Valuation of Property of Various Classes Since 1870.

PART I.

Year	Reported actual value per acre	Adjusted actual value per acre	Reported actual value of lands	Reported actual value of town lots	Exemption for roads, soldiers and home-steads	Net reported taxable value of lands and town lots
1870			\$ 181,851,073	\$ 40,272,055		\$222,154,008
1871			213,440,401	45,224,943		258,665,344
1872			213,440,401	45,224,943		258,665,344
1873			217,907,148	47,642,586		265,549,733
1874			217,907,148	47,642,586		265,549,733
1875			228,413,607	48,833,740		277,247,347
1876			228,413,607	48,833,740		277,247,347
1877			259,215,198	52,375,650		291,590,848
1878			239,215,198	52,375,650		291,590,848
1879			245,870,293	54,384,461		300,254,754
1880			245,870,293	54,384,461		300,254,754
1881			241,086,396	55,523,682		297,492,079
1882			241,086,396	55,523,682		297,492,079
1883			267,582,087	65,689,954		333,272,041
1884			267,582,087	65,689,954		333,272,041
1885			277,370,804	71,882,514		349,253,318
1886			277,370,804	71,882,514		349,253,318
1887			271,768,734	77,445,043		349,213,777
1888			271,768,734	77,445,043		349,213,777
1889			272,857,509	85,755,427		358,612,936
1890			272,857,509	85,755,427		358,612,936
1891			274,477,685	96,744,226		371,221,911
1892			274,477,685	96,744,226		371,221,911
1893			293,230,205	103,922,048		397,152,253
1894			293,230,205	103,922,048		397,152,253
1895			302,689,731	103,227,185		405,916,916
1896			302,689,731	103,227,185		405,916,916
1897			303,330,148	103,072,225		406,402,373
1898			303,330,148	103,072,225		406,402,373
1899	\$ 34.58	\$ 34.77	1,196,658,592	871,121,363	\$12,077,733	388,925,555
1900	34.76	34.76	1,204,068,357	378,545,379	9,611,188	393,250,888
1901	36.06	35.88	1,250,016,082	893,001,798	14,381,898	407,158,985
1902	36.20	35.20	1,251,912,930	403,995,070	15,151,865	410,189,783
1903	42.04	42.10	1,455,524,027	429,952,632	21,112,068	466,091,140
1904	42.36	42.36	1,467,675,804	437,600,806	19,371,265	471,488,811
1905	41.76	40.25	1,447,233,336	441,860,619	21,193,236	466,975,180
1906	40.47	40.47	1,409,330,285	438,785,969	17,629,811	455,871,611
1907	41.48	41.42	1,436,906,142	407,561,821	18,907,967	471,389,999
1908	41.55	41.55	1,440,590,326	480,227,806	17,544,461	475,893,422
1909	42.42	42.64	1,470,690,158	488,970,484	17,818,114	485,460,632
1910	42.60	42.73	1,480,005,061	500,269,775	17,788,820	460,622,784
1911	43.43	49.07	1,503,144,498	524,669,663	18,953,545	502,231,715
1912	43.97	47.97	1,659,459,656	535,761,962	21,325,894	547,544,903
1913	50.77	66.81	1,755,044,955	586,589,621	30,241,670	431,200,841
1914	66.70	66.70	2,300,620,621	623,575,317	25,682,407	730,783,746
1915	64.91	68.01	2,241,418,901	669,608,937	34,005,989	719,755,462
1916	67.41	67.93	2,329,762,025	667,302,966	32,237,483	749,266,249

TABLE NO. 20.—COMPARISON OF ASSESSMENTS.

PART II.

Year	Net equalized taxable value of lands and town lots	Equalized taxable value of personal property	Taxable value of rail-road and sleeping car property	Taxable value of tele-graph and telephone properties	Taxable value of ex-press companies	Net equalized taxable value of state
1870	\$222,561,061	71,971,191				\$294,532,252
1871	273,836,460	75,201,885				349,038,354
1872	273,836,460	73,880,076	\$18,359,661			366,076,206
1873	278,586,019	71,688,307	18,855,526			369,124,912
1874	278,586,019	74,039,734	21,724,081			374,340,834
1875	294,313,368	79,082,806	22,076,896			395,423,140
1876	294,313,368	84,288,071	22,662,939			401,264,378
1877	302,277,661	79,971,680	22,420,703			404,670,044
1878	302,277,661	77,485,822	21,622,026			401,488,149
1879	303,381,498	79,618,995	22,540,904	102,640		405,664,045
1880	303,381,498	82,638,655	23,646,161	112,648		409,819,020
1881	303,381,498	89,327,400	25,904,423	152,706		419,316,200
1882	336,323,084	96,136,476	26,021,378	213,472		446,458,636
1883	336,323,084	98,909,208	28,692,179	252,795		464,105,133
1884	353,614,887	97,633,463	30,181,031	280,667		464,508,636
1885	353,614,887	103,372,905	31,672,339	351,058		488,953,127
1886	353,614,887	101,654,942	33,828,788	441,893		489,540,460
1887	359,982,086	101,665,068	38,722,761	500,050,590		504,901,880
1888	359,982,083	100,794,562	43,588,501	580,654		522,567,477
1889	374,753,312	103,564,136	43,580,410	591,731		523,892,858
1890	374,753,112	105,543,264	42,902,608	658,819		531,368,526
1891	376,181,276	109,745,091	44,798,174	663,874		544,061,755
1892	376,181,276	112,882,577	44,924,456	673,385		566,529,971
1893	408,053,026	112,816,834	45,063,782	673,446		569,643,316
1894	408,053,026	106,865,954	44,521,225	673,385		560,650,824
1895	413,970,588	100,493,479	44,521,225	706,115		555,984,549
1896	413,970,588	96,775,721	44,532,125	824,396		555,661,274
1897	414,223,421	95,500,623	44,494,024	930,638		545,179,720
1898	411,556,521	88,084,467	44,006,794	1,028,845		526,539,050
1899	391,618,831	90,290,004	44,736,070	1,206,989	\$244,970	539,737,596
1900	393,250,888	98,856,185	46,194,727	1,300,248		558,462,618
1901	405,541,075	104,080,797	47,328,911	365,885		572,840,391
1902	410,189,783	109,168,678	51,570,242	1,545,803		637,937,326
1903	466,597,610	112,043,999	56,947,711	1,927,783		642,445,336
1904	471,888,811	110,171,711	58,053,770	2,294,115		636,333,822
1905	450,010,676	108,462,123	58,785,749	2,427,503		620,894,110
1906	465,871,611	112,882,114	63,044,617	3,037,247		657,068,233
1907	470,915,912	119,527,554	64,177,327	3,397,128		668,668,233
1908	475,893,422	123,492,107	64,524,659	3,670,648		681,835,827
1909	487,216,236	125,904,108	64,468,401	3,991,170		693,846,668
1910	490,622,784	133,769,557	65,095,000	4,310,154		757,313,582
1911	551,039,657	134,452,985	67,139,790	4,800,500		713,318,825
1912	547,544,903	93,762,629	67,434,335	4,207,254		618,262,963
1913	731,330,018	101,848,015	80,106,721	4,606,500		926,900,092
1914	730,785,746	110,698,770	80,416,002	4,700,187		946,006,539
1915	745,391,777	115,429,004	81,150,032	5,132,327		957,759,442
1916	751,422,713	119,704,700	81,150,035	5,169,600		957,759,442

TABLE NO. 21—COMPARATIVE LIVE STOCK ASSESSMENTS.

Number of Domestic Animals and Assessed Taxable Value of Same Since 1870.

PART I.

Year	Cattle			Horses			Mules		
	Number	Taxable value	Average value	Number	Taxable value	Average value	Number	Taxable value	Average value
1870	867,904	\$11,170,564	\$12.87	449,328	\$19,172,050	\$42.67	44,636	\$1,719,873	\$38.53
1871	650,600	12,832,840	13.37	498,930	19,944,269	29.97	30,254	1,518,169	50.18
1872	1,065,863	11,827,827	11.10	543,486	19,041,091	35.04	32,555	1,464,194	45.01
1873	1,178,013	12,930,807	10.98	551,032	18,936,037	34.33	32,010	1,357,478	42.41
1874	1,322,102	14,568,453	11.04	558,820	19,754,401	35.35	33,369	1,392,624	41.80
1875	1,436,459	15,858,884	11.01	593,972	19,810,125	33.35	30,673	1,495,225	40.77
1876	1,508,813	16,446,016	10.90	638,600	20,705,572	32.42	41,172	1,669,014	40.54
1877	1,452,546	14,898,841	10.26	659,385	20,100,263	30.48	42,827	1,510,153	38.94
1878	1,461,256	14,757,563	10.39	618,790	20,329,705	29.05	44,489	1,634,913	36.75
1879	1,528,109	15,589,508	10.20	673,055	19,671,307	29.23	42,662	1,533,199	37.11
1880	1,757,688	18,426,852	10.48	692,805	20,290,490	29.33	43,182	1,581,336	36.92
1881	1,962,992	20,650,855	10.52	706,646	21,058,830	29.80	43,634	1,500,374	36.50
1882	1,106,852	21,996,809	10.44	742,321	22,653,463	30.52	45,867	1,719,661	37.47
1883	2,157,745	22,882,204	10.60	779,667	23,594,601	30.06	45,833	1,702,132	37.14
1884	2,050,261	21,536,355	10.41	777,152	24,089,838	31.00	43,173	1,648,164	37.25
1885	2,210,574	24,493,381	10.97	797,152	25,157,209	31.56	42,633	1,539,792	36.07
1886	2,409,565	25,003,742	10.16	820,933	24,766,628	30.18	42,328	1,461,939	34.54
1887	2,741,875	24,760,934	9.03	859,815	24,960,162	29.04	41,255	1,374,804	33.32
1888	2,909,987	23,428,097	8.05	907,410	25,709,710	28.33	41,207	1,328,921	32.24
1889	3,110,936	26,879,341	7.70	906,455	26,879,110	27.81	41,134	1,274,476	30.80
1890	3,141,445	22,342,478	7.11	1,032,436	27,324,838	26.46	41,521	1,195,696	28.80
1891	3,209,006	21,645,501	6.71	1,096,684	28,104,907	25.64	39,154	1,075,328	27.46
1892	3,185,064	21,366,815	6.70	1,168,483	28,160,334	24.10	38,010	975,880	25.67
1893	2,852,375	19,925,539	6.99	1,212,750	26,285,029	21.67	35,896	856,012	23.85
1894	2,667,024	19,357,164	7.25	1,241,769	21,142,271	17.03	36,634	693,388	18.93
1895	3,273,525	26,227,553	4.96	1,205,437	16,372,989	13.58	35,904	555,071	15.43
1896	2,262,984	17,313,372	7.65	1,202,194	15,290,850	12.72	33,359	544,404	14.19
1897	2,334,562	18,993,927	8.13	1,137,009	13,434,649	11.81	33,843	504,305	12.97
1898	2,721,548	18,694,803	6.87	1,115,546	9,968,793	8.94	41,492	389,390	9.39
1899	3,004,892	20,912,050	6.96	1,061,733	10,153,935	9.56	39,197	402,908	10.26
1900	3,385,817	24,029,500	7.09	1,078,919	12,172,228	11.27	41,187	514,067	12.31
1901	3,620,642	23,215,867	6.41	1,108,671	13,373,587	12.06	41,855	582,541	13.92
1902	3,532,357	20,374,986	5.77	1,118,905	14,430,890	12.90	43,252	668,849	15.46
1903	3,748,441	21,476,544	5.73	1,096,954	15,070,481	13.74	43,063	713,269	16.57
1904	3,526,026	18,477,141	5.24	1,097,873	15,490,580	14.11	41,884	708,544	16.04
1905	3,512,515	17,909,710	5.09	1,088,202	15,650,503	14.36	39,914	672,580	16.86
1906	3,543,220	18,387,900	5.19	1,081,783	16,806,870	15.53	37,984	702,842	18.63
1907	3,552,496	18,385,677	5.22	1,084,980	18,253,040	16.82	37,294	714,608	19.08
1908	3,483,939	17,904,414	5.11	1,123,419	18,064,099	16.61	43,170	812,836	18.83
1909	3,298,232	17,642,635	5.35	1,135,268	19,420,878	17.10	45,511	876,862	19.27
1910	3,215,190	17,526,600	5.45	1,177,844	21,322,464	18.10	48,845	1,019,335	20.82
1911	2,952,029	16,693,197	5.65	1,199,783	21,760,088	18.14	51,215	1,036,304	20.24
1912	2,743,187	15,695,398	5.72	1,208,811	21,689,501	17.94	52,063	1,045,301	20.08
1913	2,755,986	18,745,524	6.08	1,239,024	24,605,345	19.88	52,929	1,190,652	22.50
1914	2,904,895	22,859,979	7.86	1,275,829	27,297,573	21.40	56,875	1,335,892	23.48
1915	3,083,821	24,613,393	8.00	1,279,525	26,886,154	21.00	62,139	1,425,370	22.79
1916	2,968,796	25,879,419	8.50	1,241,333	27,878,304	22.50	61,581	1,553,636	25.00

TABLE NO. 21—COMPARATIVE LIVE STOCK ASSESSMENTS.

PART II.

Year	Sheep			Swine			Goats			Total taxable value of live stock for each year
	Number	Taxable value	Average value	Number	Taxable value	Average value	Number	Taxable value	Average value	
1870	860,717	\$ 539,872	.63	689,382	\$ 2,133,000	\$3.09				\$ 34,735,366
1871	557,161	378,741	.68	1,008,671	2,583,031	2.56				36,257,690
1872	516,160	505,551	1.00	1,244,085	2,521,595	2.03				35,371,857
1873	523,089	572,438	1.09	1,460,734	2,723,586	1.86				36,521,340
1874	470,309	510,073	1.08	1,299,302	2,600,756	2.00				38,856,507
1875	396,467	482,208	1.22	1,380,914	3,276,342	2.37				40,922,784
1876	373,616	415,921	1.11	1,363,129	3,587,242	2.63				42,828,766
1877	318,439	345,827	1.09	1,654,708	3,899,301	2.36				40,914,386
1878	288,228	290,520	1.01	2,250,300	4,407,750	1.91				41,417,451
1879	301,905	333,905	1.10	2,343,220	3,475,233	1.50				40,650,692
1880	349,359	457,967	1.30	2,460,393	4,727,642	1.92				45,484,287
1881	436,581	546,993	1.25	2,219,402	4,479,860	2.02				48,372,911
1882	488,407	662,712	1.28	2,069,847	4,213,137	2.08				51,145,872
1883	401,429	479,237	1.19	1,895,944	4,074,265	2.15				52,732,439
1884	359,674	422,582	1.17	1,846,540	3,673,949	1.97				51,300,888
1885	355,919	385,871	1.08	2,478,391	4,740,548	1.71				56,106,801
1886	310,005	308,969	.99	2,288,071	3,542,434	1.58				55,101,712
1887	271,235	277,489	1.02	1,825,353	2,852,530	1.56				54,234,119
1888	244,453	243,166	.99	1,934,143	3,563,846	1.84				54,274,340
1889	256,166	272,659	1.06	2,237,359	4,604,694	2.06				57,001,280
1890	280,050	331,184	1.18	2,850,046	4,699,898	1.64				55,894,089
1891	353,600	470,947	1.33	3,253,251	4,912,655	1.39				55,209,338
1892	373,854	496,076	1.35	2,719,997	4,208,329	1.55				55,207,434
1893	436,367	595,202	1.36	2,209,794	4,721,201	2.14				52,382,983
1894	421,474	416,265	.90	2,657,632	5,373,152	2.02				46,982,240
1895	345,067	305,248	.88	2,895,316	4,766,815	1.65				38,228,141
1896	318,494	300,816	.94	2,855,709	4,726,709	1.66				38,076,155
1897	343,077	332,828	.97	2,895,277	4,542,937	1.56				37,808,446
1898	558,305	478,703	.86	3,235,512	3,851,827	1.19				33,383,516
1899	778,531	673,519	.87	3,517,366	3,930,370	1.19				30,072,742
1900	727,089	656,076	.90	3,534,883	4,551,208	1.28	10,869	\$ 7,996	.74	41,931,721
1901	841,324	698,554	.83	3,705,234	5,460,375	1.47	13,072	10,139	.78	43,340,983
1902	642,779	436,425	.70	3,066,376	5,986,770	1.93	14,689	10,243	.70	41,908,103
1903	520,580	359,465	.68	3,709,021	6,219,557	1.68	14,175	8,700	.72	43,848,016
1904	463,493	314,668	.68	4,930,117	5,090,667	1.30	12,189	7,916	.65	40,089,516
1905	474,841	350,364	.74	4,030,103	5,269,324	1.30	15,560	9,153	.67	39,891,694
1906	538,066	463,272	.86	4,232,902	5,969,447	1.41	12,363	8,186	.66	42,339,017
1907	636,899	562,921	.88	4,063,551	7,571,061	1.82	12,130	7,420	.61	45,994,823
1908	792,259	684,738	.87	4,789,250	5,780,750	1.21	15,289	9,117	.60	43,755,942
1909	793,273	691,660	.87	3,984,447	5,332,404	1.34	12,840	7,219	.56	43,971,724
1910	808,177	757,190	.94	3,309,824	6,130,294	1.82	14,092	8,286	.59	46,764,138
1911	979,938	821,746	.84	4,274,098	7,978,180	1.87	11,409	6,103	.54	48,295,568
1912	947,385	795,258	.84	4,936,321	7,604,104	1.54	14,570	7,994	.55	46,748,596
1913	735,618	643,696	.87	4,332,943	9,207,594	2.12	9,182	5,165	.56	54,397,856
1914	773,324	709,808	.92	3,780,368	8,466,357	2.24	9,950	6,286	.63	60,675,896
1915	561,570	548,576	.98	4,641,751	9,929,016	2.12	7,929	5,282	.65	63,407,793
1916	553,466	652,248	1.13	4,243,767	10,654,417	2.50	8,437	6,470	.75	66,124,994

TABLE NO. 22—SOURCES OF REVENUE.

Receipts in General State Revenue, Divided as to Source of Same Since July 1, 1901.

Biennial Period and Year	Receipts From Counties on Tax Levies						
	State general revenue	Insane	Blind and deaf	Tuberculous	Feeble-minded	Orphans home	Inebriates
1901-1903	\$3,317,510.65	\$793,914.32	\$3,063.52		\$ 24,584.79	\$ 49,284.47	
1903-1905	3,847,600.04	981,830.41	4,561.74		36,660.33	54,560.60	
1906	1,980,387.50	464,981.04	1,207.18		17,196.02	15,466.57	\$ 2,130.95
1907	1,968,107.72	581,098.66	1,371.19		20,394.44	26,340.36	20,027.11
1908	2,086,768.63	534,973.18	1,126.95		22,148.56	23,780.16	18,312.64
1909	2,322,845.49	545,470.25	764.27		19,351.00	27,321.13	15,559.19
1910	2,338,728.27	565,031.21	1,047.22		24,144.45	31,547.73	18,769.13
1911	2,297,291.21	557,262.24	781.54		24,602.95	34,577.05	19,018.86
1912	2,397,163.51	692,520.12	868.31		23,337.80	36,743.86	28,060.88
1913	2,506,167.08	696,791.92	655.12		24,344.82	34,328.90	24,489.16
1914	2,621,966.72	706,488.41	708.70	\$ 21,504.57	21,541.71	34,765.67	25,671.50
1915	2,728,631.66	723,347.18	805.48	80,267.59	22,227.69	37,503.74	28,878.12
1916	3,549,788.33	725,410.43	751.63	91,162.81	26,789.25	38,729.87	27,477.29

Biennial Period and Year	Fees and Collections by State Officers				
	Governor's notary fees	Auditor of state	Secretary of state	Superintendent public instruction	Commissioner of insurance
1901-1903		\$ 91,588.75	\$348,742.32	\$ 2,365.00	
1903-1906		124,287.97	201,899.65	3,470.50	
1906		74,832.08	147,672.28	1,824.50	
1907		73,682.76	163,082.68	6,192.50	
1908		77,086.21	143,809.81	15,571.50	
1909	\$ 10,820.00	83,098.36	154,926.54	13,323.00	
1910	24,165.00	89,036.08	288,088.41	14,260.00	
1911	3,550.00	94,117.72	272,321.08	15,253.00	
1912	12,080.00	100,490.18	177,066.16	21,355.00	
1913	25,675.00	102,683.09	209,855.25	20,426.50	
1914	3,790.00	131,074.23	228,010.53	21,597.00	
1915	24,605.00	54,929.60	152,673.78	21,000.00	\$88,088.06
1916	16,095.00	36,921.47	115,569.73	16,754.00	95,012.07

TABLE NO. 22—SOURCES OF REVENUE—Continued.

Biennial Period and Year	Fees and Collections by State Officers					
	Clerk of the supreme court	Dairy commissioner	Pharmacy commission	Board of health and medical examiners	Commission of animal health	Board of dental examiners
1901-1903	\$ 7,296.55	\$ 821.00	\$ 28,964.00			\$ 657.13
1903-1905	6,743.50	2,389.00	55,205.56	\$ 6,075.87	\$1,063.00	2,445.32
1906	2,924.10	889.00	34,671.50	7,634.00	1,085.00	1,443.00
1907	3,216.53	1,068.00	32,607.50	5,695.00	1,066.00	1,893.00
1908	3,263.64	10,867.35	33,224.50	10,519.60	971.00	2,259.00
1909	3,206.98	9,771.95	34,895.25	7,285.36	1,340.00	2,322.00
1910	2,962.45	13,122.54	39,358.60	16,432.00	1,573.50	1,622.00
1911	4,068.07	14,651.26	36,559.00	6,056.00	1,494.50	1,556.00
1912	3,930.54	22,724.99	35,312.00	7,706.70	1,585.50	1,431.00
1913	4,304.86	25,785.77	33,904.00	10,098.00	2,161.00	1,575.00
1914	4,685.61	42,445.25	42,755.15	13,462.00	1,919.00	1,701.00
1915	4,517.65	50,802.66	38,863.45	16,362.15	2,076.00	2,171.00
1916	3,860.66	57,645.80	37,737.68	13,801.40	1,821.00	2,287.00

Biennial Period and Year	Fees and Collections by State Officers					
	Collateral inheritance tax	Interest on bank deposits	Motor vehicle licenses	Mine Inspector's board of examiners	Oil inspection	Itinerant physicians
1901-1903	\$234,664.76			\$ 664.00		\$ 5,000.00
1903-1905	283,443.05	26,460.22		770.00		4,500.00
1906	190,747.62	19,416.87		314.00		2,500.00
1907	153,073.44	17,370.30		506.00		1,750.00
1908	188,286.40	10,424.54		322.00		1,000.00
1909	231,706.38	10,207.16		375.90		1,250.00
1910	215,473.62	15,244.66		308.00		2,000.00
1911	240,964.26	21,514.30		434.00		3,000.00
1912	249,845.20	21,663.93	\$ 505,571.62	432.00		2,250.00
1913	281,755.89	22,621.28	711,229.07	298.00		2,250.00
1914	355,375.50	20,670.86	1,025,777.93	238.00		2,500.00
1915	332,190.28	21,283.17	1,324,344.54	256.00		2,250.00
1916	305,178.20	17,224.51	1,726,180.25	168.00	\$ 48,381.42	1,750.00

TABLE NO. 22—SOURCES OF REVENUE—Continued.

Biennial Period and Year	Receipts from Miscellaneous Sources					
	Insurance tax	Car line tax	Hunters licenses	Federal aid to soldiers' homes	State institutions refunds	State institutions miscellaneous
1901-1903	\$475,484.11			\$121,530.97	\$ 67,323.64	\$ 95,966.01
1903-1905	555,172.28	\$ 5,041.05		144,425.00	83,920.82	103,483.22
1906	299,909.87	6,996.31		66,641.71	60,234.04	50,266.21
1907	322,119.40	5,956.71		66,850.00	48,461.38	53,739.18
1908	308,323.67	6,219.74		64,350.00	39,449.99	50,132.59
1909	318,547.71	6,273.60		65,575.00	55,908.95	50,739.48
1910	332,490.26	8,453.01	\$107,798.00	66,861.37	64,623.03	59,091.47
1911	344,827.22	8,439.04	91,362.00	61,333.50	63,153.42	63,974.56
1912	365,419.04	8,243.25	89,584.03	55,060.00	61,496.40	56,424.09
1913	390,549.09	8,635.79	83,627.38	56,150.00	81,866.08	51,991.70
1914	469,157.32	14,019.84	93,269.45	53,175.00	92,250.70	44,665.95
1915	494,662.91	11,994.84	108,294.89	52,375.00	142,533.92	36,618.71
1916	529,332.39	11,861.66	95,841.07	51,601.00	274,188.52	22,863.71

Biennial Period and Year	Miscellaneous Receipts			Percent of general state tax to total	Disbursements
	Transfer from temporary school fund	Miscellaneous sources	Total receipts		
1901-1903	\$ 1,262.85	\$506,266.06	\$6,177,855.50	53.7	\$ 5,751,264.79
1903-1905	1,241.72	63,098.76	6,600,347.71	58.2	6,795,794.32
1906	739.25	14,040.03	3,466,150.66	57.1	3,766,394.62
1907	588.71	7,684.77	3,583,923.34	54.9	3,785,834.34
1908	571.19	9,240.73	3,663,154.67	56.9	3,891,842.81
1909	706.88	47,160.88	4,040,732.71	57.4	3,878,751.62
1910	700.45	3,796.36	4,337,628.22	53.9	4,149,803.13
1911	682.53	4,061.48	4,286,876.79	53.6	4,005,252.93
1912	633.08	4,500.31	4,983,448.10	48.1	5,224,591.27
1913	661.50	8,855.27	5,423,110.92	46.2	5,084,769.15
1914	662.72	5,924.56	6,101,659.88	42.9	6,743,626.87
1915	642.62	101,281.74	6,706,484.43	40.7	6,588,300.15
1916	660.42	543,170.31	8,586,045.93	41.3	8,684,265.77

TABLE NO. 23—EXPENDITURES FOR COLLEGES.

Total Cost of the State Educational Institutions for Each Period from July 1, 1887 to July 1, 1916.

Biennial Period and Year From July 1 to July 1	State University at Iowa City			State College at Ames
	Aid from general state revenue	Special tax for building purposes	Total cost to state	Aid from general state revenue
1887-89	\$ 85,931.99		\$ 85,931.99	\$ 17,401.95
1889-91	151,837.99		151,837.99	33,342.64
1891-93	161,203.56		161,203.56	80,720.70
1893-95	159,168.36		159,168.36	83,021.98
1895-97	167,949.46		167,949.46	90,636.61
1897-99	162,085.54		162,085.54	62,274.50
1899-1901	222,982.30	\$ 157,375.00	380,357.30	144,105.55
1901-03	872,002.15	94,175.00	966,177.15	205,116.42
1903-05	461,558.02	207,500.00	669,058.02	369,390.89
1905-06	293,331.00	130,000.00	423,331.00	313,629.45
1906-08	712,565.25	286,000.00	998,565.25	619,984.89
1908-10	566,163.64	170,000.00	736,163.64	664,333.04
1911	369,948.08	135,000.00	504,948.08	415,807.09
1912	560,575.00	175,000.00	735,575.00	484,171.49
1913	508,200.00	125,000.00	633,200.00	406,500.26
1914	577,700.00	147,793.04	725,493.04	684,640.49
1915	601,700.00	200,000.00	801,700.00	508,655.44
1916	812,500.00	101,970.78	914,470.78	1,031,349.97

Biennial Period and Year From July 1 to July 1	State College at Ames		State Teachers' College at Cedar Falls	
	Special tax for building purposes	Total cost to state	Aid from general state revenue	Total cost to state
1887-89		\$ 17,401.95	\$ 42,636.75	\$ 42,636.75
1889-91		33,342.64	39,689.81	39,689.81
1891-93		80,720.70	61,384.62	61,384.62
1893-95		83,021.98	70,536.25	70,536.25
1895-97		90,636.61	100,147.70	100,147.70
1897-99		62,274.50	90,008.00	90,008.00
1899-1901		144,105.55	167,606.55	167,606.55
1901-03	\$ 143,762.48	348,878.90	244,630.55	\$ 16,000.00
1903-05	244,457.21	613,848.10	212,065.60	139,150.00
1905-06	117,005.91	480,635.36	132,273.21	45,000.00
1906-08	235,950.68	855,944.57	260,382.27	177,273.21
1908-10	221,091.63	885,424.67	284,617.72	122,337.33
1911	105,008.24	520,815.33	155,775.42	55,000.00
1912	179,277.96	663,449.45	181,750.00	231,750.00
1913	114,700.00	521,200.26	186,750.00	75,000.00
1914	211,388.21	895,978.70	225,150.00	65,191.18
1915	643,014.80	1,151,670.24	225,150.00	85,000.00
1916	92,500.00	1,123,849.97	321,600.00	80,978.85

TABLE NO. 24—DISBURSEMENTS FROM TREASURY.

Total Disbursements from General State Revenue for Each Biennial Period from July 1, 1893 to July 1, 1916.

Biennial Period and Year Ending June 30	Institutions Under Board of Control		Institutions Under Board of Education		General assembly
	Support and current expense	Buildings and improvements	Support of current expense	Improvements	
1893-95	\$1,781,425.28	\$ 302,036.81	\$ 174,063.77	\$ 140,158.43	\$ 127,946.00
1895-97	2,074,199.84	779,008.58	209,684.29	149,039.48	282,951.05
1897-99	1,963,320.08	519,225.00	276,677.63	39,234.32	120,516.50
1899-01	2,181,420.00	326,919.53	416,247.33	118,447.07	125,698.40
1901-03	2,360,915.73	1,048,877.74	612,028.82	209,720.30	128,089.47
1903-05	2,665,451.41	748,736.56	794,895.20	247,129.31	134,773.31
1905-06	1,465,697.66	423,917.86	527,803.04	211,430.62	137,190.78
1906-08	2,971,170.94	782,568.65	1,230,331.56	362,600.85	135,909.98
1908-10	3,128,382.91	821,186.13	1,963,717.24	231,399.16	136,022.16
1911-12	3,383,612.14	551,477.17	1,960,718.84	248,511.60	143,099.61
1913-14	3,731,823.02	662,458.96	2,350,574.13	384,191.56	213,996.62
1915-16	4,413,303.07	557,700.98	3,270,168.93	337,155.44	219,954.67

Biennial Period and Year Ending June 30	Amount expended by order of executive council	Iowa National Guard	State officers, employees and boards salaries and expenses	Miscellaneous disbursements and expenditures	Total disbursements
1895-97	126,231.04	95,844.40	793,764.37	221,031.78	4,731,764.83
1897-99	80,133.60	79,836.74	750,321.39	362,229.62	4,196,494.93
1899-01	108,065.27	113,317.78	827,219.46	202,923.86	4,420,193.70
1901-03	143,643.54	122,738.03	908,870.96	231,203.85	5,760,188.04
1903-05	147,529.65	152,091.61	1,107,024.38	832,059.51	6,829,690.94
1905-06	100,421.66	70,539.04	610,854.48	309,016.33	3,856,870.84
1906-08	218,333.36	167,659.08	1,387,611.48	465,112.24	7,721,208.14
1908-10	168,022.16	223,080.48	1,428,481.92	443,049.04	7,868,908.99
1911-12	305,529.46	280,921.14	1,620,419.81	748,431.94	9,251,721.71
1913-14	308,943.30	312,475.97	1,875,657.50	2,151,405.94	11,996,532.00
1915-16	369,051.45	285,981.20	1,874,350.91	3,991,281.81	15,318,948.46

Note.—Special building tax for educational institutions not included, but is found in Table No. 23.