

PROCEEDINGS

OF THE

Territorial Board of Equalization

1905

Office of the Territorial Board of Equalization, Phoenix, Arizona, August 14, 1905.

In accordance with Paragraph 3879 (Section 49) of Chapter IV, Title 62, Revised Statutes of Arizona of 1901, the Territorial Board of Equalization met this day at its office in the Capitol Building at Phoenix, Arizona, at 10 o'clock a. m.

The meeting was called to order by the chairman, Hon. Wesley A. Hill. The secretary called the roll, which showed all members present, as follows:

Alfred S. Donau, Member from First District.

Charles Bowman, Member from Second District.

Frank H. Parker, Member from Third District.

John X. Woods, Member from Fourth district.

Charles F. Solomon, Member from Fifth District.

Upon motion of Mr. Donau, seconded by Mr. Solomon, duly put and carried, the Board called upon the Governor at the Executive Chambers.

The chairman presented the Board with the assessment rolls for the year 1905 of each of the several counties of the territory.

The Board then proceeded to determine the tax levy for territorial purposes for the current year 1905, and upon motion of Mr. Solomon, seconded by Mr. Bowman, duly put and carried, the following was declared to constitute the same for the year 1905:

TAX LEVY FOR 1905.

1. General fund, Paragraph 3831, R. S. 1901 .....	.1803
2. Insane Asylum Interest Fund, Paragraph 3615, R. S. 1901 .....	.16
3. Normal School Fund, Paragraph 3702, R. S. 1901.	.05
4. Territorial School Fund, Paragraph 2246, R. S. 1901 .....	.03
5. University Fund, Paragraph 3652, R. S. 1901..	.06
6. Prison Fund, Paragraph 3601, R. S. 1901.....	.12
7. Ranger Fund, Paragraph 3229, R. S. 1901.....	.05
8. Redemption Fund, Paragraph 3615, R. S. 1901..	.0225
9. Interest World's Fair Bonds, Act 103, Laws 1891 .....	.003
10. Interest Fund, Paragraph 2047, Organic Laws and	

	Act of Congress of 1890	.13
11.	University Interest Fund, Paragraph 3663, R. S. 1901 .....	.005
12.	Capitol Interest Fund, Act 9, Laws of 1897 .....	.012
13.	Tempe Normal School Building Fund, Act 38, Sec. 1, Laws of 1903....	.055
14.	Tempe Normal School Fund, Act 48, Laws of 1903 .....	.025
15.	University Interest Fund Act 47, Sec. 10, Laws of 1903 .....	.0017
16.	Northern Arizona Nor- mal School Fund, Act 71, Laws 1903 .....	.03
17.	Northern Arizona Nor- mal School Fund, Sec. 2, Act 71, 1903 .....	.015
18.	Tempe Normal School Building Fund, Chap. 43, Laws 1905 .....	.015
19.	Territorial Industrial Sch. Maintenance F'd., Chap. 50, Sec. 1, Laws of 1905 .....	.04
20.	Interest St. Louis Exposit- ion Bonds, Act 86, Laws 1901 .....	.003
21.	Interest Insane Asylum Bonds, Act 73, Laws 1903 .....	.0025
		<hr/> \$0.9500

Mr. T. G. Norris then addressed the Board relative to a decrease in the assessment of the United Verde and Pacific Railroad.

The Board then took a recess until 2 o'clock p. m.

At 2 o'clock p. m. the Board reconvened, all members present.

Mr. S. A. Pattee, Assistant District Attorney of Yavapai county, Mr. John J. Birdno, Assessor of Graham county, and Attorney General E. S. Clark addressed the Board relative to the assessment of copper mining properties in the territory.

Mr. T. G. Norris and Colonel M. J. Egan were present and made a few remarks.

The Board then adjourned until 10 o'clock a. m., August 15, 1905.

WESLEY A. HILL,
Chairman.

Attest:

FRED. A. TRITTLE,
Secretary.

Office of the Territorial Board of Equalization, Phoenix, Arizona, August 15, 1905.

The Board met at 10 a. m., pursuant to adjournment, all members present.

A communication from the Milwaukee Refrigerator Transit Company in relation to its assessment was read.

Attorney-General Clark addressed the Board relative to the assessment of mining properties.

The minutes of August 14, 1905 were read and approved.

It was moved by Mr. Bowman, seconded by Mr. Donau, that the assessment of the United Verde and Pacific Railroad Company be decreased from \$4,029.304 per mile to \$3,529.304 per mile, and the following was the vote on roll call:

Mr. Bowman—Aye.

Mr. Donau—Aye.

Mr. Parker—No.

Mr. Solomon—No.

Mr. Woods—No.

Mr. Chairman—No.

And the motion was lost.

Mr. Donau moved that the Chairman of the Board be authorized to furnish the attorney, this day, with a certificate showing what counties had failed to furnish a certified copy of their assessment rolls, as required by the order of June 8, 1905; the motion was seconded by Mr. Bowman, and the vote was as follows:

Mr. Bowman—Aye.

Mr. Donau—Aye.

Mr. Parker—No.

Mr. Solomon—No.

Mr. Woods—No.

Mr. Chairman—No.

And the motion was lost.

The Board then took a recess until 2 o'clock p. m.

The Board reconvened at 2 o'clock p. m., discussed informally the assessments of patented mines and adjourned until 10 o'clock a. m., August 16, 1905.

WESLEY A. HILL,
Chairman.

Attest:

FRED A. TRITTLE
Secretary.

Office of the Territorial Board of Equalization, Phoenix, Arizona, August 16, 1905.

The board met pursuant to adjournment at 10 o'clock a. m., all members present.

The minutes of August 15, 1905, were read and approved.

The Board then took a recess until 2 o'clock p. m.

The Board met at 2 o'clock p. m., all the members being present, and listened to statements made by John J. Birdno, Assessor of Graham county, Frank Luke, Assessor of Maricopa county and Mr. Heron, Deputy Assessor of Gila county, relative to the scale of valuations made by them in assessing the different classes of property.

It was then moved by Mr. Woods, seconded by Mr. Parker, that the returns of the various counties as to patented mines be accepted as returned except that in the following counties they be raised as follows:

Yavapai county, 100 per cent; Co-chise county, 1,500 per cent; Graham county, 400 per cent; Mohave county, 400 per cent; Gila county, 400 per cent; Pima county, 500 per cent; Santa Cruz county, 500 per cent; and Yuma county, 200 per cent, and that the improvements on patented mines in the several counties be raised 100 per cent.

Mr. Donau moved to amend that the Board proceed to take up the various items in their regular order. The vote was taken on the amendment and resulted as follows:

- Mr. Bowman—Aye.
- Mr. Donau—Aye.
- Mr. Parker—No.
- Mr. Solomon—Aye.
- Mr. Woods—No.
- Mr. Chairman—No.

And the amendment was lost.

The vote was then upon the original motion and resulted as follows:

- Mr. Bowman—No.
- Mr. Donau—No.
- Mr. Parker—Aye.
- Mr. Solomon—No.
- Mr. Woods—Aye.
- Mr. Chairman—Aye.

And the motion was lost.

Mr. Donau then renewed his motion that the items be taken up in their

regular order; it was seconded by Mr. Parker and unanimously carried.

It was then moved by Mr. Parker, seconded by Mr. Woods, duly put and carried, that the returns from all the counties on cultivated lands and improvements be accepted as returned.

The Board then adjourned until 9 o'clock, August 17, 1905.

WESLEY A. HILL,
Chairman.

Attest:

FRED A. TRITTLE,
Secretary.

Office of the Territorial Board of Equalization, Phoenix, Arizona, August 17, 1905.

The Board met pursuant to adjournment at 10 o'clock a. m. Mr. Alfred S. Donau having tendered his resignation, Mr. Thomas F. Wilson was by the governor appointed the member from the First District. On roll call all members were present and the minutes of August 16, 1905 were read and approved.

It was moved by Mr. Parker, seconded by Mr. Woods, duly put and carried, that the regular order of business be dispensed with to listen to the attorneys of the foreign Cr. lines.

Mr. Chas. E. Wilson of the Armour Cr. lines and Continental Fruit Express Company addressed the Board and protested in whole and in part against the assessment.

Mr. Arthur C. Ide then addressed the Board on behalf of the Swift Refrigerator Transit Company.

The Board then took a recess until 1:30 o'clock p. m.

The Board reconvened at 1:30 o'clock p. m., and having examined the various assessments and the several abstracts of assessment rolls returned by the clerk of the Board of Supervisors of each county, and having investigated the records of the offices of the Auditor and Treasurer as to matters relating to the assessment and taxation of property, and having considered the statements of assessors and others from various counties, as well as other information, now find that the scale of valuation has been fixed by the various assessors and boards of equalization approximately as follows:

COUNTIES	Patented Mines	All Other Property	Merchandise	Railroads	Swine	Goats	Sheep	Cattle—Bulls	Cattle—Milk	Cattle—Beef	Cattle—Range	Asses	Mules	Stallions	Horses—Saddle	Horses—Work	Horses—Range	Improvements	Town and City Lots	Improvements	Land Grants	Railroad Lands	Improvements	Uncultivated Lands	Improvements	Cultivated Lands	Less than .02	Improvement on Unpatented Mines	Improvements on patented Mines
	
Apache	50	60	80	75	60	60	60	60	50	50	75	75	75	75	80	80	75	85	60	65	85	60	75	80	80	50	60	100	05
Cochise	50	50	..	40	60	60	60	60	40	50	60	75	60	50	75	60	60	60	60	65	80	60	60	60	60	60	60	10	10
Coconino	75	75	75	75	70	80	80	80	80	80	80	85	85	80	80	80	80	100	70	80	100	70	75	75	75	75	10	10	..
Gila	50	50	50	..	60	60	60	60	60	60	60	75	80	100	80	75	80	100	60	60	100	60	60	60	60	60	10	20	10
Graham	33 1/3	50	100	..	60	60	60	60	60	60	60	100	100	100	75	80	70	70	60	60	60	60	60	60	60	60	10	10	..
Maricopa	50	50	50	..	60	60	60	60	60	60	60	75	75	75	75	75	75	75	60	60	60	60	60	60	60	60	50	50	..
Mohave	60	60	80	100	60	60	60	60	60	60	60	75	75	75	75	75	75	70	60	60	60	60	60	60	60	60	10	10	..
Navajo	80	60	80	80	80	80	80	80	80	80	80	75	75	75	75	75	75	70	60	60	60	60	60	60	60	60	10	10	..
Pima	60	37 1/2	..	37 1/2	60	60	60	60	60	60	60	70	70	75	70	70	70	70	60	60	60	60	60	60	60	60	10	10	..
Pinal	60	60	..	..	60	60	60	60	60	60	60	70	70	70	70	70	70	70	60	60	60	60	60	60	60	60	50	50	..
Santa Cruz	60	60	..	50	10	60	60	60	60	60	60	70	70	70	70	70	70	70	60	60	60	60	60	60	60	60	10	20	..
Yavapai	50	50	75	75	40	60	60	60	60	60	60	70	70	70	70	70	70	70	60	60	60	60	60	60	60	60	08	30	..
Yuma	25	25	25	25	25	25	25	25	25	25	25	70	70	70	70	70	70	70	70	70	70	70	70	70	70	70	10	10	..

And the Board being satisfied that the scale of valuation has not been adjusted with reasonable uniformity by the different assessors and boards of equalization, and having ascertained that the valuation of property in each county does not bear a fair relation or proportion to the valuation in the other counties

in the territory, and that in order to produce a just relation between all the valuations of property in the territory it is necessary that certain valuations be increased.

It is hereby ordered that valuations in the counties hereinafter named be and they are hereby increased by the following percentages:

COUNTIES.	Town and city lots.....	Horses, range	Horses, work	Horses, saddle	Mules	Cattle, milch	Patented mines	Improvements, unpatented mines.....
Apache	38 ..	.....	40 ..	25 ..	.....	.....
Cochise	19 ..	31 ..	.....	.....	1500 ..	1000 ..
Coconino	17 ..	.....	.....	.....
Gila	59 ..	.....	40 ..	42 ..	400 ..	.....
Graham	400 ..	.....
Maricopa	60 ..	.....	29 ..	.....	.....	.....
Mohave	1 ..	22 ..	400 ..	.....
Navajo	1 ..	.....	100 ..	24 ..	.....	.....
Pima	33 1-3 ..	.....	66 ..	.....	40 ..	6 ..	500 ..	.....
Pinal	60 ..	66 ..	12 ..	52 ..	.....	.....	.....
Santa Cruz	60 ..	.....	60 ..	.....	500 ..	.....
Yavapai	17 ..	50 ..	.....	50 ..	½ ..	100 ..	.....
Yuma	60 ..	25 ..	40 ..	25 ..	500 ..	.....

It was moved by Mr. Wilson, seconded by Mr. Solomon, duly put and carried, that the returns from all the counties be accepted as returned except as to the items above men-

tioned:

It was then ordered that the following schedules showing a recapitulation of the work of the Board be spread of record:

APACHE COUNTY.

Number.		Valuation.	Per cent Increased.
2,948	Acres cultivated land.....	\$25,899.00	
	Improvements	6,715.00	
95,638	Acres uncultivated land.....	45,654.75	
	Improvements	9,082.50	
788,522.37	Acres railroad land.....	157,704.46	
	Town and city lots.....	12,477.00	
	Improvements	40,440.75	
1,686	Horses, range	16,860.00	
435	Horses, work	17,400.00	38.
453	Horses, saddle	9,060.00	
2	Stallions	125.00	
43	Mules	1,505.00	40
126	Asses	882.00	

Number.		Valuation.	Increased. Per Cent
6,016	Cattle, range and stock.....	72,192.00	
295	Milch cows	7,375.00	25
73,631	Sheep	147,262.00	
505	Goats	1,010.00	
33	Swine	91.00	
54.48	Miles railroad, standard gauge	255,509.21	Estimated
	All other property	147,813.54	
Total value of all property.....		\$975,058.21	

COCHISE COUNTY.

Number.		Valuation.	Increased. Per Cent
43,354	Acres cultivated land.....	\$153,696.41	
	Improvements	50,510.00	
56,931	Acres land grants.....	263,979.30	
	Improvements	2,000.00	
634	Patented mines	3,568,295.52	1500
	Patented mines, improvements	173,947.01	
	Unpatented mines, improvements	9,900.00	1000
	Town and city lots.....	1,226,697.69	
	Improvements	1,569,243.60	
1,501	Horses, Range	15,010.00	
1,505	Work	60,200.00	19
1,337	Saddle	26,740.00	31
14	Stallions	1,400.00	
145	Mules	5,363.00	
54	Asses	290.00	
32,575	Cattle, Range and stock.....	325,750.00	
191	Beef	3,145.00	
707	Milch cows	20,760.00	
408	Bulls	23,800.00	
200	Sheep	375.00	
4,176	Goats	8,365.00	
272	Swine	724.00	
231.05	Miles railroad, standard.....	1,157,459.24	
24.47	Miles side track.....	61,175.00	
	All other property	3,215,653.87	
	Improvements, railroads	265,033.67	
Total value of all property.....		\$12,209,563.31	

COCONINO COUNTY.

Number.		Valuation.	Increased. Per Cent
40,620	Acres cultivated land.....	\$144,280.00	
	Improvements	25,025.00	
118,650	Acres railroad land.....	569,531.16	
285,084	Acres land grants.....	70,870.50	
	Improvements	1,700.00	
	Patented mines	5,800.00	
	Improvements	5,050.00	
	Town and city lots.....	141,148.00	
	Improvements	330,985.00	
1,858	Horses, Range	18,580.00	
723	Work	23,920.00	
783	Saddle	19,573.00	
3	Stallions	300.00	
16	Mules	560.00	17

Number.		Valuation.	Increased. Per Cent
250	Asses	1,200.00	
33,032	Cattle, Range and stock.....	341,881.20	
172	Milk cows	4,300.00	
27	Bulls	1,520.00	
143,929	Sheep	287,858.00	
750	Goats	1,500.00	
62	Swine	310.00	
25	Miles railroad, standard.....	36,758.00	
108.37	Miles railroad, standard.....	632,176.00	Estimated
	All other property.....	1,124,346.08	
Total value of all property.....		\$3,794,261.94	

GILA COUNTY.

Number.		Valuation.	Increased. Per Cent
5,229	Acres cultivated land.....	\$23,220.00	
	Improvements	11,715.00	
67	Patented mines	1,226,500.00	400
	Patented mines improvements..	395,620.00	
	Unpatented mines improvements	55,680.00	
	Town and city lots.....	219,850.00	
	Improvements	287,460.00	
322	Horses, Range	8,220.00	
657	Work	26,280.00	59
1,365	Saddle	27,305.00	
9	Stallions	405.00	
578	Mules	20,230.00	40
240	Asses	1,200.00	
34,181	Cattle, Range and stock.....	341,810.00	
972	Milch cows	2,430.00	
7	Bulls	175.00	
120	Sheep	240.00	
21,138	Goats	42,276.00	
342	Swine	1,032.00	
32.24	Miles railroad, standard.....	88,660.00	
	All other property.....	413,890.28	
Total value of all property.....		\$3,194,198.28	

GRAHAM COUNTY.

Number.		Valuation.	Increased. Per Cent
55,191	Acres cultivated land.....	\$489,897.25	
	Improvements	378,566.40	
25	Acres railroad land.....	500.00	
234	Patented mines	2,697,663.30	400
	Improvements	688,730.00	
	Town and city lots.....	110,143.50	
	Improvements	241,033.00	
1,031	Horses, Range.....	10,310.00	
1,196	Work	47,840.00	
1,997	Saddle	49,925.00	
6	Stallions	790.00	
169	Mules	6,760.00	
92	Asses	920.00	
40,528	Cattle, Range and stock.....	405,280.00	
27	Beef	270.00	
842	Milch cows	21,050.00	

Number.		Valuation.	Per cent Increased
33	Bulls	660.00	
510	Sheep	1,020.00	
12,471	Goats	24,942.00	
346	Swine	1,038.00	
124.96	Miles railroad, standard.....	425,969.00	
26	Miles side track, standard.....	1,000.00	
26	Miles narrow gauge.....	67,050.00	
	All other property.....	762,998.63	
	Improvements, railroads	59,025.35	
5	Miles narrow gauge side track	9,000.00	
Total value of all property.....		\$6,502,381.43	

MARICOPA COUNTY.

Number.		Valuation.	Increased. Per Cent
293,388	Acres cultivated land.....	\$3,569,977.00	
	Improvements	482,725.00	
14	Patented mines	7,000.00	
	Improvements	5,250.00	
	Improvements unpatented mines	11,500.00	
	Town and city lots.....	2,397,790.00	
	Improvements	1,874,185.00	
1,807	Horses, Range	18,070.00	
3,560	Work	142,400.00	
1,103	Ostriches	55,150.00	60
25	Horses, stallions	2,625.00	
267	Mules	9,345.00	29
10	Asses	820.00	
17,843	Cattle, range and stock.....	178,430.00	
2,625	Calves	13,375.00	
5,696	Cattle, Milch cows	142,400.00	
318	Bulls	8,135.00	
4,615	Sheep	9,230.00	
1,608	Goats	2,410.00	
3,817	Swine	8,533.00	
97.13	Miles railroad, standard.....	647,436.11	
	All other property.....	\$1,279,649.19	
	Less exemptions.....	\$228,015.00	
Total value of all property.....		\$10,638,420.30	

MOHAVE COUNTY.

Number.		Valuation.	Increased. Per Cent
1,070.5	Acres cultivated land.....	\$3,915.00	
	Improvements	97,824.00	
42,445.03	Acres railroad land.....	8,489.00	
133	Patented mines	746,375.00	400
	Town and city lots.....	36,792.00	
674	Horses, Range	13,480.00	
326	Work	16,300.00	
508	Saddle	16,780.00	
1	Stallion	50.00	
6	Mules	210.00	1
36	Asses	210.00	
9,324	Cattle, Range and stock.....	93,240.00	
110	Milch cows	2,750.00	
8,125	Sheep	16,250.00	22

Number.		Valuation.	Increased. Per Cent
1,350	Goats	2,700.00	
42	Swine	210.00	
107.881	Miles railroad, standard.....	371,979.38	Estimated
	All other property	96,110.80	
	Less widows' exemption.....	\$11,326.00	
Total value all property.....		\$1,835,826.15	

NAVAJO COUNTY.

Number.		Valuation.	Increased. Per Cent
2,382	Acres cultivated land.. ..	\$39,160.50	
	Improvements	13,859.00	
9,934.54	Acres uncultivated land.....	17,955.58	
721,108.57	Acres railroad land....	144,217.72	
336,925.99	Acres land grants.. ..	67,385.19	
	Improvements	1,000.00	
	Town and city lots.. ..	86,795.46	
	Improvements	199,126.75	
1,230	Horses, Range	12,300.00	
498	Work	19,920.00	1
502	Saddle	10,680.00	
6	Stallions	550.00	
7	Mules	245.00	100
131	Asses	655.00	
6,384	Cattle, Range and stock.....	76,248.00	
418	Milch cows	10,240.00	24
9	Bulls	205.00	
74,185	Sheep	148,370.00	
425	Goats	850.00	
206	Swine	808.00	
57.155	Miles railroad, standard.. ..	263,200.00	Estimated
	All other property	281,519.94	
44,638.96	Acres forest reserves.. ..	11,596.90	
Total value all property.....		\$1,507,104.04	

PIMA COUNTY.

Number.		Valuation.	Increased. Per Cent
	Acres land	\$99,252.00	
	Improvements	48,195.00	
75,524	Acres uncultivated	298,233.00	
17,208	Acres land grants.. ..	12,906.00	
	Improvements	1,500.00	
288	Patented mines	629,142.00	500
	Improvements	6,150.00	
	Town and city lots.....	1,066,897.33	33 1-3
	Improvements	1,351,026.00	
398	Horses, Range	4,025.00	
728	Work	29,120.00	66
503	Saddle	10,060.00	
11	Stallions	430.00	
79	Mules	2,765.00	40
20,685	Cattle, Range and stock.....	206,940.00	
260	Milch cows	6,500.00	
2,250	Sheep	4,500.00	
757	Brood mares	7,570.00	
64.75	Miles railroad, standard....	461,345.00	

Number.		Valuation.	Increased. Per Cent
	All other property.....	773,928.00	
	Pullman	5,008.00	
	Total value all property.....	\$5,041,223.33	

PINAL COUNTY.

Number.		Valuation.	Increased. Per Cent
5,530,374	Acres cultivated land.....	\$391,417.25	
	Improvements	53,571.00	
72	Patented mines	69,600.00	
	Improvements	42,225.00	
	Improvements unpatented	53,311.00	
	Town and city lots.....	36,560.50	
	Improvements	61,455.00	
799	Horses, Range	7,900.00	60
552	Work	21,080.00	66
510	Saddle	10,200.00	12
7	Stallions	450.00	
90	Mules	3,150.00	52
76	Asses	510.00	
13,445	Cattle, range and stock.....	161,893.00	
2,500	Sheep	5,000.00	
2,055	Goats	4,110.00	
398	Swine	1,133.00	
88.28	Miles railroad, standard....	478,517.62	
	All other property.....	32,991.38	
	Total value of all property.....	\$1,435,164.75	

SANTA CRUZ COUNTY.

Number.		Valuation.	Increased. Per Cent
13,617	Acres cultivated land.....	\$35,572.00	
	Improvements	57,600.00	
45,235	Acres land grants.....	65,613.30	
	Improvements	10,000.00	
50	Patented mines	381,150.00	500
	Improvements	4,500.00	
	Improvements unpatented mines	29,500.00	
	Town and city lots.....	207,621.00	
1,429	Improvements	273,340.00	
	Horses, Range.....	14,295.00	
396	Work	15,840.00	60
632	Saddle	12,735.00	
10	Stallions	385.00	
82	Mules	2,870.00	60
166	Asses	599.00	
23,036	Cattle, Range and stock.....	230,360.00	
98	Milch cows.....	2,617.00	
280	Bulls	5,435.00	
84	Swine	289.00	
524	Miles railroad, standard.....	222,689.85	
	All other property.....	300,565.02	
	Total value of all property.....	\$1,873,576.17	

YAVAPAI COUNTY.

Number.		Valuation.	Increased. Per Cent
138,056.46	Acres cultivated land.. .. .	\$199,414.04	
	Improvements	119,975.00	
210,689.76	Acres railroad land.. .. .	46,503.46	
99,445.20	Acres land grants	49,722.51	
	Improvements	3,000.00	
1,224	Patented mines.. .. .	2,238,028.48	100
	Patented mines, improvements	970,735.00	
	Unpatented mines improvements	176,760.00	
	Town and city lots.....	528,256.50	
	Improvements	908,605.00	
1,838	Horses, Range	18,380.00	
1,783	Work	71,320.00	17
1,152	Saddle	29,415.00	50
8	Stallions	475.00	
222	Mules	7,770.00	50
240	Asses	1,490.00	
27,395	Cattle, Range and stock.....	27,395.00	
60	Beef	700.00	
640	Milch cows	1,600.00	½
13	Bulls	350.00	
29,147	Sheep	58,294.00	
17,670	Goats	35,340.00	
648	Swine	1,925.00	
60.558	Miles railroad, standard.....	264,941.25	
2 7.3	Miles railroad, narrow.....	110,000.00	
	All other property.....	1,218,963.85	
	Total value of all property.....	\$7,350,314.09	

YUMA COUNTY.

Number.		Valuation.	Increased. Per cent
58,285	Acres cultivated land.. .. .	\$244,527.00	
	Improvements	7,090.00	
52	Patented mines	72,012.00	500
	Improvements	14,870.00	
	Improvements unpatented mines	10,198.00	
	Town and city lots.....	236,305.50	
	Improvements	114,935.00	
187	Horses, Range	2,057.00	
1,008	Work	40,320.00	60
20	Saddle	500.00	25
2	Stallions	175.00	
116	Mules	4,060.00	40
1,650	Cattle, Range and stock.....	18,150.00	
5	Beef	70.00	
199	Milch cows	4,975.00	25
3	Bulls	46.00	
724	Swine	2,172.00	
82.5	Miles railroad, standard.....	587,816.00	
	Pullman	6,381.30	
	All other property.....	166,884.38	
	Private car lines.....	29,736.35	
	Total value of property.....	\$1,563,280.81	

SCHEDULE B.

Total valuation by counties for the year 1905.

Counties.	Valuation.
Apache	\$ 975,058.21
Cochise	12,209,563.31
Cocoino	3,794,261.94
Gila	3,194,198.28
Graham	6,502,381.43
Maricopa	10,866,435.30
Mohave	1,847,152.18
Navajo	1,507,104.04
Pima	5,041,223.33
Pinal	1,435,164.75
Santa Cruz	1,873,576.17
Yavapai	7,350,314.09
Yuma	1,563,280.81

Total valuation... \$58,159,713.84
 Less exemptions 239,341.00

Total subject to taxation. \$57,920,372.84

SCHEDULE C.

Statement of the aggregate amount of taxation of each object in the Territory for the year 1905.

9,194,849.46 acres cultivated land	\$ 5,420,263.45
Improvements	1,353,370.40
181,096.54 acres uncultivated land	361,843.33
Improvements	24,813.50
1,881,440.73 acres railroad land	926,945.80
Improvements	19,200.00
Patented mines	11,641,566.30
Patented mines, improvements	2,426,294.01
Unpatented mines, improvements	372,829.00
Town and city lots	6,307,334.48
Improvements	7,328,125.10
15,260 horses, range	159,577.00
13,367 horses, work	537,940.00
9,762 horses, saddle	223,973.00
104 stallions	8,160.00
1,820 mules	64,833.00
1,421 asses	8,866.00
266,064 cattle, range and stock	2,726,124.20
283 cattle, beef	4,185.00
10,409 milch cows	241,577.00
1,098 bulls	40,326.00
339,212 sheep	678,399.00
62,148 goats	123,503.00

6,974 swine	18,265.00
1,187.214 miles railroad, standard guage	5,994,456.94
53.3 miles railroad, narrow guage	177,050.00
1,103 ostriches	55,150.00
All other property	9,926,911.86
2,675 calves	13,375.00
Other railroad property ..	374,234.67
757 brood mares	7,570.00
50.47 sidetrack	62,175.00
Total	\$58,159,713.84
Less exemptions	239,341.00
	\$57,920,372.84

SCHEDULE D.

Final valuation placed on railroad property for the year 1905:

Name	No. miles	Rate	Valuation
So Pac...	392.5	7,125.045	\$2,796,580.35
E. P. & S.			
W.	86.3	6,750.000	582,525.00
M. & P. & S. R. V.	34.93	4,970.000	173,618.87
A. & N. M.	40.00	5,504.500	220,180.00
N. M. & A.	87.80	4,249.800	373,133.00
Morenci			
So'th'n ..	18.00	3,655.550	65,800.00
Central			
Arizona ..	11.00	2,000.000	22,000.00
Sagina & Manistee ..	14.00	1,054.166	14,758.32
G. V. G. & N.	124.30	3,128.700	388,897.40
U. V. & P.	27.30	4,029.304	110,000.00
Arizona Cop- per Co ..	8.00	2,500.000	20,000.00
		843.13	\$4,767,492.94
A T & S F	386.734		1,873,246.25
Pullman			105,413.04
		1,230.864	\$6,746,152.23

Mr. Walter Bennett appeared before the Board relative to the assessment of the Associated Oil company.

Upon motion duly put and carried, it was ordered that the assessment of the Armour Car Lines be reduced from 1,000 cars to 95 cars, and the valuation from \$500 per car to \$400; that the Continental Fruit Ex-

press company be reduced from 75 cars to 71-2 cars, and the valuation from \$500 per car to \$400 per car, and the Associated Oil Company be reduced from 80 cars to 15 cars at a valuation of \$400 per car.

The Board then adjourned until 10 o'clock a. m., August 18, 1905.

WESLEY A. HILL,
Chairman.

Attest:
FRED A. TRITILE,
Secretary.

Office of the Territorial Board of Equalization, Phoenix, Arizona, August 18, 1905.

The Board met pursuant to adjournment at 10 o'clock a. m., all members present.

The minutes of August 17, 1905, were read and approved.

The Board took under discussion the mater of new abstract for next year, and it was ordered that the abstract for 1906 be as follows:

- Acres cultivated land, irrigated. Improvements.
- Acres cultivated land, unirrigated. Improvements.
- Acres uncultivated land, desert. Improvements.
- Acres uncultivated land, forest. Improvements.
- Acres railroad land, uncultivated. Improvements.
- Acres land grants, cultivated. Improvements.
- Acres land grants, uncultivated. Improvements.
- Patented mining claims. Gold. Improvements.
- Silver. Improvements.
- Lead and silver. Improvements.
- Copper. Improvements.
- Coal. Improvements.
- Unpatented mining claims. Gold. Improvements.
- Silver. Improvements.
- Lead and silver. Improvements.

- Copper. Improvements.
 - Coal. Improvements.
 - Mill sites. Improvements.
 - Smelter sites. Improvements.
 - Smelters. Hotels. Telephone lines. Telegraph lines. Stores. Merchandise. Capital stock, banks, paid up.
- WESLEY A. HILL,
Chairman.

Attest:
FRED A. TRITILE,
Secretary.

Office of the Territorial Board of Equalization, Phoenix, Arizona, August 19, 1905.

The board met pursuant to adjournment at 10 o'clock a. m., all members present.

The minutes of August 18, 1905, were read and approved.

On motion it was

Ordered: That the following Tax Rate be levied in the various counties in the Territory for the purpose of meeting the interest due on their respective debts, funded debts, funded under an Act of Congress by the issuance of 3 per cent and 5 per cent Territorial bonds, viz:

Name of County	Amount of Interest	Per \$100 Valuation
Apache	\$2,173.68	.23
Coconino.. .. .	7,950.06	.27
Gila.. .. .	2,239.08	.17
Graham.. .. .	7,368.24	.15
Maricopa.. .. .	14,081.62	.15
Mohave.. .. .	5,268.16	.44
Navajo.. .. .	1,900.00	.17
Pima.. .. .	30,060.26	.60
Pinal.. .. .	6,806.90	.45
Santa Cruz.. .. .	1,580.00	.11
Yavapai.. .. .	16,937.00	.32
Yuma.... .. .	4,439.56	.41
Prescott .. .. .City	4,563.10	.01
Tombstone City ..	690.62	.005
Tucson City	1,371.20	.003

On motion the Board then adjourn-

until Monday, August 21, 1905, at 2 o'clock p. m.

WESLEY A. HILL,
Chairman.

Attest:

FRED A. TRITTLE,
Secretary.

Office of the Territorial Board of Equalization, Phoenix, Arizona, August 21, 1905.

The Board met this day pursuant to adjournment at 2 o'clock p. m., all members present.

The minutes of August 19, 1905, were read and approved.

On motion of Mr. Parker, seconded by Mr. Wilson, the following resolution was adopted by unanimous vote, viz:

Whereas, It appears to this Board that a large amount of property, real and personal, subject to taxation, has been omitted from the assessment rolls of the various counties by the assessors and boards of equalization for the current year, which omissions tend to greatly increase the burden of taxation of those whose property has been fairly returned, therefore, be it

Resolved, That the Chairman of this Board be, and he is hereby instructed to notify the tax collectors of the various counties of such omissions, and to direct them, upon discovering such omitted property, or whenever it may

be shown them that certain property has been omitted, to immediately place the same on the assessment roll, and to assess the same and levy and collect taxes thereon, as provided in Paragraph 3896, Revised Statutes of Arizona, 1901.

It was then moved by Mr. Solomon, seconded by Mr. Woods, duly put and carried, that the Chairman pay the following bills:

Arizona Gazette, cards	\$ 5.00
B. J. O'Reilly, certified copy ...	10.00
Postal Tel. Co., telegrams	3.94
Western Union, telegrams .. .	11.85
H. H. McNeil Co., supplies	24.50
Wesley A. Hill, chairman, postage	20.00
Wesley A. Hill, chairman, express	4.80
Miss Bohanan, typewriting	10.00

The minutes of this day's meeting were then read, and upon motion, approved as read.

There being no further business to come before the Board at this meeting, upon motion of Mr. Woods, seconded by Mr. Wilson, duly put and carried, the Board stood adjourned.

WESLEY A. HILL,
Chairman.

Attest:

FRED A. TRITTLE,
Secretary