

SEVENTEENTH ANNUAL REPORT

OF THE

Colorado Tax Commission

TO THE

GOVERNOR, TREASURER AND
LEGISLATURE

1928



EDWARD B. MORGAN,
Chairman }
CELSUS P. LINK } Commissioners
J. ROLAND SEAMAN }

SHELDON E. TUCKER, Secretary

THE BRADFORD-ROBINSON PTG. CO.
DENVER, COLORADO
1929

Letter of Transmittal

Denver, Colorado, December 15, 1928.

To the HON. WILLIAM H. ADAMS, Governor; HON. H. C. FAIRALL, Treasurer, and the Legislature of Colorado:

In compliance with Section 43 of Chapter 216, of the Session Laws of 1911, the Colorado Tax Commission herewith submits its annual report for the year 1928.

EDWARD B. MORGAN,
Chairman.
CELSUS P. LINK,
J. ROLAND SEAMAN,
Commissioners.

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1928

Seventeenth Annual Report
OF THE
COLORADO TAX COMMISSION
TO THE
Governor, Treasurer and Legislature

STATE VALUATION

The total valuation of all taxable property in the State for 1928 has, for the fifth consecutive year, shown an increase. The increase for 1928 over 1927 is \$12,269,714, or approximately .78 per cent. The valuations for these five years were as follows:

1924.....	\$1,540,500,479
1925.....	1,540,732,487
1926.....	1,546,830,046
1927.....	1,565,290,666
1928.....	1,577,560,380

At first glance these continuing increases and an increase of 2.4 per cent in five years would seem to be satisfactory and gratifying. But it is not so to this Commission. We feel and know that the increase in the natural increment of values of most property in the State should show even larger annual progressive increases, to say nothing of new property and developments. But as long as the Legislature fails to realize the necessity of supplying the machinery and facilities for bringing forth proper values, both of old and new property, we must apparently be content. Property does not come forth voluntarily to be taxed. Much of it must be forced out.

Under our system of general property ad valorem taxation, lands and the improvements thereon must necessarily bear the heaviest burden. For years the contention has been made by those interested that agricultural lands, both irrigated and dry, have been and are being subjected to an undue share of this burden. Whether or not this is true is largely a matter of judgment as to values, but the following two tables will show that for seven years last past there has been a steady and material decrease in these assessments:

IRRIGATED LANDS

Year	Valuation	Decrease
1921.....	\$191,430,830	\$.....
1922.....	187,374,129	4,056,701
1923.....	132,464,456	4,909,673
1924.....	179,340,422	3,124,034
1925.....	173,219,787	6,120,635
1926.....	171,002,084	2,217,703
1927.....	169,851,231	1,150,453
1928.....	165,644,975	4,206,256
Total decrease in valuation, 1921-1928.....		\$25,785,855

DRY FARM LANDS

Year	Valuation	Decrease
1921.....	\$178,472,625	\$.....
1922.....	168,490,955	9,981,670
1923.....	160,849,586	7,641,369
1924.....	151,164,956	9,684,630
1925.....	150,057,870	1,107,086
1926.....	147,264,503	2,793,367
1927.....	143,889,054	3,375,449
1928.....	137,717,586	6,171,468
Total decrease in valuation, 1921-1928.....		\$40,755,039

In short, the average value per acre of irrigated lands has decreased from \$83.45 in 1921 to \$73.96 in 1928, or \$9.49 per acre.

And the average value per acre of dry farm lands has decreased from \$15.91 in 1921 to \$12.09 in 1928, or \$3.82 per acre.

There may have been some justification for the decreases in the earlier years from the inflated war time values, but, in our opinion, this industry is becoming so stabilized in the past few years that no such reductions as shown by the tables should have been made, especially in the case of irrigated lands. Having no facilities to re-assess the counties, as should be done in many cases and as is provided for by law, we recommended this year to the State Board of Equalization that the valuation of irrigated lands in our principal agricultural county be increased \$2,737,995. This would not have increased the valuation over the preceding year, but merely held its level with that year. This recommendation was not adopted.

Some of the surrounding and adjacent counties have kept up their values with the understanding that the county in question would be at least kept up to values comparable to their own,

and the result of the failure of this recommendation will almost inevitably be that in 1929 they will bring their values down.

On the other hand, the assessed valuations of town and city lots and improvements thereon have shown a steady increase and, in an aggregate amount, considerably in excess of the decreases in agricultural lands. These values and increases are shown in the following two tables:

TOWN AND CITY LOTS

Year	Valuation	Increase
1921.....	\$181,834,418	\$.....
1922.....	181,936,733	102,315
1923.....	182,409,699	472,966
1924.....	182,214,084	*195,615
1925.....	182,338,616	124,532
1926.....	185,949,139	3,610,523
1927.....	186,753,398	804,259
1928.....	186,983,906	230,508
Total increase in valuation, 1921-1928.....		\$5,345,103

*Decrease.

IMPROVEMENTS ON TOWN AND CITY LOTS

Year	Valuation	Increase
1921.....	\$236,961,874	\$.....
1922.....	247,224,253	10,262,379
1923.....	263,890,900	16,666,647
1924.....	277,919,712	14,028,812
1925.....	296,255,722	18,336,010
1926.....	317,769,634	21,513,912
1927.....	326,800,447	9,030,813
1928.....	339,022,483	12,222,036
Total increase in valuation, 1921-1928.....		\$102,060,608

As to increases and decreases in other classes of property, the following tables may be interesting, to-wit:

	Decrease in Number	Decrease in Valuation
Horses.....	11,429	\$ 556,337
Range Cattle.....	31,820	5,409,960*
Milch Cows.....	13,780	922,451*

*Increase.

	Increase in Number	Increase in Valuation
Sheep.....	48,147	\$1,205,346
Autos and Trucks.....	10,026	544,251*

*Decrease.

Of the sixty-three counties in the State thirty-six showed a total increase in valuation, and twenty-seven a total decrease.

All of the above classes of property are assessed by the County Assessors. Under the sole jurisdiction of this Commission are railroads, telegraph and telephone lines, public utilities and the like. This class of property was certified by this Commission for an increase of \$211,210, or from \$232,816,490 to \$233,027,700. To this increase was added a further increase of \$2,323,572 by the State Board of Equalization.

COUNTY INVESTIGATIONS

Some member of the Commission personally visited thirty-four counties in the course of the year, and thirty-eight counties were visited by either a member of the Commission or by one or both of its field deputies or investigators. One county was visited eight times, one county six times, four counties four times, five counties three times and eight counties two times.

APPLICATIONS FOR INCREASES OF LEVY

Sec. 7216, C. L. Colo., 1921, provides that before any board of levy shall exceed the limitation prescribed by law it must submit the question to the Commission, which is required

“to examine into the needs of such taxing district and ascertain from such examination the financial condition thereof, and if, in the opinion of the Colorado Tax Commission, such taxing district is in need of additional funds, the said Commission may recommend an increased levy for such taxing district, above the limits hereinbefore applied, etc.”

To that end forty-two counties, in 1928, applied for increases, 328 school districts and fourteen cities and towns. It is perfectly obvious that this Commission has no facilities for making the examinations contemplated by the statute cited above. And, unless the examinations are properly made, there is always danger of excess levies which frequently cause many complications and clouds on titles that last for years and sometimes indefinitely.

CONFERENCE WITH COUNTY ASSESSORS

The Annual Conference of County Assessors was held in Denver January 16 and 17. Sixty counties were represented—the other three being snowbound.

LITIGATION

As one of the results of the action of the State Board of Equalization in October, 1927, in raising this Commission's valuations on eight corporations, three of those corporations, to-wit: The Union Pacific Railway Company, the Atchison, Topeka and Santa Fe Railway Company, and the Denver Tramway Corpora-

tion, after having paid, under protest, their taxes, based upon the increased valuations, brought suits to recover the difference between what their taxes would have been under our valuations and the valuations of the State Board. The Union Pacific brought suits in the District Courts for Adams, Arapahoe, Boulder, Cheyenne, Denver, Elbert, Larimer, Lincoln, Logan, Morgan, Sedgwick and Weld counties, to recover an aggregate of \$18,758.77, and in the United States District Court to recover an alleged excess of taxes paid to Weld county, in the sum of \$10,283.23.

The Santa Fe brought suits in the District Courts to recover \$13,808.78 paid to the counties of Arapahoe, Baca, Denver, Douglas, El Paso, Fremont, Las Animas and Pueblo, and in the United States District Court to recover from the counties of Bent, Otero and Prowers \$11,397.39.

The Denver Tramway Corporation sued Denver county in the United States District Court to recover \$7,962.13.

The total amount involved in the above suits is \$62,210.30.

General demurrers were filed by all defendants and, on November 8 and 13, 1928, the demurrers to the complaints in the cases brought in the United States District Court were argued by the respective attorneys for the several plaintiffs, and Deputy Attorney General Roach appearing for the counties and the State. The court sustained the demurrers and the plaintiffs electing to stand on their complaints, an appeal has been taken to the United States Circuit Court of Appeals, where they are now pending.

LEGISLATION

In our Seventh Annual Report for 1918 we made, at pages 7 to 13 inclusive, many suggestions in regard to legislation, both as to constitutional and statutory additions and changes. Most of these recommendations we again repeat.

At the forthcoming session of the Legislature bills will be introduced for the establishment of a State income tax and for sales taxes to cover various commodities.

We have, for years, recommended an income tax, because it was the judgment of a majority of this Commission that, in looking for new sources of revenue, it would be well to consider this possible relief to tangible property which now bears most of the burden. But as at present constituted, and in the light of further study of the subject, and the experience of other States, we are not unanimously of the opinion that this is the proper panacea for Colorado.

The most important measure to be introduced will be for the establishment of a survey commission to study the whole subject of our revenue system, which is acknowledged by all to be out of date and a misfit for present conditions, and to suggest to the Legislature and the people of the State such remedies as may seem to be required. We earnestly hope that such a commission will be provided.

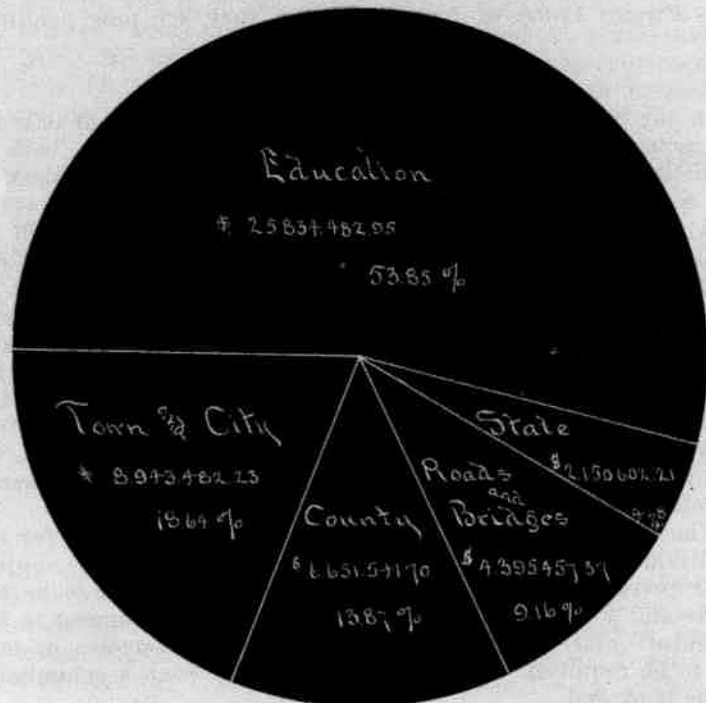
STATE BOARD OF EQUALIZATION

The State Board of Equalization ordered certain valuations certified to it by this Commission to be reduced in the amounts below indicated:

The Midland Terminal Railway Company.....	\$ 607,360
The Holly Sugar Company.....	200,905
The American Beet Sugar Company.....	150,000
The Great Western Sugar Co. (Longmont).....	500,000
The Great Western Sugar Co. (Ft. Collins and Loveland)	725,330
The Denver Press Club.....	18,700
The Cherokee & Pittsburgh Coal Co.....	121,277
Weld County on Irrigated Land.....	2,737,995
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Total.....	\$5,061,567

DISTRIBUTION OF TAX REVENUE

The graph following shows the distribution of \$47,975,566.46 derived from direct taxation by levies on a total assessed valuation for 1928 of \$1,577,560,380, to-wit:



ASSESSMENT OF ALL PROPERTIES UNDER
THE JURISDICTION OF THE
COMMISSION FOR
THE YEAR
1928

RAILROAD COMPANIES

ATCHISON, TOPEKA & SANTA FE RAILWAY COMPANY

County	Rolling Stock Mileage	Main Track Mileage	Rate Per Mile	Valuation
Arapahoe	.....	7.37	\$39,800	\$ 289,350
Baca	.....	47.24	39,800	1,880,160
Bent	.....	77.59	39,800	3,088,090
Denver	.....	6.83	39,800	271,830
Douglas	.....	36.63	39,800	1,457,850
El Paso	.....	47.96	39,800	1,908,810
Fremont	.....	18.53	39,800	737,500
Fremont via D. & R. G. W.	5.71	.....	5,000	28,550
Las Animas	.....	60.99	39,800	2,427,410
Otero	.....	92.40	39,800	3,677,530
Prowers	.....	80.58	39,800	3,207,100
Pueblo via D. & R. G. W.	20.41	.....	5,000	102,050
Pueblo	.....	52.54	39,800	2,091,100
Totals	26.12	528.56		\$21,167,260

CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY

County	Rolling Stock Mileage	Main Track Mileage	Rate Per Mile	Valuation
Adams	.....	20.34	\$49,293	\$ 1,002,630
Adams via C. & S.	4.95	.....	8,000	39,600
Boulder	.....	21.76	49,293	1,072,620
Boulder via C. & S.	.70	.....	8,000	5,600
Denver	.....	6.67	49,293	328,790
Jefferson via C. & S.	5.71	.....	8,000	45,680
Logan	.....	80.16	49,293	3,951,350
Logan via U. P.	17.79	.....	8,000	142,320
Morgan	.....	48.80	49,293	2,405,510
Morgan via U. P.	3.10	.....	8,000	24,800
Phillips	.....	36.31	49,293	1,789,840
Sedgwick	.....	.87	49,293	42,880
Washington	.....	37.66	49,293	1,856,390
Washington via U. P.	2.78	.....	8,000	22,240
Weld	.....	102.60	49,293	5,057,490
Yuma	.....	40.42	49,293	1,992,440
Totals	35.03	395.59		\$19,780,180

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY

County	Rolling Stock Mileage	Main Track Mileage	Rate Per Mile	Valuation
Adams via U. P.	27.19	.....	\$ 4,187	\$ 113,840
Arapahoe via U. P.	25.97	.....	4,187	108,730
Denver via U. P.	6.79	.....	4,187	28,430
Elbert via U. P.	28.43	.....	4,187	119,030
Elbert	.....	27.99	35,524	994,330
El Paso	.....	47.11	35,524	1,673,560
Kit Carson	.....	60.18	35,524	2,137,870
Lincoln	.....	30.57	35,524	1,085,980
Lincoln via U. P.	1.40	.....	4,187	5,850
Totals	89.78	165.85		\$ 6,267,620

COLORADO RAILROAD COMPANY

County	Miles	Rate per Mile	Valuation
Boulder	\$29,363	\$ 27,010
Douglas	29,363	110,410
Huerfano	29,363	666,270
Larimer	29,363	1,434,720
Pueblo	29,363	698,560
Weld	29,363	209,070
Totals	107.14		\$ 3,146,040

COLORADO-KANSAS RAILWAY COMPANY

County	Miles	Rate per Mile	Valuation
Pueblo	22.20	\$ 3,400	\$ 75,480

COLORADO & SOUTHEASTERN RAILROAD COMPANY

County	Rolling Stock Mileage	Main Track Mileage	Rate Per Mile	Valuation
Las Animas		6.27	\$26,729	\$ 167,590
Las Animas via C. & S.	14.51		1,500	21,770
Totals	14.51	6.27		\$ 189,360

COLORADO & SOUTHERN RAILWAY COMPANY

County	Rolling Stock Mileage	Main Track Mileage	Rate Per Mile	Valuation
Adams		8.93	\$33,785	\$ 301,700
Arapahoe		20.64	33,785	697,330
Boulder via Colorado	.92		5,994	5,510
Boulder		50.20	33,785	1,696,030
Clear Creek		26.03	33,785	879,430
Denver		22.26	33,785	753,060
Douglas via Colorado	3.76		5,994	22,540
Douglas		16.25	33,785	549,010
Elbert		26.82	33,785	906,120
El Paso		16.31	33,785	551,040
El Paso via A. T. & S. F.	47.93		5,994	287,290
Gilpin		10.93	33,785	369,280
Gunnison		57.81	33,785	1,953,130
Huerfano		14.22	33,785	480,430
Huerfano via Colorado	22.69		5,994	136,000
Jefferson		68.24	33,785	2,305,590
Lake		15.24	33,785	514,890
Larimer		43.53	33,785	1,470,680
Larimer via Colorado	48.86		5,994	292,870
Las Animas		97.78	33,785	3,303,530
Park		107.29	33,785	3,624,830
Pueblo		5.97	33,785	201,700
Pueblo via A. T. & S. F.	17.80		5,994	106,690
Pueblo via Colorado	23.79		5,994	142,600
Summit		44.94	33,785	1,518,320
Weld		15.08	33,785	509,480
Weld via Colorado	7.12		5,994	42,680
Totals	172.87	668.47		\$23,620,690

COLORADO & WYOMING RAILWAY COMPANY

County	Rolling Stock Mileage	Main Track Mileage	Rate Per Mile	Valuation
Las Animas		34.96	\$57,471	\$ 2,009,200
Las Animas via C. & S.	2.12		12,500	26,500
Pueblo		6.00	57,471	344,830
Totals	2.12	40.96		\$ 2,380,530

CRYSTAL RIVER RAILROAD COMPANY

County	Miles	Rate per Mile	Valuation
Garfield	2.71	\$ 6,000	\$ 16,260
Pitkin	17.95	6,000	107,700
Totals	20.66		\$ 123,960

CRYSTAL RIVER & SAN JUAN RAILROAD COMPANY

County	Miles	Rate per Mile	Valuation
Gunnison	5.83	\$ 2,732	\$ 15,930
Pitkin	1.49	2,732	4,070
Totals	7.32		\$ 20,000

DENVER & INTERMOUNTAIN RAILROAD COMPANY

County	Rolling Stock Mileage	Main Track Mileage	Rate Per Mile	Valuation
Denver		5.49	\$32,406	\$ 177,910
Denver via Tramway	7.23		1,369	9,900
Jefferson		9.58	32,406	310,460
Jefferson via Tramway	18.82		1,369	25,760
Totals	26.05	15.07		\$ 524,030

DENVER & RIO GRANDE WESTERN RAILROAD COMPANY

County	Miles	Rate per Mile	Valuation
Alamosa	51.45	\$29,411	\$ 1,513,200
Arapahoe	9.05	29,411	266,170
Archuleta	63.10	29,411	1,855,840
Chaffee	76.95	29,411	2,263,190
Conejos	54.05	29,411	1,589,670
Costilla	32.10	29,411	944,100
Custer	12.65	29,411	372,050
Delta	69.50	29,411	2,044,080
Denver	6.20	29,411	182,350
Douglas	37.75	29,411	1,110,270
Eagle	67.35	29,411	1,980,840
El Paso	53.90	29,411	1,585,260
Fremont	83.55	29,411	2,457,300
Garfield	59.53	29,411	1,750,850
Gunnison	127.09	29,411	3,737,870
Hinsdale	9.40	29,411	276,470
Huerfano	90.84	29,411	2,671,710
Lake	38.45	29,411	1,130,860
La Plata	91.25	29,411	2,683,770
Las Animas	25.40	29,411	747,040
Mesa	63.20	29,411	1,858,770
Mineral	17.40	29,411	511,750
Montrose	52.35	29,411	1,539,670
Ouray	24.10	29,411	708,810
Pitkin	19.70	29,411	579,400
Pueblo	67.00	29,411	1,970,550
Rio Grande	40.80	29,411	1,199,980
Saguache	106.60	29,411	3,135,230
San Juan	13.10	29,411	385,290
Totals	1,463.81		\$43,052,340

DENVER & SALT LAKE RAILROAD COMPANY

County	Rolling Stock Mileage	Main Track Mileage	Rate Per Mile	Valuation
Adams		3.10	\$11,906	\$ 36,910
Adams via N. W. T.	.51		4,858	2,480
Boulder		12.26	11,906	145,970
Denver via N. W. T.	2.67		4,858	12,970
Eagle		14.86	11,906	176,930
Gilpin		26.02	11,906	309,810
Grand		76.58	11,906	911,810
Jefferson		20.75	11,906	247,060
Moffat		7.49	11,906	89,180
Routt		90.94	11,906	1,082,780
Totals	3.18	252.00		\$ 3,015,900

GREAT WESTERN RAILWAY COMPANY

County	Miles	Rate per Mile	Valuation
Boulder	2.08	\$15,677	\$ 32,610
Larimer	7.76	15,677	121,660
Weld	76.90	15,677	1,205,590
Totals	86.74		\$ 1,359,860

GREELEY TERMINAL RAILWAY COMPANY

County	Miles	Rate per Mile	Valuation
Weld	1.60	\$ 6,250	\$ 10,000

LARAMIE, NORTH PARK & WESTERN RAILROAD COMPANY

County	Miles	Rate per Mile	Valuation
Jackson	43.88	\$ 4,735	\$ 207,750

MANITOU & PIKES PEAK RAILWAY COMPANY

County	Miles	Rate per Mile	Valuation
El Paso	8.70	\$14,368	\$ 125,000

MIDLAND TERMINAL RAILWAY COMPANY
(By Tax Commission)

County	Miles	Rate per Mile	Valuation
El Paso.....	16.60	\$25,856	\$ 429,220
Teller	39.55	25,856	1,022,640
Total	56.15		\$ 1,451,860

MIDLAND TERMINAL RAILWAY COMPANY
(As reduced by The State Board of Equalization)

County	Miles	Rate per Mile	Valuation
El Paso.....	16.60	\$15,040	\$ 249,660
Teller	39.55	15,040	594,840
Total	56.15		\$ 844,500

MISSOURI PACIFIC RAILROAD COMPANY

County	Miles	Rate per Mile	Valuation
Crowley	31.35	\$34,980	\$ 1,096,650
Kiowa	87.49	34,980	3,060,470
Otero .....	.18	34,980	6,300
Pueblo	33.02	34,980	1,155,070
Totals	152.04		\$ 5,318,490

NORTHWESTERN TERMINAL RAILWAY COMPANY

County	Miles	Rate per Mile	Valuation
Adams .....	.51	\$125,786	\$ 64,150
Denver	2.67	125,786	335,850
Total	3.18		\$ 400,000

RIO GRANDE JUNCTION RAILWAY COMPANY

County	Miles	Rate per Mile	Valuation
Garfield	25.83	\$29,411	\$ 759,690
Mesa	36.25	29,411	1,066,150
Totals	62.08		\$ 1,825,840

RIO GRANDE SOUTHERN RAILROAD COMPANY

County	Miles	Rate per Mile	Valuation
Dolores	17.72	\$ 6,000	\$ 106,320
La Plata	29.75	6,000	178,500
Montezuma	62.69	6,000	376,140
Ouray	13.30	6,000	79,800
San Miguel.....	47.70	6,000	286,200
Totals	171.16		\$ 1,026,960

SAN LUIS CENTRAL RAILROAD COMPANY

County	Rolling Stock Mileage	Main Track Mileage	Rate Per Mile	Valuation
Rio Grande.....	.....	11.71	\$ 7,036	\$ 82,390
Rio Grande via DRGW.....	3.00	.....	500	1,500
Saguache .....	.....	.50	7,036	3,520
Totals	3.00	12.21		\$ 87,410

SAN LUIS SOUTHERN RAILWAY COMPANY

County	Miles	Rate per Mile	Valuation
Costilla	31.53	\$ 1,586	\$ 50,000

SILVERTON, GLADSTONE & NORTHERLY RAILROAD COMPANY

County	Miles	Rate per Mile	Valuation
San Juan.....	7.17	\$ 1,673	\$ 12,000

SILVERTON NORTHERN RAILROAD COMPANY

County	Miles	Rate per Mile	Valuation
San Juan.....	8.45	\$14,155	\$ 119,610

TREASURY MOUNTAIN RAILROAD COMPANY

County	Miles	Rate per Mile	Valuation
Gunnison	4.00	\$ 3,000	\$ 12,000

UINTAH RAILWAY COMPANY

County	Miles	Rate per Mile	Valuation
Garfield	30.20	\$13,779	\$ 416,140
Mesa	12.80	13,779	176,380
Rio Blanco.....	7.80	13,779	107,480
Totals	50.80		\$ 700,000

UNION PACIFIC RAILROAD COMPANY

County	Rolling Stock Mileage	Main Track Mileage	Rate Per Mile	Valuation
Adams	59.32	\$43,054	\$ 2,553,990
Arapahoe	25.98	43,054	1,118,560
Boulder	11.16	43,054	480,490
Boulder via C. & S.....	1.10	.....	4,847	5,330
Cheyenne	63.12	43,054	2,717,600
Denver	8.21	43,054	353,480
Elbert	28.43	43,054	1,224,040
Larimer	36.22	43,054	1,559,430
Lincoln	42.76	43,054	1,841,010
Logan	53.44	43,054	2,300,830
Morgan	41.73	43,054	1,796,670
Sedgwick	30.61	43,054	1,317,900
Washington	2.78	43,054	119,690
Weld	198.26	43,054	8,535,980
Totals	1.10	602.02		\$25,925,000

TELEGRAPH COMPANIES

COLORADO POSTAL TELEGRAPH-CABLE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Adams	239.55	\$48.29	\$ 11,570
Arapahoe	79.68	48.29	3,850
Bent	331.47	48.29	16,010
Denver	150.29	48.29	7,260
Douglas	439.56	48.29	21,230
El Paso	528.10	48.29	25,500
Las Animas	612.30	48.29	29,570
Logan	427.52	48.29	20,640
Morgan	337.92	48.29	16,320
Otero	706.40	48.29	34,110
Prowers	347.04	48.29	16,760
Pueblo	517.60	48.29	25,000
Sedgwick	185.36	48.29	8,950
Washington	22.24	48.29	1,070
Weld	997.54	48.29	48,170
Totals	5,922.57		\$ 286,010

COLORADO & WYOMING TELEGRAPH COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Adams	16.50	\$52.11	\$ 860
Arapahoe	14.56	52.11	760
Chaffee	16.99	52.11	890
Denver	9.86	52.11	510
Douglas	75.50	52.11	3,900
El Paso	95.80	52.11	5,000
Fremont	88.54	52.11	4,620
Garfield	2.05	52.11	110
Gunnison	57.83	52.11	3,020
Huerfano	66.40	52.11	3,460
Las Animas	123.51	52.11	6,440
Pitkin	17.70	52.11	920
Pueblo	96.63	52.11	5,040
Saguache	32.61	52.11	1,700
Weld	74.95	52.11	3,910
Totals	789.43		\$ 41,140

MOUNTAIN TELEGRAPH COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Arapahoe	7.28	\$39.76	\$ 290
Denver	5.34	39.76	210
Douglas	37.75	39.76	1,500
El Paso	48.29	39.76	1,920
Fremont	26.19	39.76	1,040
Huerfano	39.53	39.76	1,570
Las Animas	41.98	39.76	1,670
Pueblo	67.28	39.76	2,680
Totals	273.64		\$ 10,880

WESTERN UNION TELEGRAPH COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Adams	1,050.15	\$110.31	\$ 115,850
Alamosa	80.92	110.31	8,930
Arapahoe	658.79	110.31	72,680
Archuleta	89.65	110.31	9,890
Baca	46.88	110.31	5,170
Bent	187.73	110.31	20,710
Boulder	237.99	110.31	26,260
Chaffee	365.91	110.31	40,370
Cheyenne	631.30	110.31	69,640
Clear Creek	32.42	110.31	3,580
Conejos	106.52	110.31	11,750
Costilla	62.42	110.31	6,890
Crowley	64.58	110.31	7,130
Custer	25.06	110.31	2,770
Delta	174.87	110.31	19,290
Denver	445.54	110.31	49,150
Dolores	16.67	110.31	1,840

WESTERN UNION TELEGRAPH COMPANY—Continued

County	Miles of Wire	Rate Per Mile	Valuation
Douglas	1,136.02	110.31	125,330
Eagle	452.24	110.31	49,890
Elbert	507.86	110.31	56,030
El Paso	1,542.83	110.31	170,200
Fremont	373.38	110.31	41,190
Garfield	559.67	110.31	61,740
Gilpin	34.76	110.31	3,840
Gunnison	126.55	110.31	13,960
Huerfano	713.43	110.31	78,700
Jefferson	378.02	110.31	41,700
Kiowa	175.00	110.31	19,310
Kit Carson	301.80	110.31	33,290
Lake	240.99	110.31	26,590
La Plata	159.83	110.31	17,630
Larimer	226.27	110.31	24,960
Las Animas	1,032.08	110.31	113,860
Lincoln	580.71	110.31	64,060
Logan	357.96	110.31	39,490
Mesa	675.98	110.31	74,570
Mineral	17.41	110.31	1,920
Montezuma	59.59	110.31	6,570
Montrose	119.26	110.31	13,160
Morgan	688.98	110.31	76,010
Otero	365.17	110.31	40,280
Ouray	71.62	110.31	7,900
Park	593.32	110.31	65,450
Phillips	36.30	110.31	4,000
Pitkin	19.63	110.31	2,170
Prowers	204.69	110.31	22,580
Pueblo	1,359.74	110.31	150,000
Rio Grande	42.11	110.31	4,650
Saguache	130.62	110.31	14,400
San Juan	12.92	110.31	1,400
San Miguel	54.77	110.31	6,040
Sedgwick	175.18	110.31	19,330
Summit	105.99	110.31	11,690
Washington	400.52	110.31	44,180
Weld	2,150.55	110.31	237,240
Yuma	405.10	110.31	44,690
Totals	20,866.25		\$2,301,900

SELF-WINDING CLOCK COMPANY

County	Number of Clocks	Rate Per Clock	Valuation
Adams	16	\$15.00	\$ 240
Alamosa	18	15.00	270
Arapahoe	23	15.00	345
Boulder	35	15.00	525
Chaffee	14	15.00	210
Crowley	6	15.00	90
Delta	12	15.00	180
Denver	974	15.00	14,610
El Paso	163	15.00	2,445
Fremont	26	15.00	390
Garfield	9	15.00	135
Gunnison	16	15.00	240
Kit Carson	16	15.00	240
Lake	17	15.00	255
La Plata	24	15.00	360
Larimer	33	15.00	495
Las Animas	36	15.00	540
Logan	21	15.00	315
Mesa	56	15.00	840
Montrose	21	15.00	315
Otero	24	15.00	360
Prowers	9	15.00	135
Pueblo	120	15.00	1,800
Rio Grande	20	15.00	300
San Miguel	13	15.00	195
Weld	54	15.00	810
Totals	1,776		\$26,640

TELEPHONE COMPANIES

AMERICAN TELEPHONE AND TELEGRAPH COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Adams	258.48	\$68.49	\$ 17,700
Arapahoe	178.52	68.49	12,230
Bent	360.00	68.49	24,660
Boulder	107.24	68.49	7,340
Crowley	164.20	68.49	11,250
Denver	172.64	68.49	11,820
Douglas	657.32	68.49	45,020
El Paso	988.52	68.49	67,700
Huerfano	248.56	68.49	17,020
Las Animas	379.40	68.49	25,990
Larimer	330.76	68.49	22,660
Logan	432.56	68.49	29,630
Morgan	365.92	68.49	25,060
Otero	203.20	68.49	13,920
Prowers	482.12	68.49	33,020
Pueblo	897.02	68.49	61,440
Sedgwick	224.72	68.49	15,390
Washington	21.68	68.49	1,480
Weid	439.72	68.49	30,120
Totals	6,912.58		\$ 473,450

ARKANSAS VALLEY TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Fremont	5.600	\$21.79	\$ 1,220

ATWOOD TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Logan	30.00	\$36.67	\$ 1,100

BENNETT MUTUAL TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Adams	19.90	\$11.14	\$ 220
Arapahoe	25.00	11.14	280
Totals	44.90		\$ 500

BLANCA TELEPHONE SYSTEM

County	Miles of Wire	Rate Per Mile	Valuation
Costilla	30.05	\$16.64	\$ 500

BLUE VALLEY TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Summit	80.00	\$19.63	\$ 1,570

BOX ELDER TELEPHONE ASSOCIATION

County	Miles of Wire	Rate Per Mile	Valuation
Weid	10.70	\$29.91	\$ 320

BOYERO TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Lincoln	3.25	\$30.77	\$ 100

CACHE & BEAVER CREEK TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Garfield	59.00	\$21.86	\$ 1,290

CANON CITY & PONCHA PARK TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Fremont	30.00	\$31.76	\$ 950
Park	4.00	31.76	130
Totals	34.00		\$ 1,080

CARR FARMERS MUTUAL TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Weid	35.00	\$10.58	\$ 370

CHERRY CREEK TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Douglas	75.00	\$12.40	\$ 930

COLORADO YULE MARBLE COMPANY OF COLORADO
(Telephone)

County	Miles of Wire	Rate Per Mile	Valuation
Gunnison	5.00	\$856.00	\$ 4,280

COLUMBINE TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Douglas	18.00	\$14.45	\$ 260
El Paso	9.00	14.45	130
Totals	27.00		\$ 390

COTTONWOOD TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Conejos	\$ 300

COW CREEK TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Ouray	6.00	\$36.67	\$ 220

CROOK TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Logan	63.00	\$35.16	\$ 2,180

DAILEY TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Logan	60.00	\$30.27	\$ 1,820
Phillips	16.00	30.27	480
Totals	76.00		\$ 2,300

DEL NORTE & PINOS CREEK TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Rio Grande	6.00	\$70.00	\$ 420

DELTA COUNTY CO-OPERATIVE TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Delta	1,775.00	\$31.75	\$ 56,350
Gunnison	8.00	31.75	250
Montrose	44.00	31.75	1,400
Totals	1,827.00		\$ 58,000

DIVIDE CREEK TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Garfield	18.00	\$35.56	\$ 640

EAGLE VALLEY TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Eagle	222.50	\$28.00	\$ 6,230

ENTERPRISE TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Garfield	52.00	\$19.24	\$ 1,000

FAIRPLAY MUTUAL TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Park	18.00	\$45.00	\$ 810

FARMERS MUTUAL TELEPHONE COMPANY			
County	Miles of Wire	Rate Per Mile	Valuation
Weld	20.00	\$34.00	\$ 680

FARMERS MUTUAL TELEPHONE LINE			
County	Miles of Wire	Rate Per Mile	Valuation
La Plata	23.28	\$44.56	\$ 1,260

FARMERS TELEPHONE			
County	Miles of Wire	Rate Per Mile	Valuation
Weld	8.50	\$18.83	\$ 160

FARMERS TRIANGLE TELEPHONE COMPANY			
County	Miles of Wire	Rate Per Mile	Valuation
Kit Carson	16.00	\$27.91	\$ 450
Lincoln	8.00	27.91	220
Totals	24.00		\$ 670

FLEMING TELEPHONE EXCHANGE			
County	Miles of Wire	Rate Per Mile	Valuation
Logan	78.75	\$75.25	\$ 5,930
Washington	1.25	75.25	90
Totals	80.00		\$ 6,020

FLORIDA MESA TELEPHONE COMPANY			
County	Miles of Wire	Rate Per Mile	Valuation
La Plata	48.00	\$13.96	\$ 670

FRUITVALE MUTUAL TELEPHONE COMPANY			
County	Miles of Wire	Rate Per Mile	Valuation
Mesa	30.02	\$15.99	\$ 480

GARDNER RURAL TELEPHONE COMPANY			
County	Miles of Wire	Rate Per Mile	Valuation
Huerfano	100.00	\$24.20	\$ 2,420

GARFIELD COUNTY TELEPHONE COMPANY			
County	Miles of Wire	Rate Per Mile	Valuation
Garfield	85.00	\$37.06	\$ 3,150

GREEN MOUNTAIN TELEPHONE COMPANY			
County	Miles of Wire	Rate Per Mile	Valuation
Grand	16.00	\$36.26	\$ 580

GROVER TELEPHONE COMPANY			
County	Miles of Wire	Rate Per Mile	Valuation
Weld	10.20	\$70.59	\$ 720

GUNNISON COUNTY CO-OPERATIVE TELEPHONE COMPANY			
County	Miles of Wire	Rate Per Mile	Valuation
Gunnison	26.16	\$43.97	\$ 1,150

GUY HILL TELEPHONE COMPANY			
County	Miles of Wire	Rate Per Mile	Valuation
Jefferson	50.00	\$16.60	\$ 830

HAXTUN TELEPHONE COMPANY			
County	Miles of Wire	Rate Per Mile	Valuation
Logan	45.27	\$61.61	\$ 2,790
Phillips	243.47	61.61	15,000
Sedgwick	18.16	61.61	1,120
Yuma	28.27	61.61	1,740
Totals	335.17		\$ 20,650

HINSDALE COUNTY TELEPHONE COMPANY			
County	Miles of Wire	Rate Per Mile	Valuation
Hinsdale	42.00	\$17.62	\$ 740

HOLLANDSVILLE TELEPHONE COMPANY			
County	Miles of Wire	Rate Per Mile	Valuation
Mesa	80.75	\$24.77	\$ 2,000

HORSE CREEK FARMERS TELEPHONE COMPANY			
County	Miles of Wire	Rate Per Mile	Valuation
Adams	43.80	\$77.55	\$ 3,400
Weld	9.20	77.55	710
Totals	53.00		\$ 4,110

INDEPENDENT TELEPHONE COMPANY			
County	Miles of Wire	Rate Per Mile	Valuation
Kit Carson	114.00	\$34.08	\$ 3,890
Washington	16.00	34.08	540
Totals	130.00		\$ 4,430

INTERURBAN TELEPHONE COMPANY			
County	Miles of Wire	Rate Per Mile	Valuation
Alamosa	63.00	\$20.00	\$ 1,260
Saguache	101.00	20.00	2,020
Totals	164.00		\$ 3,280

KELLY COMMUNITY TELEPHONE COMPANY			
County	Miles of Wire	Rate Per Mile	Valuation
Logan	31.00	\$15.62	\$ 480
Washington	1.00	15.62	20
Totals	32.00		\$ 500

LA GARITA TELEPHONE COMPANY			
County	Miles of Wire	Rate Per Mile	Valuation
Alamosa	8.50	\$36.18	\$ 310
Rio Grande	213.00	36.18	7,710
Saguache	118.50	36.18	4,280
Totals	340.00		\$ 12,300

LA JARA TELEPHONE COMPANY			
County	Miles of Wire	Rate Per Mile	Valuation
Conejos	61.00	\$18.00	\$ 1,090

McCONE, GEORGE E. TELEPHONE COMPANY			
County	Miles of Wire	Rate Per Mile	Valuation
Sedgwick	12.00	\$35.83	\$ 430

MOFFAT TELEPHONE COMPANY			
County	Miles of Wire	Rate Per Mile	Valuation
Saguache	70.00	\$36.15	\$ 2,530

MONTEZUMA COUNTY TELEPHONE COMPANY			
County	Miles of Wire	Rate Per Mile	Valuation
Montezuma	731.00	\$26.00	\$ 19,010

MORRISANIA FRUIT GROWERS ASSOCIATION (Telephone)			
County	Miles of Wire	Rate Per Mile	Valuation
Garfield	11.00	\$26.37	\$ 290

MOSCA TELEPHONE COMPANY			
County	Miles of Wire	Rate Per Mile	Valuation
Alamosa	30.00	\$30.67	\$ 920

MOUNTAIN STATES TELEPHONE & TELEGRAPH COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Adams	4,926	\$28.90	\$ 142,360
Alamosa	1,626	28.90	46,990
Arapahoe	6,970	28.90	201,430
Archuleta	165	28.90	4,770
Bent	1,647	28.90	47,600
Boulder	16,200	28.90	468,180
Chaffee	2,063	28.90	59,620
Cheyenne	636	28.90	18,380
Clear Creek	1,195	28.90	34,540
Conejos	980	28.90	28,320
Costilla	996	28.90	28,780
Crowley	1,074	28.90	31,040
Custer	290	28.90	8,380
Delta	2,238	28.90	64,680
Denver	253,399	28.90	7,323,230
Dolores	25	28.90	720
Douglas	2,282	28.90	65,950
Eagle	690	28.90	19,940
Elbert	510	28.90	14,740
El Paso	33,783	28.90	976,330
Fremont	4,641	28.90	134,120
Garfield	3,013	28.90	87,080
Gilpin	833	28.90	24,070
Grand	1,010	28.90	29,190
Gunnison	1,378	28.90	39,820
Hinsdale	34	28.90	980
Huerfano	2,258	28.90	65,260
Jackson	180	28.90	5,200
Jefferson	9,620	28.90	278,020
Kiowa	267	28.90	7,720
Kit Carson	648	28.90	18,730
Lake	2,124	28.90	61,390
La Plata	2,499	28.90	72,220
Larimer	12,350	28.90	356,910
Las Animas	7,080	28.90	204,610
Lincoln	729	28.90	21,070
Logan	3,437	28.90	99,330
Mesa	7,912	28.90	228,660
Mineral	260	28.90	7,510
Moffat	479	28.90	13,840
Montezuma	245	28.90	7,080
Montrose	3,684	28.90	106,470
Morgan	4,582	28.90	132,420
Otero	5,394	28.90	155,900
Ouray	1,101	28.90	31,820
Park	1,267	28.90	36,620
Phillips	26	28.90	750
Pitkin	750	28.90	21,670
Prowers	2,910	28.90	84,100
Fueblo	31,217	28.90	902,170
Rio Blanco	555	28.90	16,040
Rio Grande	1,822	28.90	52,660
Routt	1,670	28.90	48,260
Saguache	1,050	28.90	30,340
San Juan	720	28.90	20,810
San Miguel	990	28.90	28,610
Sedgwick	724	28.90	20,920
Summit	804	28.90	23,240
Teller	4,666	28.90	134,850
Washington	807	28.90	23,320
Weld	17,142	28.90	495,400
Yuma	1,472	28.90	42,540
Totals	476,045		\$13,757,700

NEW MAYBELL TELEPHONE EXCHANGE

County	Miles of Wire	Rate Per Mile	Valuation
Moffat	80.00	\$47.51	\$ 3,800

NORTH BENNETT MUTUAL TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Adams	53.50	\$22.61	\$ 1,210

NORTHWESTERN BELL TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Sedgwick	6.40	\$21.28	\$ 140

NUCLA NATURITA TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Montrose	98.50	\$25.89	\$ 2,550

NUNN TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Weld	119.00	\$17.48	\$ 2,080

OMER TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Otero	39.00	\$30.71	\$ 1,200
Pueblo	18.00	30.71	550
Totals	57.00		\$ 1,750

PADRONI TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Logan	\$ 960

PAGOSA SPRINGS TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Archuleta	34.00	\$102.06	\$ 3,470

PAOLI TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Phillips	73.00	\$79.23	\$ 5,780
Yuma	17.00	79.23	1,350
Totals	90.00		\$ 7,130

PAWNEE VALLEY PARTY LINE

County	Miles of Wire	Rate Per Mile	Valuation
Logan	20.00	\$20.00	\$ 400

PEETZ CO-OPERATIVE TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Logan	98.00	\$41.54	\$ 4,070

PEOPLES INDEPENDENT TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Prowers	24.00	\$55.42	\$ 1,330

PHILLIPS COUNTY TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Phillips	288.50	\$22.08	\$ 6,370

PICEANCE CREEK TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Rio Blanco	110.00	\$28.18	\$ 3,100

PITKIN TELEPHONE EXCHANGE

County	Miles of Wire	Rate Per Mile	Valuation
Gunnison	4.00	\$135.00	\$ 540

PLATTNER TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Washington	\$ 3,220

RAGGED MOUNTAIN TELEPHONE COMPANY

County	Miles of Wire	Rate Per Mile	Valuation
Delta	20.00	\$39.00	\$ 780
Gunnison	17.00	39.00	660
Totals	37.00		\$ 1,440

RANCHMEN'S MUTUAL TELEPHONE COMPANY			
County	Miles of Wire	Rate Per Mile	Valuation
Saguache	46.00	\$56.09	\$ 2,580
RICO TELEPHONE COMPANY			
County	Miles of Wire	Rate Per Mile	Valuation
Dolores	20.30	\$118.23	\$ 2,400
ROSA IGNACIO TELEPHONE COMPANY			
County	Miles of Wire	Rate Per Mile	Valuation
Archuleta	7.25	\$29.77	\$ 220
La Plata	14.25	29.77	420
Totals	21.50		\$ 640
RUSSELL SPRINGS TELEPHONE COMPANY			
County	Miles of Wire	Rate Per Mile	Valuation
Saguache	32.00	\$45.94	\$ 1,470
SHAHAN TELEPHONE COMPANY			
County	Miles of Wire	Rate Per Mile	Valuation
Logan	28.00	\$26.79	\$ 750
SHEEPHORN TELEPHONE COMPANY			
County	Miles of Wire	Rate Per Mile	Valuation
Eagle	11.00	\$30.69	\$ 340
Grand	33.00	30.69	1,010
Totals	44.00		\$ 1,350
SILOAM TELEPHONE COMPANY			
County	Miles of Wire	Rate Per Mile	Valuation
Custer	6.00	\$ 8.85	\$ 50
Fremont	10.00	8.85	90
Pueblo	10.00	8.85	90
Totals	26.00		\$ 230
SOUTH FORK TELEPHONE COMPANY			
County	Miles of Wire	Rate Per Mile	Valuation
Moffat	2.00	\$54.47	\$ 110
Rio Blanco	8.50	54.47	460
Routt	1.25	54.47	70
Totals	11.75		\$ 640
SOUTH JULESBURG TELEPHONE COMPANY			
County	Miles of Wire	Rate Per Mile	Valuation
Sedgwick	30.00	\$24.34	\$ 730
SOUTH SIDE LINE (Garfield County)			
County	Miles of Wire	Rate Per Mile	Valuation
Garfield	3.25	\$27.70	\$ 990
SOUTH SIDE TELEPHONE COMPANY (Prowers County)			
County	Miles of Wire	Rate Per Mile	Valuation
Prowers	16.00	\$48.13	\$ 770
SOUTH SIDE TELEPHONE COMPANY (Sedgwick County)			
County	Miles of Wire	Rate Per Mile	Valuation
Sedgwick	30.00	\$24.67	\$ 740
SPARKS TELEPHONE COMPANY			
County	Miles of Wire	Rate Per Mile	Valuation
Moffat	14.00	\$44.30	\$ 620

SPRINGFIELD-LAMAR TELEPHONE COMPANY			
County	Miles of Wire	Rate Per Mile	Valuation
Baca	295.00	\$37.08	\$ 10,930
Las Animas	8.00	37.08	300
Prowers	30.00	37.08	1,110
Totals	333.00		\$ 12,340
TOMICHI TELEPHONE COMPANY			
County	Miles of Wire	Rate Per Mile	Valuation
Gunnison	12.50	\$47.77	\$ 600
Saguache	5.50	47.77	260
Totals	18.00		\$ 860
UNAWEEP TELEPHONE COMPANY			
County	Miles of Wire	Rate Per Mile	Valuation
Mesa	33.00	\$97.58	\$ 3,220
UNION PHONE COMPANY			
County	Miles of Wire	Rate Per Mile	Valuation
Bent	26.00	\$41.54	\$ 1,080
VIRGINIA DALE MUTUAL TELEPHONE COMPANY			
County	Miles of Wire	Rate Per Mile	Valuation
Larimer	14.50	\$66.90	\$ 1,070
VONA & JOES TELEPHONE COMPANY			
County	Miles of Wire	Rate Per Mile	Valuation
Kit Carson	111.00	\$25.63	\$ 2,840
Yuma	40.00	25.63	1,030
Totals	151.00		\$ 3,870
WAVERLY MUTUAL TELEPHONE COMPANY			
County	Miles of Wire	Rate Per Mile	Valuation
Alamosa	18.00	\$81.67	\$ 1,470
WEST SEDGWICK TELEPHONE ASSOCIATION			
County	Miles of Wire	Rate Per Mile	Valuation
Logan	8.00	\$14.21	\$ 110
Sedgwick	42.00	14.21	600
Totals	50.00		\$ 710
WESTERN COLORADO TELEPHONE COMPANY			
County	Miles of Wire	Rate Per Mile	Valuation
Mesa	28.12	\$89.62	\$ 2,520
WHITE RIVER VALLEY TELEPHONE COMPANY			
County	Miles of Wire	Rate Per Mile	Valuation
Rio Blanco	45.00	\$81.34	\$ 3,660
WIGGINS MUTUAL TELEPHONE COMPANY			
County	Miles of Wire	Rate Per Mile	Valuation
Morgan	.50	\$720	\$ 360
WILD CAT TELEPHONE COMPANY			
County	Miles of Wire	Rate Per Mile	Valuation
Pitkin	13.00	\$69.24	\$ 900
WILLARD TELEPHONE COMPANY			
County	Miles of Wire	Rate Per Mile	Valuation
Logan			\$ 890
WILLIAMS FORK TELEPHONE COMPANY			
County	Miles of Wire	Rate Per Mile	Valuation
Grand	78.00	\$22.31	\$ 1,740

AMERICAN RAILWAY EXPRESS COMPANY

Railroad	Miles	County	Total Miles	Rate Per Mile	Valuation
C. R. I. & P. via U. P.	27.19				
C. B. & Q.	20.29				
C. B. & Q. via C. & S.	4.94				
C. & S.	8.93				
D. & S. L.	3.10				
D. & S. L. via N. W. T.	.51				
U. P.	59.32	Adams	124.28	\$104.94	\$ 13,000
D. & R. G. W.	31.28	Alamosa	31.28	104.94	3,280
C. & S.	18.64				
C. R. I. & P. via U. P.	25.97				
D. & R. G. W.	9.05				
U. P.	25.98				
A. T. & S. F.	7.27	Arapahoe	86.91	104.94	9,120
D. & R. G. W.	63.10	Archuleta	63.10	104.94	6,620
A. T. & S. F.	49.60	Baca	49.60	104.94	5,200
A. T. & S. F.	77.59	Bent	77.59	104.94	8,140
C. B. & Q.	21.78				
C. B. & Q. via C. & S.	.70				
C. & S.	50.39				
C. & S. via Colorado	.92				
D. & S. L.	12.26				
Great Western	2.08				
U. P. via C. & S.	1.10				
U. P.	11.16	Boulder	100.39	104.94	10,530
D. & R. G. W.	58.40	Chaffee	58.40	104.94	6,130
U. P.	63.12	Cheyenne	63.12	104.94	6,620
D. & R. G. W.	54.05	Conejos	54.05	104.94	5,670
San Luis Southern	31.35				
D. & R. G. W.	32.10	Costilla	63.45	104.94	6,660
Mo. Pac.	31.35	Crowley	31.35	104.94	3,290
D. & R. G. W.	12.65	Custer	12.65	104.94	1,330
D. & R. G. W.	69.50	Delta	69.50	104.94	7,290
C. R. I. & P. via U. P.	6.79				
C. B. & Q.	6.24				
C. & S.	27.06				
D. & S. L. via N. W. T.	2.67				
D. & R. G. W.	6.20				
U. P.	8.21				
A. T. & S. F.	6.56	Denver	63.73	104.94	6,690
R. G. S.	17.72	Dolores	17.72	104.94	1,860
C. & S.	16.25				
C. & S. via Colorado	3.76				
D. & R. G. W.	37.75				
A. T. & S. F.	36.63	Douglas	94.39	104.94	9,910
D. & R. G. W.	67.35				
D. & S. L.	14.86				
C. R. I. & P. via U. P.	28.43	Eagle	82.21	104.94	8,630
C. & S.	26.82				
U. P.	28.43				
C. R. I. & P.	27.99				
C. & S.	16.31				
C. & S. via A. T. & S. F.	47.93				
D. & R. G. W.	53.90				
A. T. & S. F.	47.96				
C. R. I. & P.	47.11	El Paso	213.21	104.94	22,370
D. & R. G. W.	83.55	Fremont	83.55	104.94	8,770
C. & S.	59.63				
D. & R. G. W. via R. G. J.	25.83				
Utah	30.20	Garfield	115.56	104.94	12,140
D. & S. L.	26.02	Gilpin	26.02	104.94	2,730
D. & S. L.	76.58	Grand	76.58	104.94	8,040
D. & R. G. W.	116.90	Gunnison	116.90	104.94	12,270
D. & R. G. W.	9.42	Hinsdale	9.42	104.94	990
C. & S.	14.22				
C. & S. via Colorado	24.04				
D. & R. G. W.	91.00	Huerfano	129.26	104.94	13,560
L. N. P. & W.	43.65	Jackson	43.65	104.94	4,580
C. B. & Q. via C. & S.	5.71				
C. & S.	36.55				
D. & S. L.	20.75	Jefferson	63.01	104.94	6,610
Mo. Pac.	87.49	Kiowa	87.49	104.94	9,180
C. R. I. & P.	60.18	Kit Carson	60.18	104.94	6,320
C. & S.	15.24				
D. & R. G. W.	38.45	Lake	53.69	104.94	5,630
D. & R. G. W.	91.25				
R. G. S.	29.75	La Plata	121.00	104.94	12,700
C. & S.	45.77				
Great Western	7.76				

AMERICAN RAILWAY EXPRESS COMPANY—Continued

Railroad	Miles	County	Total Miles	Rate Per Mile	Valuation
C. & S. via Colorado	28.77				
U. P.	16.72	Larimer	99.02	104.94	10,390
C. & S.	78.70				
D. & R. G. W.	25.40				
A. T. & S. F.	60.99	Las Animas	199.05	104.94	20,890
Colo. & Wyo.	33.96				
U. P.	42.76				
C. R. I. & P. via U. P.	31.97	Lincoln	74.73	104.94	7,840
C. B. & Q.	80.12				
C. B. & Q. via U. P.	17.79				
U. P.	53.44	Logan	151.35	104.94	15,880
D. & R. G. W.	63.20				
D. & R. G. W. via R. G. J.	36.25				
Utah	12.80				
Grand River Valley	16.00	Mesa	128.25	104.94	13,460
D. & R. G. W.	17.40	Mineral	17.40	104.94	1,830
D. & S. L.	7.49	Moffat	7.49	104.94	790
R. G. S.	62.69	Montezuma	62.69	104.94	6,580
D. & R. G. W.	52.35	Montrose	52.35	104.94	5,490
C. B. & Q. via U. P.	3.10				
U. P.	41.73				
C. B. & Q.	40.10	Morgan	93.93	104.94	9,860
Mo. Pac.	.18				
A. T. & S. F.	92.40	Otero	92.58	104.94	9,720
D. & R. G. W.	24.10				
Rio Grande Southern	13.30	Ouray	37.40	104.94	3,920
C. & S.	80.64	Park	80.64	104.94	8,460
C. B. & Q.	36.30	Phillips	36.30	104.94	3,810
D. & R. G. W.	20.35	Pitkin	20.35	104.94	2,140
A. T. & S. F.	80.58	Prowers	80.58	104.94	8,460
C. & S.	5.97				
C. & S. via Colorado	23.79				
C. & S. via A. T. & S. F.	17.80				
D. & R. G. W.	67.00				
A. T. & S. F.	71.60				
Mo. Pac.	33.09	Pueblo	219.25	104.94	23,010
Utah	7.80	Rio Blanco	7.80	104.94	820
D. & R. G. W.	40.80	Rio Grande	40.80	104.94	4,280
D. & S. L.	90.94	Routt	90.94	104.94	9,540
D. & R. G. W.	30.95	Saguache	30.95	104.94	3,250
D. & R. G. W.	13.10	San Juan	13.10	104.94	1,380
R. G. S.	46.45	San Miguel	46.45	104.94	4,880
U. P.	30.61				
C. B. & Q.	.88	Sedgwick	31.49	104.94	3,310
C. & S.	44.94	Summit	44.94	104.94	4,720
U. P.	2.78				
C. B. & Q.	37.55				
C. B. & Q. via U. P.	2.78	Washington	43.11	104.94	4,520
C. B. & Q.	102.62				
C. & S.	15.08				
C. & S. via Colo.	7.12				
Great Western	47.95				
U. P.	198.26	Weld	371.03	104.94	38,940
C. B. & Q.	40.42	Yuma	40.42	104.94	4,250
Totals	4,669.40		4,669.40		\$ 490,000

PULLMAN COMPANY

Railroad	Miles	County	Total Miles	Rate Per Mile	Valuation
C. B. & Q.	19.64				
C. R. I. & P. via U. P.	27.19				
C. & S.	5.51				
U. P.	43.16				
D. & S. L.	3.61	Adams	99.11	\$401.34	\$ 39,780
D. & R. G. W.	12.60	Alamosa	12.60	401.34	5,060
A. T. & S. F.	7.27				
C. R. I. & P. via U. P.	25.97				
C. & S. via A. T. & S. F.	7.27				
D. & R. G. W.	7.30				
U. P.	25.97	Arapahoe	73.78	401.34	29,610
A. T. & S. F.	36.89	Bent	36.89	401.34	14,810
C. & S.	37.13				
D. & S. L.	12.26	Boulder	49.39	401.34	19,830
D. & R. G. W.	47.25	Chaffee	47.25	401.34	18,960

PULLMAN COMPANY—Continued

Railroad	Miles	County	Total Miles	Rate Per Mile	Valuation
U. P.	63.13	Cheyenne	63.13	401.34	25,340
D. & R. G. W.	32.10	Costilla	32.10	401.34	12,880
Mo. Pac.	31.32	Crowley	31.32	401.34	12,570
A. T. & S. F.	2.85				
A. T. & S. F. via C. & S.	3.74				
C. B. & Q.	3.89				
C. R. I. & P. via U. P.	6.67				
C. & S.	6.73				
C. & S. via A. T. & S. F.	2.85				
D. & R. G. W.	6.20				
U. P.	8.20				
D. & S. L.	2.67	Denver	43.80	401.34	17,580
A. T. & S. F.	36.64				
C. & S. via A. T. & S. F.	36.64				
D. & R. G. W.	37.75	Douglas	111.03	401.34	44,560
D. & R. G. W.	64.15				
D. & S. L.	14.86	Eagle	79.01	401.34	31,710
C. R. I. & P.	27.96				
C. R. I. & P. via U. P.	28.43				
U. P.	28.43	Elbert	84.82	401.34	34,040
A. T. & S. F.	47.93				
C. R. I. & P.	47.03				
C. & S. via A. T. & S. F.	47.93				
D. & R. G. W.	48.75	El Paso	191.64	401.34	76,910
D. & R. G. W.	71.00	Fremont	71.00	401.34	28,500
D. & R. G. W.	67.16	Garfield	67.16	401.34	26,950
D. & S. L.	26.02	Gilpin	26.02	401.34	10,440
D. & S. L.	76.58	Grand	76.58	401.34	30,730
C. & S.	14.09				
C. & S. via Colorado R.R.	22.77				
D. & R. G. W.	54.50	Huerfano	91.36	401.34	36,670
C. & S.	5.70				
D. & S. L.	20.75	Jefferson	26.45	401.34	10,620
Mo. Pac.	87.50	Kiowa	87.50	401.34	35,120
C. R. I. & P.	59.96	Kit Carson	59.96	401.34	24,060
D. & R. G. W.	31.25	Lake	31.25	401.34	12,540
C. & S.	23.27				
C. & S. via Colorado R.R.	28.79	Lairmer	52.06	401.34	20,890
A. T. & S. F.	60.94				
C. & S.	78.82	Las Animas	139.76	401.34	56,090
C. R. I. & P.	30.10				
C. R. I. & P. via U. P.	1.45				
U. P.	42.75	Lincoln	74.30	401.34	29,820
C. B. & Q.	27.85				
C. B. & Q. via U. P.	17.79				
U. P.	53.44	Logan	99.08	401.34	39,760
D. & R. G. W.	71.17	Mesa	71.17	401.34	28,560
D. & S. L.	7.49	Moffat	7.49	401.34	3,010
C. B. & Q.	49.10				
C. B. & Q. via U. P.	3.10				
U. P.	41.74	Morgan	93.94	401.34	37,700
A. T. & S. F.	74.74				
Mo. Pac.	.18	Otero	74.92	401.34	30,070
A. T. & S. F.	38.46	Prowers	38.46	401.34	15,440
A. T. & S. F.	51.71				
C. & S.	4.67				
C. & S. via A. T. & S. F.	20.95				
C. & S. via Colorado R.R.	23.79				
D. & R. G. W.	66.80				
Mo. Pac.	33.12	Pueblo	201.04	401.34	80,690
D. & S. L.	90.94	Routt	90.94	401.34	36,500
U. P.	31.19	Sedgwick	31.19	401.34	12,520
C. B. & Q.	37.55				
C. B. & Q. via U. P.	2.78				
U. P.	2.78	Washington	43.11	401.34	17,300
C. B. & Q.	35.59				
C. & S. via Colorado R.R.	3.73				
U. P.	104.95	Weld	144.27	401.34	57,900
C. B. & Q.	40.51	Yuma	40.51	401.34	16,260
Totals	2,695.39		2,695.39	2,695.39	\$1,081,770

PRIVATE CAR LINES

Company	Valuation
Almer Tank Line, Inc.	\$ 160
American Linseed Company	1,500
American Refrigerator Company	140
American Refrigerator Transit Company	262,870
Archer-Daniel Midland Linseed Despatch	550
Armour & Company	16,500
Armstrong Packing Company	310
Blayne-Murphy Company	940
Bolene Refining Company	740
Burlington Refrigerator Express Company	5,580
California Despatch Line	390
Canfield Tank Line Company	450
Champlin H. H. Equipment Company	10,590
Chicago, New York & Boston Refrigerator Company	480
Chicago Tank Car Company	550
Colorado Fuel & Iron Company	340
Commercial Car Lines	2,570
Conley Tank Car Company	260
Continental Oil Company	39,050
Continental Tank Car Company	300
Cosden & Company	420
Crew Levick & Company	110
Cudahy Packing Company	1,750
Cushing Refining & Gasoline Company	550
Derby Oil Company	260
Dold, Jacob Packing Company	940
Du Pont E. I. de Nemours & Company	230
Eastern Refrigerator Despatch Company	290
East Side Packing Company	200
Eldorado Refining Company	790
Empire Companies	5,180
Federal Tank Line	170
Fleischmann Transportation Company	140
Fredonia Linseed Oil Works	430
Fruit Growers Express Company	32,800
General American Refrigerator Express	780
General American Tank Car Corporation	9,320
General American Tank Line	430
General Chemical Company	5,580
Gillespie, L. C. & Sons	120
Globe Oil & Refining Company	270
Golden Rule Refining Company	230
Grace, John H.	170
Grace, W. R. & Co.	1,800
Haskin Brothers & Company	400
Heinz, H. J. Company	350
International Refining Company	130
Johnson Oil Refining Company	420
Kanotex Refining Company	2,190
Keith Railway Equipment Company	640
Kuner Pickle Company	100
Libby, McNeill & Libby	270
Liquids Despatch Line	980
Live Poultry Transit Company	950
Magnolia Petroleum Company	980
Marland Tank Line Company	4,300
Mather Stock Car Company	320
Merchants Despatch, Incorporated	21,670
Mona Motor Oil Company	100
Morrell Refrigerator Car Company, T. Henry Foster, Tr.	800
National Pipe Line Company	300
National Tank Car Company	100
Neman Tank Car Company	100
New York Despatch Refrigerator Line	160
Nickel Plate Refrigerator Despatch	1,320
Noble Oil & Gas Company	250
North American Car Corporation	1,910
Northern Refrigerator Car Company	8,800
Northwestern Refrigerator Line Company	7,930
Ohio Valley Refining Company	160
Pacific Fruit Express Company	251,700
Palace Poultry Car Company	310
Panhandle Refining Company	140
Penick & Ford Tank Line Company, Inc.	330
Pennsylvania Tank Line	250
Phillips Petroleum Company	1,350
Proctor & Gamble Transportation Company	1,210
Producers & Refiners Corporation	12,960
Quaker City Tank Line, Inc.	10,000
Quaker State Oil Refining Company	110

PRIVATE CAR LINES—Continued

Company	Valuation
Rath Packing Company.....	460
Roxana Petroleum Corporation.....	2,960
St. Louis Independent Packing Company.....	150
Shaffer Oil Refining Company.....	130
Shippers Car Line Corporation.....	260
Sinclair Refining Company.....	1,220
Skelly Oil Company.....	640
Speas Manufacturing Company.....	110
Spencer, Kellogg & Sons, Inc.....	790
Squire Dingee Company.....	150
Staley A. E. Manufacturing Company.....	160
Standard Tank Car Company.....	2,310
Standard Transit Company.....	2,510
Swift Transportation Refrigerator Company.....	19,400
The Texas Company.....	106,050
Tidal Company.....	500
Trinity Cotton Oil Company.....	170
Union Oil of California.....	400
Union Refrigerator Transit Company of Wisconsin.....	11,640
Union Tank Car Company.....	99,170
U. S. Industrial Alcohol Company.....	170
Vickers Oil Company.....	550
Wagoner Refining Company.....	610
Western Fruit Express Company.....	10,190
White Eagle Oil & Refining Company.....	7,190
Wilson Car Lines.....	210
Total Private Car Lines.....	\$1,009,380

LOCAL PUBLIC UTILITIES COMPANIES

AGUILAR LIGHT AND POWER COMPANY	
County	Valuation
Las Animas.....	\$ 18,900
Total.....	\$ 18,900
ALTMAN WATER COMPANY	
County	Valuation
Teller.....	\$ 27,000
Total.....	\$ 27,000
ARGO MINING, DRAINAGE, TRANSPORTATION & TUNNEL COMPANY	
County	Valuation
Clear Creek.....	\$ 25,000
Gilpin.....	25,000
Total.....	\$ 50,000
ARVADA ELECTRIC COMPANY	
County	Valuation
Jefferson.....	\$ 67,720
Total.....	\$ 67,720
BROOKSIDE WATER COMPANY	
County	Valuation
El Paso.....	\$ 31,110
Total.....	\$ 31,110
BUENA VISTA POWER COMPANY	
County	Valuation
Chaffee.....	\$ 25,260
Total.....	\$ 25,260
CANON GAS COMPANY	
County	Valuation
Fremont.....	\$ 23,020
Total.....	\$ 23,020
CANON WATER & POWER COMPANY	
County	Valuation
Fremont.....	\$ 5,000
Total.....	\$ 5,000
CARBONDALE LIGHT & POWER COMPANY	
County	Valuation
Garfield.....	\$ 8,250
Total.....	\$ 8,250
CARDIFF LIGHT & POWER COMPANY	
County	Valuation
Garfield.....	\$ 3,000
Total.....	\$ 3,000

CASTLE CREEK WATER COMPANY	
County	Valuation
Pitkin.....	\$ 20,000
Total.....	\$ 20,000
CLEAR CREEK POWER & DEVELOPMENT COMPANY	
County	Valuation
Clear Creek.....	\$ 16,460
Total.....	\$ 16,460
COAL CREEK WATER & LIGHT COMPANY	
County	Valuation
Fremont.....	\$ 8,880
Total.....	\$ 8,880
COLORADO CENTRAL POWER COMPANY	
County	Valuation
Arapahoe.....	\$ 354,330
Jefferson.....	161,060
Weld.....	128,850
Total.....	\$ 644,240
COLORADO SPRINGS & INTERURBAN RAILWAY COMPANY	
County	Valuation
El Paso.....	\$ 500,000
Total.....	\$ 500,000
COLORADO UTILITIES CORPORATION	
County	Valuation
Moffat.....	\$ 81,870
Routt.....	462,940
Total.....	\$ 544,810
COLORADO-WYOMING GAS COMPANY	
County	Valuation
Larimer.....	\$ 269,180
Weld.....	11,060
Total.....	\$ 280,240
COMMONWEALTH UTILITIES CORPORATION	
County	Valuation
Elbert.....	\$ 23,100
El Paso.....	6,300
Lincoln.....	79,800
Washington.....	100,800
Total.....	\$ 210,000
CORTEZ LIGHT, POWER AND MILLING COMPANY	
County	Valuation
Montezuma.....	\$ 10,000
Total.....	\$ 10,000
CRIPPLE CREEK SEWER COMPANY	
County	Valuation
Teller.....	\$ 5,000
Total.....	\$ 5,000
CRIPPLE CREEK WATER COMPANY	
County	Valuation
Teller.....	\$ 70,160
Total.....	\$ 70,160
CUSTER COUNTY ELECTRIC COMPANY	
County	Valuation
Custer.....	\$ 12,640
Total.....	\$ 12,640
CUSTER RESERVOIR COMPANY	
County	Valuation
Dolores.....	\$ 9,420
San Miguel.....	9,420
Total.....	\$ 18,840
DENVER & CROWN HILL RAILWAY COMPANY	
County	Valuation
Jefferson.....	\$ 10,000
Total.....	\$ 10,000

DENVER TRAMWAY CORPORATION		Valuation
County		
Adams		\$ 580
Arapahoe		85,150
Denver		11,229,030
Jefferson		284,740
Total		\$11,599,500
EAGLE RIVER ELECTRIC COMPANY		Valuation
County		
Eagle		\$ 21,720
EMPIRE WATER & POWER COMPANY		Valuation
County		
El Paso		\$ 860
Teller		9,140
Total		\$ 10,000
ESTES PARK WATER COMPANY		Valuation
County		
Larimer		\$ 34,660
FORD, BACON & DAVIS		Valuation
County		
Arapahoe		\$ 151,380
Douglas		310,950
El Paso		490,380
Las Animas		961,430
Fueblo		996,180
Total		\$ 2,910,320
GILPIN COUNTY LIGHT, HEAT & POWER COMPANY		Valuation
County		
Gilpin		\$ 15,000
GLENWOOD LIGHT AND WATER COMPANY		Valuation
County		
Garfield		\$ 108,240
GOLDEN, RALSTON CREEK & CHURCH DITCH COMPANY		Valuation
County		
Jefferson		\$ 31,250
GRAND RIVER VALLEY RAILWAY COMPANY		Valuation
County		
Mesa		\$ 68,790
GREELEY GAS & FUEL COMPANY		Valuation
County		
Weld		\$ 175,430
GRIZZLY WATER COMPANY		Valuation
County		
Garfield		\$ 4,300
HINSDALE MINING & DEVELOPMENT COMPANY		Valuation
County		
Hinsdale		\$ 8,570
HOME GAS & ELECTRIC COMPANY		Valuation
County		
Weld		\$ 411,370
HOTCHKISS ELECTRIC COMPANY		Valuation
County		
Delta		\$ 7,500
LA JARA ELECTRIC COMPANY		Valuation
County		
Conejos		\$ 10,710
LA VETA LIGHT, HEAT & POWER COMPANY		Valuation
County		
Huerfano		\$ 8,600

LEADVILLE WATER COMPANY		Valuation
County		
Lake		\$ 174,290
MANITOU ELECTRIC RAILWAY & CASINO COMPANY		Valuation
County		
El Paso		\$ 5,000
MONTE VISTA CANAL COMPANY		Valuation
County		
Conejos		\$ 6,720
Rio Grande		17,280
Total		\$ 24,000
MONTEZUMA ELECTRIC COMPANY		Valuation
County		
Montezuma		\$ 7,650
MOUNT MANITOU PARK & INCLINE RAILWAY COMPANY		Valuation
County		
El Paso		\$ 40,000
NEW LIGHT & POWER COMPANY		Valuation
County		
Archuleta		\$ 18,930
NORTHFIELD LAND & WATER COMPANY		Valuation
County		
El Paso		\$ 139,070
OTERO GAS COMPANY		Valuation
County		
Otero		\$ 31,090
PUBLIC SERVICE COMPANY OF COLORADO		Valuation
County		
Adams		\$ 150,960
Alamosa		144,200
Arapahoe		37,400
Boulder		3,546,560
Chaffee		316,350
Clear Creek		384,850
Conejos		21,860
Denver		13,672,950
Eagle		111,310
Garfield		1,389,110
Gilpin		54,530
Grand		11,720
Gunnison		4,730
Jefferson		278,500
Lake		337,080
Larimer		412,460
Logan		347,900
Mesa		552,940
Morgan		84,270
Park		25,010
Pitkin		41,910
Rio Grande		55,430
Saguache		50,470
Sedgwick		11,270
Summit		219,910
Washington		2,930
Weld		264,530
Total		\$22,532,140
PUEBLO GAS & FUEL COMPANY		Valuation
County		
Pueblo		\$ 271,750
PURE SPRINGS WATER SUPPLY COMPANY		Valuation
County		
Crowley		\$ 58,390
Otero		38,920
Total		\$ 97,310

RAYMER LIGHT & POWER COMPANY		Valuation
County		
Weld	\$	2,500
RIO GRANDE LAND & CANAL COMPANY		
County		Valuation
Rio Grande	\$	77,030
Saguache		20,470
Total	\$	97,500
RIO GRANDE RESERVOIR & DITCH COMPANY		
County		Valuation
Hinsdale	\$	8,350
Mineral		47,330
Total	\$	55,680
ROARING FORK ELECTRIC LIGHT & POWER COMPANY		
County		Valuation
Pitkin	\$	50,000
ROCKY MOUNTAIN WATER COMPANY		
County		Valuation
Adams	\$	1,170
Denver		7,140
Jefferson		81,850
Total	\$	90,160
RUST A. A. LIGHT PLANT		
County		Valuation
Montezuma	\$	6,750
SOUTHERN COLORADO POWER COMPANY		
County		Valuation
Crowley	\$	83,200
Custer		550
El Paso		9,250
Fremont		1,432,480
Otero		405,630
Pueblo		2,949,810
Teller		608,970
Total	\$	5,489,890
STANLEY CORPORATION		
County		Valuation
Larimer	\$	64,430
SUMMIT COUNTY POWER COMPANY		
County		Valuation
Summit	\$	154,040
TARRYALL CANAL & RESERVOIR COMPANY		
County		Valuation
Park	\$	3,430
Summit		570
Total	\$	4,000
TRINIDAD ELECTRIC TRANSMISSION, RAILWAY & GAS COMPANY		
County		Valuation
Huerfano	\$	671,840
Las Animas		1,388,880
Total	\$	2,060,720
WESTERN COLORADO POWER COMPANY		
County		Valuation
Delta	\$	50,060
Dolores		28,600
Hinsdale		1,190
La Plata		896,430
Montrose		144,240
Ouray		178,810
San Juan		185,980
San Miguel		898,830
Total	\$	2,384,130

WESTERN PUBLIC SERVICE COMPANY		Valuation
County		
Bent	\$	52,800
WEST WRAY WATER COMPANY		
County		Valuation
Yuma	\$	810
Grand Total		\$51,892,130

RECAPITULATION

Railroads	\$161,387,910
Telegraph	2,639,930
Telephone	14,499,940
Express	490,000
Pullman	1,081,770
Private Car Lines	1,009,380
Self-Winding Clocks	26,640
Local Public Utilities	51,892,130
Grand Totals	\$233,027,700

VALUATIONS BY TAX COMMISSION

Counties	Railroad Companies	Telegraph Companies	Telephone Companies	Express Companies	Self Winding Clocks	Pullman Company	Private Car Lines	Local Public Utilities	Totals
Adams	4,115,300	\$ 128,280	\$ 164,890	\$ 13,060	\$ 240	\$ 39,780	\$ 27,690	\$ 152,710	\$ 4,841,890
Alamosa	1,513,200	8,930	50,950	3,280	270	5,060	6,150	144,200	1,732,040
Arapahoe	2,480,140	77,520	213,940	9,120	345	29,610	15,880	628,280	3,454,975
Auraria	1,855,840	9,890	8,460	6,620	.....	.....	370	18,930	1,800,110
Baca	1,880,160	5,170	10,930	5,200	.....	.....	13,630	.....	1,915,090
Bent	3,088,090	36,720	73,340	8,140	.....	14,810	24,840	52,800	3,298,740
Boulder	3,471,170	26,260	45,520	10,530	525	19,820	27,510	3,546,560	7,377,895
Chaffee	2,863,190	41,260	59,620	6,130	210	18,940	15,320	341,610	2,744,600
Cheyenne	2,717,600	69,640	18,380	6,620	.....	25,340	19,650	2,857,240	2,877,240
Clear Creek	879,430	3,580	34,540	.....	.....	.....	130	426,310	1,343,990
Conejos	1,589,670	11,750	29,710	5,670	.....	.....	320	39,290	1,676,610
Costilla	994,100	6,890	29,280	6,660	.....	12,880	11,870	.....	1,061,680
Crowley	1,096,650	7,130	42,290	3,290	90	12,570	8,360	141,590	1,311,970
Custer	372,050	2,770	8,430	1,330	.....	.....	3,020	13,190	400,790
Delta	2,044,080	19,290	121,810	7,290	180	.....	23,360	57,560	2,273,570
Denver	2,433,570	57,120	7,337,050	6,690	14,610	17,580	12,220	24,909,120	34,805,970
Dolores	106,320	1,840	3,120	1,860	.....	.....	870	38,020	152,030
Douglas	3,250,110	151,960	12,150	9,910	.....	44,560	26,710	310,950	3,906,360
Eagle	2,157,170	49,890	26,210	8,630	.....	31,710	23,250	133,030	2,430,790
Elbert	3,343,520	56,030	14,740	11,720	.....	34,040	23,560	23,100	3,406,710
El Paso	6,380,620	202,620	1,044,160	22,370	2,445	76,910	50,980	1,291,970	9,001,375
Fremont	8,223,350	46,850	136,380	8,170	390	28,500	31,520	1,469,380	4,945,470
Garfield	2,942,940	61,850	94,350	12,140	135	26,960	17,660	1,574,900	4,688,425
Gilpin	679,090	3,840	2,070	2,730	.....	10,440	5,560	64,530	890,560
Grand	911,810	.....	32,520	8,040	.....	30,730	17,330	11,720	1,012,350
Gunnison	5,718,930	16,980	47,300	12,270	240	.....	1,850	4,730	5,802,300
Hinsdale	278,470	.....	1,720	990	.....	.....	.....	18,110	297,290
Huerfano	3,954,410	83,730	84,700	13,560	.....	36,670	35,770	680,440	4,885,280
Jackson	207,750	.....	5,200	4,580	.....	.....	1,370	218,900	218,900
Jefferson	2,934,180	41,700	278,850	6,610	.....	10,620	8,930	915,120	4,196,310
Kiowa	3,060,470	19,310	7,790	9,180	.....	35,120	25,740	.....	3,157,540
Kit Carson	3,137,570	33,290	25,910	6,320	240	24,060	17,210	.....	2,244,900
Lake	1,645,750	26,590	31,390	5,630	255	12,540	10,820	511,370	3,278,345
La Plata	3,862,370	17,630	74,570	12,700	360	.....	5,720	896,430	3,865,880
Larimer	4,879,560	24,960	380,540	10,390	495	20,890	24,220	781,730	6,122,585

Las Animas	8,763,040	151,540	230,900	20,890	540	56,090	56,810	2,389,210	11,589,020
Lincoln	2,932,840	64,060	21,390	7,840	.....	29,820	20,370	79,800	3,156,120
Logan	6,394,500	60,130	150,440	15,880	315	39,760	40,550	247,900	7,049,445
Mesa	3,101,300	74,570	236,880	14,660	840	28,560	18,880	621,730	4,096,170
Mineral	511,750	1,920	7,610	1,830	.....	3,010	5,300	47,330	578,650
Moffat	89,180	.....	18,370	790	.....	.....	1,560	81,870	191,770
Montezuma	376,140	6,570	26,990	6,580	.....	.....	2,710	24,400	442,490
Montrose	1,539,670	13,160	110,420	5,490	315	.....	5,610	144,240	1,818,905
Morgan	4,226,980	92,330	157,840	9,860	.....	37,700	27,710	84,270	4,630,690
Otero	3,683,330	74,390	171,020	9,720	360	30,070	29,160	475,640	4,474,190
Ourray	788,610	7,900	32,040	3,920	.....	.....	1,610	178,810	1,012,890
Park	3,624,330	65,450	37,560	8,460	.....	.....	10,520	28,440	3,765,290
Phillips	1,789,840	4,000	28,380	3,810	.....	.....	4,970	111,910	1,885,550
Pitkin	691,170	3,090	22,370	2,140	.....	15,440	24,140	.....	841,945
Prowers	3,207,100	39,340	120,330	8,460	135	.....	.....	.....	3,414,945
Pueblo	6,888,630	182,720	964,250	23,010	1,800	80,690	48,200	4,217,740	12,407,040
Rio Blanco	107,480	.....	23,260	820	.....	.....	.....	.....	1,187,560
Rio Grande	1,283,870	4,650	60,790	4,280	300	.....	12,550	149,740	1,519,180
Routt	1,082,780	.....	48,830	9,540	.....	36,500	20,720	46,340	1,667,810
Saguache	3,138,750	16,100	43,480	3,250	.....	.....	460	70,940	3,272,980
San Juan	516,900	1,400	20,810	1,880	.....	.....	.....	185,980	726,470
San Miguel	286,200	6,040	28,610	4,880	195	.....	2,270	909,290	1,284,435
Sedgewick	1,360,780	28,280	40,070	3,310	.....	12,520	8,590	909,270	1,466,820
Summit	1,518,320	11,690	24,810	4,720	.....	.....	.....	271,520	1,791,060
Teller	594,840	.....	134,850	.....	.....	.....	1,150	720,270	1,451,110
Washington	1,998,320	45,250	28,670	4,520	.....	17,800	11,420	133,730	2,209,210
Weed	15,570,900	289,320	530,560	38,940	810	57,900	104,700	993,740	17,586,260
Yuma	1,992,140	44,690	46,660	4,250	.....	16,260	11,320	810	2,110,430
Totals	\$161,387,910	\$2,689,930	\$14,499,940	\$490,000	\$26,640	\$1,081,770	\$1,009,380	\$51,892,130	\$283,027,700

**ABSTRACT OF ASSESSMENT FOR THE YEARS
1927 AND 1928, AS RETURNED TO THE
COLORADO TAX COMMISSION BY
THE COUNTY ASSESSORS**

ABSTRACT OF ASSESSMENT FOR THE YEARS 1927 AND 1928 AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS

County	IMPROVED FRUIT LAND				IRRIGATED LAND				
	1927		1928		1927		1928		
	Acres	Amount	Average Per acre	Acres	Amount	Average Per acre	Acres	Amount	Average Per acre
Adams
Alamosa
Arapahoe
Archuleta
Baca
Bent
Boulder
Chaffee
Cheyenne
Clear Creek
Conchos
Costilla
Crowley
Custer
Delta
Denver
Dolores
Douglas
Eagle
Elbert
El Paso
Frederick
Garfield
Gilpin
Grand
Gunnison
Hinsdale
Huerfano
Jackson
Jefferson

County	IMPROVED FRUIT LAND				IRRIGATED LAND				
	1927		1928		1927		1928		
	Acres	Amount	Average Per acre	Acres	Amount	Average Per acre	Acres	Amount	Average Per acre
Adams
Alamosa
Arapahoe
Archuleta
Baca
Bent
Boulder
Chaffee
Cheyenne
Clear Creek
Conchos
Costilla
Crowley
Custer
Delta
Denver
Dolores
Douglas
Eagle
Elbert
El Paso
Frederick
Garfield
Gilpin
Grand
Gunnison
Hinsdale
Huerfano
Jackson
Jefferson

Totals 20,045 \$3,287,155 \$163.99 20,515 \$3,230,082 \$157.45 2,249,196 \$169,851,231 \$75.51 2,239,622 \$165,644,975 \$73.96

*Includes Fruit Land. *Includes Suburban Land. *Includes Semi-Irrigated Land.

COLORADO TAX COMMISSION

County	1927		1928	
	Acres	Amount	Acres	Amount

Kiowa
Kit Carson
La Plata
Larimer
Las Animas
Lincoln
Logan
Mesa
Mineral
Moffat
Montezuma
Montrose
Morgan
Otero
Ouray
Park
Phillips
Pitkin
Prowers
Pueblo
Rio Blanco
Rio Grande
Routt
Saguache
San Juan
San Miguel
Sedgewick
Summit
Teller
Washington
Weld
Yuma
Totals

Totals 20,045 \$3,287,155 \$163.99 20,515 \$3,230,082 \$157.45 2,249,196 \$169,851,231 \$75.51 2,239,622 \$165,644,975 \$73.96

*Includes Fruit Land. *Includes Suburban Land. *Includes Semi-Irrigated Land.

ABSTRACT OF ASSESSMENT FOR THE YEARS 1927 AND 1928 AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

County	EQUITIES IN STATE AND SCHOOL LAND		TIMBER LAND		IMPROVEMENTS ON COAL LANDS	
	1927 Amount	1928 Amount	1927 Amount	Average Per-acre	1927 Amount	1928 Amount
Adams	\$ 71,440	\$ 57,680				
Alamosa	45,727	40,263				
Arapahoe	58,175	61,335				
Archuleta	4,358	4,610	13,577	\$8.88	\$120,520	\$88,555
Baca	78,345	84,365				
Bent	30,865	33,515			\$125,350	\$129,580
Boulder						
Chaffee	59,440	52,965				
Cheyenne	12,335	13,335				
Clear Creek						
Conejos	60,935	61,090	403,000	1.00	398,000	
Costilla	26,095	31,550				
Crowley						
Custer						
Delta					57,300	57,350
Denver						
Dolores	600		3,578	14.19	16,410	3,300
Douglas	3,468	3,340				
Engle	229,620	244,834				
Elbert						
El Paso	86,250	69,150				36,300
Fremont	8,752	10,430			3,100	1,512,250
Garfield	2,710	2,627				2,600
Chippin	21,730	24,675	47,834	6.05	244,455	
Grand						
Gunnison	5,080	6,255			401,330	416,480
Hinsdale	1,790	2,160				2,350,852
Huerfano	11,500	17,201			2,333,330	5,250
Jackson	9,050	9,860	1,120	7.50	8,400	28,300
Jefferson	15,080	24,580				

County	EQUITIES IN STATE AND SCHOOL LAND		TIMBER LAND		IMPROVEMENTS ON COAL LANDS	
	1927 Amount	1928 Amount	1927 Amount	Average Per-acre	1927 Amount	1928 Amount
Kiowa	68,330	72,650	3,140	2.00	3,695	7,390
Kit Carson	102,710	45,010				
Lake						
La Plata	43,690	41,200	3,918	7.28	4,065	25,540
Larimer						
Las Animas	8,890	7,220	113,207	2.65	300,000	2,794,520
Lincoln	124,970	108,610				
Logan	186,825	185,390				
Mesa	400	480				32,750
Mineral						
Moffat	56,070	34,695				
Montezuma	53,850	43,650			576	18,700
Morgan	90,710	86,348				
Otero	15,915	12,655				
Ouray			1,360	5.15	1,360	7,000
Park	19,050	21,210				550
Phillips	52,020	53,305				
Pitkin	42,330	45,150				1,000
Prowers						
Pueblo	250,310	240,235				
Rio Blanco	211,138	205,628	40	3.00	40	120
Rio Grande	101,580	107,530	20,787	6.76	26,193	134,350
Routt	87,019	187,327				
Saguache						
San Juan	14,650	14,650	195	10.00	195	1,950
San Miguel	114,310	104,780	767	10.30	547	5,700
Sedgewick	1,600	1,760	360	6.00	430	2,160
Summit			2,628	5.00	3,082	16,640
Teller						
Washington	90,910	82,325				
Weld	168,730	156,690				565,660
Yuma	199,440	210,280				
Totals	\$2,914,882	\$2,828,596	615,501	\$2.24	597,861	\$1,280,505

*Includes Improvements. †Includes Arid Land. ‡Includes Oil Land and Improvements. ‡Includes Stone.

ABSTRACT OF ASSESSMENT FOR THE YEARS 1927 AND 1928 AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

County	PRODUCTIVE COAL LANDS				NON-PRODUCTIVE COAL LANDS			
	1927		1928		1927		1928	
	Acres	Average Per acre	Amount	Average Per acre	Acres	Average Per acre	Amount	Average Per acre
Adams	.....	.....	.....	.....	.....	.....	.....	.....
Alamosa	.....	.....	.....	.....	.....	.....	.....	.....
Arapahoe	.....	.....	.....	.....	.....	.....	.....	.....
Archuleta	.....	.....	.....	.....	.....	.....	.....	.....
Baca	.....	.....	.....	.....	.....	.....	.....	.....
Bent	2,000	\$140.12	\$ 280,240	\$155.95	2,000	\$ 311,850	.....	.....
Boulder	.....	.....	.....	.....	.....	.....	.....	.....
Charfee	.....	.....	.....	.....	.....	.....	.....	.....
Cheyenne	.....	.....	.....	.....	.....	.....	.....	.....
Clear Creek	.....	.....	.....	.....	.....	.....	.....	.....
Conejos	.....	.....	.....	.....	.....	.....	.....	.....
Costilla	.....	.....	.....	.....	.....	.....	.....	.....
Crowley	.....	.....	.....	.....	.....	.....	.....	.....
Custer	312	114.10	35,600	114.10	312	35,600	\$ 52,875	\$ 49,175
Delta	.....	.....	.....	.....	.....	.....	.....	.....
Denver	.....	.....	.....	.....	.....	.....	.....	.....
Dolores	70	50.00	3,500	50.00	60	3,000	4,710	4,710
Douglas	.....	.....	.....	.....	.....	.....	.....	.....
Engle	.....	.....	.....	.....	.....	.....	.....	.....
Elbert	.....	.....	.....	.....	.....	.....	.....	.....
El Paso	250	50.00	12,500	50.00	1,080	21,600	21,600	20,000
Fremont	8,450	137.55	1,162,328	109.45	4,214	505,668	558,760	150.13
Garfield	3,327	109.36	418,505	111.69	2,702	19,285	19,285	7.14
Gilpin	.....	.....	.....	.....	.....	.....	.....	.....
Grand	.....	.....	.....	.....	.....	.....	.....	.....
Gunnison	12,637	156.00	1,962,330	158.15	.....	.....	.....	.....
Hinsdale	.....	.....	.....	.....	.....	.....	.....	.....
Huerfano	2,389	305.69	730,300	301.30	4,275	647,650	3,722	558,760
Jackson	.....	.....	.....	100.00	2,609	26,090	25,990	10.00
Jefferson	1,085	30.30	32,740	77.68	.....	.....	.....	.....

County	PRODUCTIVE COAL LANDS				NON-PRODUCTIVE COAL LANDS				
	1927		1928		1927		1928		
	Acres	Average Per acre	Amount	Average Per acre	Acres	Average Per acre	Amount	Average Per acre	
Kiowa	.....	.....	.....	.....	.....	.....	.....	.....
Kit Carson	.....	.....	.....	.....	.....	.....	.....	.....
Lake	.....	.....	.....	.....	.....	.....	.....	.....
La Plata	1,021	59.72	60,980	60.00	6,654	285,600	284,990	55.17	
Larimer	.....	.....	.....	.....	.....	.....	.....	.....
Las Animas	3,256	292.95	953,850	300.34	46,793	2,273,120	2,068,040	47.08	
Lincoln	.....	.....	.....	.....	.....	.....	.....	.....
Logan	.....	.....	.....	.....	.....	.....	.....	.....
Mesa	3,071	64.36	197,660	67.59	.....	.....	.....	.....
Mineral	.....	.....	.....	.....	.....	.....	.....	.....
Moffat	.....	.....	.....	.....	.....	.....	.....	.....
Montezuma	40	30.00	1,200	30.55	6,546	168,220	168,220	25.70	
Montrose	.....	.....	.....	.....	90	2,750	40	1,200
Morgan	.....	.....	.....	.....	.....	.....	.....	.....
Otero	.....	.....	.....	.....	.....	.....	.....	.....
Ouray	.....	.....	.....	.....	.....	.....	.....	.....
Park	.....	.....	.....	.....	.....	.....	.....	.....
Phillips	.....	.....	.....	.....	.....	.....	.....	.....
Pitkin	16	250.00	4,000	326.00	5,006	622,380	556,822	111.23	
Prowers	.....	.....	.....	.....	.....	.....	.....	.....
Pueblo	.....	.....	.....	.....	.....	.....	.....	.....
Rio Blanco	.....	.....	.....	.....	.....	.....	.....	.....
Rio Grande	.....	.....	.....	.....	.....	.....	.....	.....
Routt	51,336	43.55	2,235,620	43.31	.....	.....	.....	.....
Saguache	.....	.....	.....	.....	.....	.....	.....	.....
San Juan	.....	.....	.....	.....	.....	.....	.....	.....
San Miguel	.....	.....	.....	.....	.....	.....	.....	.....
Sedgwick	.....	.....	.....	.....	.....	.....	.....	.....
Summit	.....	.....	.....	.....	.....	.....	.....	.....
Teller	.....	.....	.....	.....	.....	.....	.....	.....
Washington	.....	.....	.....	.....	.....	.....	.....	.....
Weld	556	268.64	143,990	264.29	5,882	326,940	337,730	54.05	
Yuma	.....	.....	.....	.....	.....	.....	.....	.....
Totals	90,296	\$8,235,343	\$ 91,200	\$ 90.65	95,633	\$4,646,178	\$ 48.58	\$4,217,637	\$ 48.63

¹Includes Non-Producing Coal Land. ²Includes Clay Land.

County	COAL RESERVES				OIL LAND AND IMPROVEMENTS			
	1927		1928		1927		1928	
	Acres	Amount Per acre	Acres	Amount Per acre	Acres	Amount Per acre	Acres	Amount Per acre
Adams	283,412	\$ 334,160	283,412	\$ 334,160	1.18		1.18	
Alamosa	218,725	218,725	218,545	218,545	1.00		1.00	
Archuleta	.....	.....	.....	.....	.....	.....	.....	.....
Baca	.....	.....	.....	.....	.....	.....	.....	.....
Bent	.....	.....	.....	.....	.....	.....	.....	.....
Boulder	.....	.....	.....	.....	.....	.....	.....	.....
Chaffee	566,602	566,602	566,602	566,602	1.00		1.00	
Cheyenne	.....	.....	.....	.....	.....	.....	.....	.....
Clear Creek	.....	.....	.....	.....	.....	.....	.....	.....
Conchos	.....	.....	.....	.....	.....	.....	.....	.....
Costilla	.....	.....	.....	.....	.....	.....	.....	.....
Crowley	.....	.....	.....	.....	.....	.....	.....	.....
Custer	.....	.....	.....	.....	.....	.....	.....	.....
Delta	.....	.....	.....	.....	.....	.....	.....	.....
Denver	.....	.....	.....	.....	.....	.....	.....	.....
Dolores	.....	.....	.....	.....	.....	.....	.....	.....
Douglas	32,250	32,250	30,160	30,160	1.00		1.00	
Eagle	.....	.....	.....	.....	.....	.....	.....	.....
Elbert	373,043	373,043	373,043	373,043	1.00		1.00	
El Paso	.....	.....	.....	.....	.....	.....	.....	.....
Fremont	1,300	91,299	.....	.....	.....	.....	.....	.....
Garfield	.....	.....	.....	.....	.....	.....	.....	.....
Gilpin	.....	.....	.....	.....	.....	.....	.....	.....
Grand	.....	.....	.....	.....	.....	.....	.....	.....
Gunnison	.....	.....	.....	.....	.....	.....	.....	.....
Hindsdale	8,797	153,630	11,469	112,920	9.85		9.85	
Huerfano	2,085	1,490	2,085	1,490	.50		.50	
Jackson	48,013	64,390	47,621	63,200	1.33		1.33	
Jefferson	.....	.....	.....	.....	.....	.....	.....	.....

County	COAL RESERVES				OIL LAND AND IMPROVEMENTS				
	1927		1928		1927		1928		
	Acres	Amount Per acre	Acres	Amount Per acre	Acres	Amount Per acre	Acres	Amount Per acre	
Kiowa	.....	.....	.....	.....	.....	.....	.....	.....
Kit Carson	115,610	115,610	115,602	115,602	1.00		1.00		
Lake	.....	.....	.....	.....	.....	.....	.....	.....
L Platta	.....	.....	.....	.....	.....	.....	.....	.....
Larimer	189,050	288,150	189,080	288,150	1.53		1.53		
Las Animas	.....	.....	.....	.....	.....	.....	.....	.....
Lincoln	510,789	510,790	511,275	511,275	1.00		1.00		
Logan	25,340	25,340	25,340	25,340	1.00		1.00		
Mesa	.....	.....	.....	.....	.....	.....	.....	.....
Mineral	.....	.....	.....	.....	.....	.....	.....	.....
Moffat	750	4,400	840	4,640	5.52		5.52		
Montezuma	.....	.....	.....	.....	.....	.....	.....	.....
Montrose	.....	.....	.....	.....	.....	.....	.....	.....
Morgan	.....	.....	.....	.....	.....	.....	.....	.....
Otero	.....	.....	.....	.....	.....	.....	.....	.....
Ouray	.....	.....	.....	.....	.....	.....	.....	.....
Park	.....	.....	.....	.....	.....	.....	.....	.....
Phillips	.....	.....	.....	.....	.....	.....	.....	.....
Pitkin	.....	.....	.....	.....	.....	.....	.....	.....
Frowers	.....	.....	.....	.....	.....	.....	.....	.....
Pueblo	.....	.....	.....	.....	.....	.....	.....	.....
Rio Blanco	.....	.....	.....	.....	.....	.....	.....	.....
Rio Grande	.....	.....	.....	.....	.....	.....	.....	.....
Routt	.....	.....	.....	.....	.....	.....	.....	.....
Saguache	.....	.....	.....	.....	.....	.....	.....	.....
San Juan	.....	.....	.....	.....	.....	.....	.....	.....
San Miguel	.....	.....	.....	.....	.....	.....	.....	.....
Sedgewick	.....	.....	.....	.....	.....	.....	.....	.....
Summit	.....	.....	.....	.....	.....	.....	.....	.....
Teller	.....	.....	.....	.....	.....	.....	.....	.....
Washington	547,189	1,107,730	2.02	548,528	1.94		1.94		
Weld	.....	.....	.....	.....	.....	.....	.....	.....
Yuma	.....	.....	.....	.....	.....	.....	.....	.....
Totals	2,880,555	\$3,887,609	\$ 1.35	2,924,503	\$3,710,037	\$ 1.27	405,675	\$2,416,994	\$ 5.96

*Includes Seep Land. *Includes Oil Production. *Includes Oil Shale. *Includes Oil and Gas Land. *Includes Waste Land.



ABSTRACT OF ASSESSMENT FOR THE YEARS 1927 AND 1928 AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

County	METALLIFEROUS MINING CLAIMS (Non-Producing)			Assessments on Output from Metalliferous Mining Claims		Improvements on All Mineral Lands	
	1927 Acres	1927 Amount	Average Per Acre	1928 Amount	Average Per Acre	1927 Amount	1928 Amount
Adams							
Alamosa							
Archuleta							
Baca							
Bent	12,261	\$ 429,150	\$35.00	\$ 430,660	\$35.11	\$ 274,150	\$ 249,830
Boulder	14,881	376,445	25.30	373,685	25.11	44,055	40,645
Cheyenne	23,797	1,409,465	59.23	1,434,705	60.00	492,110	476,205
Clear Creek	1,280	15,675	12.25	15,675	12.25	31,300	31,300
Costilla	820	4,920	6.00	4,920	6.00		
Crowley	3,724	149,990	40.27	149,660	40.31	43,860	42,460
Custer							
Delta							
Denver	2,579	118,965	50.00	116,300	50.00	116,340	69,075
Dolores	4,602	139,383	30.29	139,078	30.23	58,120	165,135
Douglas							
Eagle							
Elbert							
El Paso	1,627	9,140	5.62	9,390	5.77	900	900
Premont	6,519	61,840	9.48	50,180	10.63	10,000	6,500
Garfield	76	3,890	51.20	3,980	34.01	68,085	263,531
Glavin	23,148	916,161	39.48	920,286	37.88	293,488	555,000
Grand	1,462	91,500	62.58	93,480	63.93	56,800	
Gunnison	26,438	793,920	30.00	803,675	30.81	208,225	190,470
Hinsdale	6,428	244,690	38.07	236,000	36.72	65,810	69,760
Huerfano	40	7,200	180.00	2,400	60.00		
Jackson	1,016	15,240	15.00	15,240	15.00	1,200	1,300
Jefferson	10	1,480	148.00				

County	Assessments on Output from Metalliferous Mining Claims		Improvements on All Mineral Lands				
	1927 Amount	1928 Amount	1927 Amount	1928 Amount			
Kitowa							
Kit Carson							
Lake							
La Plata							
Larimer							
Las Animas							
Lincoln							
Logan							
Mesa							
Mineral							
Moffat							
Montezuma							
Montrose							
Morgan							
Otero							
Ouray							
Park							
Phillips							
Pitkin							
Prowers							
Pueblo							
Rio Blanco							
Rio Grande							
Routt							
Saguache							
San Juan							
San Miguel							
Sedgwick							
Summit							
Teller							
Washington							
Weld							
Yuma							
Totals	\$12,123,497	\$12,144,343	\$34.32	\$5,244,771	\$2,980,233	\$5,952,204	\$5,527,396

*Includes Placer Claims. *Includes Mineral Springs. *Includes Asphaltum. *Includes Machinery.

ABSTRACT OF ASSESSMENT FOR THE YEARS 1927 AND 1928 AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

County	MINERAL RESERVES				Town and City Lots		Improvements on Town and City Lots	
	1927		1928		1927	1928	1927	1928
	Acres	Amount	Average Per acre	Acres	Amount	Amount	Amount	
Adams	\$ 1,484,896	\$ 1,455,610	\$ 1,917,160	\$ 2,016,880
Alamosa	480,550	479,173	1,359,115	1,606,165
Arapahoe	1,984,170	1,993,860	3,401,480	3,593,130
Archuleta	86,102	83,855	203,130	208,120
Bach	200,112	194,700	331,040	466,705
Bent	396,410	295,995	854,410	867,065
Boulder	5,197,760	5,127,770	10,962,830	11,098,150
Chaffee	833,445	836,777	1,862,690	1,874,472
Cheyenne	160,650	153,805	541,040	492,345
Clear Creek	443,295	443,865	811,410	824,065
Conchos	160,270	160,855	557,110	558,960
Costilla	210,155	210,815	128,715	138,905
Crowley	326,600	329,455	639,235	646,375
Custer	31,270	29,195	152,575	156,770
Delta	963,905	994,205	1,754,400	1,800,355
Denver	114,695,750	114,707,630	185,221,520	193,528,610
Dolores	53,960	53,430	77,485	81,070
Douglas	68,240	68,715	430,435	437,415
Engle	85,075	86,433	256,270	261,375
Elbert	98,400	95,850	434,920	438,720
El Paso	13,891,660	14,120,370	25,485,860	26,267,330
Fremont	1,728,285	1,771,350	2,022,466	2,072,906
Garfield	665,750	665,153	1,447,310	1,468,310
Gilpin	121,307	122,718	402,250	396,508
Grand	394,375	300,395	365,325	357,760
Gunnison	284,925	284,730	984,210	994,375
Hinsdale	897,340	927,725	467,460	467,065
Huerfano	52,340	52,640	2,097,411	2,097,411
Jackson	48,460	48,140	93,140	96,650
Jefferson	1,517,330	1,605,250	3,038,485	2,975,265

Kiowa	.....	.....	.....	.....	90,270	82,190	354,510	345,900
Kit Carson	.....	.....	.....	.....	665,485	670,780	1,469,010	1,469,660
Lake	.....	.....	.....	.....	300,260	198,000	773,885	797,435
La Plata	.....	.....	.....	.....	1,458,075	1,451,120	1,810,985	1,922,315
Larimer	.....	.....	.....	.....	5,510,100	5,370,360	9,311,540	9,413,960
Las Animas	.....	.....	.....	.....	3,229,505	3,240,725	4,678,195	4,710,225
Lincoln	.....	.....	.....	.....	230,115	226,440	922,175	925,405
Logan	.....	.....	.....	.....	1,608,700	1,573,135	3,711,170	3,763,105
Mesa	.....	.....	.....	.....	2,512,325	2,544,800	5,194,405	5,333,840
Mineral	.....	.....	.....	.....	28,715	28,425	85,600	84,645
Moffat	.....	5,000	1,000	5	372,345	382,345	542,915	545,730
Montezuma	.....	.....	.....	.....	166,380	247,655	635,180	551,135
Montrose	.....	.....	.....	.....	811,995	792,340	1,482,325	1,473,325
Morgan	.....	.....	.....	.....	1,697,260	1,693,340	2,740,860	2,619,910
Otero	.....	.....	.....	.....	2,242,440	2,199,425	5,942,580	5,946,560
Ouray	.....	.....	.....	.....	110,410	105,210	340,100	330,100
Park	.....	.....	.....	.....	32,890	31,120	197,795	185,260
Phillips	.....	.....	.....	.....	359,225	335,315	907,445	927,000
Pitkin	.....	.....	.....	.....	84,560	83,565	144,820	137,765
Prowers	.....	.....	.....	.....	732,860	783,560	2,086,180	2,074,110
Pueblo	.....	.....	.....	.....	10,561,780	10,536,500	16,940,220	17,750,365
Rio Blanco	.....	.....	.....	.....	103,595	104,600	342,740	345,875
Rio Grande	.....	.....	.....	.....	456,255	451,464	1,078,215	1,122,855
Routt	.....	.....	.....	.....	448,080	457,210	1,115,900	1,154,110
Saguache	.....	.....	.....	.....	186,333	189,621	490,230	478,455
San Juan	.....	.....	.....	.....	128,512	128,947	214,134	210,305
San Miguel	.....	.....	.....	.....	173,070	173,685	686,250	674,285
Sedgwick	.....	.....	.....	.....	239,065	295,330	878,635	902,910
Summit	.....	.....	.....	.....	76,106	76,295	217,409	217,405
Teller	.....	.....	.....	.....	106,280	102,590	342,980	335,430
Washington	.....	.....	.....	.....	262,925	235,945	557,955	593,690
Weld	.....	.....	.....	.....	4,269,840	4,307,570	9,795,980	10,033,270
Yuma	.....	.....	.....	.....	685,010	685,280	1,488,960	1,495,800
Totals	.....	1,536	\$126,165	\$82.13	1,763	\$98,715	\$326,890,447	\$339,022,483

*Includes Suburban Land and Buildings Estes Park Vicinity.

ABSTRACT OF ASSESSMENT FOR THE YEARS 1927 AND 1928 AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

County	HORSES			MULES		
	1927		Average	1927		Average
	Number	Amount	Per head	Number	Amount	Per head
Adams	6,190	\$ 230,720	\$37.27	6,201	\$ 234,020	\$36.13
Alamosa	1,850	98,575	53.52	1,845	110,440	59.86
Archuleta	1,230	42,930	35.10	1,014	36,140	35.64
Baca	7,808	163,285	20.91	7,011	161,580	23.05
Bent	4,039	116,950	28.95	3,958	111,195	28.09
Boulder	3,487	157,740	45.27	4,147	176,780	42.63
Chaffee	1,057	55,760	52.75	1,077	49,340	45.81
Cheyenne	4,097	91,765	22.39	3,876	101,255	26.12
Clear Creek	252	10,330	41.00	230	8,870	38.36
Conchos	2,017	82,960	41.13	2,205	86,955	39.44
Costilla	7,941	49,600	36.99	1,172	50,715	43.27
Crowley	2,714	98,205	36.18	2,593	90,715	34.98
Custer	1,533	32,015	27.53	1,153	34,300	29.67
Delta	4,234	183,025	59.22	4,209	155,660	36.96
Denver	708	32,310	45.62	551	24,950	44.74
Dolores	662	20,950	31.64	657	21,515	32.75
Douglas	2,144	106,915	49.86	2,050	103,680	50.57
Eagle	2,582	114,331	43.50	2,527	105,670	41.81
Elbert	6,297	215,905	34.29	6,315	214,825	34.56
El Paso	5,511	157,700	28.61	5,501	153,290	28.00
Fre蒙特	1,662	55,381	33.68	1,439	46,915	32.60
Garfield	4,936	199,205	40.36	4,710	184,415	39.15
Gilpin	144	5,380	37.00	152	5,425	35.69
Grand	2,427	67,795	27.93	2,194	63,100	28.76
Gunnison	2,873	126,260	42.00	2,688	106,060	39.45
Hinsdale	172	5,370	31.22	181	5,130	28.37
Huerfano	2,715	148,565	54.83	2,376	71,837	30.23
Jackson	2,895	56,340	19.38	2,640	49,400	18.45
Jefferson	3,239	112,340	34.68	3,229	105,010	32.82

County	HORSES			MULES		
	1927		Average	1927		Average
	Number	Amount	Per head	Number	Amount	Per head
Kiowa	1,368	54,420	40.00	1,276	51,640	40.00
Kit Carson	9,238	240,600	26.03	9,381	260,350	27.76
Lake	302	12,240	40.53	281	10,365	36.87
La Plata	3,187	94,715	30.25	3,240	99,995	30.56
Larimer	8,269	387,820	46.97	8,213	341,005	41.52
Las Animas	6,813	152,995	22.46	6,498	136,336	20.98
Lincoln	5,843	130,750	22.37	5,894	133,350	22.63
Logan	10,788	404,560	37.50	10,700	394,215	36.54
Mesa	6,201	241,840	39.00	5,662	211,310	37.14
Mineral	2,267	7,565	33.33	2,297	8,060	35.10
Moffat	5,186	104,685	20.16	5,223	104,680	20.04
Montezuma	2,683	89,865	33.50	2,548	83,190	32.65
Montrose	4,047	165,345	40.85	3,605	137,905	38.25
Morgan	8,791	344,640	39.14	8,328	320,680	38.50
Otero	7,014	216,890	30.92	6,123	186,195	30.41
Ouray	710	23,400	32.96	660	21,760	32.97
Park	1,841	69,265	37.62	1,782	71,640	40.20
Phillips	4,110	150,340	36.57	3,631	141,165	38.87
Pitkin	1,103	47,955	43.48	957	38,585	40.32
Prowers	8,337	190,765	23.00	7,874	183,360	23.28
Pueblo	4,599	187,630	40.80	4,313	172,805	40.07
Rio Blanco	3,548	93,185	26.26	3,072	96,485	31.40
Rio Grande	2,720	143,611	52.90	2,702	133,865	49.56
Routt	6,322	243,540	38.34	6,200	229,920	37.09
Saguache	2,825	92,900	32.88	2,690	92,005	34.20
San Juan	44	2,135	48.52	45	2,165	48.11
San Miguel	994	47,370	47.65	868	41,825	47.73
Sedwick	3,197	152,680	47.75	465	19,980	42.97
Summit	5,776	25,435	44.15	456	18,698	42.00
Teller	1,013	36,380	36.51	735	29,170	39.69
Washington	10,134	269,025	26.55	9,604	247,310	25.80
Weld	24,914	1,114,430	44.60	24,353	1,024,280	42.06
Yuma	8,826	306,210	34.70	8,406	283,350	33.71
Totals	250,188	\$8,764,003	\$35.06	239,759	\$8,207,666	\$34.23
				40,386	\$1,250,836	\$31.27
				26,189	\$1,116,295	\$42.63

ABSTRACT OF ASSESSMENT FOR THE YEARS 1927 AND 1928 AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

County	ASSES				RANGE CATTLE					
	1927		1928		1927		1928			
	Number	Average Per Hd.	Number	Average Per Hd.	Number	Average Per Hd.	Number	Average Per Hd.		
Adams	5,625	\$	124,290	\$22.09	5,867	\$	184,480	\$31.44
Alamosa	6,423	.....	140,018	21.80	6,433	.....	182,190	28.32
Arapahoe	5,517	.....	127,400	23.08	6,044	.....	181,440	30.02
Archuleta	18	\$ 90	16	\$ 80	253,895	22.83	9,147	.....	280,365	30.65
Baca	17,395	.....	404,375	23.24	20,181	.....	596,465	29.56
Bent	12,313	.....	261,130	21.21	13,111	.....	378,445	28.86
Boulder	3,447	.....	83,940	24.35	5,035	.....	160,140	31.81
Chaffee	34	210	.....	.....	98,225	24.60	4,992	.....	146,440	35.34
Cheyenne	16,058	.....	411,175	25.60	14,502	.....	491,635	33.90
Clear Creek	13	130	2	20	6,775	21.92	291	.....	8,320	28.50
Conejos	8,691	.....	200,665	23.09	10,612	.....	297,230	28.01
Costilla	1,778	.....	35,560	20.00	1,787	.....	53,695	30.05
Crowley	9,849	.....	218,455	22.18	10,341	.....	303,185	29.32
Custer	6,388	.....	151,950	21.74	6,809	.....	211,365	31.04
Delta	21,470	.....	453,415	21.12	13,802	.....	577,755	29.18
Denver	4,043	.....	89,420	22.11	4,550	.....	136,975	30.10
Dolores	10,274	.....	236,490	23.37	11,322	.....	340,160	30.05
Douglas	17,324	15	407,624	23.26	16,319	.....	456,906	28.00
Eagle	3	15	.....	.....	434,727	24.07	19,702	.....	621,221	31.53
Elbert	18,890	.....	.....	.....	.....	.....	.....	.....
El Paso	74	710	99	1,090	400,200	21.64	20,750	.....	611,710	29.49
Fremont	8,789	.....	206,985	23.55	7,522	.....	214,790	28.55
Garfield	25,055	.....	582,085	22.46	22,281	.....	632,695	28.40
Gilpin	4,415	.....	8,300	20.62	5,92	.....	17,093	28.87
Grand	12,392	.....	392,700	24.42	10,331	.....	333,500	32.28
Gunnison	30,648	.....	709,215	23.14	29,012	.....	817,890	28.19
Hinsdale	1,804	.....	37,885	21.00	1,742	.....	48,775	28.00
Huerfano	5	25	.....	25	262,580	21.21	13,059	.....	374,842	28.70
Jackson	29,614	.....	779,840	26.33	27,300	.....	779,500	28.65
Jefferson	7,958	.....	184,663	23.20	7,842	.....	238,165	30.37

Kiowa	.....	.....	10,020	.....	227,895	22.71	12,355	.....	355,940	28.81
Kit Carson	54	2,675	49,53	39	2,110	24.07	15,085	.....	507,490	33.73
Lake	18	385	21,40	12	150	21.86	4,482	.....	13,490	28.99
La Plata	32	360	11,25	47	315	20.36	14,115	.....	40,425	28.64
Larimer	.....	.....	17,847	.....	370,830	20.77	17,085	.....	505,075	29.56
Las Animas	.....	.....	26,870	.....	543,385	20.22	29,928	.....	854,690	28.55
Lincoln	.....	.....	26,415	.....	592,965	22.45	27,076	.....	799,815	29.34
Logan	.....	.....	20,000	.....	405,810	20.29	19,000	.....	551,320	28.93
Mesa	.....	.....	33,700	.....	741,400	22.00	31,324	.....	912,060	29.12
Mineral	.....	.....	1,410	.....	31,085	22.04	1,035	.....	30,080	29.06
Moffat	.....	.....	13,493	.....	322,370	23.89	11,829	.....	359,019	30.35
Montezuma	.....	.....	10,416	.....	226,155	21.71	10,386	.....	312,300	30.07
Montrose	.....	.....	20,848	.....	451,655	21.66	17,279	.....	488,605	28.28
Morgan	.....	.....	11,856	.....	264,895	22.34	13,443	.....	410,410	30.53
Otero	.....	.....	7,205	.....	166,630	23.13	10,473	.....	314,960	30.07
Ouray	.....	.....	6,948	.....	156,350	22.50	6,137	.....	174,545	28.44
Park	92	920	12,651	106	1,060	24.40	11,342	.....	356,190	31.40
Phillips	.....	.....	3,520	.....	80,575	22.89	3,112	.....	87,300	28.05
Pitkin	.....	.....	6,344	3	15	20.94	5,641	.....	170,197	30.16
Prowers	.....	.....	15,497	.....	311,931	20.12	14,905	.....	434,833	29.17
Pueblo	.....	.....	14,804	15	75	23.65	18,445	.....	567,140	30.70
Rio Blanco	.....	.....	28,930	.....	734,790	25.40	27,952	.....	802,475	28.71
Rio Grande	.....	.....	10,430	.....	210,675	20.20	8,260	.....	239,905	29.04
Routt	.....	.....	29,622	.....	679,350	22.94	25,401	.....	760,370	29.94
Saguache	7	35	25,507	14	70	21.02	26,100	.....	772,837	29.51
San Juan	.....	.....	138	.....	2,760	20.00	182	.....	5,287	29.05
San Miguel	.....	.....	7,818	.....	173,330	22.17	7,877	.....	254,740	30.30
Sedgwick	.....	.....	5,403	.....	116,185	21.50	4,837	.....	146,485	30.28
Summit	.....	.....	3,276	.....	78,437	23.94	2,741	.....	90,555	33.00
Teller	.....	.....	4,775	.....	99,380	20.81	3,627	.....	101,770	28.06
Washington	.....	.....	17,146	.....	422,855	24.66	19,605	.....	600,150	30.61
Weld	.....	.....	26,591	.....	595,860	22.33	27,344	.....	814,910	28.50
Yuma	39	3,220	24,962	.....	584,270	23.40	25,110	.....	745,940	29.71
Totals	403	\$8,845	\$21.95	361	\$5,025	\$13.92	\$21.98	\$796,725	\$23,622,220	\$29.65

ABSTRACT OF ASSESSMENT FOR THE YEARS 1927 AND 1928 AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

County	CATTLE FED IN TRANSIT				MILCH COWS			
	1927		1928		1927		1928	
	Number	Average Amount Per head	Number	Average Amount Per head	Number	Average Amount Per head	Number	Average Amount Per head
Adams	1,020	\$ 1,200	687	\$ 8,510	6,006	\$ 249,399	5,396	\$ 278,730
Alamosa	1,107	18,440	1,173	51,230
Arapahoe	4,668	184,355	4,543	229,560
Archuleta	626	23,275	510	25,335
Baca	2,245	74,880	722	26,100
Bent	1,984	20,905	680	2,860	1,514	61,550	1,335	67,440
Boulder	6,421	67,790	9,315	88,130	5,716	237,100	4,789	235,410
Chaffee	1,202	46,125	963	49,970
Cheyenne	2,143	75,695	1,623	81,295
Clear Creek	110	4,820	110	5,000
Conejos	982	41,820	1,400	69,995
Costilla	1,071	41,330	520	26,200
Crowley	716	14,185	1,345	36,020	1,075	29,310	648	47,870
Custer	1,500	28,815	1,749	47,725	4,331	181,290	4,253	233,945
Delta	284	14,330	433	23,460
Denver	385	11,700	292	14,600
Dolores	5,189	216,310	4,688	274,805
Douglas	1,130	56,600	1,095	54,750
Bagle	6,599	267,145	6,579	330,583
Elbert	5,990	228,430	5,329	276,650
El Paso	1,399	56,492	1,177	60,830
Fremont	3,542	159,865	3,435	173,125
Garfield	52	2,080	57	2,300
Gilpin	1,334	55,230	1,000	49,345
Grand	1,196	56,115	1,194	59,800
Gunnison	54	2,700	46	2,300
Hinsdale	1,124	45,185	1,442	72,455
Huerfano	746	32,080	750	37,600
Jackson	4,802	222,895	5,145	259,870
Jefferson

County	CATTLE FED IN TRANSIT				MILCH COWS			
	1927		1928		1927		1928	
	Number	Average Amount Per head	Number	Average Amount Per head	Number	Average Amount Per head	Number	Average Amount Per head
Kiowa	.....	.....	.....	.....	.....	.....	.....	.....
Kit Carson	.....	.....	.....	.....	542	21,680	490	24,950
Lake	.....	.....	.....	.....	3,430	122,300	3,432	160,380
La Plata	.....	.....	.....	.....	153	6,235	151	7,780
Larimer	17,226	178,920	11,931	168,410	2,886	101,040	3,352	118,100
Las Animas	.....	.....	.....	.....	6,008	270,420	5,326	298,650
Lincoln	.....	.....	.....	.....	2,123	73,095	1,768	88,605
Logan	10,200	99,315	11,059	110,590	7,020	245,870	7,005	350,255
Mesa	.....	.....	.....	.....	52	2,080	57	2,300
Mineral	.....	.....	.....	.....	6,599	267,145	6,579	330,583
Monte Vista	.....	.....	.....	.....	1,334	55,230	1,000	49,345
Montezuma	.....	.....	.....	.....	1,196	56,115	1,194	59,800
Montrose	.....	.....	.....	.....	54	2,700	46	2,300
Morgan	31,796	201,320	16,405	168,160	1,124	45,185	1,442	72,455
Otero	5,905	80,535	8,405	83,815	746	32,080	750	37,600
Ouray	.....	.....	.....	.....	4,802	222,895	5,145	259,870
Park	.....	.....	.....	.....	.....	.....	.....	.....
Phillips	.....	.....	.....	.....	1,273	52,450	804	39,240
Pitkin	.....	.....	.....	.....	2,865	78,560	2,600	127,220
Prowers	.....	.....	.....	.....	3,371	128,000	3,020	152,815
Pueblo	.....	.....	.....	.....	4,446	164,410	4,400	224,820
Rio Blanco	.....	.....	.....	.....	3,304	133,750	2,823	143,475
Rio Grande	.....	.....	.....	.....	.....	.....	.....	.....
Ronit	.....	.....	.....	.....	410	18,450	397	19,850
Saguache	.....	.....	.....	.....	686	32,625	672	32,620
San Juan	.....	.....	.....	.....	2,999	117,510	2,816	113,325
San Miguel	.....	.....	.....	.....	619	25,480	572	28,600
Sedgewick	3,020	26,400	8,71	49,880	3,418	118,635	2,122	97,280
Summit	.....	.....	.....	.....	3,789	177,785	3,692	173,875
Teller	.....	.....	.....	.....	989	39,980	913	45,780
Washington	919	9,230	1,015	4,510	2,006	71,090	1,425	70,203
Weld	42,555	428,520	34,735	462,770	3,235	129,440	3,131	156,790
Yuma	190	1,000	293	4,010	835	29,339	756	37,800
Totals	128,462	\$1,156,295	\$ 936	\$1,339,890	162,254	\$6,467,821	148,474	\$7,390,272

ABSTRACT OF ASSESSMENT FOR THE YEARS 1927 AND 1928 AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

County	SHEEP				SHEEP FED IN TRANSIT			
	1927		1928		1927		1928	
	Number	Average Per Hd.	Number	Average Per Hd.	Number	Average Per Hd.	Number	Average Per Hd.
Adams	3,424	\$ 23,970	5,043	\$ 40,350	678	\$ 9,070	2,680	\$ 1,380
Alamosa	12,707	89,980	13,662	111,170				
Arapahoe	4,449	31,740	4,650	37,205				
Archuleta	29,364	208,345	26,010	213,205				
Baca	7,833	54,831	7,335	58,680				
Bent	14,891	105,145	15,583	124,865	63,288	98,100	126,437	142,195
Boulder	2,714	19,110	2,585	20,280	2,800	2,960	24,600	21,520
Charfee	4,295	34,825	4,100	46,910				
Cheyenne	9,176	68,330	7,255	59,715				
Clear Creek	785	5,495	592	4,740				
Conejos	60,920	432,160	72,327	580,865				
Costilla	16,005	127,910	17,048	136,885				
Crowley	3,494	28,430	5,100	44,430	1,700	3,400		
Custer	3,930	23,720	4,458	36,160	1,650	2,200		
Delta	26,474	186,125	42,620	347,355				
Denver	11,763	89,675	11,777	98,640				
Dolores	3,799	26,595	4,814	44,510				
Douglas	2,464	17,148	23,664	189,213				
Eagle	12,563	87,371	10,390	83,132				
Ebert								
El Paso	5,868	41,080	9,691	77,530				
Fronton	2,890	27,230	2,445	19,560				
Garfield	62,358	467,790	66,170	530,465				
Gipin			775	6,200				
Grand	17,090	128,855	19,733	157,865				
Gunnison	35,931	315,500	37,337	313,415				
Hinsdale	3,255	23,895	5,590	44,730				
Huerfano	26,257	183,800	28,445	227,970				
Jackson	8,110	57,330	19,980	159,860				
Jefferson	2,169	15,167	2,336	18,690			2,381	17,860

County	SHEEP				SHEEP FED IN TRANSIT			
	1927		1928		1927		1928	
	Number	Average Per Hd.	Number	Average Per Hd.	Number	Average Per Hd.	Number	Average Per Hd.
Kiowa	5,117	35,920	7,01	62,160				
Kitt Carson	2,489	17,610	2,776	22,235				
Lake	4,800	38,400	8,08	64,640			26,000	52,000
La Plata	31,854	223,810	7,93	253,145				
Larimer	13,387	106,330	11,738	103,830	197,489	236,250	353,654	386,730
Las Animas	53,257	373,890	7,01	511,022				
Lincoln	16,856	75,880	7,00	76,970				
Logan	593	3,520	2,900	23,200	25,400	25,400	61,360	61,360
Mesa	52,435	419,480	8,00	520,240				
Mineral	3,590	25,800	7,18	77,270				
Moffat	80,745	610,600	7,56	642,396				
Montezuma	42,067	301,810	7,17	351,705				
Montrose	53,523	408,305	7,63	405,700				
Morgan	850	5,950	2,300	18,400	58,824	77,300	138,507	150,970
Otero	23,245	168,185	7,23	210,725	48,421	37,605	48,141	51,095
Ouray	9,258	69,352	7,50	93,594				
Park	44,941	350,750	7,84	318,560				
Phillips	70	545	9,96	960				
Pitkin	14,327	107,487	7,40	45,531				
Prowers	690	4,830	7,00	3,260				
Pueblo	10,860	76,130	7,01	77,910				
Rio Blanco	62,952	505,610	8,00	552,530				
Rio Grande	42,794	300,615	7,02	294,411				
Routt	70,662	559,550	7,91	511,390				
Saguache	81,117	597,245	7,36	682,505				
San Juan	9,036	65,995	7,25	62,989				
San Miguel	31,687	246,240	7,77	267,300				
Sedgewick	1,119	7,855	7,00	4,585				
Summit	1,140	7,860	7,00	5,120				
Teller	1,08	810	7,50	2,020				
Washington	10,840	78,385	7,23	99,770	6,000	2,600	800	3,100
Weir	22,312	160,960	7,02	138,720	205,891	224,770	475,721	447,610
Yuma	1,337	9,360	7,00	8,860				
Totals	1,212,716	\$9,028,741	\$ 7.45	\$10,234,087	\$8.12	\$883,156	\$ 1.30	\$1,660,625

ABSTRACT OF ASSESSMENT FOR THE YEARS 1927 AND 1928 AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

County	SWINE				GOATS			
	1927		1928		1927		1928	
	Number	Average Per head	Amount	Average Per head	Number	Average Per head	Amount	Average Per head
Adams	11,268	\$10.22	\$116,380	\$10.64	10,994	\$8.63	\$2,080	\$2,820
Alamosa	1,871	10.77	18,000	10.84	1,612	9.34	570	475
Arapahoe	1,730	9.29	16,075	8.28	2,213	9.30	4,120	3,655
Archuleta	460	6.71	3,085	7.01	518	9.19	3,940	3,000
Baca	4,301	9.96	42,840	9.19	4,127	9.91	37,940	3,000
Bent	1,703	12.89	21,955	7.93	2,268	9.33	17,990	460
Boulder	1,210	8.70	10,530	9.37	1,887	4.50	167	2.75
Chaffee	1,587	7.82	12,415	9.13	1,286	96	96	460
Cheyenne	2,231	10.71	23,895	11.14	2,198	10.00	100	210
Clear Creek	.....	.....	.....	.....	.....	.....	.....	.....
Conjolas	2,158	1.74	23,180	10.61	2,295	3.22	1,055	750
Costilla	1,498	10.59	15,720	9.75	1,981	10.00	100	210
Crowley	2,979	10.28	23,440	10.07	1,474	10.00	100	10.00
Custer	2,345	8.06	22,880	7.54	560	.....	.....	.....
Delta	4,498	5.62	25,290	9.01	3,331	.....	.....	.....
Denver	.....	.....	.....	.....	.....	.....	.....	.....
Dolores	128	10.00	1,280	9.14	157	5.00	785	325
Douglas	987	11.91	11,765	10.33	1,187	5.04	3,230	3,635
Engle	630	12.00	7,560	12.09	581	10	10	.....
Elbert	5,769	10.72	61,820	9.15	6,227	.....	.....	.....
El Paso	3,264	11.50	38,670	9.87	3,504	5.76	4,470	2,880
Fremont	832	10.72	8,926	8.60	1,147	6.30	2,655	3,245
Garfield	2,180	10.24	22,325	9.94	2,396	5.04	180	170
Gipin	40	10.00	400	10.00	57	3.16	.....	3.40
Grand	85	10.90	850	10.00	147	.....	.....	.....
Gunnison	221	8.50	1,880	8.33	282	3.70	1,650	1,850
Hinsdale	7	8.00	56	6.67	12	.....	.....	.....
Huerfano	652	9.45	6,445	8.18	713	3.49	760	1,024
Jackson	51	6.20	316	11.81	83	5.00	80	30
Jefferson	1,021	9.29	9,485	9.78	876	9.00	1,920	1,665
Kiowa	878	11.84	10,400	10.69	777	5.90	130	340
Kitt Carson	7,185	9.78	70,255	10.22	8,633	1.70	980	2,340
Lake	.....	.....	.....	.....	.....	.....	.....	.....
La Plata	1,844	8.66	15,970	6.72	2,229	.....	.....	.....
Larimer	3,255	8.24	26,830	9.22	3,106	.....	.....	.....
Las Animas	1,196	9.06	10,820	10.08	1,300	3.01	20,450	23,190
Lincoln	4,827	9.94	47,885	10.10	4,836	.....	.....	.....
Logan	13,600	8.50	115,495	8.51	13,000	5.00	15,700	16,000
Mesa	4,647	9.70	45,080	12.28	5,220	.....	.....	.....
Mineral	3	6.56	20	10.00	1	.....	.....	.....
Moffat	688	11.11	7,645	8.99	784	9.72	1,050	580
Montezuma	1,524	7.99	12,170	6.71	1,807	2.50	85	300
Montrose	2,628	9.69	25,475	8.64	2,987	.....	.....	.....
Morgan	5,656	11.10	62,570	10.12	7,639	.....	.....	.....
Otero	4,779	9.82	46,945	9.21	4,631	10.70	3,615	2,300
Ouray	309	7.01	2,165	7.00	405	.....	.....	.....
Park	59	12.03	710	11.16	43	.....	.....	.....
Phillips	7,134	10.46	74,665	11.19	6,613	630	630	890
Pitkin	559	8.40	4,700	8.12	410	.....	.....	.....
Prowers	5,322	9.22	49,077	7.92	4,941	.....	.....	.....
Pueblo	3,774	7.63	28,795	7.36	3,598	910	910	1,430
Rio Blanco	486	9.30	4,520	10.00	454	.....	.....	.....
Rio Grande	2,418	14.21	34,359	11.89	3,412	550	550	.....
Routt	1,450	9.66	14,010	8.86	1,845	.....	.....	.....
Saguache	1,992	13.04	12,339	14.98	1,072	2,610	2,610	400
San Juan	.....	.....	.....	.....	.....	.....	.....	.....
San Miguel	444	9.70	4,310	8.52	487	75	75	.....
Sedgewick	2,869	12.85	36,880	11.59	3,775	.....	.....	.....
Summit	22	330	510	15.00	32	.....	.....	.....
Teller	55	9.27	510	9.34	61	90	90	.....
Washington	8,488	11.01	93,435	9.39	10,979	.....	.....	.....
Weld	10,266	10.12	102,930	9.49	10,677	.....	.....	.....
Yuma	13,901	10.65	148,020	10.64	12,297	100	100	90
Totals	164,658	\$ 9.98	\$1,636,901	\$ 9.73	172,209	\$ 70,295	\$ 72,344	\$ 4.06

ABSTRACT OF ASSESSMENT FOR THE YEARS 1927 AND 1928 AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

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SEVENTEENTH ANNUAL REPORT

FOXES

County	1927			1928			Av. Value	1927 Number	1927 Amount Per Hd.	1928 Number	1928 Amount Per Hd.
	Number	Av. Value	Amount	Av. Value	Number	Amount					
Adams
Alamosa
Arapahoe	\$15,000	\$1,500	.....	.....	.....	.....	.....	.....	.....
Archuleta
Baca
Bent
Boulder
Chaffee
Cheyenne
Clear Creek
Conejos
Costilla
Crowley
Custer
Delta
Denver
Dolores
Douglas
Eagle
Elbert
El Paso
Fremont
Garfield
Gilpin
Grand
Gunnison
Hinsdale
Huerfano
Jackson
Jefferson
Total

COLORADO TAX COMMISSION

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Kiowa
Kit Carson
Lake
La Plata
Larimer
Las Animas
Lincoln
Logan
Mesa
Mineral
Moffat	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Montezuma	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Montrose	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Morgan	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Otero	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Ouray	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Park	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Phillips	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Pitkin	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Prowers	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Pueblo	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Rio Blanco	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Rio Grande	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Routt	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Saguache	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
San Juan	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
San Miguel	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sedgwick	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Summit	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Teller	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Washington	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Weld	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Yuma	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

*Silver, Red, Black Foxes.

ABSTRACT OF ASSESSMENT FOR THE YEARS 1927 AND 1928 AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

County	POULTRY (Dozen)				BEEES (Stands)			
	1927		1928		1927		1928	
	Number	Average Per Doz. Amount	Number	Average Per Doz. Amount	Number	Average Per Std. Amount	Number	Average Per Std. Amount
Adams	7,632	\$ 39,360	8,268	\$ 43,440	1,480	\$ 5,920	1,538	\$ 6,150
Alamosa	681	3,455	801	4,345	784	4,070	936	3,755
Arapahoe	6,227	31,135	7,145	35,725	590	2,450	715	2,860
Archuleta	471	2,605	466	2,915	350	1,400	408	1,925
Baca	4,735	23,925	4,816	24,080				
Bent	4,149	20,745	4,881	21,905	1,817	7,270	1,792	7,170
Boulder	4,790	23,910	5,214	26,310	2,460	9,840	2,675	10,610
Charfee	621	3,155	692	3,700	130	525	45	180
Cheyenne	3,132	15,705	3,002	15,030				
Clear Creek	101	675	112	660				
Conejos	1,104	5,520	1,075	5,375	1,997	8,000		
Costilla	649	3,370	592	3,095	93	370	80	325
Crowley	3,124	17,375	2,725	15,450	1,923	7,725	2,297	9,255
Custer	467	2,335	529	2,880	74	370	56	230
Delta	4,526	22,630	4,642	23,210	3,840	15,360	4,223	17,130
Denver	827	10,510	1,000	5,400				
Dolores	282	1,410	397	2,095	4	20	4	50
Douglas	2,217	11,685	2,355	11,775	187	750	50	210
Eagle	7,774	38,370	7,771	38,855	58	232	400	1,550
Elbert	5,509	28,109	5,316	27,344	148	592	93	376
El Paso	7,798	38,940	6,351	31,740	352	1,680	311	1,590
Front	4,461	22,306	4,257	21,285	517	2,096	780	3,121
Garfield	3,155	15,755	2,925	15,885	3,972	13,775	3,785	19,040
Gilpin								
Grand	326	1,645	268	1,355				
Gunnison	465	2,480	573	3,050				
Hinsdale	15	75	16	80				
Huerfano	1,379	6,905	1,287	6,575	93	383	116	645
Jackson	220	1,100	306	2,540				
Jefferson	9,595	47,975	9,408	47,460	1,434	5,790	1,491	5,965

County	POULTRY (Dozen)				BEEES (Stands)			
	1927		1928		1927		1928	
	Number	Average Per Doz. Amount	Number	Average Per Doz. Amount	Number	Average Per Std. Amount	Number	Average Per Std. Amount
Kiowa	2,593	12,965	2,431	12,155				
Kit Carson	9,042	45,210	8,737	43,885				
Lake	1,785	9,175	2,409	14,735	2,713	10,600	3,121	12,395
La Plata	6,914	34,570	7,664	38,320	3,883	15,550	3,650	14,600
Las Animas	2,762	13,810	2,487	12,435	341	1,365	687	2,750
Lincoln	6,643	33,225	6,183	30,915				
Logan	9,573	47,870	9,769	48,845	750	3,000	826	3,365
Mesa	15,430	77,150	8,938	44,690	2,984	14,920	4,200	16,800
Mineral	62	310	54	270				
Moffat	1,104	5,595	1,221	6,445	16	80		
Montezuma	2,065	10,370	2,221	11,760	3,230	13,015	3,598	14,440
Montrose	3,594	18,450	3,470	18,160	5,440	23,210	4,659	17,895
Morgan	7,404	37,420	7,688	38,430	1,092	4,390	1,049	4,100
Otero	6,839	45,080	7,187	41,725	3,735	14,940	4,181	16,755
Ouray	187	935	241	1,205	377	1,508	410	1,640
Park	510	2,950	490	2,940				
Phillips	5,038	25,475	4,110	23,605				
Pitkin	6,697	33,329	6,668	33,340	1,641	6,565	64	256
Prowers	6,481	32,500	6,294	32,065	1,563	6,320	1,571	6,286
Pueblo	764	3,800	732	3,695				
Rio Blanco	614	3,070	715	3,615				
Rio Grande	2,280	12,100	2,095	10,810				
Routt	802	4,010	844	4,220	290	1,160	665	2,660
Saguache								
San Juan	474	2,370	502	2,510	55	220	55	230
San Miguel	3,226	16,730	3,073	15,365	337	1,685	279	1,145
Sedgewick	92	460	84	420				
Summit	114	570	128	640				
Teller	9,467	47,605	9,627	49,015	260	1,170	450	1,810
Washington	18,259	92,180	18,368	92,400	4,170	16,690	4,677	18,810
Weld	9,835	48,890	8,702	43,520	3	40	36	150
Yuma								
Totals	227,142	\$1,130,449	213,400	\$1,093,319	55,192	\$229,246	56,819	\$232,775

COLORADO TAX COMMISSION

ABSTRACT OF ASSESSMENT FOR THE YEARS 1927 AND 1928 AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

County	ALL OTHER ANIMALS				BICYCLES			
	1927	1928	Average	Average	1927	1928	Average	Average
	Number	Number	Per Hd.	Per Hd.	Number	Number	Per Hd.	Per Hd.
	Amount	Amount	Amount	Amount	Amount	Amount	Av. Val.	Av. Val.
Adams	321	\$ 7,830	\$24.39	\$ 2,060	12	\$ 120	\$10.00	\$ 160
Alamosa	1	25	25.00	5	30	210	7.00	190
Arapahoe	.....	3,480	.....	2,160	.....	.....	.....	150
Archuleta	.....	1,800	20.00	3,620	.....	.....	.....	10.00
Baca	.....	.....	.....	.....	.....	.....	.....	.....
Bent	.....	.....	.....	.....	.....	.....	.....	.....
Boulder	2,366	49,340	20.85	63,390	.....	.....	.....	.....
Chaffee	40	1,200	30.00	8,705	.....	.....	.....	.....
Cheyenne	367	16,510	44.98	25,355	.....	.....	.....	.....
Clear Creek	2	140	70.00	250	.....	.....	.....	.....
Conejos	.....	.....	.....	.....	.....	.....	.....	.....
Costilla	10	5,000	125.00	10,080	.....	.....	.....	.....
Crowley	138	7,035	50.98	15,930	14	290	20.17	190
Custer	.....	.....	.....	.....	.....	.....	.....	.....
Delta	1,280	3,600	2.81	4,710	2	15	7.50	75
Denver	351	3,710	10.56	4,470	317	4,980	15.70	5,890
Dolores	15	425	28.61	425	.....	.....	.....	.....
Douglas	424	8,725	44.16	6,550	3	20	6.66	25
Elgie	.....	.....	.....	.....	.....	.....	.....	.....
Elbert	61	250	4.10	170	.....	.....	.....	.....
El Paso	606	28,620	48.00	29,980	26	360	14.00	340
Fremont	44	1,829	40.52	2,464	22	315	14.31	90
Garfield	.....	.....	.....	.....	.....	.....	.....	.....
Gilpin	20	2,500	125.00	.....	.....	.....	.....	.....
Grand	.....	.....	.....	.....	.....	.....	.....	.....
Gunnison	171	2,485	14.53	3,270	3	30	10.00	20
Hinsdale	.....	.....	.....	.....	.....	.....	.....	.....
Huerfano	765	57,790	75.54	.....	7	221	31.00	315
Jackson	.....	.....	.....	630	.....	.....	.....	.....
Jefferson	784	100,590	128.30	3,250	.....	.....	.....	.....

County	ALL OTHER ANIMALS				BICYCLES			
	1927	1928	Average	Average	1927	1928	Average	Average
	Number	Number	Per Hd.	Per Hd.	Number	Number	Per Hd.	Per Hd.
	Amount	Amount	Amount	Amount	Amount	Amount	Av. Val.	Av. Val.
Kiowa	363	4,595	12.65	5,515	.....	.....	.....	.....
Kit Carson	37	300	8.10	140	8	110	13.75	80
Lake	7	675	96.43	850	.....	.....	.....	.....
La Plata	.....	.....	.....	45	.....	.....	.....	.....
Larimer	80	10,000	125.00	.....	.....	.....	.....	.....
Las Animas	165	5,165	31.30	9,150	.....	.....	.....	.....
Lincoln	.....	.....	.....	.....	.....	.....	.....	.....
Logan	180	12,585	70.00	2,575	59	380	6.44	205
Mesa	.....	.....	.....	.....	62	620	10.00	100
Mineral	26	2,010	77.01	1,610	.....	.....	.....	.....
Moffat	16	1,340	83.75	200	.....	.....	.....	.....
Montezuma	10	425	42.50	85	.....	.....	.....	.....
Montrose	.....	.....	.....	.....	.....	.....	.....	.....
Morgan	103	9,729	75.00	12,600	48	100	11.17	205
Otero	55	855	15.55	5,455	60	570	9.50	100
Ouray	.....	.....	.....	.....	.....	.....	.....	.....
Park	.....	.....	.....	.....	.....	.....	.....	.....
Phillips	55	2,740	49.82	3,730	.....	.....	.....	.....
Pitkin	4,708	6,084	1.29	15,255	5	365	73.00	30
Prowers	174	6,635	38.13	15,255	7	45	6.42	10
Pueblo	304	13,960	45.92	17,445	168	1,675	9.97	1,750
Rio Blanco	.....	.....	.....	.....	.....	.....	.....	.....
Rio Grande	590	17,175	29.11	12,582	.....	.....	.....	.....
Routt	226	1,220	5.40	2,160	.....	.....	.....	.....
Saguache	.....	.....	.....	.....	.....	.....	.....	.....
San Juan	1	30	30.00	30	.....	.....	.....	.....
San Miguel	239	7,490	31.34	3,900	.....	.....	.....	.....
Sedwick	84	1,620	19.29	120	.....	.....	.....	.....
Summit	18	1,850	102.80	.....	.....	.....	.....	.....
Teller	112	6,150	54.91	3,060	.....	.....	.....	.....
Washington	75	2,825	37.67	1,545	.....	.....	.....	.....
Weid	2,600	72,130	27.74	50,660	12	150	12.50	230
Yuma	16	630	39.37	2,790	.....	.....	.....	.....
Totals	18,133	\$ 501,348	\$27.65	\$ 338,076	874	\$11,155	\$12.81	833
								\$11,400

*Mostly Turkeys. *Includes Deer and Dogs. *Includes Turkeys, Jennets, Dogs. *Includes Motorcycles.

ABSTRACT OF ASSESSMENT FOR THE YEARS 1927 AND 1928 AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

County	MOTORCYCLES				AUTOMOBILES AND TRUCKS				
	1927	1928	1927	1928	1927	1928	1927	1928	
	Number	Amount	Av. Value	Number	Amount	Av. Value	Number	Amount	Av. Value
Adams	4	\$ 160	\$40.00	2	\$ 80	\$40.00	3,539	\$ 739,000	\$205.91
Alamosa	1	50	50.00	1	286	286.00	1,591	367,430	233.50
Arapahoe	24	1,750	72.92	30	1,780	59.33	4,630	792,830	170.47
Archuleta	.....	.....	.....	.....	.....	.....	260	71,810	276.19
Baca	.....	.....	.....	4	575	143.75	1,223	233,205	190.68
Bent	3	85	28.32	1	20	20.00	1,460	301,490	206.50
Boulder	19	620	32.63	39	1,950	50.00	8,189	1,540,440	188.57
Chaffee	.....	.....	.....	1	348	348.00	1,348	409,880	304.07
Cheyenne	3	95	31.67	1	50	50.00	822	140,085	170.42
Clear Creek	2	60	30.00	2	50	25.00	538	100,220	186.28
Conejos	.....	.....	.....	.....	.....	.....	1,242	252,975	203.68
Costilla	.....	.....	.....	.....	.....	.....	402	81,240	202.10
Crowley	.....	.....	.....	.....	.....	.....	1,033	234,790	227.29
Custer	.....	.....	.....	.....	.....	.....	481	123,105	255.94
Delta	.....	.....	.....	.....	.....	.....	3,024	653,220	216.01
Denver	390	16,550	42.43	555	23,310	42.00	60,901	14,983,450	246.02
Dolores	.....	.....	.....	.....	.....	.....	136	35,105	258.12
Douglas	1	100	100.00	.....	.....	.....	999	169,915	170.08
Eagle	2	220	110.00	.....	.....	.....	694	145,500	209.65
Elbert	.....	.....	.....	.....	.....	.....	1,376	239,570	174.17
El Paso	25	1,420	57.00	26	2,120	82.00	11,372	3,980,770	350.00
Fremont	5	550	110.00	2	185	92.50	4,253	1,170,685	275.26
Garfield	.....	.....	.....	.....	.....	.....	1,958	453,865	231.80
Gilpin	.....	.....	.....	.....	.....	.....	223	46,653	209.21
Grand	.....	.....	.....	.....	.....	.....	641	165,325	257.91
Gunnison	6	510	85.00	3	170	56.66	1,027	246,430	240.00
Hinsdale	.....	.....	.....	.....	.....	.....	771	17,480	226.19
Huerfano	.....	.....	.....	.....	.....	.....	2,891	882,820	305.37
Jackson	7	.....	.....	.....	.....	.....	238	52,870	225.00
Jefferson	.....	.....	.....	2	70	35.00	5,216	866,655	166.15
Totals	638	\$ 33,375	\$52.94	821	\$ 41,565	\$50.63	208,803	\$48,040,996	\$230.08

County	MOTORCYCLES				AUTOMOBILES AND TRUCKS				
	1927	1928	1927	1928	1927	1928	1927	1928	
	Number	Amount	Av. Value	Number	Amount	Av. Value	Number	Amount	Av. Value
Kit Carson	.....	.....	.....	.....	.....	.....	722	86,780	120.19
La Plata	1	220	220.00	1	230	230.00	2,037	437,755	214.90
Larimer	.....	.....	.....	2	400	200.00	790	214,385	271.37
Las Animas	10	890	89.00	5	120	24.00	9,088	451,055	283.17
Lincoln	.....	.....	.....	.....	.....	.....	.....	1,752,840	192.87
Logan	4	155	38.75	.....	.....	.....	5,428	1,119,550	206.25
Mesa	8	400	50.00	7	280	40.00	4,807	1,090,155	226.36
Mineral	.....	.....	.....	.....	.....	.....	4,962	1,134,692	228.75
Moffat	1	40	40.00	.....	.....	.....	113	34,445	304.82
Montezuma	.....	.....	.....	.....	.....	.....	714	162,030	226.93
Montrose	.....	.....	.....	.....	.....	.....	900	225,215	250.23
Morgan	.....	.....	.....	.....	.....	.....	1,700	342,675	194.70
Otero	15	835	55.67	14	1,080	77.14	3,534	659,130	186.51
Ouray	.....	.....	.....	.....	.....	.....	4,590	1,094,370	238.42
Park	.....	.....	.....	.....	.....	.....	306	87,605	286.29
Phillips	.....	.....	.....	.....	.....	.....	479	110,455	230.60
Pitkin	.....	.....	.....	.....	.....	.....	1,560	262,705	168.40
Prowers	.....	.....	.....	.....	.....	.....	287	78,185	271.00
Pueblo	75	6,220	82.93	.....	.....	.....	2,060	417,340	202.59
Rio Blanco	.....	.....	.....	80	5,610	70.10	11,783	3,074,205	260.90
Rio Grande	.....	.....	.....	.....	.....	.....	339	119,650	353.00
Routt	.....	.....	.....	.....	.....	.....	1,610	436,480	264.89
Saguache	.....	.....	.....	.....	.....	.....	1,243	339,030	272.75
San Juan	.....	.....	.....	.....	.....	.....	168	203,128	264.43
San Miguel	2	200	100.00	.....	.....	.....	128	45,845	358.16
Sedgwick	.....	.....	.....	.....	.....	.....	375	136,975	365.30
Summit	2	125	62.50	.....	.....	.....	1,277	67,040	209.12
Teller	4	250	57.50	3	250	83.33	284	77,500	273.00
Washington	.....	.....	.....	.....	.....	.....	2,169	285,445	131.60
Weir	14	1,720	122.86	10	910	91.00	15,857	2,866,120	180.25
Yuma	10	340	34.00	2	40	20.00	3,047	519,830	170.60
Totals	638	\$ 33,375	\$52.94	821	\$ 41,565	\$50.63	208,803	\$48,040,996	\$230.08

COLORADO TAX COMMISSION

Totals..... \$47,496,745 \$217.05

ABSTRACT OF ASSESSMENT FOR THE YEARS 1927 AND 1928 AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

CARRIAGES AND VEHICLES

Table with columns for County, 1927 (Number, Av. Value, Amount), 1928 (Number, Av. Value, Amount), Value Number, and Av. Value. Rows include Adams, Alamosa, Archuleta, Baca, Bent, Boulder, Chaffee, Cheyenne, Clear Creek, Conejos, Costilla, Crowley, Custer, Delta, Denver, Dolores, Douglas, Eagle, Elbert, El Paso, Fremont, Garfield, Gilpin, Grand, Gunnison, Hinsdale, Huertano, Jackson, Jefferson, Kiowa, Kit Carson, Lake, La Plata, Larimer, Las Animas, Lincoln, Logan, Mesa, Mineral, Moffat, Montezuma, Montrose, Morgan, Otero, Ouray, Park, Phillips, Pitkin, Prowers, Pueblo, Rio Blanco, Rio Grande, Routt, Saguache, San Juan, San Miguel, Sedwick, Summit, Teller, Washington, Weld, Yuma, and Totals.

SEVENTEENTH ANNUAL REPORT

COLORADO TAX COMMISSION

Table with columns for County, 1927 (Number, Av. Value, Amount), 1928 (Number, Av. Value, Amount), Value Number, and Av. Value. Rows include Adams, Alamosa, Archuleta, Baca, Bent, Boulder, Chaffee, Cheyenne, Clear Creek, Conejos, Costilla, Crowley, Custer, Delta, Denver, Dolores, Douglas, Eagle, Elbert, El Paso, Fremont, Garfield, Gilpin, Grand, Gunnison, Hinsdale, Huertano, Jackson, Jefferson, Kiowa, Kit Carson, Lake, La Plata, Larimer, Las Animas, Lincoln, Logan, Mesa, Mineral, Moffat, Montezuma, Montrose, Morgan, Otero, Ouray, Park, Phillips, Pitkin, Prowers, Pueblo, Rio Blanco, Rio Grande, Routt, Saguache, San Juan, San Miguel, Sedwick, Summit, Teller, Washington, Weld, Yuma, and Totals.

Includes Thresher Machinery.

ABSTRACT OF ASSESSMENT FOR THE YEARS 1927 AND 1928 AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

MUSICAL INSTRUMENTS
Table with columns: County, 1927 Number, 1927 Amount, 1927 Av. Val., 1928 Number, 1928 Amount, 1928 Av. Val., Number, Amount, Av. Val. (Total), 1927 Number, 1927 Amount, 1927 Av. Val., 1928 Number, 1928 Amount, 1928 Av. Val.

CLOCKS AND WATCHES
Table with columns: County, 1927 Number, 1927 Amount, 1927 Av. Val., 1928 Number, 1928 Amount, 1928 Av. Val., Number, Amount, Av. Val. (Total), 1927 Number, 1927 Amount, 1927 Av. Val., 1928 Number, 1928 Amount, 1928 Av. Val.

COLORADO TAX COMMISSION
Table with columns: County, 1927 Number, 1927 Amount, 1927 Av. Val., 1928 Number, 1928 Amount, 1928 Av. Val., Number, Amount, Av. Val. (Total), 1927 Number, 1927 Amount, 1927 Av. Val., 1928 Number, 1928 Amount, 1928 Av. Val.

ABSTRACT OF ASSESSMENT FOR THE YEARS 1927 AND 1928 AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

Table with columns: County, Number, Amount A. Val., Number, Amount A. Val., 1927, 1928, Bank Deposits, Amount of Credits, Cash Value From, Agricultural Implements, and Machinery and Harness.

Table with columns: County, Number, Amount A. Val., Number, Amount A. Val., 1927, 1928, Bank Deposits, Amount of Credits, Cash Value From, Agricultural Implements, and Machinery and Harness.

Totals... \$705,205 \$ 42.15 22,351 \$1,021,987 \$45.72 \$8,138,408 \$14,281,445 \$2,117,260 \$2,004,042 \$4,307,455 \$304,295 \$8,699,567 \$8,558,768

COLORADO TAX COMMISSION

*Includes Credits, Book Accounts, Etc. *Includes Money and Credits. *Includes Notes, Etc. *Includes Special Privileges. *Includes Trac-

ABSTRACT OF ASSESSMENT FOR THE YEARS 1927 AND 1928 AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

SEVENTEENTH ANNUAL REPORT

Table with 6 columns: County, Libraries (1927, 1928), Furniture and Fixtures (1927, 1928), Bank Stock (1927, 1928), All Other Property (1927, 1928). Rows include Adams, Alamosa, Arapahoe, Archuleta, Baca, Bent, Boulder, Chaffee, Cheyenne, Clear Creek, Conejos, Costilla, Crowley, Custer, Delta, Denver, Dolores, Douglas, Engle, Elbert, El Paso, Fremont, Garfield, Gilpin, Grand, Gunnison, Hinsdale, Huerfano, Jackson, Jefferson, Kit Carson, Lake, La Plata, Larimer, Las Animas, Lincoln, Logan, Mesa, Mineral, Moffat, Montezuma, Montrose, Morgan, Otero, Ouray, Park, Phillips, Pitkin, Prowers, Pueblo, Rio Blanco, Rio Grande, Routt, Saguache, San Juan, San Miguel, Sedgewick, Summit, Teller, Washington, Weld, Yuma.

COLORADO TAX COMMISSION

Table with 6 columns: County, Libraries (1927, 1928), Furniture and Fixtures (1927, 1928), Bank Stock (1927, 1928), All Other Property (1927, 1928). Rows include Kit Carson, Lake, La Plata, Larimer, Las Animas, Lincoln, Logan, Mesa, Mineral, Moffat, Montezuma, Montrose, Morgan, Otero, Ouray, Park, Phillips, Pitkin, Prowers, Pueblo, Rio Blanco, Rio Grande, Routt, Saguache, San Juan, San Miguel, Sedgewick, Summit, Teller, Washington, Weld, Yuma, and Totals. Includes descriptive text: 'Includes Hay and Grain', 'Includes Electric Railway', 'Abstract Books', 'Includes C. B. Q. Grade', 'Includes Threshing Outfits', 'Abstract Books', 'Includes C. B. Q. Grade'.

ABSTRACT OF ASSESSMENT FOR THE YEARS 1927 AND 1928 AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS--Continued

County	TOTAL ASSESSMENT BY ASSESSORS		EXEMPTIONS		TOTAL NET ASSESSMENT BY ASSESSORS	
	1927	1928	1927	1928	1927	1928
Adams	\$ 27,308,300	\$ 27,684,040	\$ 576,680	\$ 599,370	\$ 26,731,620	\$ 27,084,670
Alamosa	8,146,222	8,470,169	215,050	201,950	7,931,172	8,268,219
Arapahoe	18,450,472	19,279,875	634,535	665,885	18,415,937	18,613,990
Archuleta	2,883,552	2,808,135	55,800	55,800	2,827,752	2,752,335
Baca	10,333,126	11,212,790	245,920	244,300	10,087,206	10,968,490
Bent	10,502,835	10,547,600	209,515	216,330	10,293,320	10,331,270
Boulder	40,127,880	39,960,620	1,204,700	1,210,850	38,923,180	38,749,770
Chaffee	6,806,090	6,995,020	190,000	190,800	6,616,090	6,744,220
Cheyenne	12,891,957	12,899,107	134,400	126,600	12,757,557	12,772,507
Clear Creek	4,255,930	4,283,590	174,345	196,575	4,081,245	4,087,015
Comoros	7,106,895	7,484,640	138,400	134,400	6,968,495	7,350,240
Costilla	4,311,470	4,396,585	118,090	121,325	4,193,380	4,275,260
Crowley	8,809,240	8,871,860	190,455	182,365	8,618,785	8,689,495
Custer	2,764,235	2,837,035	79,000	84,300	2,685,235	2,752,735
Delta	13,190,330	13,440,315	535,430	558,470	12,654,900	12,881,845
Denver	406,145,410	421,891,500	8,596,230	8,893,390	397,549,180	412,998,110
Dolores	1,644,190	1,784,185	42,525	47,790	1,601,665	1,736,395
Douglas	7,456,235	7,698,320	140,340	133,115	7,315,895	7,470,205
Eagle	4,515,564	4,614,401	124,055	133,560	4,391,349	4,480,841
Elbert	14,073,478	14,235,478	331,927	237,750	13,841,551	13,997,728
El Paso	64,938,600	66,212,480	1,840,960	1,907,110	63,097,640	64,305,370
Fremont	17,889,824	19,471,314	793,300	830,507	16,876,524	18,640,807
Garfield	12,557,420	13,126,765	343,635	358,870	12,213,785	12,767,895
Gilpin	1,865,169	1,978,876	880	880	1,864,289	1,978,876
Grand	4,891,660	4,645,720	75,935	77,720	4,815,725	4,568,000
Gunnison	10,285,605	10,239,090	309,630	211,335	10,095,975	10,027,705
Hinsdale	648,875	675,355	19,345	17,835	629,530	657,520
Huerfano	12,831,575	12,538,812	335,555	264,733	12,496,017	12,274,079
Jackson	3,629,210	3,388,940	50,230	49,300	3,578,980	3,339,640
Jefferson	22,717,335	23,299,375	685,300	678,695	22,032,035	22,620,680
Kiowa	16,366,484	16,457,206	134,555	134,180	16,231,929	16,323,026
Kit Carson	2,353,775	2,217,783	386,335	379,405	2,067,440	2,178,378
La Plata	6,602,058	5,786,480	271,165	17,115	5,575,315	5,771,363
Larimer	1,938,590	1,931,400	577,580	633,650	1,111,940	1,167,750
	50,321,100	51,067,690	1,540,480	1,589,310	48,881,220	49,478,380
Las Animas	31,897,031	29,827,206	625,923	592,129	31,271,108	29,235,077
Lincoln	18,062,865	17,648,370	369,390	301,365	17,679,470	17,347,005
Logan	30,380,530	30,438,015	861,225	842,250	29,526,805	29,595,765
Mesa	26,422,690	26,701,840	1,236,840	1,240,870	25,185,850	25,464,970
Mineral	993,630	989,125	24,435	27,840	968,195	961,285
Moffat	7,535,903	7,284,709	172,850	171,045	7,363,053	7,113,664
Montezuma	6,314,585	6,303,220	541,295	203,395	5,763,220	6,099,825
Montrose	11,589,185	10,537,375	347,600	326,000	10,941,585	10,211,375
Morgan	24,331,270	24,950,090	743,280	690,660	23,587,810	24,259,430
Otero	29,867,490	28,256,675	876,300	904,105	28,981,190	27,355,270
Ouray	3,080,166	3,101,948	38,186	30,570	2,991,970	3,091,378
Park	5,187,110	5,216,390	57,800	58,400	5,129,310	5,157,990
Phillips	13,914,870	13,635,375	227,140	206,600	13,687,730	13,428,775
Pitkin	3,406,894	3,302,126	68,360	71,500	3,333,844	3,230,626
Prowers	18,331,790	18,107,235	379,000	349,170	17,952,790	17,758,065
Pueblo	68,586,345	69,833,260	2,241,510	2,243,365	66,344,835	67,594,695
Rio Blanco	6,299,945	6,066,135	82,635	72,890	6,217,245	6,095,245
Rio Grande	9,586,022	9,700,028	219,800	232,400	9,366,222	9,462,845
Routt	14,630,720	13,871,570	393,620	292,870	14,337,100	13,578,700
Saguache	7,863,113	8,316,020	127,800	142,000	7,735,313	8,176,720
San Juan	3,132,158	2,689,028	32,590	40,345	3,101,768	2,648,683
San Miguel	4,968,620	4,865,225	104,560	104,760	4,864,060	4,760,465
Sedgewick	11,407,680	11,961,060	190,000	201,800	11,217,680	11,759,260
Summit	2,668,386	2,643,155	33,800	32,300	2,634,586	2,610,886
Teller	4,759,270	4,057,760	186,200	172,800	4,573,070	3,884,960
Washington	19,437,220	17,249,390	347,305	341,935	19,089,915	16,907,455
Weld	91,576,930	89,408,140	2,810,480	2,648,440	88,766,450	86,759,700
Yuma	23,445,700	23,197,620	464,800	449,200	23,030,900	22,748,420
Totals	\$1,366,784,622	\$1,378,955,154	\$34,310,446	\$34,423,074	\$1,332,474,176	\$1,344,532,680

COLORADO TAX COMMISSION

ABSTRACT OF ASSESSMENT FOR THE YEARS 1927 AND 1928 AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

County	Miles and Valuation of Railroads as Returned by the Colorado Tax Commission 1927			Miles and Valuation of Telegraph Companies as Returned by the Colorado Tax Commission 1928		
	Miles	Amount		Miles	Amount	
Adams	91.47	\$ 4,191,660		1,312.14	\$ 198,360	
Alamosa	51.45	1,521,690		80.92	8,900	
Arapahoe	62.94	2,438,140		760.31	77,180	
Archuleta	63.10	1,866,260		89.65	9,860	
Bacon	47.25	1,982,480		47.22	5,190	
Bent	77.59	3,066,200		519.20	36,610	
Boulder	101.10	3,577,700		347.170	28,800	
Charlee	76.95	2,253,870		382.30	38,290	
Cheyenne	63.12	2,834,180		631.30	63,110	
Clear Creek	26.05	814,810		32.42	3,570	
Comstock	54.05	1,598,580		106.52	11,710	
Costilla	63.63	999,390		62.42	6,890	
Crowley	31.35	1,032,420		64.58	7,100	
Custer	37.140	374,140		25.06	2,760	
Delta	69.50	2,055,530		174.87	19,230	
Denver	56.14	2,402,860		631.07	58,130	
Dolores	17.72	106,320		16.67	1,830	
Douglas	98.25	3,320,320		1,688.83	150,820	
Eagle	2,164.470	677,820		480.64	52,840	
Elbert	83.24	3,332,620		507.80	55,830	
El Paso	180.58	6,514,660		2,217.61	201,300	
Fremont	107.59	3,264,330		488.54	45,900	
Gardner	118.27	3,043,820		561.72	61,620	
Gilpin	36.95	677,820		75.51	8,300	
Grand	76.58	889,080		152.37	16,750	
Gunnison	194.73	5,774,040		226.82	18,210	
Hinsdale	9.40	278,010		820.00	82,880	
Huerfano	129.10	4,016,730		410.66	45,150	
Jackson	43.88	2,077,750				
Jefferson	98.57	2,971,060				

Totals	5,025.93	\$164,118,640	4,995.61	\$161,387,310	28,495.94	\$2,668,170
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SEVENTEENTH ANNUAL REPORT

County	Miles and Valuation of Railroads as Returned by the Colorado Tax Commission 1927			Miles and Valuation of Telegraph Companies as Returned by the Colorado Tax Commission 1928		
	Miles	Amount		Miles	Amount	
Kiowa	87.49	3,048,960		175.00	19,240	
Kit Carson	60.18	2,192,160		300.70	32,060	
Lake	53.69	1,661,040		240.99	26,500	
La Plata	121.00	2,877,310		159.82	17,670	
Larimer	136.39	4,942,300		226.27	24,880	
Las Animas	225.40	8,950,060		1,809.67	151,540	
Lincoln	73.33	3,032,620		580.71	64,060	
Logan	133.60	6,498,070		785.48	60,180	
Mesa	112.25	3,154,510		1,026.90	92,330	
Mineral	17.40	514,620		17.41	1,910	
Moffat	7.49	86,960				
Montezuma	62.69	376,140		59.59	6,570	
Montrose	52.35	1,548,310		119.26	13,110	
Morgan	90.53	4,305,550		1,026.90	92,330	
Otero	92.58	3,824,452		1,071.57	74,330	
Ouray	37.40	792,580		71.62	7,900	
Pack	107.29	3,688,220		593.32	65,450	
Phillips	36.30	1,795,880		36.30	4,000	
Pitkin	39.79	713,640		37.32	3,060	
Prowers	80.58	3,329,750		551.73	39,340	
Pueblo	229.67	7,036,852		2,041.25	182,720	
Rio Blanco	77.80	1,926,000		42.11	4,650	
Rio Grande	52.81	1,278,690		163.23	16,100	
Route	90.94	1,052,600				
Saguache	107.10	3,159,810		129.92	14,200	
San Juan	28.90	529,980		57.77	6,100	
San Miguel	37.70	1,462,200		360.54	28,280	
Sedgewick	31.48	1,412,610		105.99	11,090	
Summit	44.94	1,544,860				
Teller	39.55	594,840				
Washington	40.22	2,009,280		122.76	15,250	
Weld	401.38	15,868,200		3,221.84	3,223,020	
Yuma	40.42	1,999,160		405.10	44,690	
Totals	5,025.93	\$164,118,640	4,995.61	\$161,387,310	28,495.94	\$2,668,170

COLORADO TAX COMMISSION

ABSTRACT OF ASSESSMENT FOR THE YEARS 1927 AND 1928 AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

SEVENTEENTH ANNUAL REPORT

County	Miles and Valuation of Telephone Companies as Returned by the Colorado Tax Commission		All Other Property Returned by the Colorado Tax Commission		Grand Total Valuation	
	1927	1928	1927	1928	1927	1928
	Miles	Amount	Miles	Amount	Amount	Amount
Adams	5,151.04	\$ 168,570	5,301.68	\$ 164,890	\$ 31,445,450	\$ 31,726,560
Alamosa	1,745.50	50,730	1,745.50	161,000	9,667,542	10,000,259
Arapahoe	6,934.04	206,080	7,173.52	496,090	21,743,670	22,388,965
Archuleta	206.25	8,450	206.25	8,460	4,721,112	4,652,445
Baca	295.00	10,930	295.00	14,980	12,572,086	12,883,680
Bent	2,033.00	75,320	2,033.00	100,230	13,711,680	13,630,010
Boulder	16,207.24	472,830	16,307.24	3,539,510	46,482,020	46,337,665
Chaffee	2,063.00	59,560	2,063.00	323,100	9,314,490	9,488,820
Cheyenne	1,195.00	34,500	636.00	18,380	15,719,237	15,589,747
Clear Creek	1,195.00	34,500	1,195.00	419,930	5,434,335	5,411,005
Conejos	1,041.00	29,660	1,041.00	29,710	45,480	9,026,850
Costilla	1,026.00	31,870	1,056.05	33,770	31,410	5,265,270
Crowley	1,338.20	43,230	1,283.20	42,390	163,946	10,001,565
Custer	296.00	8,500	5,430	22,520	3,093,145	3,293,425
Delta	4,028.38	121,750	4,033.00	121,810	14,940,790	15,155,415
Denver	251,362.64	7,262,500	253,571.64	7,335,056	24,960,220	447,803,880
Douglas	56.00	2,490	45.30	3,120	1,152,155	1,888,425
Douglas	2,903.60	106,330	3,033.32	112,160	392,130	10,386,855
Earl	923.50	26,460	923.50	204,740	196,620	6,340,019
Elbert	610.00	17,610	510.00	80,070	92,420	17,337,681
El Paso	34,323.12	1,024,170	34,780.52	1,044,150	1,373,975	72,036,880
Fronton	4,337.00	136,310	4,337.00	136,330	1,199,110	1,737,445
Garfield	3,389.95	102,870	3,242.25	94,950	1,466,750	21,769,814
Grant	833.00	24,050	833.00	117,730	1,559,070	16,980,175
Gilpin	1,137.00	32,460	1,137.00	78,390	1,183,560	2,793,099
Grand					68,020	5,532,415
Gunnison	1,450.66	46,830	1,450.66	47,300	23,570	15,888,625
Hinsdale	76.00	1,650	76.00	1,230	19,090	15,888,625
Huerfano	2,822.28	75,650	2,604.58	84,700	766,440	928,510
Jackson	180.00	5,200	180.00	5,200	5,950	17,371,560
Jefferson	9,570.00	275,700	9,670.00	278,350	908,370	3,797,430
Totals	493,099.58	\$14,313,430	490,554.88	\$51,715,260	\$54,499,920	\$1,577,560,330

COLORADO TAX COMMISSION

Kiowa	267.00	7,720	80,500	70,040	13,888,075	13,480,666
Kit Carson	889.00	25,910	57,830	47,830	26,376,440	23,983,077
Lake	2,124.00	62,450	523,870	540,610	7,878,803	8,052,890
La Plata	2,589.53	74,570	932,530	915,210	15,303,920	15,507,430
Larimer	12,378.26	367,590	883,330	837,725	55,600,690	55,590,465
Las Animas	7,131.96	215,190	1,455,340	2,503,540	42,071,688	40,824,097
Lincoln	757.60	21,910	67,410	137,830	20,951,565	20,303,115
Logan	4,117.74	148,700	406,560	444,375	36,542,585	36,645,210
Mesa	8,093.75	236,330	690,290	683,420	29,245,600	23,557,440
Mineral	260.00	7,510	54,920	57,470	1,548,095	1,540,735
Moffat	571.00	17,890	83,910	84,220	7,551,813	7,305,434
Montezuma	976.00	2,6080	33,810	33,690	6,215,870	6,542,315
Montrose	3,726.50	107,430	158,650	155,655	12,769,085	12,030,880
Morgan	4,548.42	148,340	154,410	159,540	28,188,420	28,896,150
Otero	5,680.20	173,220	524,340	544,950	33,337,852	31,326,660
Ouray	1,156.00	32,420	186,200	184,340	4,012,050	4,034,268
Park	1,233.00	37,470	37,040	37,450	8,959,310	8,923,880
Phillips	632.97	31,870	16,900	14,420	15,535,370	15,365,935
Pitkin	761.00	22,420	120,130	118,020	4,197,694	4,066,478
Prowers	3,462.12	122,920	55,080	48,175	21,529,730	21,173,010
Pueblo	31,736.14	947,720	964,250	4,371,440	77,713,978	79,396,935
Rio Blanco	718.50	22,870	23,260	23,820	6,362,070	6,124,945
Rio Grande	2,020.00	60,380	169,200	166,870	10,889,122	10,988,818
Routt	1,671.25	48,280	418,750	530,700	15,872,130	15,240,510
Saguache	1,433.00	43,070	74,700	74,650	11,024,653	11,447,000
San Juan	730.00	20,790	189,000	187,360	3,900,758	3,375,653
San Miguel	995.00	28,860	931,670	915,585	6,106,550	6,100,900
Sedgwick	1,039.42	41,270	39,220	35,690	12,738,970	13,224,080
Summit	904.00	25,360	394,490	379,240	4,610,946	4,541,318
Teller	4,664.00	134,660	636,180	721,420	5,938,750	5,335,070
Washington	844.93	28,430	58,870	136,970	21,321,275	19,116,665
Weld	17,264.62	513,530	1,177,280	1,199,090	100,552,940	104,344,360
Yuma	1,537.27	46,560	37,290	33,640	26,108,450	24,867,760
Totals	493,099.58	\$14,313,430	490,554.88	\$51,715,260	\$54,499,920	\$1,577,560,330

RECAPITULATION OF ABSTRACTS OF ALL COUNTIES

	1927 Acres	1927 Amount \$	1928 Acres	1928 Amount \$
Improved Fruit Land.....	20,045	3,287,155	31,481	8,280,062
Irrigated Land.....	2,249,196	169,851,231	2,239,822	165,644,975
Natural Hay Land.....	328,920	8,694,150	330,990	8,628,409
Dry Farming Land.....	11,559,097	143,889,054	11,392,036	137,717,586
Grazing Land.....	20,724,215	81,135,763	21,179,940	77,735,048
Improvements on Above Lands.....		76,491,441		79,069,297
Improvements on Public Lands.....		2,242,433		2,111,480
Equities in State and School Lands.....		2,914,882		2,828,596
Timber Land and Improvements.....	615,461	1,380,990	597,881	1,280,505
Productive Coal Land.....	90,296	8,235,343	92,758	8,408,411
Non-Productive Coal Land.....	95,633	4,646,178	86,739	4,317,637
Coal Reserves.....	2,880,555	3,887,609	2,924,503	3,710,037
Improvements on Coal Land.....		7,996,267		7,973,662
Oil and Improvements.....	405,675	2,416,394	457,170	2,303,210
Metaliferous Mining Claims (Non-Producing).....	351,274	1,123,497	353,877	12,144,343
Placer Mining Claims.....				
Assessment on Output from Metaliferous Mining Claims.....		3,244,771		2,930,233
Mineral Reserves.....	1,536	126,165	1,763	98,715
Improvements on All Mineral Lands.....		5,952,364		5,527,396
Town and City Lots.....		186,753,398		186,983,066
Improvements on Town and City Lots.....		326,800,447		339,022,483
Totals of Real Estate and Improvements.....	39,321,903	\$1,052,070,032	39,688,760	\$1,051,565,691

	Number	Amount \$	Number	Amount \$
Horses.....	250,008	8,764,003	239,759	8,207,666
Mules.....	30,306	1,250,336	26,189	1,116,295
Asses.....	403	8,345	361	5,635
Range Cattle.....	828,545	18,212,360	796,725	23,622,230
Cattle Fed in Transit.....	123,462	1,156,233	101,377	1,239,890
Milk Cows.....	162,268	6,467,821	148,474	7,890,972
Sheep.....	1,212,716	9,028,761	1,260,842	10,234,487
Sheep Fed in Transit.....	678,334	883,156	1,493,982	1,562,635
Swine.....	164,058	1,637,301	172,209	1,676,270
Goats.....	17,220	70,295	17,825	72,344

COLORADO TAX COMMISSION

Foxes.....	1,933	241,540		
Poultry (Dozen).....	213,400	1,033,319		
Bees (Stands).....	230,046	232,775		
All Other Animals.....	18,092	338,076		
Totals of Live Stock.....	4,446,961	\$ 57,129,404		
Bicycles.....	874	\$ 11,155		
Motorcycles.....	638	33,775		
Automobiles and Trucks.....	208,803	48,040,996		
Tractors.....	6,144	1,529,425		
Carriages and Vehicles.....	56,802	1,294,632		
Aeroplanes.....			17	26,550
Agricultural Implements, Machinery and Harness.....		8,669,557		8,568,768
Bank Deposits.....		8,138,408		14,281,445
Money, Credits, Book Accounts, Etc.....		2,117,960		2,004,042
Cash Value Promissory Notes, Bonds, Debentures, Etc.....		4,307,455		304,295
Cash Value Special Privileges and Franchises.....				
Average Amount of Money Invested in Merchandise.....		76,648,132		77,131,541
Amount of Capital Employed in Manufactures.....		37,919,838		37,390,163
Bank Stock.....		23,400,570		23,694,356
Jewelry, Gold and Silver, Diamonds and Other Precious Stones.....		896,296		961,180
Household Property.....		29,452,790		30,566,016
Libraries.....		456,904		430,569
Furniture and Fixtures.....		12,546,105		12,648,417
Musical Instruments.....	81,423	6,261,230	91,488	7,235,430
Clocks and Watches.....	19,694	290,776	18,117	332,040
Radios.....	16,730	705,205	22,351	1,021,987
All Other Property.....		2,675,426		3,059,968
Total Miscellaneous Personal Property.....	391,108	\$ 265,376,634	411,046	\$ 270,260,659
Totals by Assessors.....		\$1,366,784,622		\$1,378,955,754
Deduct Amount of Property Exempt.....		34,310,446		34,423,074
Total Net by Assessors.....		\$1,332,474,176		\$1,344,532,680
Valuation of Railroads.....	Miles			
Valuation of Telegraph Companies.....	4,825.93	\$ 164,118,640	4,995.00	\$ 161,387,910
Valuation of Telephone Companies.....	28,305.94	2,669,170	27,851.89	2,639,930
Valuation of All Other Property by Tax Commission.....	493,099.58	14,313,420	490,554.88	14,499,940
Total Valuation of Corporations by Tax Commission.....		51,715,260		54,499,920
Net Grand Totals.....		\$ 232,816,490		\$ 233,027,700
		\$1,565,290,666		\$1,577,560,880

The following table shows the Assessed Valuation of all Metalliferous Mining Property as compared with all other property other than that of the Metalliferous Mines in the Fifteen Principal Mining Counties of the State for the years 1912, 1913, 1922, and 1928. The years 1914 to 1921 and 1923 to 1927 are omitted and 1912 and 1913 included herein in order to show the results under the different laws in force.

County	1912 Assessed Value of All Mining Property	1912 Assessed Value of All Other Property	1912 Assessed Value of All Property	1913 Assessed Value of All Mining Property	1913 Assessed Value of All Other Property	1913 Assessed Value of All Property	1922 Assessed Value of All Mining Property	1922 Assessed Value of All Other Property	1922 Assessed Value of All Property	1928 Assessed Value of All Mining Property	1928 Assessed Value of All Other Property	1928 Assessed Value of All Property
Boulder	\$ 1,034,080	\$ 11,781,999	\$ 12,816,079	\$ 2,814,475	\$ 37,097,443	\$ 39,911,918	\$ 1,253,700	\$ 45,305,060	\$ 46,558,760	\$ 758,590	\$ 45,569,075	\$ 46,327,665
Clear Creek	1,034,705	1,582,716	2,617,421	1,848,885	3,434,145	5,283,030	1,958,205	3,575,110	5,533,315	1,915,910	3,495,095	5,411,005
Eagle	190,891	2,002,588	2,193,479	546,665	6,341,169	6,887,834	527,613	6,210,678	6,738,291	362,333	6,559,298	6,921,631
Gilpin	946,472	1,080,174	2,026,646	1,972,370	2,508,303	4,480,673	1,389,153	1,402,014	2,791,167	1,182,827	1,615,629	2,798,456
Gunnison	635,785	3,869,949	4,505,734	1,855,340	12,796,555	14,651,895	1,170,440	14,704,365	15,874,805	1,087,860	14,742,145	15,830,005
Hinsdale	271,240	289,075	560,315	365,280	585,698	950,978	361,947	574,824	936,771	305,760	649,000	954,760
Lake	2,225,233	3,721,030	5,946,263	6,671,230	9,172,159	15,843,389	2,625,975	5,611,230	8,237,205	3,183,985	4,868,945	8,052,930
Mineral	325,153	417,958	743,111	562,058	1,243,814	1,805,872	296,440	1,149,783	1,446,223	284,175	1,256,560	1,540,735
Ouray	1,620,817	1,122,017	2,742,834	2,748,593	3,274,761	6,123,354	1,022,160	3,510,829	4,532,989	831,391	3,202,877	4,034,268
Park	365,735	2,319,836	2,685,571	1,112,805	7,798,145	8,910,950	1,016,115	7,908,370	8,924,485	874,410	8,049,470	8,923,880
Pitkin	296,265	1,656,440	1,952,705	1,341,620	5,818,850	7,160,470	753,420	3,978,600	4,732,110	524,557	3,542,919	4,067,476
San Juan	1,237,359	998,737	2,236,096	2,958,228	1,913,691	4,871,919	1,927,509	1,494,192	3,421,701	1,960,416	1,415,237	3,375,653
San Miguel	2,300,880	1,533,640	3,834,520	4,684,930	5,730,014	10,414,944	2,272,510	5,702,155	7,974,665	1,299,880	4,716,020	6,015,900
Summit	866,247	981,460	1,847,707	2,955,574	3,195,304	6,150,878	1,753,937	3,471,911	5,225,848	1,511,548	3,003,370	4,544,918
Teller	4,545,310	3,590,028	8,135,338	11,108,750	8,436,375	19,545,125	3,284,620	4,049,170	7,333,790	2,109,230	3,226,840	5,336,070
Totals	\$ 17,896,172	\$ 36,947,647	\$ 54,843,819	\$ 43,546,803	\$109,446,426	\$152,993,229	\$ 21,613,744	\$108,648,381	\$130,262,125	\$ 18,192,872	\$105,942,480	\$124,135,353

**MISCELLANEOUS
TABLES**

COMPARATIVE VALUATIONS, 1925, 1926, 1927, 1928

Total Valuations of Counties, Including Public Utilities.

Table with columns: County, Corrected Valuation by Assessors, Less Exemptions (1925, 1926, 1927, 1928), and Total Valuations of Counties, Including Public Utilities (1925, 1926, 1927, 1928).

Table with columns: County, Corrected Valuation by Assessors, Less Exemptions (1925, 1926, 1927, 1928), and Total Valuations of Counties, Including Public Utilities (1925, 1926, 1927, 1928).

*Amended Abstracts Less Corrections.

VALUATION, STATE REVENUE, MILL LEVIES AND DISTRIBUTION OF TOTAL COUNTY REVENUE
FOR ALL COUNTIES IN THE STATE FOR THE YEAR 1927

STATE LEVY 3.84 MILLS

MOTHERS' COMPENSATION AND BLIND BENEFITS COUNTY FAIR AND ADVERTISING

County	MOTHERS' COMPENSATION AND BLIND BENEFITS		COUNTY FAIR AND ADVERTISING		GENERAL SCHOOL		
	MHI Levy	Revenue	MHI Levy	Revenue	Total County Revenue	MHI Levy	Revenue
Adams	.10	\$ 3,142.76	.03	\$ 942.83	\$ 197,679.66	3.51	\$ 110,310.91
Alamosa	.10	966.75			59,745.40	5.00	48,337.71
Arapahoe	.12	2,623.24			140,343.31	5.00	109,801.65
Archuleta	.10	473.02			40,442.83	4.10	19,893.63
Baca	.05	628.60	.50	6,286.04	77,444.04	5.00	62,860.43
Bent	.10	1,371.17			88,851.69	4.12	56,492.12
Boulder	.10	4,643.23			288,344.52	3.95	183,407.55
Chaffee					70,334.14	3.80	35,399.96
Cheyenne					58,161.17	1.64	25,779.55
Clear Creek	.10	542.89			57,546.71	3.00	16,286.81
Conejos	.17	1,471.55	.05	432.81	88,292.78	5.00	49,280.77
Costilla	.10	993.50	.10	993.80	76,346.41	4.50	23,693.71
Crowley	.10	993.50			66,054.48	4.45	44,901.87
Custer	.12	1,817.81	.77	10,755.39	25,675.59	5.00	15,467.22
Delta					15,4817.05	5.00	75,742.20
Denver	.125	55,014.81			2,071,637.61	2.517	1,107,778.18
Dolores			.50	888.71	49,703.15	2.00	8,887.15
Douglas			.20	2,196.50	69,933.40	3.00	39,947.57
Eagle					75,240.28	4.00	27,860.08
Elbert	.10	1,732.67			86,113.88	3.70	64,108.93
El Paso	.125	9,012.36	.11	7,930.87	322,003.02	3.47	250,183.14
Fremont	.17	3,396.71	.05	3,682.22	166,916.74	5.00	108,300.74
Garfield	.20	3,396.71			209,746.91	5.00	84,917.78
Gilpin			.20	1,106.25	35,128.39	5.00	14,051.36
Grand	.20	1,106.25			41,539.61	3.68	20,354.96
Gunnison	.170	2,701.06	.10	1,588.86	115,828.07	2.14	34,001.66
Hinsdale					22,821.84	5.00	4,642.05
Huerfano					151,163.30	5.00	86,373.31
Jackson					23,916.61	2.10	8,166.65
Jefferson					214,221.54	4.30	112,886.35

Kiowa	.12	1,610.82	.31	4,161.28	55,438.99	3.67	35,840.70
Kit Carson	.05	1,351.40	.15	4,054.20	121,695.99	3.25	90,543.79
Lake	.325	2,557.25	.20	1,573.59	181,363.32	3.25	33,322.46
La Plata	.125	6,679.48	.07	1,918.19	158,829.82	3.00	76,127.45
Larimer	.12	6,679.48	.07	3,896.36	413,571.18	3.10	172,553.25
Las Animas	.02	841.43	.13	5,469.32	244,015.79	5.00	210,358.44
Lincoln			.13	4,750.75	113,296.32	3.65	76,438.37
Logan			.13	4,750.75	223,285.06	3.99	145,811.36
Mesa	.10	2,924.56			222,266.56	5.00	146,238.00
Mineral	.17	263.39			16,531.72	3.00	4,648.09
Moffat			.26	1,981.16	91,438.30	5.00	38,099.20
Montezuma	.10	1,277.54	.10	1,277.54	85,356.60	5.00	31,927.52
Montrose	.10	3,551.94	.10	2,841.52	131,586.56	5.00	62,744.92
Morgan	.125	3,338.55	.05	1,669.27	191,894.46	4.41	125,312.27
Otero	.10	3,338.55	.05	1,669.27	150,234.65	3.80	126,364.81
Ouray	.125	501.52	.10	401.21	59,480.12	5.00	20,060.75
Park	.125	1,120.02			62,721.19	2.70	24,192.46
Phillips	.06	932.42	.20	3,107.08	80,007.16	3.60	55,327.33
Pitkin	.125	525.18			75,626.17	5.00	21,007.27
Prowers	.02	433.74	.10	2,168.70	105,132.19	4.30	93,354.32
Pueblo	.14	10,901.93			363,637.32	4.58	356,619.53
Rio Blanco			.035	2,192.68	52,040.35	4.40	27,565.21
Rio Grande			.20	3,146.60	62,094.35	4.70	51,901.73
Routt			.20	2,211.30	92,038.22	5.00	78,665.59
Saguache			.20	2,211.30	77,335.47	3.00	33,169.48
San Juan	.12	468.09			48,486.42	2.83	11,039.15
San Miguel	.26	1,597.73			93,774.38	4.30	26,423.97
Sedgwick	.375	1,729.10	.257	3,271.91	90,213.07	3.744	47,665.50
Summit	.10	598.88			42,074.88	3.00	13,832.84
Teller	.10	598.88			78,452.62	4.62	27,668.03
Washington	.12	2,546.55			90,190.41	4.94	104,833.09
Weld	.10	2,510.84			720,844.83	3.90	415,872.01
Yuma	.10	2,510.84	.10	2,510.84	115,498.87	5.00	125,542.25
Totals		\$139,899.34		\$90,256.59	\$9,746,913.82		\$5,747,112.36

VALUATION AND TAXES LEVIED, TOGETHER WITH MILL LEVIES FOR COUNTY, AND AVERAGE LEVIES FOR TOWN AND SCHOOL PURPOSES, WITH THE AVERAGE TOTAL LEVIES FOR THE YEAR 1927.* STATE LEVY 3.84 MILLS.

County	Valuation	Total Revenue	County		Average Town		Average School		Average County	
			Mill Levy	Levy	Mill Levy	Levy	Mill Levy	Levy	Mill Levy	Total Levy
Adams	31,427,610	\$ 751,531.48	6.29	21.45	11.27	23.91				
Alamosa	9,667,542	333,558.37	6.18	17.34	17.34	34.50				
Arapahoe	21,860,330	710,708.99	6.42	16.43	17.47	32.51				
Archuleta	4,730,155	115,297.85	8.55	16.00	10.23	24.38				
Baca	12,572,086	298,669.68	6.16	7.35	13.49	32.96				
Bent	13,711,680	333,089.94	6.48	11.79	12.64	34.29				
Boulder	46,432,290	1,371,782.56	6.21	15.11	15.11	29.54				
Chaffee	9,315,780	278,688.31	7.55	14.30	12.48	29.92				
Cheyenne	15,719,237	276,643.57	3.70	15.00	9.37	17.60				
Clear Creek	5,428,935	151,455.44	10.60	13.89	8.84	27.90				
Conchos	8,656,155	276,669.68	10.20	12.56	16.20	31.97				
Costilla	5,266,270	185,068.74	4.20	18.00	16.35	35.14				
Crowley	3,833,095	114,236.68	8.36	18.37	18.30	31.64				
Custer	3,993,445	76,971.03	8.30	8.23	11.92	24.88				
Delta	15,148,440	585,920.78	10.22	12.88	20.60	38.68				
Denver	440,118,465	14,479,897.50	4.707	9.889	14.364	32.90				
Dolores	1,777,430	73,636.81	22.90	14.00	12.47	41.43				
Douglas	10,982,535	214,288.69	6.10	22.50	8.47	19.51				
Eagle	6,840,019	210,402.04	11.00	18.35	14.07	30.76				
Elbert	17,326,737	326,373.95	4.97	15.46	9.47	18.84				
El Paso	72,098,890	2,535,119.10	4.480	13.70	18.14	35.16				
Fremont	21,666,119	782,364.94	7.66	12.97	19.64	36.36				
Garfield	16,383,555	656,033.22	12.35	16.30	19.06	38.63				
Glavin	2,810,271	83,558.01	12.50	23.70	10.37	30.44				
Grand	5,531,240	120,232.11	7.51	15.77	9.47	31.74				
Gunnison	15,888,635	375,006.36	7.29	12.68	10.56	23.60				
Hinsdale	928,410	41,138.50	24.00	22.00	13.57	44.31				
Huerfano	17,374,663	583,049.67	8.75	11.19	18.55	33.75				
Jackson	3,888,880	73,903.49	6.15	14.00	8.37	19.00				
Jefferson	26,352,640	745,562.45	8.16	14.69	14.33	28.40				

County	Valuation	Total Revenue	County		Average Town		Average School		Average County	
			Mill Levy	Levy	Mill Levy	Levy	Mill Levy	Total Levy		
Kiowa	13,423,484	255,967.99	4.13	18.15	10.44	19.07				
Kit Carson	27,027,938	588,921.03	4.50	20.04	11.02	31.79				
Lake	7,868,468	268,034.28	10.725	26.70	13.09	34.06				
La Plata	5,345,490	533,012.96	10.35	10.96	16.37	34.08				
Larimer	55,662,340	1,609,740.70	7.43	14.17	13.00	28.92				
Las Animas	42,071,688	1,314,980.62	5.80	18.60	16.68	31.26				
Lincoln	20,942,020	149,544.31	5.41	16.76	13.11	23.85				
Logan	36,540,420	1,025,186.16	6.11	16.23	14.97	28.06				
Mesa	29,345,600	1,003,297.12	7.60	14.84	17.18	34.36				
Mineral	1,549,365	37,437.44	10.67	20.00	7.06	24.16				
Moffat	7,619,859	239,508.31	12.00	20.00	12.59	31.43				
Montezuma	6,205,505	248,785.77	13.75	15.38	18.66	40.09				
Montrose	12,775,395	479,260.95	10.30	16.05	19.13	37.81				
Morgan	28,415,480	790,137.41	6.75	11.03	15.12	27.81				
Otero	33,385,477	918,978.04	4.50	14.01	14.73	27.53				
Ouray	4,012,150	134,053.28	14.825	14.49	11.77	33.53				
Park	8,960,170	149,353.95	7.00	4.81	5.68	16.67				
Phillips	15,335,370	315,673.84	5.15	10.94	10.00	20.31				
Pitkin	4,201,454	148,067.60	18.00	43.00	9.88	35.24				
Prowers	21,587,050	547,068.10	4.85	12.78	14.16	25.23				
Pueblo	77,854,536	3,022,353.72	4.67	27.30	18.18	38.82				
Rio Blanco	6,264,830	157,843.52	8.31	12.50	11.73	25.20				
Rio Grande	10,894,624	401,737.33	5.70	15.64	24.02	36.88				
Routt	11,733,030	431,754.44	5.85	18.67	16.34	27.44				
Saguache	11,056,496	278,093.12	7.00	11.97	13.10	25.15				
San Juan	3,900,758	109,832.30	12.43	10.38	10.23	28.76				
San Miguel	6,145,110	205,570.36	15.26	9.09	12.33	33.44				
Sedwick	12,731,170	244,638.42	7.086	15.23	16.38	37.07				
Summit	4,810,946	114,032.97	9.125	13.54	10.18	24.72				
Teller	5,988,760	241,388.89	13.10	52.19	14.01	40.34				
Washington	21,921,275	3,490,265.51	4.25	12.00	14.10	33.10				
Weld	106,933,550	3,822,428.35	4.76	14.37	15.37	28.91				
Yuma	26,108,450	632,648.98	4.60	14.06	15.01	25.19				
Totals	\$1,573,953,047	\$47,975,546.46	8.59	15.97	33.61	30.48				

*From County Treasurers' Annual Statements. Includes Revenue of Water and Park Districts. †Exclusive of Educational Institutions.

STATE REVENUE CHARGED COUNTIES, 1927 AND 1928
1927 LEVY 3.84 MILLS. 1928 LEVY 3.56 MILLS.

County	1927			1928			Increase	Decrease
	Valuation	State Revenue	Valuation	State Revenue	Revenue			
Adams	31,445,460	\$ 120,750.57	\$ 31,726,560	\$ 112,946.55			\$ 7,804.02	
Alamosa	9,667,542	37,123.36	10,000,259	35,600.92			1,522.44	
Arapahoe	21,743,670	83,495.69	22,368,965	79,633.52			3,862.17	
Archuleta	4,731,112	18,129.07	4,852,445	16,562.70			1,566.37	
Baca	12,572,086	48,276.81	12,883,680	45,865.90			2,410.91	
Bent	13,711,680	52,652.85	13,630,010	48,522.84			4,130.01	
Boulder	46,480,920	178,490.95	46,327,665	164,926.49			13,564.46	
Chaffee	9,314,400	35,767.64	9,488,820	33,780.20			1,987.44	
Cheyenne	15,719,237	60,361.87	15,969,747	55,428.30			4,933.57	
Clear Creek	5,434,395	20,868.08	5,411,005	13,263.18			1,604.90	
Conejos	8,652,655	33,226.20	9,026,850	32,135.59			1,090.61	
Costilla	5,265,370	20,218.64	5,326,840	18,999.15			1,219.49	
Crowley	9,925,484	38,113.86	10,001,565	35,605.57			2,508.29	
Custer	3,093,145	11,877.88	3,203,625	11,404.80			472.78	
Delta	14,940,790	57,372.63	15,155,415	53,953.28			3,419.35	
Denver	433,098,720	1,663,099.08	447,803,880	1,594,181.81			68,917.27	
Dolores	1,752,495	6,723.58	1,888,425	6,722.79			6.79	
Douglas	10,986,885	42,189.64	11,376,565	40,500.57			1,689.07	
Eagle	6,840,919	26,265.67	6,921,631	24,641.01			1,624.66	
Elbert	17,327,681	66,538.30	17,334,469	61,888.71			4,649.59	
El Paso	72,036,880	276,621.62	73,306,745	260,872.01			15,649.61	
Fremont	21,769,814	83,596.09	23,589,277	83,977.83			381.74	
Garfield	16,980,175	65,203.87	17,456,520	62,074.01			5,129.86	
Gilpin	2,793,999	10,725.50	2,798,456	9,962.50			763.00	
Grand	5,532,415	21,244.47	5,650,360	19,866.05			1,378.42	
Gunnison	15,888,625	61,012.22	15,830,005	56,354.82			4,657.50	
Hinsdale	1,928,580	3,565.48	1,954,760	3,398.92			166.56	
Huerfano	17,271,960	66,708.73	17,193,160	61,100.88			5,605.91	
Jackson	3,797,490	14,582.36	3,858,540	12,668.40			1,913.94	
Jefferson	26,252,315	100,808.89	26,817,590	95,470.62			5,338.27	

COLORADO TAX COMMISSION

Kiowa	13,388,075	51,410.20	13,480,566	47,990.81			3,419.39
Kit Carson	26,276,440	100,901.53	23,983,077	83,379.75			15,521.78
Lake	7,878,803	30,244.60	8,052,330	28,668.43			1,586.17
La Plata	15,389,920	58,737.05	15,507,430	55,206.45			3,580.60
Larimer	58,600,690	213,506.65	55,590,465	197,902.06			15,604.59
Las Animas	42,071,688	161,555.28	40,824,097	145,333.77			16,221.40
Lincoln	36,532,555	80,433.92	30,503,225	72,991.13			7,442.84
Logan	36,532,595	140,323.56	36,645,310	130,466.95			9,866.61
Mesa	29,245,600	112,303.10	29,557,440	105,234.49			7,078.61
Mineral	1,588,095	5,944.68	1,540,435	5,465.02			478.66
Moffat	7,551,813	28,998.96	7,305,434	26,007.35			2,991.61
Montezuma	6,215,870	23,868.94	6,543,415	23,900.64			5,166.30
Montrose	12,789,082	49,023.29	12,030,380	42,890.63			6,132.66
Morgan	28,488,420	108,243.53	28,800,480	102,870.19			5,373.34
Otero	33,887,852	128,209.35	31,826,060	113,302.91			14,906.44
Ouray	4,012,050	15,406.27	4,034,268	14,361.99			1,044.28
Park	3,265,310	24,493.16	3,223,880	31,709.01			2,634.74
Phillips	15,535,370	59,655.82	15,265,325	54,344.20			5,311.62
Pitkin	4,197,694	16,119.15	4,066,476	14,476.65			1,642.50
Fowers	21,325,730	82,674.16	21,175,010	75,375.92			7,298.24
Pueblo	77,113,878	298,421.68	79,996,335	284,789.09			13,632.59
Rio Blanco	6,362,070	24,430.35	6,124,945	21,804.80			2,625.55
Rio Grande	10,859,122	41,814.23	10,983,318	39,402.39			2,711.84
Routt	15,872,130	60,948.98	15,240,510	54,256.21			6,692.77
Saguache	11,024,653	42,334.67	11,447,000	40,451.32			1,883.35
San Juan	3,900,758	14,978.91	3,375,853	12,017.32			2,961.59
San Miguel	6,106,560	23,449.15	6,016,900	21,416.60			2,032.55
Sedgewick	12,738,970	48,917.64	13,224,080	47,077.72			1,839.92
Summit	4,610,948	17,706.03	4,544,918	16,179.91			1,526.12
Teller	5,988,769	22,996.80	5,336,070	18,996.41			4,000.39
Washington	21,221,275	81,489.70	19,116,665	68,055.33			13,434.37
Weld	106,552,640	409,162.14	104,345,960	371,471.62			37,690.52
Yuma	25,108,450	96,416.45	24,864,750	89,518.51			7,897.94
Totals	\$1,565,290,666	\$6,010,716.13	\$1,577,569,380	\$5,616,114.95			\$381.74
Decrease							\$394,601.18
							Per Cent Decrease 6.565

VALUATION, MILL LEVIES AND REVENUE FOR TOWN PURPOSES, FOR CITIES AND TOWNS IN THE STATE, MAKING LEVIES FOR THE YEAR 1927

City or Town	County	Valuation	Mill Levy	Revenue
Aguilar	Las Animas	618,321	20.00	12,366.42
Akron	Washington	1,128,720	12.00	13,544.64
Alma	Park	76,330	4.30	328.21
Alamosa	Alamosa	2,682,882	17.67	47,406.52
Animas City	La Plata	173,505	16.00	2,776.08
Antonito	Conejos	455,957	15.00	6,839.35
Arriba	Lincoln	312,505	13.20	4,125.07
Arvada	Jefferson	898,480	14.00	12,578.72
Aspen	Pitkin	364,065	43.00	15,654.80
Ault	Weld	479,920	16.50	7,918.68
Aurora	Adams	923,970	44.00	40,654.68
Aurora	Arapahoe	445,310	44.00	19,593.64
Aurora (Bonds)	Arapahoe	71,590	28.00	2,004.52
Basalt	Eagle	50,599	4.40	222.64
Bayfield	La Plata	97,615	11.95	1,166.50
Berthoud	Larimer	916,960	10.00	9,169.60
Bethune	Kit Carson	123,352	10.30	1,270.52
Blanca	Costilla	294,490	8.00	2,355.92
Bonanza	Saguache	27,509	10.00	275.09
Boulder	Boulder	13,004,318	10.30	133,944.48
Breckenridge	Summit	434,566	15.00	6,518.49
Brighton	Adams	2,375,880	14.00	33,262.32
Branson	Las Animas	135,036	20.00	2,700.72
Brush	Morgan	1,594,277	13.50	21,522.74
Buena Vista	Chaffee	488,499	11.00	5,373.49
Burlington	Kit Carson	1,449,314	23.00	33,334.23
Calhan	El Paso	312,510	8.00	2,500.08
Canon City	Fremont	4,628,521	12.00	55,542.25
East Canon	Fremont	396,356	5.50	2,179.96
South Canon	Fremont	625,827	14.00	8,761.58
Carbondale	Garfield	342,520	16.00	5,480.32
Castle Rock	Douglas	536,490	22.50	12,071.02
Cedaredge	Delta	312,860	12.93	4,045.28
Central City	Gilpin	408,821	26.00	10,629.34
Center	Saguache	473,701	12.00	5,684.41
Cheraw	Otero	146,053	13.20	1,927.90
Cheyenne Wells	Cheyenne	728,441	15.00	10,926.62
Coal Creek	Fremont	68,927	25.00	1,723.18
Collbran	Mesa	147,712	14.00	2,067.97
Colorado Springs	El Paso	41,270,910	14.00	577,792.74
Cortez	Montezuma	441,340	20.00	8,826.80
Craig	Moffat	1,142,687	20.00	22,853.74
Crawford	Delta	52,720	45.00	2,372.40
Creede	Mineral	201,105	20.00	4,022.10
Crested Butte	Gunnison	396,420	14.50	5,748.09
Crestone	Saguache	29,667	11.00	326.34
Cripple Creek	Teller	505,290	53.00	26,780.37
Crook	Logan	170,655	20.00	3,413.09
Crowley	Crowley	228,625	10.50	2,400.56
Dacona	Weld	55,460	15.00	831.90
Debeque	Mesa	192,159	26.70	5,130.64
Deer Trail	Arapahoe	237,450	39.00	9,260.55
Del Norte	Rio Grande	490,442	18.00	8,827.95
Delta	Delta	2,706,540	14.64	39,623.75
Denver	Denver	440,118,465	9.989	4,396,343.35
Dillon	Summit	83,873	8.00	670.98
Dolores	Montezuma	343,830	13.00	4,469.79
Durango	La Plata	4,524,225	10.96	49,585.51
Eads	Kiowa	372,350	20.00	7,447.00
Eagle	Eagle	295,636	16.70	4,937.12

VALUATION, MILL LEVIES AND REVENUE FOR TOWN PURPOSES, FOR CITIES AND TOWNS IN THE STATE, MAKING LEVIES FOR THE YEAR 1927—Continued

City or Town	County	Valuation	Mill Levy	Revenue
Eaton	Weld	1,166,330	15.00	17,494.95
Eckley	Yuma	252,369	18.00	5,082.64
Edgewater	Jefferson	549,845	15.00	8,247.67
Elidora	Boulder	41,062	20.00	821.30
Elizabeth	Elbert	191,311	4.60	880.03
Empire	Clear Creek	44,430	5.00	222.15
Englewood	Arapahoe	3,506,830	11.50	40,328.55
Erie	Weld	224,450	20.00	4,489.00
Estes Park	Larimer	844,530	12.00	10,134.36
Eureka	San Juan	47,508	15.00	712.62
Evans	Weld	253,330	19.00	4,814.22
Fairplay	Park	203,505	5.00	1,017.52
Firestone	Weld	60,030	18.00	1,080.54
Flagler	Kit Carson	587,465	19.00	11,161.83
Fleming	Logan	345,308	20.00	6,906.17
Florence	Fremont	2,579,126	15.00	38,686.89
Fort Collins	Larimer	11,547,520	15.00	173,212.80
Fort Lupton	Weld	1,114,250	9.00	10,028.25
Fort Morgan	Morgan	3,617,577	10.00	36,175.77
Fountain	El Paso	320,550	16.00	5,128.80
Fowler	Otero	910,420	12.70	11,562.33
Frederick	Weld	178,730	25.00	4,463.25
Fruita	Mesa	622,686	21.50	13,387.75
Genoa	Lincoln	190,730	6.00	1,144.38
Georgetown	Clear Creek	451,930	12.99	5,870.57
Gilcrest	Weld	133,540	6.00	801.24
Gillett	Teller	13,150	30.00	394.50
Glenwood Springs	Garfield	2,025,330	16.60	33,620.48
Golden	Jefferson	1,913,588	15.00	28,703.32
Goldfield	Teller	100,940	80.00	8,075.20
Granada	Prowers	227,742	17.00	3,871.61
Granby	Grand	53,325	1.80	95.99
Grand Junction	Mesa	9,658,103	14.00	135,213.44
Grand Valley	Garfield	158,845	20.00	3,176.90
Greeley	Weld	13,490,210	13.50	182,117.83
Green Mt. Falls	El Paso	184,560	18.00	3,322.08
Green Mt. Falls	Teller	12,070	18.00	217.26
Grover	Weld	166,280	25.00	4,157.00
Gunnison	Gunnison	1,699,025	13.00	22,087.33
Gypsum	Eagle	115,232	15.00	1,728.48
Hartman	Prowers	128,294	10.00	1,282.94
Haswell	Kiowa	111,855	12.00	1,342.26
Haxtun	Phillips	852,665	14.50	12,363.64
Hayden	Routt	349,690	19.00	6,644.11
Hillrose	Morgan	194,606	10.00	1,946.06
Holly	Prowers	675,274	12.00	8,103.29
Holyoke	Phillips	1,033,560	8.00	8,268.48
Hooper	Alamosa	94,672	5.00	473.36
Hotchkiss	Delta	332,520	14.44	5,523.59
Hot Sulphur Springs	Grand	134,715	19.10	2,573.06
Hudson	Weld	310,590	13.00	4,037.67
Hugo	Lincoln	576,825	19.00	10,959.67
Idaho Springs	Clear Creek	1,187,020	14.00	16,618.28
Ignacio	La Plata	136,135	4.00	544.54
Iliff	Logan	170,655	22.00	3,619.62
Jamestown	Boulder	20,488	12.50	256.10
Johnstown	Weld	663,910	13.00	8,630.83
Julesburg	Sedgwick	1,284,357	11.50	14,770.10
Keenesburg	Weld	229,430	18.00	4,130.10
Keota	Weld	77,400	38.00	2,941.20

VALUATION, MILL LEVIES AND REVENUE FOR TOWN PURPOSES, FOR CITIES AND TOWNS IN THE STATE, MAKING LEVIES FOR THE YEAR 1927—Continued

City or Town	County	Valuation	Mill Levy	Revenue
Kersey	Weld	\$ 224,010	34.50	\$ 7,725.34
Kiowa	Elbert	150,231	5.00	751.16
Kremmling	Grand	133,550	18.00	2,403.90
Lafayette	Boulder	591,134	27.85	16,463.08
La Jara	Conejos	321,795	12.00	3,861.54
La Junta	Otero	5,896,833	11.40	67,223.89
Lake City	Hinsdale	122,580	22.00	2,696.76
Lamar	Prowers	2,734,101	12.50	34,176.26
La Salle	Weld	403,720	15.00	6,055.80
Las Animas	Bent	1,550,670	11.79	18,282.40
La Veta	Huerfano	383,235	13.00	4,982.06
Lawrence	Teller	6,500	15.00	97.50
Leadville	Lake	1,901,530	26.70	50,770.85
Limon	Lincoln	733,555	19.15	15,005.08
Littleton	Arapahoe	1,591,830	19.00	30,244.77
Longmont	Boulder	5,695,760	6.50	37,022.44
Louisville	Boulder	571,897	13.00	7,434.66
Loveland	Larimer	4,614,710	12.50	57,684.15
Lyons	Boulder	255,793	12.00	3,069.52
Manassa	Conejos	202,340	10.00	2,023.40
Mancos	Montezuma	361,560	12.00	4,338.72
Manitou	El Paso	2,999,780	11.00	32,997.58
Manzanola	Otero	533,712	12.60	6,724.77
Marble	Gunnison	200,725	9.00	1,806.52
Mead	Weld	197,040	13.50	2,660.04
Meeker	Rio Blanco	657,415	12.50	8,217.69
Merino	Logan	188,050	28.00	5,265.41
Milliken	Weld	241,050	15.00	3,165.75
Minturn	Eagle	76,801	25.75	1,977.63
Moffat	Saguache	124,796	5.00	623.98
Monte Vista	Rio Grande	1,823,445	15.00	27,336.68
Montrose	Montrose	2,789,045	16.00	44,624.72
Monument	El Paso	88,350	14.80	1,307.58
Morrison	Jefferson	146,150	22.00	3,215.30
Mountain View	Jefferson	192,465	8.50	1,644.45
Nederland	Boulder	120,655	25.00	3,016.38
Nevadaville	Gilpin	45,332	3.00	135.00
Newcastle	Garfield	138,765	9.00	1,248.89
Norwood	San Miguel	287,010	5.00	1,435.05
Nucla	Montrose	99,425	20.00	1,988.50
Nunn	Weld	217,640	21.00	4,570.44
Oak Creek	Routt	502,100	20.90	10,493.89
Olath	Montrose	488,515	15.50	7,571.98
Olney Springs	Crowley	228,625	10.50	2,400.56
Ophir	San Miguel	20,050	15.00	300.75
Orchard City	Delta	678,275	1.90	1,288.72
Ordway	Crowley	1,005,605	17.563	17,661.47
Otis	Washington	475,660	12.00	5,707.92
Ouray	Ouray	620,760	16.30	10,118.29
Ovid	Sedgwick	478,741	25.00	11,968.52
Pagosa Springs	Archuleta	510,500	16.00	8,312.00
Palsade	Mesa	576,553	18.00	10,377.95
Palmer Lake	El Paso	468,070	8.00	3,744.56
Paoni	Delta	668,180	12.00	8,018.16
Peetz	Logan	221,537	40.00	8,861.52
Pierce	Weld	187,080	19.00	3,741.60
Pitkin	Gunnison	103,255	7.50	774.41
Platteville	Weld	337,260	16.00	5,396.16
Poncha Springs	Chaffee	77,076	4.50	346.84
Pueblo	Pueblo	37,234,415	24.50	912,243.17

VALUATION, MILL LEVIES AND REVENUE FOR TOWN PURPOSES, FOR CITIES AND TOWNS IN THE STATE, MAKING LEVIES FOR THE YEAR 1927—Continued

City or Town	County	Valuation	Mill Levy	Revenue
Pueblo—Continued.				
Park Dist. No. 1	Pueblo	\$ 12,656,126	.80	\$ 10,124.90
Park Dist. No. 2	Pueblo	11,015,874	1.00	11,015.87
Water Dist. No. 2	Pueblo	11,015,874	1.00	11,015.87
Ramona	El Paso	26,430	5.00	132.15
Ramah	El Paso	132,160	6.00	792.96
Raymer	Weld	214,770	17.00	3,651.09
Reeen	Summit	20,144	5.00	100.72
Redcliff	Eagle	152,252	25.00	3,806.30
Rico	Dolores	281,085	14.00	3,935.19
Ridgway	Ouray	204,150	9.00	1,837.35
Rifle	Garfield	729,105	15.00	10,936.58
Rockvale	Fremont	183,397	13.80	2,530.88
Rocky Ford	Otero	2,898,688	19.70	57,104.15
Romeo	Conejos	75,960	8.00	607.68
Saguache	Saguache	460,978	14.00	6,453.69
Salida	Chaffee	3,371,241	15.00	50,568.61
Sanford	Conejos	126,744	12.00	1,520.93
Sedgwick	Sedgwick	328,229	22.00	7,221.03
Selbert	Kit Carson	340,015	19.00	6,460.29
Severance	Weld	109,120	4.00	436.48
Sheridan	Arapahoe	503,100	6.00	3,018.60
Silt	Garfield	125,760	23.20	2,917.63
Silver Cliff	Custer	22,640	12.50	283.00
Silver Plume	Clear Creek	148,315	16.00	2,373.04
Silverton	San Juan	579,959	10.00	5,799.59
Simla	Elbert	276,825	28.64	7,928.27
Springfield	Baca	355,000	9.00	3,195.00
Steamboat Springs	Routt	1,151,450	17.50	20,150.38
Sterling	Logan	5,971,832	14.50	86,594.87
Stratton	Kit Carson	573,333	20.00	11,466.66
Sugar City	Crowley	341,580	18.00	6,148.44
Superior	Boulder	46,284	22.00	1,018.24
Swink	Otero	225,434	18.40	4,147.98
Telluride	San Miguel	1,041,070	10.00	10,410.70
Timnath	Larimer	127,620	8.00	1,020.96
Trinidad	Las Animas	10,403,517	18.50	192,465.06
Two Buttes	Baca	70,000	2.00	140.00
Victor	Teller	322,540	50.00	16,127.00
Vona	Kit Carson	203,363	9.77	1,986.85
Walden	Jackson	179,550	14.00	2,513.70
Walsenburg	Huerfano	3,642,557	11.00	40,068.12
Ward	Boulder	24,268	15.00	364.02
Wellington	Larimer	472,590	15.70	7,419.79
Westcliffe	Custer	283,475	8.00	2,267.80
Westminster	Adams	375,910	13.125	4,932.82
Wiley	Prowers	267,702	15.42	4,127.97
Williamsburg	Fremont	71,649	21.00	1,504.63
Windsor	Weld	1,052,080	16.50	17,359.32
Woodland Park	Teller	48,630	20.00	972.60
Wray	Yuma	1,577,435	15.00	23,661.53
Yampa	Routt	125,330	18.50	2,318.61
Yuma	Yuma	1,252,510	12.00	15,030.12
Totals		\$751,389,406	15.76	\$8,943,482.23

Figures taken from County Treasurers' Annual Statements. ¹Average.

COMPARISON OF SUMMARY OF ABSTRACTS OF ASSESSMENTS AS RETURNED BY THE COUNTY ASSESSORS AND CORRECTED BY THE TAX COMMISSION FOR THE YEARS 1912, 1913, 1921, 1925, 1928.

	1912		1913		1921		1925		1928	
	Amount	Per Cent of Total	Amount	Per Cent of Total	Amount	Per Cent of Total	Amount	Per Cent of Total	Amount	Per Cent of Total
Lands and Improvements..	\$ 89,859,390	31.27	\$ 322,857,915	24.71	\$ 549,976,126	34.84	\$ 496,376,523	32.22	\$ 476,965,453	30.34
Metalliferous Mining Properties	18,012,830	4.27	46,042,067	3.52	24,743,817	1.57	23,081,307	1.50	20,700,687	1.31
Timber, Coal and OH Properties	8,361,310	1.98	20,521,089	1.57	25,437,444	1.61	28,676,309	1.86	27,893,162	1.77
Town and City Lots and Improvements	168,962,868	40.00	465,142,407	35.60	418,796,295	26.53	478,594,338	31.06	526,006,389	33.34
Live Stock.....	18,003,589	4.26	63,562,749	4.86	68,921,431	4.37	47,022,156	3.05	57,129,404	3.62
Merchandise	16,691,083	3.95	48,109,599	3.68	87,361,814	5.54	81,055,785	5.26	77,131,541	4.89
Manufactures	3,507,875	.83	13,575,571	1.04	41,037,125	2.90	38,336,462	2.49	37,390,163	2.37
Bank Stock.....	7,793,696	1.84	28,924,765	2.21	31,001,533	1.97	24,951,673	1.62	23,694,355	1.50
Money, Credits and Accounts	4,080,359	.97	11,193,326	.86	19,588,307	1.24	17,791,837	1.15	16,589,782	1.05
Corporations Assessed by Tax Commission.....	61,013,179	14.44	260,241,995	19.92	226,418,960	14.35	227,387,440	14.76	233,027,700	14.77
Miscellaneous (less Ex- emptions)	26,156,100	6.19	26,481,947	2.03	84,973,647	5.38	77,458,057	5.03	81,131,743	5.14
Totals	\$422,442,079	100.00	\$1,306,647,430	100.00	\$1,578,256,499	100.00	\$1,540,732,487	100.00	\$1,577,560,380	100.00

STATE LEVIES FOR 1927 AND 1928 AS ADOPTED BY THE STATE BOARD OF EQUALIZATION AND THE COLORADO TAX COMMISSION. APPORTIONED TO THE VARIOUS FUNDS, AND REVENUE BASED ON THE TOTAL VALUATION OF \$1,565,290,666 FOR 1927, AND \$1,577,560,380 FOR 1928

	1927		1928	
	Mills	Revenue	Mills	Revenue
State Purposes (General Revenue).....	0.43082	\$ 674,358.52	0.42892	\$ 676,647.20
State University	0.51989	813,778.96	0.51989	820,157.87
Agricultural College	0.26042	407,632.99	0.26042	410,828.27
Agricultural College (Experiment Station)	0.07171	112,246.99	0.07171	113,126.85
Fort Lewis School.....	0.04919	76,996.65	0.04919	77,600.20
School of Mines	0.15918	249,182.97	0.15918	251,116.05
School of Mines (Experiment Station)	0.01618	25,295.10	0.01618	25,493.27
State Teachers College	0.26042	407,632.99	0.26042	410,828.27
Western State College (Gunnison Normal School)	0.10044	157,247.79	0.10044	158,450.16
Mute and Blind School (Colorado Springs).....	0.14022	219,485.95	0.14022	221,206.52
Colorado State Hospital.....	0.26322	419,842.26	0.26322	423,133.24
Stock Inspection	0.03333	52,173.14	0.03333	52,480.09
Capitol Building	0.10000	156,529.97	0.10000	157,156.04
State Roads.....	0.50000	782,345.33	0.50000	788,780.19
State Fair Tax.....	0.03000	46,958.72	0.03000	47,326.81
Interest on Funding Bonds 1910.....	0.02300	51,654.59	0.02100	48,904.37
Interest on Insurrection Bonds 1909, 1914.....	0.02500	39,132.27	0.01825	28,790.48
Interest on State Highway Bonds, Act 1921.....	0.16300	255,142.38	0.16000	252,409.66
Sinking Fund on State Highway Bonds, 1921.....	0.16300	255,142.38	0.16000	252,409.66
Capitol Office Building.....	0.12000	187,834.88	.....	.....
State Military.....	0.07000	109,570.35	0.07000	110,429.23
Sinking Fund, Funding Bonds 1916.....	0.03300	51,654.59	0.03265	51,507.35
University Medical School and Nurses Training School.....	0.10000	156,529.97	0.10000	157,756.04
Sinking Fund Insurrection Bonds 1909.....	0.12300	192,539.75	.....	.....
School Reimbursement Fund.....	0.02000	31,305.81	.....	.....
Adams State Normal.....	0.05000	78,264.53	0.05000	78,878.02
Totals	3.84	\$6,010,716.13	3.56	\$5,616,114.95

PETITIONS FOR ABATEMENT, REBATE AND REFUND OF TAXES, PASSED UPON BY THE COLORADO TAX COMMISSION, DECEMBER 1, 1927, TO NOVEMBER 30, 1928, SHOWING THE NUMBER OF PETITIONS AND THE AMOUNT INVOLVED BY COUNTIES

	Petitions Approved		Petitions Denied	
	Number	Amount	Number	Amount
Adams	10	\$ 2,145.54	..	..
Alamosa	1	10,717.43	..	..
Arapahoe	28	1,294.09	..	..
Archuleta	2	88.47	..	..
Baca	4	111.44	..	..
Bent	11	378.78	1	\$ 18.91
Boulder	12	3,473.18	3	3,082.17
Chaffee	1	258.66	..	..
Cheyenne	4	100.31	..	..
Clear Creek	2	18.48	..	..
Conejos	2	2,203.99	..	..
Costilla	2	68.26	..	..
Crowley	3	95.95	..	..
Custer	2	7.95	..	..
Delta	7	807.92	..	..
Denver	3,320	75,736.61	5	468.58
Dolores	6	13,492.18	1	286.01
Douglas	2	26.61	1	89.28
Eagle	2	39.63	..	..
Elbert	1	120.97	..	..
El Paso	1	96.79	..	..
Fremont	1	1,111.89	1	20.00
Garfield	11	518.85	..	..
Gilpin	..	..	..	..
Grand	1	126.83	..	..
Gunnison	1	3.67	..	..
Hinsdale	..	..	..	..
Huerfano	97	4,345.35	1	62.75
Jackson	3	103.42	..	..
Jefferson	23	1,046.03	..	..
Kiowa	3	140.43	..	..
Kit Carson	45	1,927.00	3	265.89
Lake	11	1,484.46	1	250.90
La Plata	29	1,037.73	2	57.17
Larimer	7	1,652.55	..	..
Las Animas	31	5,564.47	3	837.53
Lincoln	5	295.13	..	..
Logan	3	40.35	..	..
Mesa	9	1,749.44	..	..
Mineral	..	..	..	..
Moffat	11	780.81	1	364.11
Montezuma	16	39,526.25	..	..
Montrose	..	..	..	..
Morgan	2	89.11	..	..
Otero	3	973.88	..	..
Ouray	2	8,072.46	..	..
Park	..	..	..	..
Phillips	5	670.77	..	..
Pitkin	3	496.46	..	..
Prowers	102	5,556.32	9	391.51
Pueblo	26	16,405.02	1	120.15
Rio Blanco	..	..	..	..
Rio Grande	9	1,697.74	..	..
Routt	6	969.16	..	..
Saguache	..	..	..	..
San Juan	..	..	..	..
San Miguel	..	..	..	..
Sedgwick	2	27.42	..	..
Summit	..	..	..	..
Teller	2	353.28	..	..
Washington	37	1,389.25	..	..
Weld	61	8,943.37	2	26.03
Yuma	13	217.17	1	38.54
Totals	4,003	\$218,599.31	36	\$ 12,590.88

STATEMENT SHOWING NUMBER OF PETITIONS FOR INCREASE OF SCHOOL REVENUE, AUTHORIZED BY THE COLORADO TAX COMMISSION IN 1928, BY COUNTIES, WITH INCREASES AND PERCENTAGES OF INCREASES

County	Number of 1928	Revenue 1927	Revenue Granted 1928	Increases	Per Cent
					In-creases
Adams	5	\$ 24,081.26	\$ 31,351.97	\$ 7,270.71	30.19
Alamosa	2	1,687.24	3,575.54	1,888.30	111.61
Arapahoe	3	8,418.24	11,147.50	2,729.26	32.43
Archuleta	5	1,507.55	3,583.51	2,075.96	132.71
Baca	13	27,883.39	48,538.30	20,654.91	74.08
Bent	3	1,335.57	2,145.83	810.26	60.68
Boulder	6	4,784.12	7,743.95	2,959.83	61.87
Chaffee	3	877.92	1,864.96	987.04	112.43
Cheyenne	..	..	..	..	..
Clear Creek	..	..	..	..	..
Conejos	10	10,373.46	16,559.49	6,186.03	45.04
Costilla	1	589.79	2,492.34	1,902.55	322.58
Crowley	1	10,826.15	12,118.31	1,292.16	11.94
Custer	4	570.43	1,269.95	699.52	122.64
Delta	3	5,186.00	7,744.31	2,558.31	49.33
Denver	..	..	..	..	..
Dolores	3	442.25	816.00	373.75	84.51
Douglas	4	11,840.07	14,019.91	2,179.84	18.41
Eagle	1	..	163.35	163.35	..
Elbert	..	..	..	..	..
El Paso	1	2,666.74	4,638.37	1,971.63	73.94
Fremont	1	901.45	1,945.39	1,043.94	115.81
Garfield	4	2,559.70	4,869.28	2,309.58	90.23
Gilpin	1	4,215.41	5,300.00	1,084.59	25.73
Grand	8	9,475.68	13,921.09	4,445.41	46.91
Gunnison	3	27,792.43	30,602.98	2,810.55	10.11
Hinsdale	..	..	..	..	..
Huerfano	5	10,636.08	13,887.61	3,251.53	30.57
Jackson	1	206.54	306.00	99.46	48.16
Jefferson	6	13,219.51	22,009.15	8,789.64	66.49
Kiowa	1	3,087.37	5,603.00	2,515.63	81.48
Kit Carson	14	16,372.19	21,470.38	5,098.19	31.14
Lake	2	1,808.28	2,379.97	571.69	31.62
La Plata	12	14,542.48	20,359.03	5,816.55	40.00
Larimer	10	16,998.22	25,592.73	8,594.51	50.56
Las Animas	30	121,105.11	166,566.30	45,461.19	37.54
Lincoln	11	13,103.05	18,723.92	5,620.87	42.90
Logan	..	..	..	..	..
Mesa	4	126,680.85	141,497.21	14,816.36	11.70
Mineral	..	..	..	..	..
Moffat	11	9,348.14	14,488.33	5,140.19	54.99
Montezuma	2	1,975.47	2,970.14	994.67	50.35
Montrose	2	51,880.54	61,052.95	9,172.41	17.68
Morgan	4	176,460.80	191,718.72	15,257.92	8.65
Otero	..	..	..	..	..
Ouray	4	1,225.20	2,272.01	1,046.81	85.44
Park	2	1,865.87	3,766.48	1,900.61	101.86
Phillips	5	12,025.11	12,531.83	506.72	4.21
Pitkin	1	12,965.80	14,620.00	1,654.20	12.76
Prowers	24	18,271.21	32,994.73	14,723.52	80.58
Pueblo	7	457,535.06	517,982.32	60,447.26	13.21
Rio Blanco	9	8,278.08	13,386.97	5,108.89	61.72
Rio Grande	..	..	..	..	..
Routt	15	50,969.50	61,811.60	10,842.10	21.27
Saguache	1	12,808.31	21,644.54	8,836.23	68.99
San Juan	..	..	..	..	..
San Miguel	2	2,951.95	3,752.01	800.06	27.10
Sedgwick	5	45,542.65	50,367.07	4,824.42	10.59
Summit	..	..	..	..	..
Teller	..	..	..	..	..
Washington	7	76,618.76	96,765.65	20,146.80	26.30
Weld	47	436,909.50	535,281.40	98,371.90	22.52
Yuma	..	..	..	..	..
Totals	328	\$1,873,406.48	\$2,302,206.28	\$ 428,799.80	22.89

OFFICIAL VISITS WERE MADE BY MEMBERS OF THE COMMISSION AND INVESTIGATORS TO THE FOLLOWING COUNTIES DURING 1928

Adams	El Paso	Morgan
Alamosa	Fremont	Park
Arapahoe	Grand	Phillips
Archuleta	Huerfano	Pueblo
Boulder	Jackson	Rio Blanco
Chaffee	Jefferson	Routt
Cheyenne	Kit Carson	Sedgwick
Clear Creek	La Plata	Summit
Conejos	Larimer	Washington
Denver	Lincoln	Weld
Dolores	Logan	Yuma
Douglas	Moffat	
Elbert	Montezuma	

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TABLE SHOWING INCREASES OF TAXES IN COLORADO, 1912 TO 1927, INCLUSIVE

	Revenue		Increases	Per Cent of Increase
	1912	1927		
State Revenue	\$ 1,712,783.00	*\$ 2,150,602.21	\$ 437,819.21	25.56
State Road Revenue.. ..		4,395,457.37	4,395,457.37	....
County Revenue.....	4,991,889.22	6,651,541.70	1,659,652.48	33.25
Town and City Revenue	3,874,205.35	8,943,482.23	5,069,276.88	130.85
School Revenue.....	6,290,163.42	†25,834,482.95	19,544,319.53	310.71
	<hr/>	<hr/>	<hr/>	<hr/>
	\$16,869,041.59	\$47,975,566.46	\$26,711,068.10	158.43

*Excludes State Educational Institutions Revenue.
 †Includes State Educational Institutions Revenue.

COUNTY ASSESSORS AND COUNTY SEATS FOR THE YEARS 1927-1928

	COUNTY	COUNTY SEAT	ASSESSOR
1	Adams	Brighton	Leslie W. Hanna
2	Alamosa	Alamosa	Olof Bergman
3	Arapahoe	Littleton	Chas. E. Watlington
4	Archuleta	Pagosa Springs	O. C. Reed
5	Baca	Springfield	V. L. Finch
6	Bent	Las Animas	J. H. Price
7	Boulder	Boulder	A. A. Smith
8	Chaffee	Buena Vista	F. M. Tomlin
9	Cheyenne	Cheyenne Wells	C. S. Woodrow
10	Clear Creek	Georgetown	A. H. J. Horstmann
11	Conejos	Conejos	Severiano Ortiz
12	Costilla	San Luis	J. E. Vialpando
13	Crowley	Ordway	Ed. C. Tritt
14	Custer	Silver Cliff	E. C. Vahldick
15	Delta	Delta	George H. Merchant
16	Denver	Denver	Clem W. Collins
17	Dolores	Rico	George McGee
18	Douglas	Castle Rock	O. P. Weston
19	Eagle	Eagle	Moulton Chambers
20	Elbert	Kiowa	Jas. F. Mauldin
21	El Paso	Colorado Springs	A. W. Sparkman
22	Fremont	Canon City	Rush W. Irish
23	Garfield	Glenwood Springs	Alex S. Simpson
24	Gilpin	Central City	Wm. O. Ziege
25	Grand	Hot Sulphur Springs	Simon Olson
26	Gunnison	Gunnison	J. W. Haymaker
27	Hinsdale	Lake City	W. E. Vernon
28	Huerfano	Walsenburg	A. M. Guerrero
29	Jackson	Walden	Wm. H. Winscom
30	Jefferson	Golden	Matt Haakenson
31	Kiowa	Eads	W. Harry Bradley
32	Kit Carson	Burlington	S. G. McConnell
33	Lake	Leadville	Ben Dorrington
34	La Plata	Durango	Charles H. Conroy
35	Larimer	Fort Collins	H. B. Hammond
36	Las Animas	Trinidad	W. J. Littleton
37	Lincoln	Hugo	J. Frank Rlordan
38	Logan	Sterling	Robert H. Swinney
39	Mesa	Grand Junction	James H. Rankin
40	Mineral	Creede	Jno. J. Weaver
41	Moffat	Craig	E. V. Haughey
42	Montezuma	Cortez	J. G. Dunning
43	Montrose	Montrose	L. E. Curtis
44	Morgan	Fort Morgan	Clem S. Lee
45	Otero	La Junta	J. E. Lawson
46	Ouray	Ouray	Patricio Stealey
47	Park	Fairplay	Harry C. Bishop
48	Phillips	Holyoke	John B. Nelson
49	Pitkin	Aspen	Paul Caley
50	Prowers	Lamar	H. G. Lamson
51	Pueblo	Pueblo	Geo. N. Bright
52	Rio Blanco	Meeker	F. W. Hossack
53	Rio Grande	Del Norte	J. S. Rhodus
54	Routt	Steamboat Springs	Daniel Stukey
55	Saguache	Saguache	Homer Holland
56	San Juan	Silverton	Alice M. Kimball
57	San Miguel	Telluride	Stockton Smith
58	Sedgwick	Julesburg	Buford Hargrove
59	Summit	Breckenridge	Edward T. Stuard
60	Teller	Cripple Creek	L. Stewart Cox
61	Washington	Akron	Burel Davis
62	Weld	Greeley	Homer F. Bedford
63	Yuma	Wray	John C. Eastin

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