

VOLUME I

TWENTY-SEVENTH ANNUAL REPORT

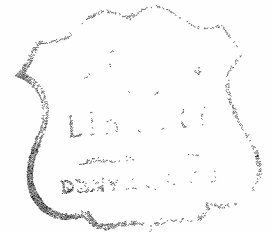
OF THE

# COLORADO TAX COMMISSION

TO THE

GOVERNOR, TREASURER AND  
LEGISLATURE

1938



JOHN R. SEAMAN

Chairman

SHELDON E. TUCKER

JAMES P. McINROY

} Commissioners

JAMES A. SAVAGE, Secretary



THE BRADFORD-ROBINSON PTG. CO., DENVER

## Letter of Transmittal

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Denver, Colorado, December 1, 1938.

To the HON. TELLER AMMONS, Governor; HON. HOMER F. BEDFORD, 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 1938.

JOHN R. SEAMAN,  
Chairman.

SHELDON E. TUCKER,  
JAMES P. McINROY,  
Commissioners.

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## 1938 Report Published in Two Volumes

It has been the practice of the Colorado Tax Commission to embody in its Annual Report a summary and analysis of all revenues derived from the General Property Tax.

For the reason that information relative to the amount of taxes levied for county, school and municipal purposes is not available to us until after January 1st, when the taxes have been extended and the tax warrants turned over to the Treasurer by the County Assessor, it has been impossible to publish our Annual Report before March 1st of the following year. Consequently, the Legislature, which meets early in January, was deprived of valuable information relative to assessed valuations and recommendations contained in the Annual Report.

We are therefore publishing our 1938 Annual Report in two volumes. Volume 1 will relate to assessments of the various classes of property, together with recommendations of proposed changes in assessment procedure, this volume to be available for distribution on or before January 15th annually.

Volume 2 will contain the information pertaining to revenues derived from tax levies, for State, county, school and municipal purposes. In addition we will endeavor to show the indebtedness of counties and school districts. This volume should be available for distribution on or before March 1st annually.

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## Appropriations

Appropriations for the Tax Commission have never been adequate. The Commission makes the original assessment of all public utility corporations, which amounts to approximately one-fifth of the value of the State, besides its many other duties, including the supervision of local assessments, the passing upon requests for increased tax levies from counties, municipalities and school districts, and the duty of passing upon the merits of abatement and refund petitions as approved by the Boards of County Commissioners of the several counties of the State.

The Chief Clerk and Statistician of this Commission receives a salary of \$125 per month, which is far below that received by men engaged in similar work in other departments of our State government. This salary should be increased to a minimum of \$1,800 per year.

At least two additional Investigators should be provided, for the reason that at the present time demands from Assessors

throughout the State are constantly coming to this Commission for assistance in appraising property and assisting Assessors in the work of their departments, these requests being especially numerous when a large number of newly elected Assessors take office, as will be the case in 1939. The Colorado Tax Commission should have a sufficient number of Investigators to enable it to divide the State into at least six districts, each district being in charge of an Investigator for this Commission in order that not only more property be added to the rolls, but that a better equalization of property may result. Demands from all over the State are constantly coming in for assistance from the Tax Commission, and ample funds should be provided for the Commission and its assistants to keep constantly in touch with the detailed work in the counties.

One of the greatest needs of the Commission at the present time is the service of an Auditor whose duty would be to assist the Commission in analyzing corporation reports, and when not engaged in this work, he should be available to the Assessors of the State in assisting them in the assessment of merchandise and manufacturing enterprises. The expense incurred in employing such a person would be small in proportion to the amount secured from additional revenue through the activities of such an employee.

#### STATE VALUATION

The total assessed valuation of Colorado, as shown by the Abstracts filed by the sixty-three County Assessors, as of September 1st, 1938, including the changes made by the State Board of Equalization, was \$1,102,040,724, a decrease from the 1937 total valuation of \$8,811,071. Consideration, however, should be given to the loss sustained by the exemption of intangibles, due to our new State Income Tax law. As near as can be determined, the assessed valuation of intangibles which did not appear in the 1938 Abstracts of Assessment was, in round figures, \$30,000,000. The increase in valuation, therefore, had not intangibles been exempted, would have been approximately \$20,000,000.

Another item of property which has materially reduced the assessed valuation of the State is the exemption of motor vehicles from the General Property Tax, which amounts conservatively, to \$60,000,000, so that during the past two years approximately \$90,000,000 of taxable wealth has been removed from the general property tax rolls of this State.

An examination of the Abstracts on file with the Commission, after revisions and changes made by the State Board of Equalization, shows the following comparisons in valuations between 1937 and 1938:

	1937	1938
Farm lands .....	\$210,267,179	\$210,055,113
Improvements on above lands.....	66,289,131	67,544,583
Mining properties, oil lands and all other classes of lands and improvements .....	31,742,374	33,912,281
Town and city lots and improvements thereon .....	405,713,003	408,374,708
Cattle and sheep .....	25,409,752	23,667,577
Other live stock.....	9,485,628	8,219,610
Miscellaneous personal property.....	192,320,462	159,211,517
Public Utility Corporations.....	229,639,517	224,638,144

#### STATE BOARD OF EQUALIZATION

Pursuant to a request from the members of the State Board of Equalization in 1937, the Colorado Tax Commission classified Railroad Companies into four classes, which classifications appeared upon our certification to the State Board which met on October 3rd, 1938.

On October 17th, 1938, the State Board of Equalization accepted the valuations as certified by the sixty-three County Assessors and the Colorado Tax Commission, with the exception of those placed upon railroad properties, which were increased as follows:

- Class 1 Steam Railroads were increased 20%.
- Class 2 Steam Railroads were increased 10%.
- Class 3 Steam Railroads were increased 10%.
- Electric and Cable Railroads were increased 10%.

Pursuant to the action of the State Board of Equalization in 1937, in increasing all railroad properties by 20%, various Railroad Companies filed suits in the Federal Court, protesting this action. This matter is still pending final settlement, the Railroads, subsequent to the action of the State Board of Equalization in 1937, having paid taxes on the valuation as fixed by the Colorado Tax Commission.

#### ASSESSORS' MEETINGS AND CONFERENCES

Annual meetings and district conferences have been held by the Colorado Tax Commission with the County Assessors annually since the creation of the Commission, with the exception of the year 1938. Failure to hold district conferences with the Assessors this year was brought about for the reason that Governor Ammons, under Executive Order dated December 31st, 1937, suspended the functions of the three members of the Colorado Tax Commission for a period of ninety days, beginning January 1st, 1938.

By reason of this suspension it was impossible to call the Assessors' annual conference prior to April 1st, which is the beginning of the assessment date in Colorado. Consequently, no recommendations were made to Assessors relative to valuations to be placed upon the various classes of property for 1938.

#### TAX ASSOCIATION CONFERENCES

Mr. Seaman and Mr. McInroy attended the Convention of the National Association of Assessing Officers, which was held in Cincinnati, Ohio, October 18 to 21, inclusive. From there they went to Detroit, Michigan, to attend the Thirty-first Annual Conference of the National Tax Association, October 22 to 27, inclusive.

#### HEARINGS AND REHEARINGS

For the eight months' period beginning April 1st, and including November 30th, 1938, the following hearings and rehearings were held:

- 208 hearings were held on behalf of corporations.
- 40 rehearings were held on behalf of corporations.
- 20 hearings were held with attorneys and others representing individual taxpayers.
- 74 assessors called personally upon the Commission for information and advice.
- 89 county attorneys and members of boards of county commissioners were granted hearings before the Commission.
- 123 county superintendents of schools and other school officials appeared before the Commission relative to school matters.
- 354 persons aside from those above mentioned, called at the office of the Colorado Tax Commission for statistical information, or for the purpose of conferring with the Commission on various tax matters.

#### CIRCULAR LETTERS

From April 1st to November 30th, 1938, inclusive, eight circular letters were addressed to county officials, calling attention to various phases of tax laws, and instructions to be followed in the assessment and collection of taxes.

- Four circular letters were addressed to County Assessors.
- One to County Clerks.
- One to Assessors and County Commissioners.
- One to County Commissioners.
- One to County Superintendents of Schools.

#### OFFICIAL VISITS TO COUNTIES

The law requiring one or more members of the Commission to visit at least half of the counties annually, was complied with in 1938. Forty-two counties were visited by one or more members of the Colorado Tax Commission, notwithstanding the three months' period that the Commission was not in operation. All counties in the State, with the exception of three, were visited either by members of the Commission, or the Investigators in our employ.

#### ABATEMENT AND REFUND PETITIONS

Our statute provides that, before the Boards of County Commissioners can legally grant abatements and refunds of taxes, each petition must be approved by the Colorado Tax Commission. An examination of our records, from April 1st to November 30th, inclusive, reveals that no abatement petitions whatever were received from the following counties:

Archuleta	Kiowa
Baca	Larimer
Bent	Lincoln
Conejos	Mineral
Crowley	Park
Custer	Phillips
Eagle	Rio Blanco
Elbert	San Juan
Grand	Sedgwick
Hinsdale	Summit
Jackson	Yuma

Five or less petitions were received from the counties of:

Alamosa	Las Animas
Arapahoe	Logan
Boulder	Moffat
Chaffee	Montezuma
Cheyenne	Montrose
Clear Creek	Morgan
Douglas	Ouray
El Paso	Pitkin
Fremont	Prowers
Gilpin	Rio Grande
Gunnison	Saguache
Huerfano	San Miguel
Jefferson	Teller
Kit Carson	Washington
Lake	

Judging from the small number of petitions received from the above-named counties, it appears that the Boards of County Commissioners are not complying with the law relative to the

abatement and refund of taxes. Efforts will be made by this Commission to obtain a better enforcement of the law during 1939.

### INCOME TAX

The Thirty-first General Assembly enacted a State Income Tax Law the proceeds of which were to be a replacement to the General School Fund of the respective counties. This law requires that the levy, which, under the law, cannot exceed 5 mills for general school purposes, be reduced by the amount of revenue received from the State Treasurer from income tax collections.

The Colorado Tax Commission, in passing upon county levies, has required all counties in the State to comply with this reduction. An examination of the various county budgets reveals, however, that only twenty-one counties, or one-third of the total in Colorado, used the proceeds of the income tax as a replacement and did not increase their levies for other county purposes.

The Tax Commission recommends that the proceeds of the income tax be used as a replacement for State purposes, and that the State levy be reduced accordingly.

### LOCAL GOVERNMENT BUDGETS

Chapter 158 "Session Laws 1935" provides that:

"The budget-making authority of cities, cities and counties, towns and counties shall, on the adoption of the budget, file a copy thereof with the State Tax Commission of the State of Colorado; and the budget-making authority of school districts shall file a copy thereof with the State Superintendent of Schools and also with the County Superintendent of Schools in the county in which the school district is located."

For the reason that the Tax Commission is required by law to pass upon all applications for increases in revenue over and above the 5% allowed by law, it is imperative that school districts file copies of their budget with the Colorado Tax Commission. We therefore recommend that Section 12, Chapter 158, "Session Laws 1935" be amended to provide that school districts as well as counties and municipalities file copies of their budget annually with the Colorado Tax Commission.

While the law provides for the filing of budgets, there is no penalty for failure to do so, except it is provided that:

"It shall be unlawful for any County Treasurer to pay out any money, or draw any warrant for the expenditure of any local government until such affidavit evidencing the filing of its budget by said local government shall have been first received by him."

This provision is not being enforced by the County Treasurers of this State. We recommend that, for failure to file copies of budgets with the authorities designated under the statute, the County Commissioners be required to certify the previous year's levies to the County Assessors, unless receipts issued by the Colorado Tax Commission are presented showing that copies of the budgets have been filed as provided by law.

In our opinion, unless some penalty is provided for failure to file budgets, our present law will continue inoperative.

### ASSESSMENT OF PRIVATE CAR LINES

One of the serious drawbacks in the present assessment law of Colorado is the manner in which the valuation of private car lines is required to be distributed. These car lines are assessed by the Colorado Tax Commission, and the value fixed thereon distributed to the various counties in proportion to the number of railroad miles over which such cars run in the respective counties. The value distributed to the counties in this way varies from twenty-five to several hundred dollars. The clerical work required in making this apportionment is serious and takes about a month's time of two clerks. Another serious difficulty is that the County Treasurers in a number of instances fail to collect the tax due from these companies on the small amount of valuation certified to the assessor for taxation. This results in a direct loss to the State and counties concerned.

The law should be so amended that these companies might pay to the State Treasurer in a lump sum.

### MOTOR VEHICLE SPECIFIC OWNERSHIP TAX LAW

Having observed the operation of the Specific Ownership Tax law during the past year we feel that the following changes in the law would result in a more uniform and equitable assessment and render the law more effective by clarifying several questionable points:

1st. Do away with October 1st as a division date in determining year of service of vehicle and consider current year model in first year of service, regardless of date of purchase, model of preceeding calendar year in second year of service, etc.

2nd. Allow factory list price, on old originally high priced heavy tonnage trucks, to be disregarded as a basis for tax, use actual value of vehicle at time taxes were paid as a basis instead.

3rd. Allow Specific Ownership Tax to be pro-rated on vehicles acquired after February 1st in any year, down to the flat tax of \$1.50 on all motor vehicles, but not to pro-rate below this minimum or collect less than \$1.50 on any vehicle licensed in Colorado.

4th. Allow 10% of total amount of Specific Ownership Tax collected on Class "A" Motor Vehicles, by Colorado Tax Com-

mission, to be retained by the Commission to maintain the Motor Vehicle Tax Division of the Colorado Tax Commission, the remaining 90% to be distributed to the counties on mileage basis as provided in the law, and this 90% to be placed equally in the Highway fund and the General School fund of the respective counties by their Treasurers, any balance remaining in the fund retained by the Commission at the end of the calendar year to be paid to the General Fund of the State.

Distribution of Specific Ownership tax collected by the Colorado Tax Commission, on Class "A" Motor Vehicles for the year 1938. 420 receipts issued on vehicles operating intrastate and interstate.

County	Jan. 1st to Mar. 31	Apr. 1st to June 30	July 1st to Dec. 10	Total
Adams	\$ 2,194.51	\$ 44.98	\$ 93.62	\$ 2,333.11
Alamosa	248.98	20.18	None	269.16
Arapahoe	1,421.46	54.00	34.47	1,509.93
Archuleta	164.76	28.18	None	192.94
Baca	131.54	7.00	2.00	140.54
Bent	632.86	22.14	15.26	670.26
Boulder	1,978.19	43.57	24.80	2,046.56
Chaffee	452.24	80.61	82.75	615.60
Cheyenne	290.80	32.55	6.53	329.88
Clear Creek	792.84	39.83	6.35	839.02
Conejos	103.82	2.65	7.00	113.47
Costilla	188.20	6.58	8.57	203.35
Crowley	45.90	6.91	None	52.81
Custer	92.94	9.38	9.00	111.32
Delta	308.96	43.60	None	352.56
Denver	4,895.19	257.35	138.55	5,291.09
Dolores	16.84	None	None	16.84
Douglas	1,126.84	96.50	44.55	1,267.89
Eagle	290.10	40.10	None	330.20
Elbert	658.75	39.14	18.13	716.02
El Paso	3,305.15	1,322.17	104.45	4,731.77
Fremont	837.11	136.44	22.89	996.44
Garfield	615.82	39.87	20.06	675.75
Gilpin	129.83	3.75	None	133.58
Grand	559.11	18.25	None	577.36
Gunnison	345.57	66.68	None	412.25
Hinsdale	19.07	None	None	19.07
Huerfano	705.07	79.93	8.49	793.49
Jackson	165.08	2.75	1.69	169.52
Jefferson	1,029.32	94.84	12.24	1,136.40

County	Jan. 1st to Mar. 31	Apr. 1st to June 30	July 1st to Dec. 10	Total
Kiowa	69.07	20.51	None	89.58
Kit Carson	650.73	46.90	22.46	720.09
Lake	217.39	29.65	6.51	253.55
La Plata	482.92	54.46	16.52	553.90
Larimer	2,038.26	124.01	22.30	2,184.57
Las Animas	1,550.33	98.97	87.15	1,736.45
Lincoln	563.92	30.54	21.12	615.58
Logan	645.98	14.62	23.11	683.71
Mesa	801.85	61.74	None	863.59
Mineral	150.44	26.38	None	176.82
Moffat	590.33	None	1.60	591.93
Montezuma	264.81	None	None	264.81
Montrose	344.86	39.73	None	384.59
Morgan	634.49	44.55	42.92	721.96
Otero	865.52	39.22	50.54	955.28
Ouray	181.14	28.00	None	209.14
Park	399.02	42.84	1.69	443.55
Phillips	249.85	6.00	7.63	263.48
Pitkin	17.37	None	None	17.37
Prowers	720.61	48.70	19.88	789.19
Pueblo	2,252.01	231.58	59.20	2,542.79
Rio Blanco	106.65	28.82	4.80	140.27
Rio Grande	558.91	47.07	21.21	627.19
Routt	345.55	4.00	None	349.55
Saguache	326.38	50.93	None	377.31
San Juan	155.30	27.30	None	182.60
San Miguel	72.56	3.41	None	75.97
Sedgwick	292.37	4.01	11.18	307.56
Summit	96.69	11.51	1.70	109.90
Teller	317.28	38.53	2.50	358.31
Washington	323.48	10.60	22.07	356.15
Weld	3,259.47	45.22	63.09	3,367.78
Yuma	478.55	45.32	42.96	566.83
	<u>\$43,770.94</u>	<u>\$ 3,945.05</u>	<u>\$ 1,213.54</u>	<u>\$48,929.53</u>

FINANCIAL STATEMENT  
MOTOR VEHICLE TAX DIVISION  
COLORADO TAX COMMISSION

December 1, 1938

Appropriation, year July 1, 1937, to July 1, 1938.....\$4,000.00

Disbursements:

Salaries .....\$3,120.00  
Office equipment (new office)..... 524.38  
Printed matter:  
Annual Report blanks..... 98.45  
Receipt blanks ..... 55.02  
Index cards ..... 71.50  
Folders and labels..... 40.00  
Postage ..... 150.00

Miscellaneous:

Repairing typewriter, pencils, carbon paper, etc. .... 12.15

Total .....\$4,071.50

Balance on hand July 1, 1938, overdraft.....\$ 71.50

Appropriation, year July 1, 1938, July 1, 1939..... 3,560.00

Disbursements:

Balance due salaries July 1, 1938.....\$ 71.50  
Salaries July 1, to Dec. 1, 1938..... 1,300.00  
Postage ..... 100.00  
Printed matter:  
Annual report blanks ..... 61.00

Miscellaneous:

Repairing adding machine, pencils, carbon paper, typewriter ribbons, pencil sharpener ..... 22.94

Total .....\$1,555.44

Balance on hand December 1, 1938.....\$2,004.56

ASSESSMENT OF ALL PROPERTIES UNDER THE  
JURISDICTION OF THE COMMISSION  
FOR THE YEAR  
1938

CLASS ONE

STEAM RAILROADS

ATCHISON, TOPEKA & SANTA FE RAILWAY COMPANY

County	Rolling Stock Mileage	Main Track Mileage	By Tax Commission Valuation	As Increased By State Board of Equalization Valuation
Arapahoe	7.27		\$ 218,060	\$ 261,672
Baca		104.50	3,134,480	3,761,376
Bent		110.75	3,321,950	3,986,340
Denver	6.56		196,770	236,124
Denver via N. W. T.	.27		1,350	1,620
Douglas		36.63	1,098,720	1,318,464
El Paso		47.96	1,438,560	1,726,272
Fremont		16.43	492,820	591,384
Fremont via D. & R. G. W.	6.97		34,850	41,820
Las Animas		60.61	1,818,000	2,181,600
Otero		92.37	2,770,650	3,324,780
Prowers		80.86	2,425,400	2,910,480
Pueblo		53.97	1,618,830	1,942,596
Pueblo via D. & R. G. W.	19.32		96,600	115,920
Total	26.56	617.91	\$18,667,040	\$22,400,448

CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY

County	Rolling Stock Mileage	Main Track Mileage	By Tax Commission Valuation	As Increased By State Board of Equalization Valuation
Adams		20.20	\$ 629,090	\$ 754,908
Adams via C. & S.	4.98		24,900	29,880
Boulder		21.76	677,680	813,216
Boulder via C. & S.	.70		3,500	4,200
Denver via U. P.	.68		3,400	4,080
Denver		6.78	211,150	253,380
Jefferson via C. & S.	5.72		28,600	34,320
Logan		80.16	2,496,440	2,995,728
Logan via U. P.	17.79		88,950	106,740
Morgan		48.80	1,519,790	1,823,748
Morgan via U. P.	3.10		15,500	18,600
Phillips		36.31	1,130,810	1,356,972
Sedgwick		.87	27,100	32,520
Washington		37.66	1,172,850	1,407,420
Washington via U. P.	2.78		13,900	16,680
Weld		102.53	3,193,110	3,831,732
Yuma		40.36	1,256,940	1,508,328
Total	35.75	395.43	\$12,493,710	\$14,992,452

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY COMPANY

County	Rolling Stock Mileage	Main Track Mileage	By Tax Commission Valuation	As Increased By State Board of Equalization Valuation
Adams via U. P.	27.19	.....	\$ 135,950	\$ 163,140
Arapahoe via U. P.	25.97	.....	129,850	155,820
Denver via U. P.	6.79	.....	33,950	40,740
Elbert via U. P.	28.43	.....	142,150	170,580
Elbert	.....	27.99	345,170	414,204
El Paso	.....	47.11	580,960	697,152
El Paso via D. & R. G. W.	2.00	.....	10,000	12,000
Kit Carson	.....	60.18	742,140	890,568
Lincoln	.....	30.57	376,980	452,376
Lincoln via U. P.	1.40	.....	7,000	8,400
Total	91.78	165.85	\$ 2,504,150	\$ 3,004,980

COLORADO & SOUTHERN RAILWAY COMPANY

County	Rolling Stock Mileage	Main Track Mileage	By Tax Commission Valuation	As Increased By State Board of Equalization Valuation
Adams	.....	9.90	\$ 273,260	\$ 327,912
Arapahoe	.....	11.08	305,830	366,996
Boulder	.....	42.27	1,166,720	1,400,064
Clear Creek	.....	26.33	726,750	872,100
Denver	.....	20.34	561,420	673,704
Douglas	.....	7.08	195,420	234,504
El Paso via A. T. & S. F.	47.96	.....	239,800	287,760
Gilpin	.....	7.53	207,840	249,408
Huerfano	.....	37.01	1,021,530	1,225,836
Jefferson	.....	63.61	1,755,730	2,106,876
Lake	.....	16.99	468,950	562,740
Larimer	.....	94.88	2,618,840	3,142,608
Las Animas	.....	95.36	2,632,090	3,158,508
Park	.....	81.83	2,258,640	2,710,368
Pueblo	.....	28.45	785,260	942,312
Pueblo via A. T. & S. F.	17.36	.....	86,800	104,160
Summit	.....	45.56	1,257,530	1,509,036
Weld	.....	22.21	613,030	735,636
Total	65.32	610.43	\$17,175,440	\$20,610,528

DENVER AND RIO GRANDE WESTERN RAILROAD COMPANY

County	Rolling Stock Mileage	Main Track Mileage	By Tax Commission Valuation	As Increased By State Board of Equalization Valuation
Adams via D. & S. L.	3.45	.....	\$ 17,250	\$ 20,700
Alamosa	.....	51.45	956,410	1,147,692
Arapahoe	.....	9.05	168,230	201,876
Archuleta	.....	32.25	599,500	719,400
Boulder via D. & S. L.	8.55	.....	42,750	51,300
Chaffee	.....	76.95	1,430,430	1,716,516
Conejos	.....	54.05	1,004,740	1,205,688
Costilla	.....	32.10	596,710	716,052
Custer	.....	12.65	235,150	282,180
Delta	.....	69.50	\$ 1,291,940	\$ 1,550,328
Denver	.....	6.70	124,550	149,460
Denver via U. P.	.02	.....	100	120
Denver via D. & S. L.	1.19	.....	5,950	7,140
Denver via C. B. & Q. and C. & S.	.72	.....	3,600	4,320
Douglas	.....	37.75	701,730	842,076
Eagle	.....	67.35	1,251,970	1,502,364
Eagle via D. & S. L.	9.72	.....	48,600	58,320
El Paso	.....	53.90	1,001,950	1,202,340
Fremont	.....	83.55	1,553,110	1,863,732
Garfield	.....	59.30	1,102,330	1,322,796
Gilpin via D. & S. L.	13.74	.....	68,700	82,440
Gilpin via Moffat Tunnel	3.46	.....	17,300	20,760

DENVER AND RIO GRANDE WESTERN RAILROAD COMPANY—Continued

County	Rolling Stock Mileage	Main Track Mileage	By Tax Commission Valuation	As Increased By State Board of Equalization Valuation
Grand via D. & S. L.	60.74	.....	303,700	364,440
Grand via Moffat Tunnel	5.46	.....	27,300	32,760
Gunnison	.....	109.45	2,034,570	2,441,484
Huerfano via C. & S.	13.45	.....	67,250	80,700
Huerfano	.....	55.50	1,031,690	1,238,028
Jefferson via D. & S. L.	20.82	.....	104,100	124,920
Lake	.....	-38.45	714,750	857,700
La Plata	.....	91.25	1,696,250	2,035,500
Las Animas via A. T. & S. P.	1.80	.....	9,000	10,800
Las Animas via Colo. & Wyo.	4.30	.....	21,500	25,800
Las Animas via C. & S.	27.54	.....	137,700	165,240
Las Animas	.....	8.60	159,860	191,832
Mesa	.....	63.20	1,174,830	1,409,796
Mineral	.....	17.40	323,450	388,140
Montrose	.....	52.35	973,140	1,167,768
Ouray	.....	24.10	448,000	537,600
Pitkin	.....	19.70	366,200	439,440
Pueblo	.....	67.00	1,245,470	1,494,564
Rio Grande	.....	40.80	758,430	910,116
Saguache	.....	89.65	1,666,510	1,999,812
San Juan	.....	13.10	243,520	292,224
Total	174.96	1,337.10	\$25,730,220	\$30,876,264

DENVER AND SALT LAKE RAILWAY COMPANY

County	Rolling Stock Mileage	Main Track Mileage	By Tax Commission Valuation	As Increased By State Board of Equalization Valuation
Adams	.....	3.10	\$ 112,350	\$ 134,820
Adams via N. W. T.	.51	.....	2,550	3,060
Boulder	.....	8.55	309,890	371,868
Denver via N. W. T.	2.67	.....	13,350	16,020
Eagle	.....	14.86	538,590	646,308
Gilpin	.....	13.74	498,000	597,600
Gilpin via Tunnel	3.46	.....	17,300	20,760
Grand	.....	60.55	2,194,590	2,633,508
Grand via Tunnel	5.46	.....	27,300	32,760
Jefferson	.....	20.82	754,610	905,532
Moffat	.....	7.49	271,470	325,764
Routt	.....	90.94	3,296,060	3,955,272
Total	12.10	220.05	\$ 8,036,060	\$ 9,643,272

DENVER & SALT LAKE WESTERN RAILROAD COMPANY

County	Miles	By Tax Commission Valuation	As Increased By State Board of Equalization Valuation
Eagle	38.06	\$ 707,500	\$ 849,000

MISSOURI PACIFIC RAILROAD COMPANY

County	Miles	By Tax Commission Valuation	As Increased By State Board of Equalization Valuation
Crowley	31.35	\$ 636,470	\$ 763,764
Otowa	87.49	1,776,240	2,131,488
Kiowa	.18	3,650	4,380
Pueblo	33.02	670,380	804,456
Total	152.04	\$3,086,740	\$3,704,088



RIO GRANDE JUNCTION RAILWAY COMPANY

County	Miles	By Tax Commission Valuation	As Increased By State Board of Equalization Valuation
Garfield .....	25.82	\$ 480,160	\$ 576,192
Mesa .....	36.25	673,850	808,620
Total .....	62.08	\$1,154,010	\$1,384,812

UNION PACIFIC RAILROAD COMPANY

County	Rolling Stock Mileage	Main Track Mileage	By Tax Commission Valuation	As Increased By State Board of Equalization Valuation
Adams .....	.....	59.32	\$ 2,213,960	\$ 2,656,752
Arapahoe .....	.....	25.98	969,640	1,163,568
Boulder .....	.....	11.16	416,320	499,824
Boulder via C. & S. ....	1.10	.....	5,500	6,600
Cheyenne .....	.....	63.12	2,355,790	2,826,948
Denver .....	.....	8.21	306,410	367,692
Elbert .....	.....	28.43	1,061,070	1,273,284
Larimer .....	.....	36.22	1,351,820	1,622,184
Lincoln .....	.....	42.76	1,595,900	1,915,080
Logan .....	.....	53.44	1,994,510	2,393,412
Morgan .....	.....	41.73	1,557,460	1,868,952
Sedgwick .....	.....	30.61	1,142,440	1,370,928
Washington .....	.....	2.78	103,760	124,512
Weid .....	.....	198.26	7,399,530	8,879,436
Total .....	1.10	602.02	\$22,474,310	\$26,969,172

CLASS TWO

STEAM RAILROADS

COLORADO AND WYOMING RAILWAY COMPANY

County	Miles	By Tax Commission Valuation	As Increased By State Board of Equalization Valuation
Las Animas .....	31.09	\$1,398,900	\$1,538,790
Pueblo .....	6.00	269,970	296,967
Total .....	37.09	\$1,668,870	\$1,835,757

GREAT WESTERN RAILWAY COMPANY

County	Miles	By Tax Commission Valuation	As Increased By State Board of Equalization Valuation
Boulder .....	2.08	\$ 33,860	\$ 37,246
Larimer .....	7.76	126,330	138,963
Weid .....	76.64	1,247,670	1,372,437
Total .....	86.48	\$1,407,860	\$1,548,646

LARAMIE, NORTH PARK & WESTERN RAILROAD COMPANY

County	Miles	By Tax Commission Valuation	As Increased By State Board of Equalization Valuation
Jackson .....	43.88	\$ 125,000	\$ 137,500

MIDLAND TERMINAL RAILWAY COMPANY

County	Miles	By Tax Commission Valuation	As Increased By State Board of Equalization Valuation
El Paso .....	16.14	\$ 354,890	\$ 390,379
Teller .....	39.30	864,140	950,554
Total .....	55.44	\$1,219,030	\$1,340,933

RIO GRANDE SOUTHERN RAILROAD COMPANY

County	Miles	By Tax Commission Valuation	As Increased By State Board of Equalization Valuation
Dolores .....	17.72	\$ 26,580	\$ 29,238
La Plata .....	29.75	44,620	49,082
Montezuma .....	62.69	94,040	103,444
Ouray .....	13.30	19,950	21,945
San Miguel .....	47.70	71,550	78,705
Total .....	171.16	\$ 256,740	\$ 282,414

UINTAH RAILWAY COMPANY

County	Miles	By Tax Commission Valuation	As Increased By State Board of Equalization Valuation
Garfield .....	30.20	\$ 275,900	\$ 303,490
Mesa .....	12.80	116,940	128,634
Rio Blanco .....	7.80	71,260	78,386
Total .....	50.80	\$ 464,100	\$ 510,510

CLASS THREE

STEAM RAILROADS

COLORADO AND SOUTH-EASTERN RAILROAD COMPANY

County	Rolling Stock Mileage	Main Track Mileage	By Tax Commission Valuation	As Increased By State Board of Equalization Valuation
Las Animas .....	.....	3.59	\$ 78,210	\$ 86,031
Las Animas via C. & S. ....	14.51	.....	21,770	23,947
Total .....	14.51	3.59	\$ 99,980	\$ 109,978

COLORADO-KANSAS RAILWAY COMPANY

County	Miles	By Tax Commission Valuation	As Increased By State Board of Equalization Valuation
Pueblo .....	24.00	\$ 13,400	\$ 14,740

CRYSTAL RIVER AND SAN JUAN RAILROAD COMPANY

County	Miles	By Tax Commission Valuation	As Increased By State Board of Equalization Valuation
Gunnison .....	5.83	\$ 8,390	\$ 9,229
Pitkin .....	1.49	2,150	2,365
Total .....	7.32	\$ 10,540	\$ 11,594

## CRYSTAL RIVER RAILROAD COMPANY

County	Miles	By Tax Commission Valuation	As Increased By State Board of Equalization Valuation
Garfield .....	2.71	\$ 3,900	\$ 4,290
Pitkin .....	17.95	25,850	28,435
Total .....	20.66	\$ 29,750	\$ 32,725

## MANITOU &amp; PIKES PEAK RAILWAY COMPANY

County	Miles	By Tax Commission Valuation	As Increased By State Board of Equalization Valuation
El Paso .....	8.90	\$ 50,000	\$ 55,000

## NORTHWESTERN TERMINAL RAILROAD COMPANY

County	Miles	By Tax Commission Valuation	As Increased By State Board of Equalization Valuation
Adams .....	.51	\$ 53,370	\$ 58,707
Denver .....	2.67	279,430	307,373
Total .....	3.18	\$ 332,800	\$ 366,080

## SAN LUIS CENTRAL RAILROAD COMPANY

County	Rolling Stock Mileage	Main Track Mileage	By Tax Commission Valuation	As Increased By State Board of Equalization Valuation
Rio Grande .....	...	11.71	\$ 109,000	\$ 119,900
Rio Grande via D. & R. G. W. ....	3.00	...	1,560	1,716
Saguache .....	...	.50	4,650	5,115
Total .....	3.00	12.21	\$ 115,210	\$ 126,731

## SAN LUIS VALLEY SOUTHERN RAILWAY COMPANY

County	Miles	By Tax Commission Valuation	As Increased By State Board of Equalization Valuation
Costilla .....	31.53	\$ 39,400	\$ 43,340

## SILVERTON NORTHERN RAILROAD COMPANY

County	Miles	By Tax Commission Valuation	As Increased By State Board of Equalization Valuation
San Juan .....	8.50	\$ 40,000	\$ 44,000

## TREASURY MOUNTAIN RAILROAD COMPANY

County	Miles	By Tax Commission Valuation	As Increased By State Board of Equalization Valuation
Gunnison .....	4.00	\$ 9,460	\$ 10,406

## ELECTRIC AND CABLE RAILROADS

## DENVER &amp; INTERMOUNTAIN RAILROAD COMPANY

County	Rolling Stock Mileage	Main Track Mileage	By Tax Commission Valuation	As Increased By State Board of Equalization Valuation
Denver via Tramway .....	7.34	...	\$ 10,450	\$ 11,495
Denver .....	...	2.38	51,970	57,167
Jefferson .....	...	9.59	209,400	230,340
Jefferson via Tramway .....	19.83	...	28,230	31,053
Total .....	27.17	11.97	\$ 300,050	\$ 330,055

## DENVER TRAMWAY CORPORATION

County	By Tax Commission Valuation	As Increased By State Board of Equalization Valuation
Arapahoe .....	\$ 47,950	\$ 52,745
Denver .....	6,323,840	6,956,224
Jefferson .....	160,350	176,385
Total .....	\$ 6,532,140	\$ 7,185,354

## MOUNT MANITOU PARK AND INCLINE RAILWAY COMPANY

County	By Tax Commission Valuation	As Increased By State Board of Equalization Valuation
El Paso .....	\$ 25,000	\$ 27,500

## ELECTRIC COMPANIES

## ALADDIN LIGHT AND POWER COMPANY

County	Valuation
Weld .....	\$ 1,200

## ARVADA ELECTRIC COMPANY

County	Valuation
Adams .....	\$ 27,440
Denver .....	180
Jefferson .....	149,420
Total .....	\$ 177,040

## CARBONDALE LIGHT &amp; POWER COMPANY

County	Valuation
Garfield .....	\$ 5,300

## COLORADO CENTRAL POWER COMPANY

County	Valuation
Arapahoe .....	\$ 462,490
Douglas .....	4,280
Jefferson .....	194,420
Weld .....	195,270
Total .....	\$ 856,460

## COLORADO UTILITIES CORPORATION

County	Valuation
Moffat .....	\$ 64,430
Routt .....	395,820
Total .....	\$ 460,250

## COMMONWEALTH UTILITIES CORPORATION

County	Valuation
Douglas .....	\$ 25,110
Elbert .....	53,070
El Paso .....	76,600
Lincoln .....	63,330
Washington .....	81,910
Total .....	\$ 300,020

## EAGLE RIVER ELECTRIC COMPANY

County	Valuation
Eagle .....	\$ 31,470

## EVERGREEN PUBLIC SERVICE COMPANY

County	Valuation
Jefferson .....	\$ 45,000

## GLENWOOD LIGHT &amp; WATER COMPANY

County	Valuation
Garfield .....	\$ 131,570

## GRAND COUNTY LIGHT, HEAT AND POWER COMPANY

County	Valuation
Grand .....	\$ 12,000

## GRAND LAKE LIGHT COMPANY

County	Valuation
Grand .....	\$ 7,000

## HARSHMAN, SETH LIGHT PLANT

County	Valuation
Morgan .....	\$ 2,500

## HIGHLAND UTILITIES COMPANY

County	Valuation
Baca .....	\$ 95,830
Kiowa .....	54,150
Montezuma .....	89,600
Total .....	\$ 239,580

## HOME GAS AND ELECTRIC COMPANY

County	Valuation
Weld .....	\$ 1,202,810

## INLAND UTILITIES COMPANY

County	Valuation
Arapahoe .....	\$ 24,170
Cheyenne .....	33,460
Kit Carson .....	51,400
Lincoln .....	44,000
Prowers .....	65,900
Total .....	\$ 218,930

## KIM LIGHT AND POWER COMPANY

County	Valuation
Las Animas .....	\$ 2,500

## KREMMLING LIGHT &amp; POWER COMPANY

County	Valuation
Grand .....	\$ 5,000

## LA VETA LIGHT, HEAT &amp; POWER COMPANY

County	Valuation
Huerfano .....	\$ 11,100

## MONTEZUMA LIGHT AND POWER COMPANY

County	Valuation
San Miguel .....	\$ 5,000

## MOUNTAIN UTILITIES CORPORATION

County	Valuation
Chaffee .....	\$ 30,860
Douglas .....	5,450
Elbert .....	19,970
El Paso .....	22,690
Teller .....	11,800
Total .....	\$ 90,770

## NEW LIGHT &amp; POWER COMPANY

County	Valuation
Archuleta .....	\$ 24,130

## ORCHARD POWER, LIGHT, WATER &amp; GAS COMPANY

County	Valuation
Morgan .....	\$ 2,500

## PARK POWER COMPANY

County	Valuation
Park .....	\$ 11,150

## PINE RIVER POWER COMPANY

County	Valuation
La Plata .....	\$ 15,900

## PLATEAU VALLEY LIGHT AND POWER COMPANY

County	Valuation
Mesa .....	\$ 8,100

## PUBLIC SERVICE COMPANY OF COLORADO

County	Valuation
Adams .....	\$ 243,430
Alamosa .....	201,740
Arapahoe .....	194,640
Boulder .....	6,302,250
Chaffee .....	656,980
Clear Creek .....	510,970
Conejos .....	53,840
Costilla .....	44,040
Denver .....	18,071,170
Eagle .....	213,770
Garfield .....	1,934,370
Gilpin .....	109,110
Grand .....	13,620
Gunnison .....	12,690
Jefferson .....	506,220
Lake .....	454,870
Larimer .....	575,270
Logan .....	720,750
Mesa .....	899,200
Morgan .....	201,080
Park .....	61,050
Pitkin .....	56,400
Rio Grande .....	115,850
Saguache .....	72,370
Sedgwick .....	51,950
Summit .....	490,740
Washington .....	23,150
Weld .....	422,780
Total .....	\$33,214,300

## ROARING FORK WATER, LIGHT AND POWER COMPANY

County	Valuation
Pitkin .....	\$ 44,600

## SOUTHERN COLORADO POWER COMPANY

County	Valuation
Crowley .....	\$ 117,450
Custer .....	25,120
El Paso .....	7,220
Fremont .....	1,273,350
Otero .....	739,470
Pueblo .....	2,618,320
Teller .....	500,370
Total .....	\$ 5,281,300

## TRINIDAD ELECTRIC TRANSMISSION, RAILWAY AND GAS COMPANY

County	Valuation
Huerfano .....	\$ 621,810
Las Animas .....	1,268,180
Total .....	\$ 1,889,990

## WESTERN COLORADO POWER COMPANY

County	Valuation
Delta .....	\$ 93,690
Dolores .....	14,550
Gunnison .....	77,010
Hinsdale .....	710
La Plata .....	506,450
Montrose .....	82,240
Ouray .....	96,370
San Juan .....	105,840
San Miguel .....	436,220
Total .....	\$ 1,413,080

## WESTERN PUBLIC SERVICE COMPANY

County	Valuation
Bent .....	\$ 177,530

## TELEPHONE COMPANIES

## AMERICAN TELEPHONE &amp; TELEGRAPH COMPANY

County	Miles of Wire	Valuation
Adams .....	799.44	\$ 58,930
Arapahoe .....	1,398.87	103,110
Bent .....	361.50	26,650
Boulder .....	107.20	7,900
Cheyenne .....	367.04	27,050
Crowley .....	165.10	12,170
Denver .....	524.09	38,630
Douglas .....	647.80	47,750
Elbert .....	1,252.16	92,290
El Paso .....	1,027.78	75,760
Huerfano .....	372.96	27,490
Kiowa .....	1,064.32	78,450
Larimer .....	1,440.12	106,150
Las Animas .....	700.97	51,670
Lincoln .....	1,444.80	106,490
Logan .....	1,083.09	79,830
Morgan .....	915.00	67,440
Otero .....	205.10	15,120
Prowers .....	1,812.46	133,590
Pueblo .....	1,098.30	80,950
Sedgwick .....	560.40	41,300
Washington .....	53.80	3,970
Weld .....	1,480.28	109,110
Total .....	18,882.58	\$ 1,391,800

## ARKANSAS VALLEY TELEPHONE COMPANY

County	Miles of Wire	Valuation
Fremont .....	56.00	\$ 800

## ARRIBA TELEPHONE EXCHANGE

County	Miles of Wire	Valuation
Lincoln .....	34.00	\$ 2,000

## ATWOOD TELEPHONE COMPANY

County	Miles of Wire	Valuation
Logan .....	12.00	\$ 200

## J. M. BARNHILL TELEPHONE COMPANY

County	Miles of Wire	Valuation
El Paso .....	3.00	\$ 200

## BETHUNE TELEPHONE AND DEVELOPMENT COMPANY

County	Miles of Wire	Valuation
Kit Carson .....	1.00	\$ 50

## BIG GULCH TELEPHONE COMPANY

County	Miles of Wire	Valuation
Moffat .....	50.00	\$ 250

## BLANCA TELEPHONE COMPANY

County	Miles of Wire	Valuation
Costilla .....	30.05	\$ 460

## BLUE VALLEY TELEPHONE COMPANY

County	Miles of Wire	Valuation
Summit .....	24.00	\$ 1,100

## BOX ELDER TELEPHONE ASSOCIATION

County	Miles of Wire	Valuation
Weld .....	10.00	\$ 280

## CACHE AND BEAVER CREEK TELEPHONE COMPANY

County	Miles of Wire	Valuation
Garfield .....	38.00	\$ 500

## CANON CITY AND PONCHA PARK TELEPHONE COMPANY

County	Miles of Wire	Valuation
Fremont .....	40.00	\$ 680
Park .....	4.00	70
Total .....	44.00	\$ 750

## CARR FARMERS MUTUAL TELEPHONE COMPANY

County	Miles of Wire	Valuation
Weld .....	40.00	\$ 250

## CENTRAL NEBRASKA TELEPHONE COMPANY

County	Miles of Wire	Valuation
Phillips .....	24.50	\$ 1,100
Sedgwick .....	8.50	380
<b>Total .....</b>	<b>33.00</b>	<b>\$ 1,480</b>

## CHERRY CREEK TELEPHONE COMPANY

County	Miles of Wire	Valuation
Arapahoe .....	7.50	\$ 60
Elbert .....	7.50	60
Douglas .....	45.00	380
<b>Total .....</b>	<b>60.00</b>	<b>\$ 500</b>

## COTTONWOOD TELEPHONE COMPANY

County	Miles of Wire	Valuation
Conejos .....	.....	\$ 550

## COW CREEK TELEPHONE COMPANY

County	Miles of Wire	Valuation
Ouray .....	8.00	\$ 200

## CROOK TELEPHONE EXCHANGE

County	Miles of Wire	Valuation
Logan .....	52.00	\$ 1,100

## DAILEY TELEPHONE COMPANY

County	Miles of Wire	Valuation
Logan .....	52.75	\$ 1,020
Phillips .....	19.41	380
<b>Total .....</b>	<b>72.16</b>	<b>\$ 1,400</b>

## DEER TRAIL TELEPHONE COMPANY

County	Miles of Wire	Valuation
Arapahoe .....	1.50	\$ 600

## DELTA COUNTY CO-OPERATIVE TELEPHONE COMPANY

County	Miles of Wire	Valuation
Delta .....	1,880.40	\$ 43,740
Gunnison .....	10.00	230
Montrose .....	44.00	1,030
<b>Total .....</b>	<b>1,934.40</b>	<b>\$ 45,000</b>

## DIVIDE CREEK TELEPHONE COMPANY

County	Miles of Wire	Valuation
Garfield .....	18.00	\$ 1,210

## DOVER TELEPHONE COMPANY

County	Miles of Wire	Valuation
Weld .....	18.00	\$ 110

## EAGLE VALLEY TELEPHONE COMPANY

County	Miles of Wire	Valuation
Eagle .....	222.50	\$ 5,000

## ECKLEY-HAPPYVILLE TELEPHONE COMPANY

County	Miles of Wire	Valuation
Yuma .....	250.00	\$ 1,000

## ENTERPRISE TELEPHONE COMPANY

County	Miles of Wire	Valuation
Garfield .....	54.00	\$ 500

## FAIRPLAY MUTUAL TELEPHONE COMPANY

County	Miles of Wire	Valuation
Park .....	18.00	\$ 660

FARMERS MUTUAL TELEPHONE COMPANY  
(Briggsdale)

County	Miles of Wire	Valuation
Weld .....	20.00	\$ 300

FARMERS MUTUAL TELEPHONE COMPANY  
(Haxtun)

County	Miles of Wire	Valuation
Logan .....	10.00	\$ 290
Phillips .....	4.50	130
<b>Total .....</b>	<b>14.50</b>	<b>\$ 420</b>

FARMERS TELEPHONE COMPANY  
(Platteville)

County	Miles of Wire	Valuation
Weld .....	7.00	\$ 110

## FARMERS TRIANGLE TELEPHONE COMPANY

County	Miles of Wire	Valuation
Kit Carson .....	14.50	\$ 380
Lincoln .....	6.50	170
<b>Total .....</b>	<b>21.00</b>	<b>\$ 550</b>

## FLEMING TELEPHONE EXCHANGE

County	Miles of Wire	Valuation
Logan .....	58.75	\$ 1,960
Washington .....	1.25	40
<b>Total .....</b>	<b>60.00</b>	<b>\$ 2,000</b>

## FLORIDA MESA TELEPHONE COMPANY

County	Miles of Wire	Valuation
La Plata .....	48.00	\$ 300

## GARDNER RURAL TELEPHONE COMPANY

County	Miles of Wire	Valuation
Huerfano .....	100.00	\$ 1,200

## GENOA ARICKAREE TELEPHONE COMPANY

County	Miles of Wire	Valuation
Lincoln .....	33.00	\$ 500

## GREEN MOUNTAIN TELEPHONE COMPANY

County	Miles of Wire	Valuation
Grand .....	12.00	\$ 340
Summit .....	2.00	60
Total .....	14.00	\$ 400

## GROVER TELEPHONE COMPANY

County	Miles of Wire	Valuation
Weld .....	2.00	\$ 250

## GUNNISON COUNTY CO-OPERATIVE TELEPHONE COMPANY

County	Miles of Wire	Valuation
Gunnison .....	26.00	\$ 600

## GUY HILL TELEPHONE COMPANY

County	Miles of Wire	Valuation
Jefferson .....	25.12	\$ 150

## C. M. HARRIS TELEPHONE COMPANY

County	Miles of Wire	Valuation
Logan .....	50.00	\$ 1,100

## HAXTUN TELEPHONE COMPANY

County	Miles of Wire	Valuation
Logan .....	40.27	\$ 1,770
Phillips .....	206.47	9,060
Sedgwick .....	18.16	800
Yuma .....	31.27	1,370
Total .....	296.17	\$ 13,000

## HINSDALE COUNTY TELEPHONE COMPANY

County	Miles of Wire	Valuation
Hinsdale .....	42.00	\$ 500

## HOLLANDVILLE TELEPHONE COMPANY

County	Miles of Wire	Valuation
Mesa .....	75.36	\$ 1,400

## ILIFF AND N. OF P. TELEPHONE COMPANY

County	Miles of Wire	Valuation
Logan .....	57.50	\$ 400

## INDEPENDENT TELEPHONE COMPANY

County	Miles of Wire	Valuation
Kit Carson .....	100.00	\$ 2,290
Washington .....	9.00	210
Total .....	109.00	\$ 2,500

## INTERURBAN TELEPHONE COMPANY

County	Miles of Wire	Valuation
Alamosa .....	64.00	\$ 900
Saguache .....	100.00	1,400
Total .....	164.00	\$ 2,300

## KELLY COMMUNITY TELEPHONE COMPANY

County	Miles of Wire	Valuation
Logan .....	28.00	\$ 280
Washington .....	2.00	20
Total .....	30.00	\$ 300

## KIOWA TELEPHONE EXCHANGE

County	Miles of Wire	Valuation
Kiowa .....	8.00	\$ 50

## LA GARITA TELEPHONE COMPANY

County	Miles of Wire	Valuation
Alamosa .....	9.50	\$ 270
Rio Grande .....	213.00	5,990
Saguache .....	129.50	3,640
Total .....	352.00	\$ 9,900

## MARVEL MUTUAL TELEPHONE COMPANY

County	Miles of Wire	Valuation
La Plata .....	40.00	\$ 770

## MATHESON TELEPHONE COMPANY

County	Miles of Wire	Valuation
Elbert .....	32.00	\$ 600

## MOFFAT TELEPHONE COMPANY

County	Miles of Wire	Valuation
Saguache .....	65.00	\$ 1,870

## MORRISANIA MUTUAL TELEPHONE COMPANY

County	Miles of Wire	Valuation
Garfield .....	7.00	\$ 350

## MOSCA TELEPHONE COMPANY

County	Miles of Wire	Valuation
Alamosa .....	66.00	\$ 1,430

## MOUNTAIN STATES TELEPHONE &amp; TELEGRAPH COMPANY

County	Miles of Wire	Valuation
Adams .....	7,229.00	\$ 243,750
Alamosa .....	2,045.00	68,960
Arapahoe .....	11,837.00	399,130
Archuleta .....	255.00	8,600
Baca .....	1,124.00	37,900
Bent .....	2,004.00	67,580
Boulder .....	14,980.00	505,120
Chaffee .....	2,188.00	73,780

## MOUNTAIN STATES TELEPHONE &amp; TELEGRAPH COMPANY—Continued

County	Miles of Wire	Valuation
Cheyenne	568.00	\$ 19,150
Clear Creek	1,119.00	37,730
Conejos	1,194.00	40,260
Costilla	943.00	31,800
Crowley	966.00	32,570
Custer	325.00	10,960
Delta	2,185.00	73,680
Denver	287,909.00	9,708,060
Dolores	27.00	920
Douglas	2,574.00	86,790
Eagle	807.00	27,220
Elbert	627.00	21,140
El Paso	32,212.00	1,086,180
Fremont	4,594.00	154,900
Garfield	3,148.00	106,150
Gilpin	841.00	28,360
Grand	1,670.00	56,310
Gunnison	1,613.00	54,390
Hinsdale	35.00	1,180
Huerfano	2,253.00	75,970
Jackson	334.00	11,260
Jefferson	14,178.00	478,070
Kiowa	379.00	12,780
Kit Carson	1,012.00	34,120
Lake	1,630.00	54,960
La Plata	2,679.00	90,330
Larimer	14,173.00	477,900
Las Animas	5,835.00	196,750
Lincoln	1,007.00	33,950
Logan	3,372.00	113,700
Mesa	9,114.00	307,310
Mineral	263.00	8,870
Moffat	1,445.00	48,720
Montezuma	1,088.00	36,680
Montrose	3,317.00	111,850
Morgan	4,897.00	165,120
Otero	4,808.00	162,120
Ouray	996.00	33,580
Park	1,740.00	58,670
Phillips	203.00	6,840
Pitkin	694.00	23,400
Prowers	3,101.00	104,560
Pueblo	35,290.00	1,189,950
Rio Blanco	697.00	23,500
Rio Grande	1,926.00	64,940
Routt	2,054.00	69,260
Saguache	1,152.00	38,840
San Juan	655.00	22,100
San Miguel	855.00	28,830
Sedgwick	858.00	28,940
Summit	725.00	24,440
Teller	2,196.00	74,050
Washington	898.00	30,280
Weld	16,927.00	570,760
Yuma	1,611.00	54,320
Total	529,381.00	\$17,850,290

## NINETY-SIX TELEPHONE LINE

County	Miles of Wire	Valuation
Saguache	46.00	\$ 700

## NORTH AND W. OF I. TELEPHONE COMPANY

County	Miles of Wire	Valuation
Logan	12.00	\$ 350

## NORTH BENNETT MUTUAL TELEPHONE COMPANY

County	Miles of Wire	Valuation
Adams	52.50	\$ 800

## NORTHWESTERN BELL TELEPHONE COMPANY

County	Miles of Wire	Valuation
Sedgwick	12.00	\$ 150

## NUCLA NATURITA TELEPHONE COMPANY

County	Miles of Wire	Valuation
Montrose	98.50	\$ 1,500

## NUNN TELEPHONE COMPANY

County	Miles of Wire	Valuation
Weld	45.90	\$ 1,500

## OMER TELEPHONE COMPANY

County	Miles of Wire	Valuation
Otero	39.00	\$ 2,290
Pueblo	18.00	1,050
Total	57.00	\$ 3,340

## PAGOSA SPRINGS TELEPHONE COMPANY

County	Miles of Wire	Valuation
Archuleta	36.00	\$ 2,500

## PAOLI FARMERS TELEPHONE COMPANY

County	Miles of Wire	Valuation
Phillips	63.00	\$ 1,550
Yuma	10.00	250
Total	73.00	\$ 1,800

## PAWNEE VALLEY PARTY LINE

County	Miles of Wire	Valuation
Logan	18.10	\$ 200

## PEETZ CO-OPERATIVE TELEPHONE COMPANY

County	Miles of Wire	Valuation
Logan	144.00	\$ 2,500

## PHILLIPS COUNTY TELEPHONE COMPANY

County	Miles of Wire	Valuation
Phillips	278.00	\$ 4,500

## PICEANCE CREEK TELEPHONE COMPANY

County	Miles of Wire	Valuation
Rio Blanco	110.00	\$ 2,690

## PITKIN TELEPHONE COMPANY

County	Miles of Wire	Valuation
Gunnison	2.00	\$ 150

## PLATNER TELEPHONE COMPANY

County	Miles of Wire	Valuation
Washington	22.00	\$ 600

## RAGGED MOUNTAIN TELEPHONE COMPANY

County	Miles of Wire	Valuation
Delta .....	14.00	\$ 450
Gunnison .....	17.00	550
Total .....	31.00	\$ 1,000

## RICO TELEPHONE COMPANY

County	Miles of Wire	Valuation
Dolores .....	12.00	\$ 1,700

## ROSA IGNACIO TELEPHONE COMPANY

County	Miles of Wire	Valuation
Archuleta .....	7.25	\$ 150
La Plata .....	14.25	300
Total .....	21.50	\$ 450

## RUSSELL SPRINGS TELEPHONE COMPANY

County	Miles of Wire	Valuation
Saguache .....	30.00	\$ 300

## SHAHAN FARMERS TELEPHONE COMPANY

County	Miles of Wire	Valuation
Logan .....	26.00	\$ 270

## SHEEPHORN TELEPHONE COMPANY

County	Miles of Wire	Valuation
Eagle .....	8.00	\$ 270
Grand .....	25.00	830
Total .....	33.00	\$ 1,100

## SILOAM TELEPHONE COMPANY

County	Miles of Wire	Valuation
Custer .....	5.00	\$ 30
Fremont .....	10.00	60
Pueblo .....	10.00	60
Total .....	25.00	\$ 150

## SIMLA TELEPHONE COMPANY

County	Miles of Wire	Valuation
Elbert .....	42.00	\$ 800

## SOUTH JULESBURG TELEPHONE COMPANY

County	Miles of Wire	Valuation
Sedgwick .....	30.00	\$ 1,390

SOUTH SIDE LINE  
(Garfield County)

County	Miles of Wire	Valuation
Garfield .....	3.25	\$ 1,700

## SOUTH SIDE TELEPHONE COMPANY

County	Miles of Wire	Valuation
Sedgwick .....	18.00	\$ 240

## SPARKS TELEPHONE COMPANY

County	Miles of Wire	Valuation
Moffat .....	12.00	\$ 400

## STRASBURG TELEPHONE EXCHANGE

County	Miles of Wire	Valuation
Adams .....	3.00	\$ 170
Arapahoe .....	4.00	230
Total .....	7.00	\$ 400

## TOMICHI TELEPHONE COMPANY

County	Miles of Wire	Valuation
Gunnison .....	12.50	\$ 420
Saguache .....	5.50	180
Total .....	18.00	\$ 600

## UNAWEEP TELEPHONE COMPANY

County	Miles of Wire	Valuation
Mesa .....	33.14	\$ 700

## UNION PHONE COMPANY

County	Miles of Wire	Valuation
Bent .....	26.00	\$ 2,020

## VIRGINIA DALE MUTUAL TELEPHONE COMPANY

County	Miles of Wire	Valuation
Larimer .....	12.00	\$ 350

## VONA AND JOES TELEPHONE COMPANY

County	Miles of Wire	Valuation
Kit Carson .....	111.00	\$ 2,020
Yuma .....	40.00	730
Total .....	151.00	\$ 2,750

## WAVERLY MUTUAL TELEPHONE COMPANY

County	Miles of Wire	Valuation
Alamosa .....	18.00	\$ 600

## WEST SEDGWICK TELEPHONE ASSOCIATION

County	Miles of Wire	Valuation
Sedgwick .....	10.50	\$ 150

## WIGGINS MUTUAL TELEPHONE COMPANY

County	Miles of Wire	Valuation
Morgan .....	100.00	\$ 300

## WILD CAT TELEPHONE COMPANY

County	Miles of Wire	Valuation
Pitkin .....	13.00	\$ 160



## WILLARD TELEPHONE COMPANY

County	Miles of Wire	Valuation
Logan .....	40.00	\$ 490

## WILLIAMS FORK TELEPHONE COMPANY

County	Miles of Wire	Valuation
Grand .....	35.16	\$ 1,200

## TELEGRAPH COMPANIES

## COLORADO &amp; WYOMING TELEGRAPH COMPANY

County	Miles of Wire	Valuation
Arapahoe .....	14.66	\$ 810
Chaffee .....	16.40	910
Denver .....	10.94	610
Douglas .....	75.42	4,170
El Paso .....	96.58	5,350
Fremont .....	73.99	4,100
Gunnison .....	49.13	2,720
Huerfano .....	40.49	2,240
Las Animas .....	111.07	6,150
Pueblo .....	95.38	5,280
Saguache .....	46.26	2,560
Total .....	630.32	\$ 34,900

## COLORADO POSTAL TELEGRAPH-CABLE COMPANY

County	Miles of Wire	Valuation
Adams .....	241.68	\$ 7,770
Arapahoe .....	87.24	2,810
Bent .....	333.14	10,710
Denver .....	227.46	7,320
Douglas .....	439.56	14,130
El Paso .....	531.25	17,080
Las Animas .....	610.90	19,640
Logan .....	428.52	13,770
Morgan .....	333.84	10,730
Otero .....	716.44	23,030
Prowers .....	347.79	11,150
Pueblo .....	510.68	16,420
Sedgwick .....	184.96	5,950
Washington .....	22.24	720
Weld .....	999.14	32,120
Total .....	6,014.84	\$ 193,350

## MOUNTAIN TELEGRAPH COMPANY

County	Miles of Wire	Valuation
Arapahoe .....	7.28	\$ 230
Denver .....	4.54	140
Douglas .....	37.75	1,170
El Paso .....	48.29	1,500
Fremont .....	20.86	650
Huerfano .....	39.88	1,240
Las Animas .....	25.58	800
Pueblo .....	66.64	2,070
Total .....	250.82	\$ 7,800

## WESTERN UNION TELEGRAPH COMPANY

County	Miles of Wire	Valuation
Adams .....	1,049.26	\$ 57,690
Alamosa .....	98.03	5,390
Arapahoe .....	644.15	35,410
Archuleta .....	61.26	3,370
Baca .....	23.51	1,290
Bent .....	151.16	8,310
Boulder .....	223.98	12,310
Chaffee .....	355.86	19,570
Cheyenne .....	570.26	31,350
Clear Creek .....	17.24	950
Conejos .....	104.06	5,720
Costilla .....	63.07	3,470
Crowley .....	64.32	3,540
Custer .....	25.30	1,390
Delta .....	217.47	11,950
Denver .....	2,201.66	121,050
Dolores .....	16.68	920
Douglas .....	1,208.58	66,450
Eagle .....	455.71	25,050
Elbert .....	427.86	23,520
El Paso .....	1,717.57	94,430
Fremont .....	365.28	20,080
Garfield .....	559.15	30,740
Gilpin .....	28.97	1,590
Gunnison .....	129.06	7,100
Huerfano .....	713.02	39,200
Jefferson .....	360.28	19,810
Kiowa .....	177.34	9,750
Kit Carson .....	305.29	16,780
Lake .....	221.11	12,160
La Plata .....	165.59	9,100
Larimer .....	217.45	11,960
Las Animas .....	1,084.77	59,640
Lincoln .....	541.22	29,760
Logan .....	362.00	19,900
Mesa .....	758.52	41,700
Mineral .....	17.82	980
Montezuma .....	58.76	3,230
Montrose .....	140.43	7,720
Morgan .....	684.64	37,640
Otero .....	314.87	17,310
Ouray .....	72.29	3,970
Park .....	589.58	32,420
Phillips .....	36.30	2,000
Pitkin .....	19.56	1,080
Prowers .....	162.06	8,910
Pueblo .....	1,558.02	85,660
Rio Grande .....	66.19	3,640
Saguache .....	114.50	6,300
San Juan .....	13.14	720
San Miguel .....	51.65	2,840
Sedgwick .....	171.69	9,440
Summit .....	79.42	4,370
Washington .....	402.31	22,120
Weld .....	2,209.48	121,480
Yuma .....	404.85	22,260
Total .....	22,853.60	\$ 1,256,490

## GAS COMPANIES

## ARKANSAS VALLEY NATURAL GAS COMPANY

County	Valuation
Bent .....	\$ 19,000
Crowley .....	8,620
El Paso .....	4,090
Otero .....	8,290
Total .....	\$ 40,000

## CANON CITY GAS COMPANY

County	Valuation
Fremont .....	\$ 18,050

## CENTRAL GAS UTILITIES COMPANY

County	Valuation
Baca .....	\$ 69,240
Prowers .....	197,880
Total .....	\$ 267,120

## CENTRAL STATES ELECTRIC COMPANY OF COLORADO

County	Valuation
Logan .....	\$ 46,990

## CITIZENS UTILITIES COMPANY

County	Valuation
Otero .....	38,500

## COLORADO INTERSTATE GAS COMPANY

County	Valuation
Adams .....	\$ 3,660
Arapahoe .....	326,530
Bent .....	52,150
Crowley .....	19,810
Douglas .....	549,990
El Paso .....	810,410
Fremont .....	23,270
Las Animas .....	1,492,020
Otero .....	244,040
Pueblo .....	1,739,220
Total .....	\$ 5,261,100

## COLORADO-WYOMING GAS COMPANY

County	Valuation
Adams .....	\$ 1,180
Arapahoe .....	28,370
Boulder .....	165,380
Denver .....	2,520
Jefferson .....	288,270
Larimer .....	267,290
Weld .....	86,460
Total .....	\$ 839,470

## DURANGO NATURAL GAS COMPANY

County	Valuation
La Plata .....	\$ 109,860

## GREELEY GAS &amp; FUEL COMPANY

County	Valuation
Weld .....	\$ 131,440

## PUEBLO GAS AND FUEL COMPANY

County	Valuation
Pueblo .....	\$ 226,230

## ROCKY MOUNTAIN GAS COMPANY

County	Valuation
Moffat .....	\$ 55,770

## DOMESTIC WATER COMPANIES

## BROADMOOR HOTEL, WATER &amp; POWER COMPANY

County	Valuation
El Paso .....	\$ 41,800
Teller .....	62,700
Total .....	\$ 104,500

## BROOKSIDE WATER COMPANY

County	Valuation
El Paso .....	\$ 27,450

## CANON WATER AND POWER COMPANY

County	Valuation
Fremont .....	\$ 4,000

## CARDIFF WATER USERS CORPORATION

County	Valuation
Garfield .....	\$ 1,000

## COAL CREEK WATER AND LIGHT COMPANY

County	Valuation
Fremont .....	\$ 3,000

## CRIPPLE CREEK WATER COMPANY

County	Valuation
Teller .....	\$ 40,500

## GRIZZLY WATER COMPANY

County	Valuation
Garfield .....	\$ 6,000

## LEADVILLE WATER COMPANY

County	Valuation
Lake .....	\$ 123,350

## NORTHFIELD LAND AND WATER COMPANY

County	Valuation
El Paso .....	\$ 160,100

## PURE SPRINGS WATER SUPPLY COMPANY

County	Valuation
Crowley .....	\$ 100,910
Otero .....	19,560
Pueblo .....	5,150
Total .....	\$ 125,620

## MINING COMPANIES

## ARGO MINING, DRAINAGE, TRANSPORTATION AND TUNNEL COMPANY

County	Valuation
Clear Creek .....	\$ 25,000
Gilpin .....	25,000
Total .....	\$ 50,000

## IRRIGATION COMPANIES

## GOLDEN-RALSTON CREEK AND CHURCH DITCH COMPANY

County	Valuation
Jefferson .....	\$ 25,000

## ROCKY MOUNTAIN WATER COMPANY

County	Valuation
Adams .....	\$ 650
Denver .....	3,950
Jefferson .....	45,400
Total .....	\$ 50,000

## CAR LINE VALUATIONS

	Valuation
American Maize Products Co.....	\$ 130
American Refrigerator Transit Co.....	216,000
Armour Car Line.....	8,480
Biscegalia Brothers Express Co.....	280
Budlong Pickle Co.....	110
Burlington Refrigerator Express Co.....	5,220
California Dispatch Line.....	4,770
Carnegie Illinois Steel Co.....	180
Champlin Refining Co.....	4,290
Chicago, New York & Boston Refrigerator Co.....	410
Cities Service Oil Company of Delaware.....	5,040
Colorado Fuel and Iron Co.....	310
Commercial Solvents Co.....	110
Continental Oil Company (standard gauge).....	41,500
Continental Oil Company (narrow gauge).....	2,640
Continental Tank Car Co.....	490
Cosden Petroleum Corporation.....	210
Crystal Car Line.....	540
Cudahy Packing Co., The.....	6,480
Cushing Refining & Gasoline Co.....	750
Dairy Shippers Despatch.....	110
Deep Rock Oil Corporation.....	120
Dold, Jacob, Packing Co.....	350
Dow Chemical Co.....	190
Duncan Oil Co., Inc.....	1,270
Du Pont de Nemours & Company, E. I.....	620
Eason Oil Co.....	1,510
Eldorado Refining Co.....	860
Fleischmann Transportation Co.....	130
Freedom Oil Works Co.....	100
Fruit Growers Express Co.....	27,790
General American Transportation Corporation.....	110,340
General American Transportation Corporation (narrow gauge).....	1,370
General Chemical Co.....	1,580
Gilmore Chemical Co.....	300
Grace, John H., Co.....	3,800
Grace, W. R., & Co.....	180
Gulf Oil Corporation.....	2,710
Harbor Tank Line Co.....	940
Hewitt Transportation Co.....	100
Howard, Oscar R.....	320
Johnson Oil Refining Co.....	530
Kanotex Refining Co.....	610
Keith Railway Equipment Co.....	3,750
Kingan Refrigerator Line.....	460
Kuner-Empson Co.....	190
Libby, McNeill and Libby.....	480
Lone Star Gasoline Co.....	310
Magnolia Petroleum Co.....	100
Mather Stock Car Co.....	4,860
Merchants Despatch Transportatoin Corporation.....	8,420
Mid-Continent Petroleum Corporation.....	1,920
Morrell Refrigerator Car Co. (dissolved).....	940
National Refining Co.....	1,030
National Tank Car Co.....	650
North American Car Corporation.....	20,350
Northern Refrigerator Line, Inc.....	9,800
Northwestern Refrigerator Line Co.....	6,330
Pacific Fruit Express Co.....	402,680
Phillips Petroleum Company.....	4,550
St. Louis Refrigerator Car Co.....	4,520
Seaboard Refining Co., Ltd.....	100
Service Tank Car Co.....	930
Shell Chemical Co.....	170
Shell Petroleum Corporation.....	4,030
Shippers Car Line Corporation.....	2,270
Sinclair Refining Co.....	14,270
Socony-Vacuum Oil Company, Inc.....	5,470
Spencer-Kellogg and Sons, Inc.....	160
Tidewater Associated Oil Co.....	400
Trinity Cotton Oil Co.....	100
Union Oil Company of California.....	250
Union Tank Car Co. (narrow gauge).....	5,710
Union Tank Car Co. (standard gauge).....	97,230
Universal Car Company.....	1,110
Vendome Tank Car Company.....	1,200

## CAR LINE VALUATIONS—Continued

	Valuation
Waggoner Refining Company, Inc.....	\$ 160
Warren Petroleum Corporation.....	170
Western Fruit Express Company.....	10,970
Western Refrigerator Line Company.....	950
Wilson Car Lines.....	1,590
Witte, John H., and Sons.....	230
Yale Oil Association.....	120
Total Car Line Valuations.....	\$ 1,072,700

## MISCELLANEOUS PUBLIC UTILITIES

## CRIPPLE CREEK SEWER COMPANY

County	Valuation
Teller.....	\$ 2,500

## PULLMAN COMPANY

Railroad	Miles	County	Total Miles	Valuation
C. B. & Q.....	19.61			
C. R. I. & P.....	27.19			
C. & S.....	5.52			
D. & R. G. W. over D. & S. L.....	3.78			
D. & S. L.....	3.78			
Union Pacific.....	43.15	Adams.....	103.03	\$ 17,210
D. & R. G. W.....	12.60	Alamosa.....	12.60	2,100
A. T. & S. F.....	7.27			
C. R. I. & P. over U. P.....	25.97			
C. & S. over A. T. & S. F.....	6.28			
D. & R. G. W.....	7.30			
Union Pacific.....	25.98	Arapahoe.....	72.80	12,160
A. T. & S. F.....	36.94	Bent.....	36.94	6,170
C. & S.....	35.15			
C. & S. over U. P.....	35			
D. & R. G. W. over D. & S. L.....	8.55			
D. & S. L.....	8.55	Boulder.....	52.60	8,780
D. & R. G. W.....	47.25	Chaffee.....	47.25	7,890
Union Pacific.....	63.12	Cheyenne.....	63.12	10,540
D. & R. G. W.....	32.10	Costilla.....	32.10	5,360
Mo. Pac.....	31.35	Crowley.....	31.35	5,240
D. & R. G. W.....	29.10	Delta.....	29.10	4,860
A. T. & S. F.....	6.56			
C. B. & Q.....	4.27			
C. R. I. & P. over U. P.....	6.79			
C. & S.....	5.86			
C. & S. over A. T. & S. F.....	2.77			
D. & R. G. W. over D. & S. L.....	2.96			
D. & R. G. W.....	6.20			
D. & S. L.....	2.96			
Union Pacific.....	8.21	Denver.....	46.58	7,780
A. T. & S. F.....	36.63			
C. & S. over A. T. & S. F.....	37.62			
D. & R. G. W.....	37.75	Douglas.....	112.00	18,700
D. & R. G. W.....	102.21			
D. & R. G. W. over D. & S. L.....	9.72			
D. & S. L.....	14.86	Eagle.....	126.79	21,170
C. R. I. & P.....	27.99			
C. R. I. & P. over U. P.....	28.43			
Union Pacific.....	28.43	Elbert.....	84.85	14,170
A. T. & S. F.....	47.96			
C. R. I. & P. over D. & R. G. W.....	2.00			
C. R. I. & P.....	47.11			
C. & S. over A. T. & S. F.....	47.96			
D. & R. G. W.....	48.75	El Paso.....	193.78	32,360
D. & R. G. W.....	71.00	Fremont.....	71.00	11,860
D. & R. G. W.....	67.16	Garfield.....	67.16	11,220
D. & S. L.....	17.20			
D. & R. G. W. over D. & S. L.....	17.20	Gilpin.....	34.40	5,740
D. & S. L.....	66.20			
D. & R. G. W. over D. & S. L.....	66.20	Grand.....	132.40	22,110
C. & S.....	37.01			
D. & R. G. W.....	55.50	Huerfano.....	92.51	15,450
C. & S.....	5.71			
D. & R. G. W. over D. & S. L.....	20.82			
D. & S. L.....	20.82	Jefferson.....	47.35	7,910

PULLMAN COMPANY—Continued

Railroad	Miles	County	Total Miles	Valuation
Mo. Pac.	87.49	Kiowa	87.49	14,610
C. R. I. & P.	60.18	Kit Carson	60.18	10,050
D. & R. G. W.	28.71	Lake	28.71	4,790
C. & S.	52.04	Larimer	52.04	8,690
A. T. & S. F.	60.62			
C. & S.	78.68	Las Animas	139.30	23,260
C. R. I. & P.	30.57			
C. R. I. & P. over U. P.	1.40			
Union Pacific	42.76	Lincoln	74.73	12,480
C. B. & Q.	27.83			
C. B. & Q. over U. P.	17.79			
Union Pacific	53.44	Logan	99.06	16,540
D. & R. G. W.	99.45	Mesa	99.45	16,610
D. & S. L.	7.61	Moffat	7.61	1,270
D. & R. G. W.	16.35	Montrose	16.35	2,730
C. B. & Q.	48.80			
C. B. & Q. over U. P.	3.10			
Union Pacific	41.73	Morgan	93.63	15,640
A. T. & S. F.	74.70			
Mo. Pac.	.18	Otero	74.88	12,510
A. T. & S. F.	38.51	Prowers	38.51	6,430
A. T. & S. F.	52.34			
C. & S.	28.45			
C. & S. over A. T. & S. F.	21.00			
D. & R. G. W.	67.00			
Mo. Pac.	33.02			
Mo. Pac. over D. & R. G. W.	.55	Pueblo	202.36	33,790
D. & S. L.	90.94	Routt	90.94	15,190
Union Pacific	30.61	Sedgwick	30.61	5,120
C. B. & Q.	37.66			
C. B. & Q.	2.78			
C. B. & Q. over U. P.	2.78	Washington	43.22	7,220
C. B. & Q.	35.55			
C. & S.	3.74			
Union Pacific	104.95	Weld	144.24	24,090
C. B. & Q.	40.42	Yuma	40.42	6,750
Total	2,913.44		2,913.44	\$486,550

RAILWAY EXPRESS AGENCY, INC.

Railroad	Miles	County	Total Miles	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			
Union Pacific	59.32	Adams	124.28	\$ 2,420
D. & R. G. W.	20.48			
Rio Grande Motorway	31.30	Alamosa	51.78	1,010
C. R. I. & P. via U. P.	25.97			
D. & R. G. W.	9.05			
Union Pacific	25.98			
A. T. & S. F.	7.27	Arapahoe	68.27	1,330
D. & R. G. W.	32.10	Archuleta	32.10	620
A. T. & S. F.	49.60	Baca	49.60	970
A. T. & S. F.	77.59	Bent	77.59	1,510
C. B. & Q.	21.78			
C. B. & Q. via C. & S.	.70			
C. & S.	51.31			
D. & S. L.	12.26			
Great Western	2.08			
U. P. via C. & S.	1.10			
Union Pacific	11.16	Boulder	100.39	1,950
D. & R. G. W.	58.40			
Rio Grande Motorway	12.00	Chaffee	70.40	1,370
Union Pacific	63.12	Cheyenne	63.12	1,230
Denver Cab.	29.00			
Williams Livery	1.00	Clear Creek	30.00	580
D. & R. G. W.	54.05	Conejos	54.05	1,050
San Luis Val. Sou.	31.35			
D. & R. G. W.	32.10	Costilla	63.45	1,240
Mo. Pac.	31.35	Crowley	31.35	610
Rio Grande Motorway	13.00	Custer	13.00	250
Rio Grande Motorway	42.00			

RAILWAY EXPRESS AGENCY, INC.—Continued

Railroad	Miles	County	Total Miles	Valuation
D. & R. G. W.	27.00	Delta	69.00	1,340
C. R. I. & P. via U. P.	6.79			
C. B. & Q.	6.24			
C. & S.	22.63			
D. & S. L. via N. W. T.	2.67			
D. & R. G. W.	6.20			
Union Pacific	8.21			
A. T. & S. F.	6.56			
Denver Cab.	12.00	Denver	71.30	1,390
Rio Grande Southern	17.72	Dolores	17.72	350
D. & R. G. W.	37.75			
A. T. & S. F.	36.63	Douglas	74.38	1,450
D. & R. G. W.	67.35			
D. & S. L.	14.86			
D. & S. L. W.	38.06	Eagle	120.27	2,340
C. R. I. & P. via U. P.	28.43			
Union Pacific	28.43			
C. R. I. & P.	27.99	Elbert	84.85	1,650
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	196.90	3,830
D. & R. G. W.	70.90			
Rio Grande Motorway	14.00	Fremont	84.90	1,650
D. & R. G. W.	59.63			
D. & R. G. W. via R. G. Jct.	25.83			
Uintah	30.20	Garfield	115.66	2,250
D. & S. L.	26.02			
Williams Livery	11.00	Gilpin	37.02	720
D. & S. L.	53.12	Grand	53.12	1,030
D. & R. G. W.	89.62	Gunnison	89.62	1,740
C. & S.	37.01			
D. & R. G. W.	69.60	Huerfano	106.61	2,080
Lar. N. P. & W.	43.65	Jackson	43.65	850
C. B. & Q. via C. & S.	5.71			
Denver Cab.	51.60			
D. & S. L.	20.75	Jefferson	78.06	1,520
Mo. Pac.	87.49	Kiowa	87.49	1,700
C. R. I. & P.	60.18	Kit Carson	60.18	1,170
D. & R. G. W.	38.45			
Rio Grande Motorway	4.80	Lake	43.25	840
D. & R. G. W.	91.25			
Rio Grande Sou.	29.75			
Rio Grande Motorway	20.00	La Plata	141.00	2,750
Colorado Motorway	12.00			
C. & S.	65.02			
Great Western	7.76			
Union Pacific	16.72	Larimer	101.50	1,980
C. & S.	78.70			
A. T. & S. F.	60.99			
Sandoval Motorway	41.50	Las Animas	181.19	3,530
Union Pacific	42.76			
C. R. I. & P. via U. P.	31.97	Lincoln	74.73	1,460
C. B. & Q.	80.12			
C. B. & Q. via U. P.	17.79			
Union Pacific	53.44	Logan	151.35	2,940
D. & R. G. W.	63.20			
D. & R. G. W. via R. G. Jct.	36.25			
Uintah	12.80	Mesa	112.25	2,190
Rio Grande Motorway	17.40	Mineral	17.40	340
D. & S. L.	7.49	Moffat	7.49	150
Rio Grande Sou.	62.69	Montezuma	62.69	1,220
D. & R. G. W.	52.35	Montrose	52.35	1,020
C. B. & Q. via U. P.	3.10			
Union Pacific	41.73			
C. B. & Q.	49.10	Morgan	93.93	1,830
Mo. Pac.	.18			
A. T. & S. F.	92.40	Otero	92.58	1,800
D. & R. G. W.	24.10			
Rio Grande Sou.	13.30	Ouray	37.40	730
C. B. & Q.	36.30	Phillips	36.30	710
D. & R. G. W.	20.35	Pitkin	20.35	400
A. T. & S. F.	80.58	Prowers	80.58	1,570
C. & S.	29.76			
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	4,270
Uintah	7.80	Rio Blanco	7.80	150

## RAILWAY EXPRESS AGENCY, INC.—Continued

Railroad	Miles	County	Total Miles	Valuation
Rio Grande Motorway.....	41.80	Rio Grande .....	41.80	\$ 810
D. & S. L.....	90.94	Routt .....	90.94	1,770
D. & R. G. W.....	30.95			
Rio Grande Motorway.....	51.50	Saguache .....	82.45	1,610
D. & R. G. W.....	13.10	San Juan.....	13.10	260
Rio Grande Sou.....	46.45	San Miguel.....	46.45	900
Union Pacific.....	30.61			
C. B. & Q.....	.88	Sedgwick .....	31.49	610
Union Pacific.....	2.78			
C. B. & Q.....	37.55			
C. B. & Q. via U. P.....	2.78	Washington .....	43.11	840
C. B. & Q.....	102.62			
Colorado Motorway.....	20.50			
C. & S.....	7.12			
Great Western.....	47.95	Weld .....	376.45	7,330
Union Pacific.....	198.26	Yuma .....	40.42	700
C. B. & Q.....	40.42			
Total .....	4,519.71		4,519.71	\$ 88,000

## SELF WINDING CLOCK COMPANY

County	Number of Clocks	Valuation
Alamosa .....	8	\$ 120
Arapahoe .....	2	30
Bent .....	5	75
Boulder .....	5	75
Chaffee .....	14	210
Delta .....	7	105
Denver .....	375	5,625
El Paso .....	70	1,050
Fremont .....	7	105
Garfield .....	7	105
Gunnison .....	8	120
Kit Carson .....	3	45
Lake .....	11	165
La Plata .....	8	120
Larimer .....	11	165
Las Animas.....	17	255
Logan .....	5	75
Mesa .....	31	465
Montrose .....	16	240
Otero .....	10	150
Prowers .....	6	90
Pueblo .....	58	870
Rio Grande .....	2	30
Weld .....	11	165
Total .....	697	\$ 10,455

1938 CORPORATION VALUATIONS BY TAX COMMISSION, INCLUDING THE INCREASE AS MADE ON RAILROADS BY THE STATE BOARD OF EQUALIZATION

County	Class 1 Railroads	Class 2 Railroads	Class 3 Railroads	Electric and Cable Companies	Electric Companies	Gas Companies	Telephone Companies	Telegraph Companies	Domestic Water Companies	Irrigation Companies	Mining Companies	Private Car Line Companies	Miscel. Utility Companies	Total
Adams	4,091,172		58,707		270,870	4,840	302,650	65,460						
Alamosa	1,147,692				201,740		72,160	5,390				28,250	19,630	4,843,229
Arapahoe	2,149,932			52,745	681,300	354,900	503,130	39,260		650		6,580	3,230	1,436,792
Archuleta	719,400				24,130		11,250	3,370				13,590	13,520	3,808,377
Baca	3,761,376				95,830	69,240	37,900	1,290				530	620	759,300
Bent	3,986,340				177,530	71,150	96,250	19,020				32,380	970	3,999,986
Boulder	3,147,072	37,246			6,302,250	165,380	513,020	12,310				35,360	7,755	4,393,405
Chaffee	1,716,516						73,780					24,990	10,805	10,213,073
Cheyenne	2,826,948				687,840		37,780	20,480				14,050	9,470	2,522,136
Clear Creek	872,100				33,460		46,200	31,350				20,720	11,770	2,970,448
Conejos	1,205,688				510,970		37,730	950			25,000	180	580	1,447,510
Costilla	716,052		43,340		52,840		40,810	5,720				710	1,050	1,307,818
Crowley	762,764				44,040		32,260	3,470				10,270	6,600	856,032
Custer	282,180				117,450	28,430	44,740	3,540	100,910			8,710	5,850	1,073,394
Delta	1,550,328				26,120		10,990	1,390				3,290	250	323,220
Denver	1,754,400				93,690		117,870	11,950				22,630	6,305	1,802,773
Dolores		29,238	307,373	7,024,886	18,071,350	2,520	9,746,690	129,120		3,950		13,630	14,795	37,068,714
Douglas	2,395,044				14,550		2,620	920				320	350	47,998
Eagle	3,055,992				34,840	549,990	134,920	85,920				23,390	20,150	3,244,254
Elbert	1,858,068				245,240		32,490	25,050				39,370	23,510	3,421,652
El Paso	3,925,524	390,379	55,000	27,500	73,040		114,940	23,520				16,030	15,820	2,101,418
Fremont	2,496,936				106,510	814,500	1,162,140	118,360	229,350			46,640	37,240	6,913,143
Garfield	1,898,988	303,490	4,290		1,273,350	41,320	156,440	24,830	7,000			30,810	13,615	4,044,301
Gilpin	970,968				2,071,240		110,410	30,740	7,000			26,280	13,575	4,466,013
Grand	3,063,468				109,110		23,360	1,590				2,550	6,460	1,144,038
Gunnison	2,441,484		19,635		37,620		58,680					11,560	23,140	3,194,868
Hinsdale					89,700		56,340	3,820				1,630	1,860	2,620,469
Huerfano	2,544,564				710		1,680							2,390
Jackson		137,500			632,910		104,660	42,680				35,660	17,530	3,378,004
Jefferson	3,171,648			437,778	895,060	288,270	478,220	19,810					850	149,610
Kiowa	2,131,488				54,150		91,230	9,750				9,270	9,430	5,379,886
Kit Carson	890,568				51,400		38,860	16,780				27,180	16,310	2,330,108
Lake	1,420,440											17,980	11,265	1,026,853
La Plata	2,035,500				454,870		54,960	12,160	123,350			12,590	5,795	2,084,165
Larimer	4,764,792	49,082			522,350	109,860	91,700	9,100				1,430	2,870	2,821,892
Las Animas	5,733,780	138,963			575,270	267,290	584,400	11,960				41,000	10,835	6,394,510
Lincoln	2,375,856	1,538,790	109,978		1,270,680	1,492,020	248,420	86,230				60,820	27,045	10,567,763
Logan	5,495,880				107,330		143,110	29,760				21,440	13,940	2,691,436
Mesa	2,218,416	128,634			720,750	46,990	205,460	33,670				41,350	19,555	6,563,665
Mineral	388,140				907,300		309,410	41,700				32,460	19,265	3,657,185
Moffat	325,764						8,870	980				5,130	340	403,460
Montezuma		103,444			64,430	55,770	49,370					1,310	1,420	498,064
Montrose	1,167,768				89,600		36,680	3,230				740	1,220	234,914
Morgan	3,711,300				82,240		114,380	7,720				4,680	3,990	1,380,778
Otero	3,329,160				206,080		232,860	48,370				27,790	17,470	4,243,870
Ouray	637,600	21,945			739,470	290,830	179,530	40,340	19,560			30,030	14,460	4,643,380
Park	2,710,368				96,370		33,780	3,970				530	730	694,925
Phillips	1,356,972				72,200		59,400	32,420				810		2,875,198
Pitkin	439,440		30,800				23,560	2,000				10,670	710	1,393,912
Prowers	2,910,480				101,000		23,560	1,080				5,230	400	601,510
Pueblo	5,404,008	296,967	14,740		65,900	197,880	238,150	20,060				25,130	8,090	3,465,690
Rio Blanco		78,386			2,618,320	1,965,450	1,272,010	109,430	5,150			57,440	38,930	11,782,445
Rio Grande	910,116						26,190						150	104,726
Routt	3,955,272		121,616		115,850		70,930	3,640				13,270	840	1,236,262
Saguache	1,999,812				395,820		69,260					17,680	16,960	4,454,992
San Juan	292,224		5,115		72,370		46,930	8,860				1,060	1,610	2,135,757
San Miguel	78,705		44,000		105,840		22,100	720					260	465,144
Sedgwick	1,403,448				441,220		28,820	2,840				570	900	553,065
Summit	1,509,036				51,950		73,850	15,390				8,670	5,730	1,558,538
Teller		950,554			490,740		25,600	4,370						2,029,746
Washington	1,548,612				512,170		74,050		103,200				2,500	1,642,474
Weid	13,446,804	1,372,437			105,060		35,120	22,840				11,900	8,060	1,731,592
Yuma	1,508,328				1,822,060	217,900	682,670	153,600				101,780	31,585	17,828,836
<b>Total</b>	<b>\$134,435,016</b>	<b>\$5,655,760</b>	<b>\$ 814,594</b>	<b>\$7,542,909</b>	<b>\$45,888,080</b>	<b>\$ 7,034,530</b>	<b>\$19,393,990</b>	<b>\$ 1,492,540</b>	<b>\$ 595,620</b>	<b>\$ 75,000</b>	<b>\$ 50,000</b>	<b>\$1,072,700</b>	<b>\$ 587,505</b>	<b>\$224,628,144</b>

ABSTRACT OF ASSESSMENT FOR THE YEARS 1937 AND 1938, AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS

County	IMPROVED FRUIT LAND				IRRIGATED LAND			
	Acres	1937 Amount	Average Per Acre	1938 Amount	Acres	1937 Amount	Average Per Acre	1938 Amount
Adams	.....	.....	.....	.....	75,507	\$ 4,299,140	\$56.93	\$ 4,288,960
Alamosa	.....	.....	.....	.....	27,850	696,250	25.00	696,250
Arapahoe	.....	.....	.....	.....	16,162	1,094,810	67.74	1,093,110
Archuleta	.....	.....	.....	.....	10,367	288,540	27.83	288,830
Baca	.....	.....	.....	.....	.....	.....	.....	.....
Bent	.....	.....	.....	.....	57,647	2,470,710	42.86	2,448,820
Boulder	.....	.....	.....	.....	78,300	4,589,080	58.61	4,576,670
Chaffee	.....	.....	.....	.....	19,035	652,320	34.27	655,580
Cheyenne	.....	.....	.....	.....	.....	.....	.....	.....
Clear Creek	.....	.....	.....	.....	.....	.....	.....	.....
Conejos	.....	.....	.....	.....	86,480	2,794,450	32.31	2,804,190
Costilla	.....	.....	.....	.....	95,654	1,395,560	14.59	1,398,535
Crowley	28	\$ 1,475	\$52.68	26	42,952	1,551,235	36.08	1,532,730
Custer	.....	.....	.....	.....	5,187	141,067	27.20	144,033
Delta	6,258	401,850	64.21	5,891	2,379,240	42.32	2,433,260	
Denver	.....	.....	.....	.....	.....	.....	.....	.....
Dolores	.....	.....	.....	.....	686	6,800	10.00	8,140
Douglas	.....	.....	.....	.....	4,862	245,025	50.39	229,420
Eagle	.....	.....	.....	.....	27,390	1,145,470	41.82	1,133,540
Elbert	.....	.....	.....	.....	.....	.....	.....	.....
El Paso	.....	.....	.....	.....	19,678	951,230	48.34	948,720
Essex	138	12,600	91.30	1,627	633,440	53.87	628,190	
Garfield	1,975	458,575	232.19	1,959	2,311,930	40.12	2,209,905	
Gilpin	.....	.....	.....	.....	57,624	.....	.....	.....
Grand	.....	.....	.....	.....	28,633	628,090	21.94	630,205
Gunnison	.....	.....	.....	.....	35,336	1,074,200	30.34	1,067,695
Hinsdale	.....	.....	.....	.....	1,980	39,720	20.00	38,760
Huerfano	.....	.....	.....	.....	4,491	143,720	32.00	137,396
Jackson	24	2,905	121.04	24	47,066	3,227,040	68.56	3,339,690
Jefferson	.....	.....	.....	.....	.....	.....	.....	.....
Totals	.....	.....	.....	.....	.....	.....	.....	.....

County	IMPROVED FRUIT LAND				IRRIGATED LAND			
	Acres	1937 Amount	Average Per Acre	1938 Amount	Acres	1937 Amount	Average Per Acre	1938 Amount
Kit Carson	.....	.....	.....	.....	.....	.....	.....	.....
Lake	.....	.....	.....	.....	.....	.....	.....	.....
La Plata	80	4,600	57.50	322	39,202	1,128,720	28.79	1,096,555
Larimer	1,240	134,998	108.87	.....	104,962	5,822,130	55.47	5,964,509
Las Animas	.....	.....	.....	.....	.....	.....	.....	.....
Lincoln	.....	.....	.....	.....	.....	.....	.....	.....
Logan	.....	.....	.....	.....	.....	.....	.....	.....
Mesa	5,404	694,930	128.60	.....	84,945	3,072,300	41.25	3,156,655
Mineral	.....	.....	.....	.....	1,484	18,240	12.76	18,885
Moffat	.....	.....	.....	.....	.....	.....	.....	.....
Montezuma	595	21,235	35.85	.....	11,202	283,670	25.32	281,800
Montrose	452	22,265	49.26	.....	34,731	839,915	24.75	839,915
Morgan	.....	.....	.....	.....	65,135	2,252,145	34.58	2,260,260
Otero	266	24,065	90.47	.....	.....	.....	.....	.....
Ouray	.....	.....	.....	.....	.....	.....	.....	.....
Park	.....	.....	.....	.....	.....	.....	.....	.....
Phillips	.....	.....	.....	.....	.....	.....	.....	.....
Pitkin	.....	.....	.....	.....	.....	.....	.....	.....
Prowers	.....	.....	.....	.....	.....	.....	.....	.....
Pueblo	.....	.....	.....	.....	.....	.....	.....	.....
Rio Blanco	.....	.....	.....	.....	.....	.....	.....	.....
Rio Grande	.....	.....	.....	.....	.....	.....	.....	.....
Routt	.....	.....	.....	.....	.....	.....	.....	.....
Saguache	.....	.....	.....	.....	.....	.....	.....	.....
San Juan	.....	.....	.....	.....	.....	.....	.....	.....
San Miguel	.....	.....	.....	.....	.....	.....	.....	.....
Sedgewick	.....	.....	.....	.....	.....	.....	.....	.....
Summit	.....	.....	.....	.....	.....	.....	.....	.....
Teller	.....	.....	.....	.....	.....	.....	.....	.....
Washington	.....	.....	.....	.....	.....	.....	.....	.....
Weld	.....	.....	.....	.....	.....	.....	.....	.....
Yuma	.....	.....	.....	.....	.....	.....	.....	.....
Totals	16,460	\$1,774,598	\$108.12	16,261	\$2,263,120	\$138.32	\$42.11	\$90,097,663

\*In suburban land.

ABSTRACT OF ASSESSMENT FOR THE YEARS 1937 AND 1938, AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

NATURAL HAY LAND				DRY FARMING LANDS				
County	1937 Amount	Average Per Acre	Acres	1938 Amount	Average Per Acre	Acres	1938 Amount	Average Per Acre
Adams	\$ 5,923	\$13.84	4,540	\$ 68,850	\$15.17	519,315	\$ 3,720,820	\$ 7.17
Alamosa	826,100	22.00	37,550	788,550	21.00	135,200	946,400	7.00
Arapahoe	17,735	22.79	708	16,115	22.76	393,043	2,498,205	6.36
Archuleta	.....	.....	.....	.....	.....	12,184	90,835	7.45
Baca	.....	.....	.....	.....	.....	962,369	3,252,985	3.38
Bent	.....	.....	.....	.....	.....	46,988	176,675	3.76
Boulder	18,844	13.82	18,888	259,400	13.73	27,993	484,710	17.52
Chaffee	.....	.....	.....	.....	.....	606,788	2,202,080	3.79
Cheyenne	.....	.....	.....	.....	.....	.....	.....	.....
Clear Creek	575	17.13	613	9,500	15.50	.....	.....	.....
Conejos	.....	.....	.....	.....	.....	.....	.....	.....
Costilla	9,920	14.35	9,920	142,350	14.35	.....	.....	.....
Crowley	13,274	6.43	11,400	86,915	7.62	.....	.....	.....
Custer	.....	.....	.....	.....	.....	12,471	52,940	4.25
Delta	11,137	25.52	11,115	283,162	25.47	7,790	77,188	9.91
Denver	.....	.....	.....	.....	.....	18,906	203,410	10.76
Dolores	.....	.....	.....	.....	.....	.....	.....	.....
Douglas	.....	.....	.....	.....	.....	24,417	146,500	6.00
Eagle	6,288	22.51	6,315	139,165	22.03	52,774	413,605	7.84
Elbert	10,354	22.89	10,154	227,926	22.45	1,056	23,765	22.50
El Paso	1,667	26.74	1,694	44,580	26.32	311,769	2,356,492	7.56
Fremont	.....	.....	.....	.....	.....	210,622	1,369,500	6.50
Garfield	17,065	13.29	18,980	245,750	12.98	35,000	323,940	9.25
Gilpin	.....	.....	.....	.....	.....	8,442	63,845	7.56
Grand	.....	.....	.....	.....	.....	.....	.....	.....
Gunnison	.....	.....	.....	.....	.....	.....	.....	.....
Hinsdale	.....	.....	.....	.....	.....	.....	.....	.....
Huerfano	9,550	32.00	9,270	296,742	32.00	.....	.....	.....
Jackson	69,395	10.00	69,390	695,960	9.16	19,034	97,715	5.13
Jefferson	.....	.....	.....	.....	.....	164	462	3.00
.....	.....	.....	.....	.....	.....	13,781	308,620	22.39

COLORADO TAX COMMISSION								
County	1937 Amount	Average Per Acre	Acres	1938 Amount	Average Per Acre	Acres	1938 Amount	Average Per Acre
Kiowa	.....	.....	.....	.....	.....	.....	.....	.....
Kit Carson	6,101	15.02	1,926	28,045	15.03	793,312	2,235,620	4.08
Lakota	4,817	12.00	4,960	58,520	11.80	966,922	5,944,570	5.73
La Plata	14,990	11.37	14,940	169,718	11.36	25,495	263,005	10.32
Las Animas	.....	.....	.....	.....	.....	24,950	163,422	6.55
Lincoln	3,651	22.63	3,546	79,213	22.34	74,499	374,615	5.03
Logan	16,240	15.10	2,765	41,760	15.10	910,314	3,308,150	3.65
Mesa	.....	.....	.....	.....	.....	500,040	2,600,200	5.20
Mineral	2,430	18.00	2,430	43,750	18.00	9,545	122,660	12.85
Moffat	4,349	16.51	4,333	73,785	17.03	.....	.....	.....
Montezuma	9,093	15.63	4,244	65,550	22.51	.....	.....	.....
Montrose	.....	.....	.....	.....	.....	.....	.....	.....
Morgan	1,620	15.99	1,120	14,560	13.00	229,859	1,070,920	4.68
Otero	.....	.....	.....	.....	.....	13,048	85,950	6.59
Ouray	2,423	9.58	2,320	23,500	10.15	.....	.....	.....
Park	22,546	26.98	23,506	595,490	25.33	2,851	21,060	7.39
Phillips	.....	.....	.....	.....	.....	4,819	52,180	10.83
Pitkin	422	20.00	486	9,720	20.00	361,380	3,455,750	8.71
Prowers	1,854	12.83	1,697	17,870	10.53	1,435	19,390	13.51
Pueblo	.....	.....	.....	.....	.....	151,087	567,900	3.76
Rio Blanco	3,840	22.08	4,126	103,840	25.17	40,550	452,132	11.15
Rio Grande	22,779	15.00	22,927	343,905	15.00	16,374	135,605	8.28
Routt	.....	.....	.....	.....	.....	52,907	471,680	8.92
Saguache	45,800	15.00	44,948	674,220	15.00	.....	.....	.....
San Juan	.....	.....	.....	.....	.....	.....	.....	.....
San Miguel	.....	.....	.....	.....	.....	7,585	85,095	11.22
Sedgewick	5,752	10.66	5,239	58,340	11.14	187,347	1,646,220	8.79
Summit	.....	.....	.....	.....	.....	.....	.....	.....
Teller	1,817	13.46	1,906	24,610	12.91	16,610	134,500	8.10
Washington	.....	.....	.....	.....	.....	1,214,436	4,326,080	4.03
Weld	6,567	11.44	6,300	73,890	11.73	718,754	3,277,040	4.56
Yuma	1,505	12.49	1,455	18,300	12.58	645,325	4,126,430	6.39
Totals	389,863	\$15.87	381,981	\$6,059,591	\$15.86	10,377,691	\$54,928,226	\$ 5.29
						9,404,745	\$50,723,025	\$ 5.39

\*Semi-orchard.



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 ABSTRACT OF ASSESSMENT FOR THE YEARS 1937 AND 1938, AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

County	GRAZING LAND				WASTE AND SHEEP LAND						
	1937 Amount	1938 Amount	Average Per Acre	Acres	1937 Amount	1938 Amount	Average Per Acre	Acres	1937 Amount	1938 Amount	Average Per Acre
Adams	119,888	\$ 444,680	\$ 3.72	137,094	\$ 430,490	\$ 3.14	15,670	\$ 15,670	\$ 14,320	\$ 1.00	
Alamosa	156,135	218,280	1.40	156,025	219,120	1.40	5,430	5,430	5,450	1.00	
Arapahoe	87,558	295,070	3.37	87,558	295,070	3.37	5,430	5,430	5,450	1.00	
Archuleta	290,828	583,620	1.94	295,130	551,680	1.87	.....	.....	.....	.....	
Baca	575,312	1,035,200	1.80	769,056	1,421,935	1.85	.....	.....	.....	.....	
Bent	688,343	1,184,590	1.72	689,970	1,190,260	1.72	12,393	8,335	7,330	.62	
Boulder	133,767	468,660	3.50	134,301	478,750	3.56	2,422	13,600	13,640	5.80	
Chaffee	89,919	350,940	3.90	89,919	270,490	3.01	.....	.....	.....	.....	
Cheyenne	464,973	1,350,460	2.90	472,572	1,367,175	2.89	.....	.....	.....	.....	
Clear Creek	23,250	125,690	5.40	28,621	145,990	5.10	.....	.....	.....	.....	
Conchos	163,936	237,707	1.45	165,260	238,710	1.44	.....	.....	.....	.....	
Costilla	113,354	231,665	2.04	134,252	206,995	1.54	521,858	163,300	183,780	.35	
Crowley	374,095	836,775	2.24	374,976	840,310	2.24	3,154	.....	.....	.....	
Custer	246,833	517,972	2.10	*533,968	524,530	2.00	.....	.....	.....	.....	
Delta	212,269	363,363	1.71	223,513	404,865	1.81	1,663	.....	.....	.....	
Denver	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
Dolores	144,763	394,180	2.72	137,863	431,290	3.13	49,765	49,765	59,540	1.00	
Douglas	307,609	916,725	2.98	308,307	919,445	2.98	4,962	4,985	5,045	1.00	
Eagle	161,661	449,747	2.78	163,190	455,680	2.79	.....	.....	.....	.....	
Elbert	765,590	2,238,184	2.91	768,253	2,235,756	2.91	.....	.....	.....	.....	
El Paso	755,308	1,682,320	2.20	539,757	1,284,620	2.38	9,068	9,580	426,700	1.88	
Fremont	295,386	763,645	2.59	297,521	876,460	2.93	.....	.....	.....	.....	
Garfield	295,386	670,180	2.26	317,655	724,885	2.28	.....	.....	.....	.....	
Gilpin	32,763	100,323	3.06	32,763	102,962	3.12	.....	.....	.....	.....	
Grand	253,299	519,195	2.00	261,628	522,310	2.00	.....	.....	.....	.....	
Gunnison	289,370	660,130	2.28	296,168	674,960	2.28	47,585	46,345	47,570	.98	
Hinsdale	19,751	39,465	2.00	20,330	40,660	2.00	.....	.....	.....	.....	
Huerfano	623,220	1,246,900	2.00	626,158	1,252,524	2.00	45,558	65,405	71,495	1.45	
Jackson	57,136	171,410	3.00	56,765	170,295	3.00	205,090	205,120	210,700	1.00	
Jefferson	279,873	1,284,185	4.59	279,144	1,237,260	4.43	.....	.....	.....	.....	

TWENTY-SEVENTH ANNUAL REPORT

COLORADO TAX COMMISSION

Kiowa	265,352	584,660	2.20	864,197	3,085,666	3.57	.....	.....	.....	.....
Kit Carson	392,035	822,810	2.10	393,366	861,665	2.19	.....	.....	.....	.....
Lak. Plata	372,484	784,200	2.11	368,405	786,370	2.14	.....	.....	.....	.....
Larimer	615,495	1,349,506	2.19	620,461	1,351,685	2.18	5,430	5,430	5,570	1.00
Las Animas	2579,392	5,344,159	2.07	2,522,148	5,364,711	2.07	.....	.....	.....	.....
Lincoln	590,670	1,343,035	2.27	589,365	1,340,205	2.27	.....	.....	.....	.....
Logan	404,340	704,690	1.74	404,700	704,210	1.74	.....	.....	.....	.....
Mesa	399,731	939,860	2.35	408,596	1,034,440	2.53	16,498	11,980	18,940	.91
Mineral	17,256	58,440	3.39	17,391	58,450	3.37	7,301	5,825	5,800	.80
Moffat	1,031,114	1,675,675	1.63	1,049,750	1,731,135	1.65	3,165	2,325	2,095	.74
Montezuma	239,920	531,370	2.51	230,066	539,440	2.35	9,006	8,274	29,515	1.58
Montrose	211,430	450,385	2.13	212,130	450,810	2.13	136,430	164,435	139,230	1.25
Morgan	417,148	957,990	2.29	426,919	979,840	2.30	11,089	5,890	7,480	.58
Otero	421,915	801,235	1.90	402,806	764,720	1.90	21,630	.....	.....	.....
Ouray	127,582	294,495	2.31	127,460	289,855	2.27	14,710	7,715	7,660	.48
Park	478,861	793,910	1.67	482,454	807,060	1.67	.....	.....	.....	.....
Phillips	48,548	99,200	2.04	48,729	99,850	2.05	.....	.....	.....	.....
Pitkin	56,587	141,235	2.50	58,356	145,690	2.50	7,562	7,585	8,263	1.00
Prowers	715,822	1,901,180	2.65	717,164	1,894,510	2.64	8,079	30,370	32,950	3.90
Pueblo	1,105,741	1,658,611	1.50	1,101,455	1,652,970	1.50	2,670	2,670	1,820	1.00
Rio Blanco	368,779	813,690	2.21	386,718	854,470	2.21	900	900	.....	.....
Rio Grande	124,825	249,650	2.00	121,815	243,630	2.00	202	.....	.....	.....
Routt	554,499	1,229,525	2.22	556,792	1,245,065	2.24	3,704	3,655	3,652	1.00
Saguache	246,000	369,000	1.50	248,545	372,818	1.50	229,126	166,588	168,440	.72
San Juan	395	1,625	4.11	200	1,040	5.20	.....	.....	.....	.....
San Miguel	298,830	548,865	2.40	295,299	559,870	2.38	.....	.....	.....	.....
Sedgewick	92,694	216,700	2.34	93,183	223,240	2.40	1,932	3,900	3,380	1.79
Summit	37,275	78,375	2.10	37,275	78,280	2.10	.....	.....	.....	.....
Teller	127,146	240,660	1.89	128,652	241,280	1.87	.....	.....	.....	.....
Washington	352,383	813,110	2.51	355,684	876,570	2.53	.....	.....	.....	.....
Weird	1,184,487	2,244,750	2.01	1,125,818	2,260,570	2.01	.....	.....	.....	.....
Yuma	799,593	1,279,990	1.60	806,872	1,292,790	1.60	.....	.....	.....	.....
Totals	22,584,659	\$48,719,539	\$ 2.16	23,422,626	\$52,059,206	\$ 2.22	1,404,102	\$ 1,015,077	\$ 1,515,190	\$ .91

\*Includes pasture land.

ABSTRACT OF ASSESSMENT FOR THE YEARS 1937 AND 1938, AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

County	SUBURBAN TRACTS				MOUNTAIN HOME SITES			
	1937 Amount	Average Per Acre	1938 Amount	Average Per Acre	1937 Amount	Average Per Acre	1938 Amount	Average Per Acre
Adams	6,545	\$ 480,880	\$ 73.49	6,545	\$ 480,460	\$ 73.41		
Alamosa	10,427	855,200	82.02	10,427	856,170	82.11		
Arapahoe								
Archuleta								
Baca								
Bent	3,144	379,920	120.84	3,144	378,590	120.42	582	\$ 58,850 \$104.16
Boulder	914	45,480	49.76	914	39,595	43.30		
Chaffee								
Cheyenne	443	4,210	9.50				6,520	70,590 10.80
Clear Creek								
Conejos								
Costilla								
Crowley								
Custer								
Delta								
Denver	5,682	2,791,230	491.24	5,682	2,815,370	495.49		
Dolores								
Douglas								
Engle								
Elbert								
El Paso	1,627	537,200	330.18	*			3,322	63,710 29.77
Fremont	537	67,930	126.50	368	40,880	111.09		
Garfield								
Gilpin								
Grand								
Gunnison								
Hinsdale								
Huerfano								
Jackson	7,101	1,008,355	142.00	6,802	911,465	134.00	255	24,580 6.44
Jefferson							34,195	498,895 14.58

County	SUBURBAN TRACTS				MOUNTAIN HOME SITES			
	1937 Amount	Average Per Acre	1938 Amount	Average Per Acre	1937 Amount	Average Per Acre	1938 Amount	Average Per Acre
Kiowa								
Kit Carson								
Lake								
La Plata	569	102,550	180.23	*				
Larimer	1,730	210,195	121.50	13,070	338,928	110.40	2,528	154,713 61.20
Las Animas								
Lincoln	867	62,433	72.00	470	59,890	127.43		
Logan								
Mesa								
Mineral							403	7,640 8.67
Moffat								
Montezuma								
Montrose								
Morgan								
Otero								
Ouray								
Park								
Phillips								
Pitkin								
Prowers	314	18,910	60.22	241	14,500	60.16		
Pueblo	4,231	333,183	78.75	4,529	337,385	74.49		
Rio Blanco								
Rio Grande							433	13,730 31.71
Routt								
Saguache								
San Juan								
San Miguel								
Sedgewick								
Summit								
Teller								
Washington								
Weld	2,059	195,870	95.13	1,999	193,920	97.01		
Yuma								
Totals	46,190	\$7,206,426	\$156.02	47,227	\$6,634,128	\$140.47	48,241	\$ 911,044 \$18.89

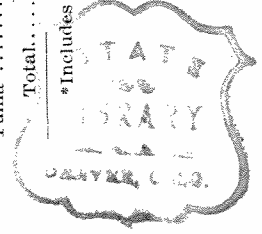
\*In fruit.  
†Includes mountain sites and improvements.  
‡Includes government reservation.

ABSTRACT OF ASSESSMENT FOR THE YEARS 1937 AND 1938, AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

County	Agricultural Lands Improvements		Improvements on Public and State Lands		Equities in State and School Lands		TIMBER LANDS		Average Per Acre	1938 Amount	Average Per Acre
	1937	1938	1937	1938	1937	1938	Acres	1937 Amount			
Adams	\$ 3,369,170	\$ 3,444,040	\$ 83,050	\$ 79,990	\$ 37,650	\$ 31,780	.....	.....	.....	.....	.....
Alamosa	2,301,945	2,338,855	17,705	18,755	24,528	14,225	.....	.....	.....	.....	.....
Arapahoe	2,410,100	2,023,935	6,070	4,300	27,270	30,990	.....	.....	.....	.....	.....
Archuleta	236,065	264,100	2,650	1,700	640	807	1,680	\$ 15,040	\$ 8.95	\$ 19,845	\$ 9.92
Baca	445,675	424,715	7,000	4,485	52,630	34,535	.....	.....	.....	.....	.....
Bent	498,114	507,879	29,835	21,370	12,765	11,260	.....	.....	.....	.....	.....
Boulder	2,637,790	2,625,380	17,830	17,890	3,920	4,020	.....	.....	.....	.....	.....
Chaffee	381,355	463,605	82,880	63,745	.....	.....	.....	.....	.....	.....	.....
Cheyenne	267,600	262,255	395	.....	3,780	2,980	.....	.....	.....	.....	.....
Clear Creek	1,064,420	26,150	4,130	89,160	8,270	8,090	4,920	50,860	10.34	48,060	10.52
Conejos	408,066	407,760	8,040	9,040	8,160	8,265	.....	.....	.....	.....	.....
Costilla	*597,195	605,570	18,670	.....	.....	.....	.....	.....	.....	.....	.....
Crowley	605,940	599,075	27,125	32,980	10,450	7,980	.....	.....	.....	.....	.....
Custer	236,970	231,222	7,312	7,009	.....	.....	.....	.....	.....	.....	.....
Delta	811,170	834,330	12,930	9,600	.....	.....	.....	.....	.....	.....	.....
Denver	4,445,330	4,287,940	.....	.....	960	1,535	1,275	10,850	8.51	10,850	8.51
Dolores	50,310	45,210	2,200	1,735	.....	.....	.....	.....	.....	.....	.....
Douglas	1,310,695	1,340,120	21,040	23,000	585	585	.....	.....	.....	.....	.....
Eagle	308,175	327,120	16,945	17,369	1,120	210	.....	.....	.....	.....	.....
Elbert	788,345	784,975	37,065	34,865	33,595	27,160	.....	.....	.....	.....	.....
El Paso	1,830,090	1,284,980	38,960	740,150	9,740	9,280	.....	.....	.....	.....	.....
Fremont	1,510,625	1,520,125	12,440	9,630	6,050	6,080	.....	.....	.....	.....	.....
Garfield	592,335	550,150	66,415	75,410	5,887	4,360	35,094	159,170	4.54	152,770	4.35
Gilpin	33,340	53,020	47,200	47,430	2,845	2,820	.....	.....	.....	.....	.....
Grand	329,325	339,345	47,200	47,430	.....	.....	.....	.....	.....	.....	.....
Gunnison	431,225	436,190	30,710	21,550	1,210	1,210	1,126	8,790	7.74	9,410	7.87
Hinsdale	13,365	14,795	16,695	15,345	2,240	3,920	.....	.....	.....	.....	.....
Huerfano	349,610	271,690	37,275	425	6,260	3,865	960	6,480	6.75	6,480	6.75
Jackson	205,639	210,328	23,005	16,311	2,640	2,640	.....	.....	.....	.....	.....
Jefferson	6,202,560	6,687,050	21,210	13,330	13,930	11,800	.....	.....	.....	.....	.....

Kiowa	182,375	139,060	510	720	11,660	9,090	.....	.....	.....	.....	.....	
Kit Carson	622,700	614,315	88,505	83,420	24,340	16,070	.....	.....	.....	.....	.....	
Lake	37,645	35,666	.....	.....	505	505	.....	.....	.....	.....	.....	
La Plata	578,890	574,265	700	4,555	1,190	2,040	1,770	8,470	4.79	7,200	5.18	
Larimer	5,589,840	5,456,930	34,600	43,450	15,090	12,080	.....	.....	.....	.....	.....	
Las Animas	756,225	758,760	93,170	112,160	2,640	1,250	113,207	270,000	2.39	270,000	2.39	
Lincoln	355,250	353,115	67,150	64,990	11,880	8,720	.....	.....	.....	.....	.....	
Logan	1,305,490	1,309,170	14,100	.....	29,460	14,810	.....	.....	.....	.....	.....	
Mesa	1,783,590	1,998,620	2,300	.....	.....	.....	.....	.....	.....	.....	.....	
Mineral	123,155	125,685	5,755	6,865	1,200	1,280	.....	.....	.....	.....	.....	
Moffat	337,915	396,425	15,040	2,120	3,850	4,970	.....	.....	.....	.....	.....	
Montezuma	379,735	515,760	21,225	47,075	41,020	42,930	.....	.....	.....	.....	.....	
Montrose	584,670	607,135	675	.....	.....	.....	.....	.....	.....	.....	.....	
Morgan	1,214,000	1,889,590	19,470	14,210	31,860	21,240	.....	.....	.....	.....	.....	
Otero	2,593,859	2,389,410	174,895	177,065	3,510	3,860	.....	.....	.....	.....	.....	
Ouray	85,445	85,700	450	.....	.....	.....	1,200	5,400	4.50	3,240	4.50	
Park	514,215	517,620	47,330	44,690	2,430	2,340	.....	.....	.....	.....	.....	
Phillips	462,200	458,180	91,255	87,850	3,050	2,400	.....	.....	.....	.....	.....	
Pitkin	217,060	189,915	15,770	24,060	.....	.....	.....	.....	.....	.....	.....	
Prowers	915,640	887,980	35,000	15,630	22,920	15,040	.....	.....	.....	.....	.....	
Pueblo	3,829,265	3,854,420	7,200	6,930	4,470	4,170	.....	.....	.....	.....	.....	
Rio Blanco	338,845	336,415	6,900	9,750	.....	.....	.....	.....	.....	.....	.....	
Rio Grande	515,445	515,049	67,570	64,285	123,740	100,205	.....	.....	.....	.....	.....	
Routt	639,530	621,480	44,890	38,580	21,600	26,420	10,513	45,750	4.35	32,790	4.47	
Saguache	311,540	316,310	32,890	31,920	42,530	30,530	.....	.....	.....	.....	.....	
San Juan	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
San Miguel	177,230	175,620	5,680	3,430	2,770	3,520	1,305	8,370	6.41	8,370	6.41	
Sedgewick	534,200	524,400	6,360	6,660	21,490	16,000	.....	.....	.....	.....	.....	
Summit	46,410	47,125	150	450	.....	.....	.....	.....	.....	.....	.....	
Teller	121,050	143,260	12,570	27,700	.....	.....	2,285	10,710	4.70	9,330	4.46	
Washington	518,185	508,265	7,105	7,795	11,550	9,590	.....	.....	.....	.....	.....	
Weld	6,275,000	6,262,780	29,990	28,870	31,210	23,890	.....	.....	.....	.....	.....	
Yuma	658,050	652,860	8,750	.....	780	820	.....	.....	.....	.....	.....	
Total	\$64,635,694	\$65,213,219	\$1,653,437	\$2,331,364	\$ 746,475	\$ 604,413	175,705	\$601,895	\$ 3.43	\$171,608	\$581,285	\$ 3.39

\*Includes Sanchez Reservoir.



ABSTRACT OF ASSESSMENT FOR THE YEARS 1937 AND 1938, AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

County	Improvements on Timber Lands 1937	Acres	PRODUCING COAL LANDS			Average Per Acre
			1937 Amount	Average Per Acre	1938 Amount	
Adams						
Alamosa						
Arapahoe						
Archuleta	\$ 6,880					
Baca						
Bent		382	\$ 115,100	\$ 301.31	\$ 131,820	\$ 316.12
Boulder						
Chaffee						
Cheyenne						
Clear Creek	100					
Conejos						
Costilla						
Crowley						
Custer		288	13,080	45.42	12,570	37.63
Delta						
Denver						
Dolores						
Douglas						
Eagle						
Elbert						
El Paso		350	51,920	148.34	54,920	140.83
Fremont		579	182,160	314.51	180,850	318.40
Garfield		150	31,500	21.00	31,505	211.44
Gilpin						
Grand						
Gunnison		463	156,200	337.37	146,570	319.32
Hinsdale						
Huerfano		372	107,850	289.99	106,798	280.92
Jackson		5	450	90.00	450	90.00
Jefferson		60	8,000	133.33	8,000	123.08

TWENTY-SEVENTH ANNUAL REPORT

		COLORADO TAX COMMISSION					
Kiowa							
Kit Carson							
Lake							
La Plata	298	14,530	49.96	287	14,990	52.22	
Larimer							
Las Animas		839	167,800	200.00	163,030	200.04	
Lincoln							
Logan		448	21,440	47.86	20,340	49.85	
Mesa							
Mineral							
Moffat		20	3,180	106.00	20	3,000	150.00
Montezuma	3,885				1,850	61.67	
Montrose							
Morgan							
Otero							
Ouray							
Park							
Phillips							
Platte							
Pitkin							
Prowers							
Pueblo							
Rio Blanco		40	800	20.00	40	800	20.00
Rio Grande							
Routt		1,053	217,400	206.46	157,360	282.40	
Saguache							
San Juan							
San Miguel							
Sedewick							
Summit							
Teller							
Washington							
Weld		612	256,750	386.85	445	174,350	391.80
Yuma							
Total	\$ 9,865	5,970	\$ 1,328,200	\$ 222.48	5,369	\$ 1,209,143	\$ 225.21

\*Included in Improvements, Agricultural Lands.

ABSTRACT OF ASSESSMENT FOR THE YEARS 1937 AND 1938, AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

County	NON-PRODUCING COAL LANDS			COAL RESERVES		
	1937 Amount	Average Per Acre	1938 Amount	1937 Amount	Average Per Acre	1938 Amount
Adams	.....	.....	.....	286,580	\$ 1.06	\$ 304,810
Alamosa	.....	.....	.....	.....	.....	.....
Arapahoe	.....	.....	.....	218,233	.90	196,410
Archuleta	666	\$ 6.06	\$ 4,040	8,228	1.00	8,228
Baca	.....	.....	.....	.....	.....	.....
Bent	.....	.....	.....	.....	.....	.....
Boulder	281	19,300	68,668	23,558	82.35	72,460
Chaffee	.....	.....	.....	.....	.....	.....
Cheyenne	.....	.....	.....	578,689	.90	520,820
Clear Creek	.....	.....	.....	.....	.....	.....
Conejos	.....	.....	.....	.....	.....	.....
Costilla	.....	.....	.....	.....	.....	.....
Crowley	.....	.....	.....	4,340	.91	3,830
Custer	.....	.....	.....	.....	.....	.....
Delta	543	11,185	20,660	1,112	20.81	11,600
Denver	.....	.....	.....	.....	.....	.....
Dolores	213	2,465	11,570	.....	.....	.....
Douglas	.....	.....	.....	.....	.....	.....
Eagle	.....	.....	.....	.....	.....	.....
Elbert	.....	.....	.....	.....	.....	.....
El Paso	1,280	32,530	25,420	14,969	25.41	22,530
Fremont	.....	.....	.....	.....	.....	.....
Garfield	14,684	173,610	11,820	.....	.....	.....
Gilpin	.....	.....	.....	.....	.....	.....
Grand	.....	.....	.....	.....	.....	.....
Gunnison	491	49,150	100,000	1,280	100.11	1,280
Hinsdale	.....	.....	.....	.....	.....	.....
Huerfano	252	25,200	100,000	.....	.....	.....
Jackson	2,600	13,000	5,000	2,960	.50	2,960
Jefferson	3,528	12,850	3,650	47,096	1.08	50,690
Totals	59,953	\$ 916,310	\$ 15,225	1,887,940	\$ 21.25	\$ 1,859,234

TWENTY-SEVENTH ANNUAL REPORT

County	NON-PRODUCING COAL LANDS			COAL RESERVES		
	1937 Amount	Average Per Acre	1938 Amount	1937 Amount	Average Per Acre	1938 Amount
Kiowa	.....	.....	.....	.....	.....	.....
Kit Carson	.....	.....	.....	117,633	.90	106,545
Lake	.....	.....	.....	.....	.....	.....
La Plata	6,826	92,395	13,394	40	1.00	375
Larimer	.....	.....	.....	.....	.....	.....
Las Animas	15,549	386,180	24,840	31,924	1.66	34,140
Lincoln	.....	.....	.....	503,405	.90	442,310
Mesa	1,329	27,070	20,370	25,335	.90	22,800
Mineral	.....	.....	.....	.....	.....	.....
Moffat	3,828	24,750	6,470	1,040	4.63	840
Montezuma	60	1,440	24,000	.....	.....	.....
Montrose	.....	.....	.....	.....	.....	.....
Morgan	.....	.....	.....	.....	.....	.....
Otero	.....	.....	.....	.....	.....	.....
Ouray	278	7,590	27,300	.....	.....	.....
Park	2,869	9,470	3,300	.....	.....	.....
Phillips	.....	.....	.....	.....	.....	.....
Pitkin	.....	.....	.....	.....	.....	.....
Prowers	.....	.....	.....	.....	.....	.....
Pueblo	.....	.....	.....	.....	.....	.....
Rio Blanco	4,716	23,385	4,960	.....	.....	.....
Rio Grande	.....	.....	.....	.....	.....	.....
Routt	.....	.....	.....	5,982	80.32	13,080
Saguache	.....	.....	.....	.....	.....	.....
San Juan	.....	.....	.....	.....	.....	.....
San Miguel	160	700	4,370	.....	.....	.....
Sedwick	.....	.....	.....	.....	.....	.....
Summit	.....	.....	.....	.....	.....	.....
Teller	.....	.....	.....	.....	.....	.....
Washington	.....	.....	.....	15,217	.90	14,351
Weld	.....	.....	.....	.....	.....	.....
Yuma	.....	.....	.....	.....	.....	.....
Totals	59,953	\$ 916,310	\$ 15,225	1,887,940	\$ 21.25	\$ 1,859,234

\$ 1,856,826 \$ .98

ABSTRACT OF ASSESSMENT FOR THE YEARS 1937 AND 1938, AS RETURNED TO THE COLORADO TAX

COMMISSION BY THE COUNTY ASSESSORS—Continued

County	DEVELOPED COAL LAND				UNDEVELOPED COAL LAND							
	1937 Amount	Average Per Acre	1938 Amount	Average Per Acre	1937 Amount	Average Per Acre	1938 Amount	Average Per Acre				
Boulder	217	\$ 34,490	\$158.94	232	\$ 32,410	\$139.70	3,950	\$ 72,850	\$18.44	4,220	\$ 71,250	\$16.88
Delta	.....	.....	.....	.....	.....	.....	.....	.....	.....	278	3,290	11.83
Fremont	314	50,695	161.45	286	46,340	162.03	15,058	370,725	24.62	14,869	362,540	24.38
Garfield	.....	.....	.....	492	5,330	10.83	.....	.....	.....	.....	.....	.....
Gunnison	89	17,800	200.00	78	15,590	199.87	9,106	164,735	18.09	.....	166,300	18.27
Huerfano	397	67,655	170.42	532	84,705	159.16	8,498	35,895	4.22	5,824	25,530	4.38
La Plata	.....	.....	.....	1,833	45,750	24.96	.....	.....	.....	3,542	15,110	4.26
Las Animas	741	74,580	100.65	879	89,095	101.36	9,421	65,947	7.00	9,413	65,891	7.00
Pitkin	.....	.....	.....	.....	.....	.....	8,205	36,920	4.50	8,206	36,950	4.50
Routt	1,867	171,900	92.07	.....	.....	.....	41,141	278,520	6.77	26,871	141,130	5.25
Weld	1,445	158,610	138.52	1,249	181,370	145.21	8,979	111,290	12.39	8,617	107,340	12.46
Totals	4,470	\$ 575,730	\$128.80	5,581	\$500,590	\$ 89.70	104,358	\$1,136,882	\$10.98	90,941	\$ 995,331	\$10.94

The Following table shows the assessed valuation of all metalliferous mining property as compared with all other property than that of all metalliferous mines in the fifteen principal mining counties of the State for the years 1912, 1913, 1932, 1938. The years 1914 to 1921 and 1923 to 1937 are omitted and 1913 included herein in order to show the results under 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	1938 Assessed Value of All Mining Property	1938 Assessed Value of All Other Property	1938 Assessed Value of All Property
Boulder .....	\$ 1,034,080	\$11,781,999	\$12,814,475	\$ 2,814,475	\$ 37,097,443	\$ 39,011,918	\$ 1,253,700	\$ 45,305,060	\$ 46,558,760	\$ 697,560	\$35,677,633	\$ 36,375,193
Clear Creek.....	1,034,705	1,582,716	2,617,421	1,848,885	3,434,145	5,282,030	1,958,205	3,575,110	5,533,315	1,707,120	3,126,020	4,833,140
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	2,905,017	6,551,971	9,456,988
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	1,301,412	1,805,447	3,106,859
Gunnison .....	635,785	3,869,949	4,505,734	1,855,340	12,796,555	14,651,895	1,170,440	14,704,363	15,874,803	820,275	8,225,339	9,045,614
Hinsdale .....	271,240	289,075	560,315	365,280	585,698	950,978	361,947	574,824	936,771	246,560	278,435	524,995
Lake .....	2,225,233	3,721,030	5,946,263	6,671,250	9,172,159	15,843,389	2,625,975	5,611,230	8,237,205	4,739,745	4,185,610	8,925,355
Mineral .....	325,153	417,958	743,111	562,058	1,243,814	1,805,872	296,440	1,149,783	1,446,223	246,495	952,040	1,198,535
Ouray .....	1,620,817	1,122,017	2,742,834	2,748,593	3,374,761	6,123,354	1,022,160	3,510,829	4,532,989	891,062	1,954,249	2,845,311
Park .....	365,735	2,319,836	2,685,571	1,112,805	7,798,145	8,910,950	1,016,115	7,908,370	8,934,485	958,470	6,015,718	6,974,188
Pitkin .....	296,265	1,656,440	1,341,705	1,341,620	5,818,850	7,160,470	753,420	3,978,690	4,732,110	136,640	2,049,900	2,186,540
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	2,059,495	939,320	2,998,815
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	720,090	2,487,355	3,207,445
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	1,121,750	2,653,671	3,775,421
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	2,172,360	2,995,654	5,168,014
Totals .....	\$17,896,172	\$36,947,647	\$54,843,819	\$43,546,803	\$109,446,426	\$152,993,229	\$21,613,744	\$108,648,379	\$130,262,123	\$20,724,051	\$79,898,362	\$100,622,413

\*One-third Valuation.

ABSTRACT OF ASSESSMENT FOR THE YEARS 1937 AND 1938, AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

COLORADO TAX COMMISSION

County	Improvements on		OIL LAND				Average Per Acre
	1937 Amount	1938 Amount	Acres	1937 Amount	Average Per Acre	Acres	
Boulder	\$ 174,980	\$ 163,370	.....	.....	.....	.....	.....
Delta	45,250	45,000	.....	.....	.....	.....	.....
Dolores	130	100	.....	.....	.....	.....	.....
El Paso	64,100	65,100	.....	.....	.....	.....	.....
Fremont	232,910	213,320	12,000	\$ 61,290	\$ 5.10	496	\$ 23,220 \$ 4.58
Garfield	5,000	5,875	.....	.....	.....	.....	.....
Gunnison	254,780	263,245	1,873	46,550	24.85	11,873	44,610 23.82
Huerfano	326,885	302,715	.....	.....	.....	.....	.....
Jackson	7,730	7,520	.....	.....	.....	.....	.....
Jefferson	13,920	12,150	.....	.....	.....	.....	.....
La Plata	18,355	13,555	.....	.....	.....	.....	.....
Larimer	.....	.....	1,300	31,550	24.27	1,300	26,040 20.00
Las Animas	264,740	522,780	.....	.....	.....	.....	.....
Mesa	8,460	8,740	.....	.....	.....	.....	.....
Moffat	.....	1,250	.....	.....	.....	.....	.....
Ouray	710	710	.....	.....	.....	.....	.....
Rio Blanco	.....	.....	13,709	69,720	5.09	14,311	72,490 5.06
Routt	230,260	225,400	.....	.....	.....	.....	.....
Weld	468,630	491,750	.....	.....	.....	.....	.....
<b>Total</b>	<b>\$2,217,440</b>	<b>\$2,348,180</b>	<b>28,882</b>	<b>\$209,090</b>	<b>\$ 7.24</b>	<b>17,980</b>	<b>\$166,360 \$ 9.25</b>

Includes marble land.



ABSTRACT OF ASSESSMENT FOR THE YEARS 1937 AND 1938, AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

County	OIL SHALE LANDS			OIL RESERVES		
	1937 Amount	Average Per Acre	Acres	1937 Amount	Average Per Acre	Acres
Adams	.....	.....	.....	.....	.....	.....
Alamosa	.....	.....	.....	.....	.....	.....
Arapahoe	.....	.....	4,411	\$ 3,970	\$ .90	3,044
Archuleta	.....	.....	.....	.....	.....	.....
Baca	.....	.....	.....	.....	.....	.....
Bent	.....	.....	.....	.....	.....	.....
Boulder	.....	.....	.....	.....	.....	.....
Chaffee	.....	.....	.....	.....	.....	.....
Cheyenne	.....	.....	.....	.....	.....	.....
Clear Creek	.....	.....	.....	.....	.....	.....
Conjolas	.....	.....	.....	.....	.....	.....
Costilla	.....	.....	.....	.....	.....	.....
Crowley	.....	.....	.....	.....	.....	.....
Custer	.....	.....	.....	.....	.....	.....
Delta	.....	.....	.....	.....	.....	.....
Denver	.....	.....	.....	.....	.....	.....
Dolores	.....	.....	.....	.....	.....	.....
Douglas	.....	.....	.....	.....	.....	.....
Eagle	.....	.....	.....	.....	.....	.....
Elbert	.....	.....	.....	.....	.....	.....
El Paso	.....	.....	.....	.....	.....	.....
Fremont	.....	.....	.....	.....	.....	.....
Garfield	130,915	\$3.00	126,795	\$380,375	\$3.00	.....
Gilpin	.....	.....	.....	.....	.....	.....
Grand	.....	.....	.....	.....	.....	.....
Gunnison	.....	.....	.....	.....	.....	.....
Hinsdale	.....	.....	.....	.....	.....	.....
Huerfano	.....	.....	.....	.....	.....	.....
Jackson	.....	.....	.....	.....	.....	.....
Jefferson	.....	.....	1,383	3,150	2.28	1,241
Total	.....	.....	.....	.....	.....	.....
				2,755	2.22	.....

TWENTY-SEVENTH ANNUAL REPORT

County	OIL SHALE LANDS			OIL RESERVES		
	1937 Amount	Average Per Acre	Acres	1937 Amount	Average Per Acre	Acres
Kiowa	.....	.....	.....	.....	.....	.....
Kit Carson	.....	.....	.....	.....	.....	.....
Lake	.....	.....	.....	.....	.....	.....
La Plata	.....	.....	.....	.....	.....	.....
Larimer	.....	.....	287,860	232,590	.81	287,860
Las Animas	.....	.....	.....	.....	.....	.....
Lincoln	.....	.....	.....	.....	.....	.....
Logan	.....	.....	.....	.....	.....	.....
Mesa	790	4.50	790	3,560	4.50	.....
Mineral	.....	.....	.....	.....	.....	.....
Moffat	.....	.....	.....	.....	.....	.....
Montezuma	.....	.....	.....	.....	.....	.....
Montrose	.....	.....	.....	.....	.....	.....
Morgan	.....	.....	840	3,780	4.50	840
Otero	.....	.....	.....	.....	.....	.....
Ouray	.....	.....	.....	.....	.....	.....
Park	.....	.....	.....	.....	.....	.....
Phillips	.....	.....	14,129	12,716	.90	14,129
Pitkin	.....	.....	.....	.....	.....	.....
Prowers	.....	.....	.....	.....	.....	.....
Pueblo	.....	.....	.....	.....	.....	.....
Rio Blanco	.....	.....	599	1,240	2.07	1,427
Rio Grande	.....	.....	.....	.....	.....	.....
Routt	.....	.....	.....	.....	.....	.....
Saguache	.....	.....	.....	.....	.....	.....
San Juan	.....	.....	.....	.....	.....	.....
San Miguel	.....	.....	.....	.....	.....	.....
Sedgwick	.....	.....	27,485	33,780	.90	37,480
Summit	.....	.....	.....	.....	.....	.....
Teller	.....	.....	.....	.....	.....	.....
Washington	.....	.....	.....	.....	.....	.....
Weld	.....	.....	.....	.....	.....	.....
Yuma	.....	.....	560,059	872,840	1.56	560,805
Total	.....	.....	1,070,043	\$1,310,766	\$ 1.23	1,074,109
						\$1,309,361
						\$ 1.22

COLORADO TAX COMMISSION

ABSTRACT OF ASSESSMENT FOR THE YEARS 1937 AND 1938, AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

County	Improvements on Oil Lands		METALLIFEROUS MINING CLAIMS (Non-producing)				
	1937	1938	Acres	1937 Amount	Average Per Acre	1938 Amount	Average Per Acre
Adams							
Alamosa							
Arapahoe							
Archuleta	\$ 32,559	*\$ 87,175	117	\$ 690	\$ 5.90	\$ 690	\$ 5.90
Baca							
Bent							
Boulder			13,483	388,660	28.82	385,960	28.62
Chaffee			10,935	279,160	25.53	268,555	25.73
Cheyenne			20,679	930,595	45.00	916,625	45.00
Clear Creek							
Conejos			475	15,235	32.07	15,235	32.07
Costilla			1,247	4,195	3.36	2,415	2.77
Crowley			3,797	95,585	25.18	95,239	25.15
Custer							
Delta							
Denver			2,880	103,705	36.00	102,955	36.00
Dolores			4,390	124,934	28.46	137,199	28.92
Douglas							
Eagle							
Elbert							
El Paso			420	2,590	6.17	2,690	6.40
Fremont		2,400	7,220	39,580	5.48	37,670	5.26
Garfield			288	4,700	16.32	5,470	19.00
Gunnison	95,450		22,438	667,540	29.75	665,065	29.64
Hinsdale			5,457	200,805	36.79	200,630	36.76
Huerfano			40	2,915	72.88	2,890	72.25
Jackson	1,440		661	8,929	13.50	8,928	13.51
Jefferson			459	3,500	7.62	3,500	7.63

TWENTY-SEVENTH ANNUAL REPORT

County	Improvements on Oil Lands		METALLIFEROUS MINING CLAIMS (Non-producing)				
	1937	1938	Acres	1937 Amount	Average Per Acre	1938 Amount	Average Per Acre
Kiowa							
Kit Carson							
Lake			25,952	856,370	33.00	880,010	34.03
La Plata			4,391	118,560	27.00	126,290	28.00
Larimer	66,850	61,780					
Las Animas			20	400	20.00		
Lincoln							
Logan							
Mesa	320						
Mineral			2,840	103,955	36.60	103,310	36.20
Moffat			1,478	8,510	5.76	599	4.06
Montezuma			729	18,875	25.89	737	18,795
Montrose			5,622	20,100	3.58	5,622	3.58
Morgan							
Otero							
Ouray			14,716	529,789	36.00	521,703	36.00
Park			15,679	235,920	15.05	246,215	17.89
Phillips							
Pitkin			13,018	117,490	9.03	116,120	8.90
Prowers							
Pueblo							
Rio Blanco			117	3,150	26.92		
Rio Grande			933	15,610	16.73	13,660	14.58
Routt			780	12,590	16.14	9,230	10.00
Saguache			4,900	63,790	13.02	62,880	12.86
San Juan			23,996	1,232,931	51.38	1,185,000	50.00
San Miguel			8,919	321,110	36.00	322,010	35.98
Sedgewick							
Summit			29,954	740,420	24.72	799,075	26.68
Teller			25,880	580,270	28.42	563,480	21.90
Washington							
Weld							
Yuma			13,640				
Totals	\$210,499	\$256,795	291,956	\$8,750,188	\$29.97	\$8,717,224	\$30.36

COLORADO TAX COMMISSION

\*Includes production.  
†Includes marble land.

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 ABSTRACT OF ASSESSMENT FOR THE YEARS 1937 AND 1938, AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

County	PLACER MINING CLAIMS				Output Producing Metaliferous Mines	
	1937 Amount	Average Per Acre	1938 Amount	Average Per Acre	1937 Amount	1938 Amount
Adams	.....	.....	.....	.....	.....	.....
Alamosa	.....	.....	.....	.....	.....	.....
Arapahoe	.....	.....	.....	.....	.....	.....
Archuleta	.....	.....	.....	.....	.....	.....
Baca	.....	.....	.....	.....	.....	.....
Bent	.....	.....	.....	.....	.....	.....
Boulder	\$ 22,900	\$11.93	\$ 22,900	\$11.93	\$ 119,870	\$ 85,320
Chaffee	32,860	8.41	24,775	6.34	.....	7,470
Cheyenne	.....	.....	.....	.....	.....	.....
Clear Creek	120,375	45.00	120,375	45.00	114,040	183,300
Conejos	.....	.....	.....	.....	.....	.....
Costilla	.....	.....	.....	.....	.....	.....
Crowley	.....	.....	.....	.....	.....	.....
Custer	.....	.....	.....	.....	.....	.....
Delta	.....	.....	.....	.....	.....	.....
Denver	.....	.....	.....	.....	.....	.....
Dolores	1,495	9.00	1,530	9.00	.....	.....
Douglas	.....	.....	.....	.....	1,404,129	2,246,772
Eagle	.....	.....	.....	.....	.....	.....
Elbert	.....	.....	.....	.....	.....	.....
El Paso	.....	.....	.....	.....	.....	.....
Fremont	.....	.....	.....	.....	.....	.....
Garfield	.....	.....	.....	.....	.....	.....
Gilpin	30,810	10.29	31,530	10.33	47,140	130,447
Grand	.....	.....	.....	.....	.....	.....
Gunnison	56,340	21.93	56,380	21.95	22,700	8,070
Hinsdale	8,830	10.00	8,830	10.00	.....	.....
Huerfano	.....	.....	.....	.....	.....	.....
Jackson	495	6.50	495	6.50	.....	.....
Jefferson	8,690	18.64	8,724	18.64	.....	.....

County	PLACER MINING CLAIMS				Output Producing Metaliferous Mines	
	1937 Amount	Average Per Acre	1938 Amount	Average Per Acre	1937 Amount	1938 Amount
Kiowa	.....	.....	.....	.....	.....	.....
Kit Carson	.....	.....	.....	.....	.....	.....
Lake	.....	.....	.....	.....	.....	.....
La Plata	8,250	12.00	99,360	12.00	502,235	733,120
Larimer	9,845	11.60	9,859	11.62	6,800	.....
Las Animas	.....	.....	.....	.....	.....	.....
Lincoln	.....	.....	.....	.....	.....	.....
Logan	.....	.....	.....	.....	.....	.....
Mesa	.....	.....	.....	.....	.....	.....
Mineral	260	37.38	260	36.06	82,605	72,520
Moffat	.....	.....	.....	.....	.....	.....
Montezuma	.....	.....	.....	.....	.....	.....
Montrose	.....	.....	.....	.....	.....	.....
Morgan	.....	.....	.....	.....	.....	.....
Otero	.....	.....	.....	.....	.....	.....
Ouray	.....	.....	.....	.....	.....	.....
Park	174,200	8.17	159,680	7.99	196,125	195,519
Phillips	.....	.....	.....	.....	406,020	372,220
Pitkin	.....	.....	.....	.....	.....	.....
Prowers	.....	.....	.....	.....	13,680	11,060
Pueblo	.....	.....	.....	.....	.....	.....
Rio Blanco	.....	.....	.....	.....	.....	.....
Rio Grande	.....	.....	.....	.....	.....	.....
Routt	16,020	7.72	17,160	10.37	112,250	95,600
Saguache	.....	.....	.....	.....	.....	.....
San Juan	.....	.....	.....	.....	.....	.....
San Miguel	27,180	29.81	27,180	29.83	188,153	304,000
Sedgwick	30,870	13.66	30,100	13.78	88,910	111,230
Summit	.....	.....	.....	.....	.....	.....
Teller	.....	.....	.....	.....	.....	.....
Washington	.....	.....	.....	.....	.....	.....
Weld	.....	.....	.....	.....	.....	.....
Yuma	.....	.....	.....	.....	.....	.....
Totals	\$ 649,390	\$12.58	\$ 637,380	\$12.61	\$4,191,947	\$5,708,053

\*Quarry land.  
 †Tungsten land.

ABSTRACT OF ASSESSMENT FOR THE YEARS 1937 AND 1938, AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

County	MINERAL RESERVES (Other Than Coal and Oil)				Improvements on All Metaliferous Mines	
	1937 Amount	Average Per Acre	Acres	1938 Amount	1937 Amount	1938 Amount
Adams						
Alamosa						
Arapahoe						
Archuleta						
Baca						
Bent						
Boulder						
Chaffee						
Cheyenne						
Clear Creek						
Conejos						
Costilla						
Crowley						
Custer						
Delta						
Denver						
Dolores						
Douglas	\$ 27,075	\$ 1.00	27,075	\$ 27,075	27,840	26,410
Engle	339,605	.89	386,837	342,576	530,985	531,046
Elbert	381,300				780	780
El Paso						10,050
Fremont						318,950
Garfield					321,955	318,950
Gilpin					39,400	*83,250
Grand						
Gunnison						98,870
Hinsdale					37,825	37,100
Huerfano			1,443	1,300	1,080	1,080
Jackson						
Jefferson						

County	MINERAL RESERVES (Other Than Coal and Oil)				Improvements on All Metaliferous Mines	
	1937 Amount	Average Per Acre	Acres	1938 Amount	1937 Amount	1938 Amount
Kiowa						
Kit Carson						
Lake					2,050,365	3,027,255
La Plata					45,545	55,910
Larimer						
Las Animas						
Lincoln						
Logan						
Mesa						
Mineral					59,950	61,265
Moffat						150
Montezuma	3,600	1,200.00	*3	3,600		130,220
Montrose					135,550	
Morgan						
Otero						
Ouray					116,790	173,840
Park					175,710	180,355
Phillips					11,410	9,460
Pitkin						
Prowers						
Pueblo						
Rio Blanco						
Rio Grande					63,850	62,000
Routt	60	.30			2,700	2,700
Saguache					19,040	16,580
San Juan						
San Miguel	4,000	1.35	2,953	4,000	512,360	256,750
Sedgwick					264,090	
Sedgwick					325,630	322,675
Summit					609,580	628,140
Teller						
Washington						
Weld						
Yuma						
Totals	\$ 418,862	\$ 1.02	428,741	\$ 383,771	\$ 6,194,148	\$ 7,282,439

\*Mineral springs and improvements.

ABSTRACT OF ASSESSMENT FOR THE YEARS 1937 AND 1938, AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

County	TOWN AND CITY LOTS		Improvements on Town and City Lots	
	1937 Amount	1938 Amount	1937 Amount	1938 Amount
Adams .....	827,150	\$ 820,590	\$ 1,887,060	\$ 1,894,050
Alamosa .....	398,173	401,431	1,358,176	1,415,783
Arapahoe .....	1,585,705	1,635,510	3,568,865	4,303,160
Arapahoe .....	90,910	90,995	221,885	247,510
Baca .....	116,100	97,965	566,175	490,810
Bent .....	239,260	241,935	770,990	774,815
Boulder .....	3,839,060	3,879,550	8,382,550	8,772,630
Chaffee .....	669,566	672,005	1,531,624	1,504,610
Cheyenne .....	76,710	75,750	329,285	332,960
Clear Creek .....	337,240	341,160	606,610	612,840
Conejos .....	139,255	138,960	489,640	492,470
Costilla .....	193,645	192,855	112,020	112,470
Crowley .....	1,473,900	1,526,975	455,190	451,155
Custer .....	26,941	136,846	136,899	138,739
Delta .....	729,155	695,945	1,372,300	1,337,150
Denver .....	94,003,040	93,405,190	150,126,550	151,013,980
Delores .....	39,870	33,245	44,105	41,480
Douglas .....	60,570	60,115	303,580	294,285
Eagle .....	73,130	73,945	254,200	301,485
Elbert .....	49,765	49,670	308,530	304,590
El Paso .....	9,216,450	9,213,950	20,075,980	20,226,450
Fremont .....	1,293,285	1,267,320	2,813,735	2,813,735
Garfield .....	518,705	527,390	1,181,460	1,223,180
Gilpin .....	105,066	107,642	286,665	300,265
Grand .....	231,260	255,940	421,185	457,330
Gunnison .....	223,620	218,640	894,310	928,015
Hinsdale .....	33,485	35,630	43,715	40,610
Huerfano .....	637,925	643,280	1,406,432	1,467,060
Jackson .....	40,766	42,594	293,335	38,805
Jefferson .....	649,475	661,630	2,115,450	2,208,230

		COLORADO TAX COMMISSION	
Kiowa .....	68,540	66,715	271,485
Kit Carson .....	325,745	323,250	796,125
Lake .....	186,705	187,155	594,130
La Plata .....	990,040	997,645	1,417,675
Larimer .....	3,096,450	3,052,660	6,941,360
Las Animas .....	2,177,060	2,173,383	3,593,740
Lincoln .....	1,172,025	1,141,492	648,170
Logan .....	1,037,175	1,017,482	2,869,575
Mesa .....	1,345,540	1,545,670	4,230,860
Mineral .....	24,385	24,685	65,035
Moffat .....	228,740	226,615	586,525
Montezuma .....	189,161	220,770	598,710
Montrose .....	562,180	552,180	1,113,610
Morgan .....	764,755	757,720	2,521,310
Otero .....	1,356,025	1,360,595	4,292,535
Ouray .....	65,245	65,305	194,215
Park .....	79,100	73,535	292,515
Phillips .....	179,015	173,485	523,920
Pitkin .....	76,245	73,400	113,885
Prowers .....	635,380	629,170	1,714,470
Pueblo .....	7,077,718	7,063,232	14,953,232
Rio Blanco .....	75,520	75,375	283,235
Rio Grande .....	363,765	363,370	931,175
Routt .....	262,668	235,670	818,475
Saguache .....	125,880	117,490	392,620
San Juan .....	122,992	122,992	217,469
San Miguel .....	118,580	116,880	430,320
Sedgwick .....	195,180	188,670	642,270
Summit .....	51,310	133,100	133,100
Teller .....	115,150	102,670	323,830
Washington .....	145,570	125,265	541,480
Weld .....	2,498,470	2,509,080	7,963,360
Yuma .....	3,869,000	3,870,360	8,090,040
Totals .....	\$141,801,293	\$141,252,890	\$263,911,710
			\$267,121,818

ABSTRACT OF ASSESSMENT FOR THE YEARS 1937 AND 1938, AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

County	RANGE BULLS (Pure Bred or Registered)			RANGE BULLS (Common)			Average Per Head	
	Number	1937 Amount	Average Per Head	Number	1937 Amount	Average Per Head	1938 Amount	Per Head
Adams	52	\$ 2,830	\$54.42	58	\$ 2,760	\$47.59	\$ 8,610	\$36.79
Alamosa	35	1,995	57.00	23	1,560	67.82	8,100	45.00
Arapahoe	254	14,520	55.00	220	12,100	55.00	8,450	34.21
Archuleta	67	3,570	53.28	35	1,795	51.28	4,040	40.40
Bent	60	4,200	70.00	42	2,210	52.62	9,280	35.97
Boulder	62	4,250	68.54	59	4,135	70.08	7,480	55.41
Chaffee	136	7,480	56.00	130	7,150	55.00	9,315	45.00
Clear Creek	314	16,950	55.98	313	17,555	56.98	250	31.25
Conejos	80	4,405	55.06	86	4,740	55.12	1,775	40.34
Costilla	77	3,575	46.43	92	4,900	53.26	2,775	38.54
Crowley	392	22,140	56.48	390	19,895	51.01	5,080	40.00
Delta	143	7,865	55.00	168	9,240	55.00	5,915	38.16
Denver	141	7,783	55.20	144	7,920	55.00	2,065	42.14
Dolores	382	18,880	49.21	532	34,480	64.81	9,250	40.04
Douglas	121	6,800	56.20	165	42,835	52.88	4,250	42.26
Garfield	837	48,820	58.33	810	42,835	52.88	34,990	42.26
Gilpin	925	37,500	60.00	632	38,160	60.38	26,165	39.64
Gunnison	52	2,330	44.81	51	2,295	45.00	17,970	38.81
Hinsdale	98	5,320	54.29	86	4,720	54.88	13,155	44.44
Huerfano	53	2,990	56.42	59	3,341	56.61	530	35.00
Jackson	252	13,655	64.98	271	14,610	53.91	27,245	53.42
Larimer	300	12,000	40.00	406	14,965	36.86	13,285	40.01
Las Animas	120	6,600	55.00	172	9,045	52.59	28,875	39.44
Lincoln	510	27,500	55.00	510	28,050	55.00	12,970	40.25
Logan	711	42,630	59.96	650	38,860	59.78	12,345	38.65
Mesa	89	4,985	56.00	47	2,700	57.45	6,030	38.65
Mineral	252	13,655	64.98	271	14,610	53.91	1,000	40.00
Moffat	252	10,105	39.94	268	10,775	40.20	19,645	55.49
Montezuma	497	22,350	44.97	440	22,700	50.20	1,300	40.00
Montrose	89	4,985	56.00	47	2,700	57.45	1,900	38.93
Morgan	90	4,415	55.19	77	4,245	55.13	17,225	48.11
Otero	315	17,325	55.00	308	16,940	55.00	4,350	40.24
Ouray	48	2,648	55.17	61	3,310	54.26	4,240	40.00
Park	224	10,970	48.97	221	10,580	47.87	5,715	38.88
Phillips	3	155	51.67	186	7,725	41.53	840	40.00
Pitkin	86	3,920	45.58	154	7,560	49.09	6,536	40.22
Pueblo	400	23,280	58.20	361	20,110	55.71	14,080	40.00
Rio Blanco	90	4,415	55.19	77	4,245	55.13	35,155	42.40
Rio Grande	315	17,325	55.00	308	16,940	55.00	95,155	40.00
Routt	48	2,648	55.17	61	3,310	54.26	35,155	42.40
Saguache	224	10,970	48.97	221	10,580	47.87	24,080	40.00
San Juan	3	155	51.67	186	7,725	41.53	14,080	40.00
San Miguel	86	3,920	45.58	154	7,560	49.09	35,155	42.40
Sedgwick	66	3,490	52.88	40	2,190	54.75	95,155	40.00
Summit	85	4,250	50.00	85	5,100	60.00	6,100	50.00
Teller	60	3,305	55.08	58	3,195	55.09	400	50.00
Washington	206	10,050	48.79	319	16,470	51.63	26,265	41.62
Weir	243	12,160	50.00	226	11,300	50.00	93,080	39.83
Yuma	206	10,050	48.79	319	16,470	51.63	18,720	40.87
Total	9,149	\$ 494,819	\$54.02	8,804	\$ 483,035	\$54.87	\$ 709,921	\$42.02

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ABSTRACT OF ASSESSMENT FOR THE YEARS 1937 AND 1938, AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

County	STOCK CATTLE (Mixed Herds)			DAIRY COWS (Common)			Average Per Head
	1937	1938	Average	1937	1938	Average	
	Number	Amount	Per Head	Number	Amount	Per Head	Per Head
Adams	7,260	\$ 140,810	\$19.40	6,966	\$ 116,550	\$16.88	\$21.44
Adamsa	7,192	116,425	16.19	7,866	134,535	15.83	35,395
Arapahoe	5,303	85,410	15.11	5,028	75,760	15.07	27.53
Archuleta	11,410	177,270	15.53	10,265	158,765	15.46	40,130
Baca	7,978	116,700	14.53	5,459	78,155	14.32	26,370
Bent	10,818	167,897	15.52	9,063	136,601	15.00	22,235
Boulder	6,874	124,920	18.17	6,815	123,120	18.06	22,668
Charfee	6,585	120,570	18.45	6,235	106,675	17.11	21,095
Cheyenne	15,764	236,675	15.01	14,553	218,300	15.00	19,775
Clear Creek	370	6,830	18.46	276	4,140	15.00	3,550
Conejos	11,135	167,020	15.00	10,385	154,660	14.89	38,005
Costilla	1,252	18,890	15.09	1,418	20,915	14.75	13,800
Crowley	8,591	133,015	15.48	6,930	108,650	15.68	20,980
Custer	6,587	93,465	14.19	6,856	96,567	14.09	32,729
Delta	16,411	246,595	15.03	15,173	223,495	14.73	118,010
Denver	3,660	53,175	14.53	3,634	53,170	14.53	14,070
Dolores	12,124	177,755	14.66	12,260	181,855	14.83	9,350
Douglas	18,774	281,610	15.00	17,375	275,625	16.00	32,090
Elbert	21,489	342,137	15.92	20,273	322,686	15.92	161,955
El Paso	19,299	295,050	15.29	18,233	275,560	15.11	113,780
Fremont	8,505	151,290	18.97	8,638	156,160	18.08	43,810
Garfield	29,577	443,405	15.10	26,200	395,340	15.09	2,090
Glavin	577	14,128	16.69	1,137	17,140	15.07	31,665
Grand	11,625	213,555	18.88	11,376	204,100	17.94	1,739
Gunnison	33,517	502,935	15.00	31,865	478,140	15.74	16,760
Hinsdale	2,016	30,280	15.02	1,785	26,770	15.00	1,560
Huerfano	9,370	154,392	16.48	8,327	133,917	16.08	28,100
Jackson	31,507	503,390	15.90	32,090	517,842	16.14	15,775
Jefferson	6,684	102,265	15.30	6,834	102,780	15.04	57,150

County	STOCK CATTLE (Mixed Herds)			DAIRY COWS (Common)			Average Per Head
	1937	1938	Average	1937	1938	Average	
	Number	Amount	Per Head	Number	Amount	Per Head	Per Head
Kiowa	13,959	211,580	15.16	11,359	170,475	15.00	9,375
Kit Carson	12,273	174,290	14.20	13,421	191,975	14.29	77,770
Lake	16,179	240,185	15.00	16,621	246,665	15.00	4,412
La Plata	12,311	191,620	15.56	12,076	176,790	14.64	2,206
Larimer	17,816	323,310	18.15	16,839	300,890	15.97	87,475
Las Animas	40,187	592,543	14.74	35,884	532,652	14.84	3,147
Lincoln	21,616	314,690	14.56	17,402	252,875	14.53	36,993
Logan	22,868	349,880	15.30	17,367	262,245	15.10	44,210
Mesa	32,337	483,275	14.94	28,995	435,115	14.66	20,222
Mineral	9,940	143,350	15.27	9,962	142,280	14.84	113,965
Moffat	14,865	253,060	17.02	14,440	243,110	16.83	1,325
Montezuma	6,157	92,840	15.08	9,400	139,305	15.75	25,930
Montrose	16,623	250,335	15.00	15,072	223,150	15.00	60,600
Morgan	13,130	202,990	15.46	9,909	150,180	15.15	24,650
Otero	9,147	186,825	20.42	8,149	167,575	19.94	1,325
Ouray	7,118	106,775	15.00	6,733	106,520	15.82	25,930
Park	14,011	215,975	15.36	13,267	203,475	15.72	60,600
Phillips	4,180	63,788	15.02	3,032	45,852	15.13	20,800
Pitkin	6,867	102,600	14.85	6,984	106,895	15.30	80,375
Prowers	10,617	170,384	16.05	8,142	122,160	15.00	9,474
Pueblo	14,506	216,645	14.93	11,878	175,985	14.82	110,915
Rio Blanco	29,701	450,435	15.17	28,094	423,680	15.08	45,855
Rio Grande	6,935	104,130	15.02	7,260	107,660	14.83	15,800
Routt	27,632	448,290	16.22	23,464	383,145	16.33	24,650
Saguache	18,191	273,496	15.03	21,975	318,219	14.48	30,756
San Juan	124	2,375	19.15	154	4,620	30.00	1,510
San Miguel	5,927	90,650	15.29	5,427	81,650	15.86	30,000
Sedgewick	5,971	88,180	14.77	4,517	71,630	15.86	14,200
Summit	3,760	66,930	17.80	3,450	65,390	18.95	5,300
Teller	4,464	69,740	15.62	4,489	71,065	16.04	6,375
Washington	22,594	547,052	14.83	29,518	488,950	16.56	1,785
Weld	25,324	384,780	15.19	22,497	336,480	14.96	44,860
Yuma	31,074	452,240	15.29	28,314	434,940	15.36	119,980
Total	816,233	\$12,763,912	\$15.63	758,780	\$11,707,971	\$15.43	\$23,977
					\$ 2,821,791		\$ 2,800,846

ABSTRACT OF ASSESSMENT FOR THE YEARS 1937 AND 1938, AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

County	GRADE DAIRY COWS			PURE BRED DAIRY COWS			Average Per Head					
	1937 Number	1937 Amount	Average Per Head	1937 Number	1937 Amount	Average Per Head						
Adams	3,740	\$ 131,740	\$35.22	4,037	\$ 126,460	\$31.33	755	\$ 34,980	\$46.33	848	\$ 38,180	\$45.02
Alamosa	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Arapahoe	2,770	95,795	34.58	2,884	100,705	34.92	94	4,260	45.32	71	3,235	45.56
Archuleta	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Baca	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Bent	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Boulder	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Chaffee	.....	.....	.....	.....	.....	.....	122	8,080	66.23	126	8,090	64.21
Cheyenne	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Clear Creek	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Conejos	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Costilla	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Crowley	.....	.....	.....	120	4,200	35.00	.....	.....	.....	.....	.....	.....
Custer	135	6,075	45.00	222	9,390	45.00	.....	.....	.....	.....	.....	.....
Delta	148	4,185	28.28	22	630	28.64	.....	.....	.....	.....	.....	.....
Denver	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Dorores	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Douglas	3,689	92,330	25.02	3,930	98,475	25.06	.....	.....	.....	.....	11,955	42.24
Eagle	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Elbert	.....	.....	.....	.....	.....	.....	41	1,845	45.00	54	2,430	45.00
El Paso	1,943	47,120	27.03	1,728	51,890	30.03	624	28,050	44.95	642	28,200	43.93
Fremont	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Garfield	2,769	90,855	32.81	2,839	80,540	27.78	.....	.....	.....	.....	.....	.....
Gilpin	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Grand	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Gunnison	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hinsdale	778	19,690	25.31	703	17,375	24.71	40	1,800	45.00	34	1,530	45.00
Huerfano	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Huerfano	300	8,815	29.38	303	10,235	33.78	.....	.....	.....	.....	.....	.....
Jackson	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Jefferson	3,682	93,890	25.50	2,688	80,665	30.00	81	3,645	45.00	76	3,415	44.93

County	GRADE DAIRY COWS			PURE BRED DAIRY COWS			Average Per Head					
	1937 Number	1937 Amount	Average Per Head	1937 Number	1937 Amount	Average Per Head						
Kiowa	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Kit Carson	1,053	21,075	20.01	1,000	20,000	20.00	34	930	38.76	7	260	37.14
Lake	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Lake	3,588	88,770	24.88	.....	.....	.....	.....	.....	.....	.....	.....	.....
La Plata	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Larimer	2,752	90,280	32.81	2,670	81,702	30.60	225	10,400	46.02	303	15,079	40.88
Las Animas	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Lincoln	560	15,560	28.50	582	20,370	35.00	.....	.....	.....	.....	.....	.....
Lincoln	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Logan	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mesa	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mineral	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Moffat	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Montezuma	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Montrose	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Morgan	1,223	35,585	29.10	985	30,131	30.50	16	685	42.82	20	865	43.25
Otero	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Ouray	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Ouray	39	1,780	45.64	23	1,015	44.13	.....	.....	.....	.....	.....	.....
Park	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Phillips	701	17,627	25.14	733	20,435	27.88	101	4,180	41.39	566	19,430	34.32
Pitkin	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Prowers	1,727	50,014	28.96	934	28,320	30.36	.....	.....	.....	.....	.....	.....
Pueblo	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Pueblo	1,183	30,670	25.93	1,128	30,565	27.09	97	4,395	45.31	103	4,865	47.23
Rio Blanco	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Rio Grande	1,857	46,505	25.04	2,090	52,285	25.02	.....	.....	.....	.....	.....	.....
Routt	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Saguache	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
San Juan	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
San Miguel	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sedgewick	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Summit	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Teller	666	16,775	25.19	767	19,320	25.19	.....	.....	.....	.....	.....	.....
Washington	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Washington	13,773	456,700	33.16	13,520	459,550	33.99	301	13,620	45.25	177	8,000	45.20
Weld	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Yuma	189	4,790	25.34	452	11,770	26.04	124	5,500	44.35	113	4,980	44.07
Total	49,045	\$ 1,467,030	\$29.91	45,021	\$ 1,372,253	\$30.48	3,504	\$ 159,800	\$45.60	7,501	\$ 300,954	\$40.12

COLORADO TAX COMMISSION



ABSTRACT OF ASSESSMENT FOR THE YEARS 1937 AND 1938, AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

ALL OTHER PURE BRED AND REGISTERED CATTLE

County	Number	1937		1938		SHEEP		1938	Average	
		Amount	Average Per Head	Amount	Average Per Head	Number	Average Per Head			
Adams	40	\$ 2,550	\$63.75			7,490	\$ 3.97	8,277	\$ 26,200	\$ 3.17
Alamosa						10,390	3.68	9,005	33,475	3.72
Arapahoe						10,514		7,566	26,885	3.55
Archuleta						26,872		28,017	97,660	3.38
Baca	143	4,290	30.00			5,395	3.42	4,191	14,190	3.48
Bent						6,626		7,412	25,891	3.49
Boulder						2,828		3,312	11,690	3.53
Chaffee	65	2,440	37.53			5,886	3.61	5,057	18,335	3.63
Cheyenne						10,515	3.50	14,700	39,445	2.68
Clear Creek										
Conchos						72,147	3.59	62,057	225,030	3.63
Costilla						18,192		18,039	68,230	3.78
Crowley						3,230	3.73	3,426	12,725	3.71
Custer	156	3,900	25.00			12,333	3.62	4,580	16,804	3.67
Delta						45,413	2.95	31,676	110,910	3.50
Denver						21,446	3.50	22,115	82,950	3.59
Dolores						7,895	3.77	11,150	38,500	3.45
Douglas	183	7,580	41.42			18,700	3.60	17,522	62,085	3.54
Eagle	686	30,375	44.23			35,651	3.70	39,375	145,161	3.59
Elbert	141	6,100	43.26			1,339	3.85	1,329	4,500	3.39
El Paso	118	9,110	77.20			7,835	2.35	5,047	17,440	3.45
Fremont						64,382	3.63	62,001	216,490	3.49
Garfield						31	1.10	135	475	3.52
Gilpin						15,666	3.82	15,644	53,405	3.41
Grand	1,280	45,905	35.86			59,172	3.60	55,431	193,575	3.50
Gunnison	184	3,905	21.22			49,935	3.77	11,150	38,500	3.45
Hinsdale	199	7,895	39.67			18,700	3.60	17,522	62,085	3.54
Huerfano	104	4,920	30.00			35,651	3.70	39,375	145,161	3.59
Jackson						1,339	3.85	1,329	4,500	3.39
Jefferson										

Kiowa						7,283	3.51	8,412	21,234	2.52
Kit Carson						2,701	3.40	2,428	8,235	3.39
Laake						7,420	3.50	30,669	112,695	3.67
La Plata						28,407	3.67	13,461	53,060	3.94
Larimer	75	4,630	61.73			73,450	4.16	13,461	53,060	3.94
Las Animas						187,693	3.40	49,599	172,291	3.47
Lincoln						35,925	3.50	5,824	15,975	3.43
Logan						7,350	3.50	1,770	6,400	3.62
Mesa	182	4,825	29.78			168,885	3.73	37,061	127,685	3.43
Mineral	9	675	75.00			55,425	3.47	14,899	52,175	3.50
Moffat						369,200	3.66	120,272	431,065	3.58
Montezuma	3,373	45,475	12.05			101,825	3.56	29,500	103,250	3.50
Montrose						251,445	3.50	66,700	233,455	3.50
Morgan						16,150	3.63	3,711	10,525	2.84
Otero						80,565	3.83	19,245	77,120	4.01
Ouray	8	200	25.00			16,954	3.50	14,538	50,945	3.50
Park	531	19,275	36.30			43,154	3.50	37,056	133,890	3.61
Phillips	192	6,465	33.67			398	3.22	981	2,043	2.08
Pitkin	185	2,700	20.00			20,596	3.70	19,909	71,690	3.60
Prowers	50	2,340	46.80			1,493	3.92	988	4,018	4.07
Pueblo						10,191	3.55	12,333	44,320	3.59
Rio Blanco	20	900	45.00			58,333	3.23	9,910	197,355	3.77
Rio Grande						48,260	3.56	48,261	162,035	3.50
Routt	651	17,690	27.17			363,739	4.10	50,636	325,460	4.03
Saguache	546	16,580	30.36			201,877	3.50	54,826	191,691	3.50
San Juan						10,153	3.46	9,154	32,040	3.50
San Miguel						40,327	3.52	38,935	134,780	3.46
Sedgewick						1,320	3.33	2,910	10,185	3.50
Summit						1,377	3.67	2,910	10,185	3.50
Teller	204	9,215	45.17						370	4.30
Washington						10,819	4.07	9,951	36,095	3.62
Weld	1,199	43,380	36.18			19,573	3.54	16,647	59,100	3.55
Yuma						959	3.53	643	2,260	3.50
Total	10,964	\$ 304,320	\$27.76			1,357,949	\$ 3.59	1,295,167	\$ 4,616,534	\$ 3.56

COLORADO TAX COMMISSION

ABSTRACT OF ASSESSMENT FOR THE YEARS 1937 AND 1938, AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

County	SHEEP (Broken Mouth Ewes)			
	1937 Number	1937 Amount \$	Average Per Head	1938 Number
Alamosa	1,500	2,400	\$ 1.50	4,145
Arapahoe	3,625	4,960	1.28	4,510
Bent	4,009	4,786	1.19	5,410
Cheyenne	4,175	4,175	1.00	2,950
Conejos	920	920	1.00	1,475
Crowley	650	650	1.00	1,494
Custer	751	751	1.00	1,180
Douglas	540	540	1.00	1,640
Fremont	300	545	1.82	1,424
Garfield	.....	.....	.....	.....
Huerfano	635	1,250	1.91	.....
Kiowa	2,631	2,631	1.00	1,607
Kit Carson	6,392	6,940	1.00	5,177
La Plata	6,547	6,865	1.00	2,831
Larimer	.....	.....	.....	.....
Lincoln	2,816	2,900	1.03	2,875
Logan	560	570	1.00	1,000
Mineral	150	150	1.00	350
Morgan	295	645	1.65	500
Phillips	490	780	1.60	.....
Pitkin	1,899	1,900	1.00	2,414
Prowers	7,631	7,631	1.00	6,559
Rio Grande	6,960	6,880	1.00	8,320
Routt	2,486	9,505	3.82	.....
Saguache	3,972	9,612	1.07	9,055
Washington	4,098	6,295	1.65	4,673
Weld	1,768	1,840	1.04	6,146
Yuma	876	940	1.07	1,419
Totals	66,689	\$ 80,741	\$ 1.21	78,344
				\$ 97,720
				\$ 1.25

TWENTY-SEVENTH ANNUAL REPORT

ABSTRACT OF ASSESSMENT FOR THE YEARS 1937 AND 1938, AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

County	CATTLE FED IN TRANSIT				SHEEP FED IN TRANSIT			
	1937 Number	1937 Amount \$	Average Per Head	1938 Number	1937 Amount \$	Average Per Head	1938 Amount \$	Average Per Head
Adams	2,156	21,320	\$ 9.89	1,870	3,395	\$ 8.75	3,395	\$ 8.75
Bent	713	5,225	7.32	514	60,441	3.89	60,441	3.89
Boulder	9,246	73,000	7.90	11,592	11,622	5.50	11,622	5.50
Clear Creek	.....	.....	.....	312	3,780	2.47	3,780	2.47
Conejos	.....	.....	.....	.....	7,000	.....	7,000	.....
Crowley	1,490	19,620	9.82	1,839	.....	.....	.....	.....
Delta	5,187	41,580	8.02	2,363	.....	.....	.....	.....
Jefferson	110	430	3.91	400	1,405	6.00	1,405	6.00
Lake	.....	.....	.....	.....	.....	.....	.....	.....
Larimer	14,015	151,250	10.75	12,765	251,888	10.75	251,888	10.75
Logan	14,490	101,000	7.01	14,743	27,200	6.72	27,200	6.72
Montrose	897	3,365	3.76	666	8,769	3.75	8,769	3.75
Morgan	17,531	114,065	6.50	12,912	118,107	6.44	118,107	6.44
Otero	6,355	104,155	16.39	6,928	41,651	15.21	41,651	15.21
Phillips	317	2,458	7.75	221	180	9.06	180	9.06
Pitkin	.....	.....	.....	.....	750	4.50	750	4.50
Prowers	210	2,254	10.73	416	55,749	5.22	55,749	5.22
Pueblo	.....	.....	.....	.....	4,400	7.700	4,400	7.700
Sedgewick	2,985	14,940	5.68	3,940	3,000	3.200	3,000	3.200
Summit	150	660	1.40	.....	32,000	28,000	32,000	28,000
Washington	1,482	13,775	9.29	582	3,500	9.14	3,500	9.14
Weld	54,247	434,130	8.00	56,775	317,732	7.15	317,732	7.15
Yuma	43	290	6.74	.....	.....	.....	.....	.....
Totals	132,192	\$1,106,117	\$ 8.37	126,919	\$ 998,441	\$ 7.87	952,559	\$ 7.74
					\$ 709,606	\$ 7.74	834,756	\$ 579,902
								\$ 1.62

COLORADO TAX COMMISSION

HORSES

County	Number	1937		1938		Average Per Head		Number	1937		1938		Average Per Head	
		Amount	Per Head	Amount	Per Head	Amount	Per Head		Amount	Per Head	Amount	Per Head		
Adams	2,958	\$ 202,510	\$51.17	3,865	\$ 161,400	\$41.76	254	\$ 16,370	\$74.47	\$ 10,280	\$48.72	211	\$ 6,745	\$71.00
Alamosa	1,195	68,685	57.48	1,198	63,145	52.71	104	7,745	74.47	3,725	40.05	93	1,565	48.03
Arapahoe	2,286	112,955	49.41	2,184	83,835	38.38	120	6,120	51.00	1,360	41.21	34	1,565	32.50
Archuleta	1,372	82,110	59.84	1,368	81,782	59.78	33	2,510	33.47	6,005	26.69	225	15,750	61.05
Baca	2,050	52,460	25.59	1,374	31,910	23.22	75	7,200	29.63	1,290	45.83	57	1,880	32.98
Bent	2,824	79,815	28.26	2,712	73,015	26.92	246	17,190	67.15	6,450	26.15	258	1,290	45.83
Boulder	3,054	175,150	57.35	2,959	154,550	52.23	256	6,450	32.25	2,990	38.83	36	1,880	32.98
Chaffee	910	35,436	38.94	874	35,345	40.44	20	2,990	38.83	.....	.....	.....	.....	.....
Cheyenne	1,438	46,165	32.10	1,268	33,280	26.25	77	.....	.....	.....	.....	.....	.....	.....
Clear Creek	245	6,970	28.45	123	6,840	55.51	.....	.....	.....	.....	.....	.....	.....	.....
Conejos	2,426	159,065	65.57	2,289	126,205	56.37	141	9,960	70.64	7,870	63.47	124	3,320	42.56
Costilla	1,013	37,800	37.31	1,041	38,780	37.35	71	2,900	40.85	6,135	40.10	153	1,730	41.19
Crowley	1,925	67,170	34.89	1,703	59,190	34.76	167	6,685	40.03	1,846	29.30	63	1,846	29.30
Custer	1,203	23,877	28.16	1,233	35,730	28.98	44	18,700	40.65	16,230	47.46	342	16,230	47.46
Delta	3,817	177,785	46.58	4,129	170,100	41.20	460	2,470	176.43	210	42.00	5	1,580	41.58
Denver	301	26,610	88.41	277	23,450	84.65	14	1,645	37.39	1,580	41.19	38	1,730	41.19
Dolores	485	14,840	30.60	477	14,410	30.21	44	3,070	53.07	2,510	47.36	42	2,510	47.36
Douglas	1,367	76,045	58.18	1,303	81,630	42.90	39	2,690	44.92	9,800	36.84	266	9,800	36.84
Eagle	1,387	65,311	32.87	1,338	67,745	36.86	60	14,215	41.08	15,400	33.77	456	15,400	33.77
Elbert	4,433	177,220	39.97	4,239	144,715	34.14	346	1,440	60.00	.....	.....	.....	.....	.....
El Paso	4,289	143,850	33.54	3,352	140,550	42.36	487	16,780	34.46	6,555	42.56	156	6,555	42.56
Fremont	1,560	60,875	39.02	1,474	51,370	35.80	160	7,315	45.72	4,450	33.21	134	4,450	33.21
Garfield	4,545	206,500	45.43	4,464	198,845	40.58	300	7,540	25.13	.....	.....	.....	.....	.....
Gilpin	1,111	3,290	29.64	1,088	3,745	29.72	24	1,440	60.00	.....	.....	.....	.....	.....
Grand	2,060	65,120	31.62	2,038	64,570	30.92	.....	.....	.....	.....	.....	.....	.....	.....
Gunnison	2,590	100,385	38.75	2,670	109,115	48.70	157	7,400	47.13	8,895	50.84	175	8,895	50.84
Hinsdale	2,219	3,975	18.15	1,955	3,845	34.72	123	5,475	44.51	4,030	38.38	105	4,030	38.38
Huerfano	1,531	53,065	34.66	1,573	54,540	34.67	122	4,875	40.94	5,825	59.29	112	5,825	59.29
Jackson	2,760	85,195	30.87	2,699	83,905	31.09	116	4,375	42.39	.....	.....	.....	.....	.....
Jefferson	2,679	82,770	30.90	2,741	84,320	30.76	115	.....	.....	.....	.....	.....	.....	.....

County	Number	1937		1938		Average Per Head		Number	1937		1938		Average Per Head	
		Amount	Per Head	Amount	Per Head	Amount	Per Head		Amount	Per Head	Amount	Per Head		
Kiowa	1,511	50,389	33.75	910	22,637	24.88	114	4,106	36.02	1,370	27.61	46	1,370	27.61
Kit Carson	3,965	145,710	36.75	3,451	122,640	35.54	168	6,460	38.48	5,995	34.19	149	5,995	34.19
Lake	81	3,240	40.00	106	3,180	30.00	.....	.....	.....	.....	.....	.....	.....	.....
La Plata	2,884	105,710	36.65	2,856	105,285	36.86	101	3,840	38.02	.....	.....	.....	.....	.....
Larimer	5,891	309,860	52.60	5,393	255,090	47.30	479	34,690	72.42	26,880	62.22	424	26,880	62.22
Las Animas	4,924	122,758	24.93	3,809	112,401	29.50	423	26,070	61.51	27,895	69.05	404	27,895	69.05
Lincoln	2,687	93,410	34.76	2,477	82,915	33.47	139	5,210	41.89	5,865	42.50	138	5,865	42.50
Logan	6,034	274,660	45.51	5,570	200,420	34.74	432	23,170	57.26	18,815	46.92	401	18,815	46.92
Mesa	5,764	191,335	33.18	5,485	176,370	32.33	332	12,135	36.39	10,500	33.84	293	10,500	33.84
Mineral	1,199	7,380	37.09	1,188	7,140	37.98	8	.....	.....	.....	.....	.....	.....	.....
Moffat	3,343	98,430	29.44	3,032	93,755	30.92	53	2,550	48.11	4,165	44.30	94	4,165	44.30
Montezuma	2,465	68,510	27.99	2,405	62,115	25.83	185	5,090	27.51	4,985	28.80	186	4,985	28.80
Morgan	6,052	170,690	43.55	4,593	161,410	35.14	202	9,160	45.35	7,325	41.15	178	7,325	41.15
Otero	3,783	309,160	49.59	3,461	245,430	44.94	582	36,350	62.46	30,370	58.53	601	30,370	58.53
Ouray	415	18,795	30.56	642	18,425	28.69	45	1,215	27.00	1,040	26.67	39	1,040	26.67
Park	1,732	50,615	29.22	1,923	54,645	28.41	42	1,445	34.40	1,810	33.52	54	1,810	33.52
Phillips	1,886	79,977	42.41	1,866	83,865	39.43	185	9,545	51.59	6,920	37.92	120	6,920	37.92
Pitkin	947	31,170	32.91	880	28,255	32.11	24	660	27.08	6,465	31.37	177	6,465	31.37
Prowers	4,166	184,351	44.25	3,503	143,510	40.68	266	12,370	46.50	9,556	37.77	253	9,556	37.77
Pueblo	3,036	101,260	33.35	2,622	85,475	36.41	150	5,320	35.47	6,385	46.61	137	6,385	46.61
Rio Grande	2,252	62,980	27.99	2,329	67,615	28.54	94	3,130	33.29	4,600	44.66	103	4,600	44.66
Rio Blanco	1,655	65,370	39.50	1,574	61,980	39.30	311	12,295	39.53	17,015	40.61	419	17,015	40.61
Routt	5,152	150,705	29.25	3,716	117,285	31.56	163	1,890	30.00	1,370	30.44	45	1,370	30.44
Saguache	1,946	74,910	38.49	1,790	68,160	38.00	134	6,830	49.48	6,350	47.70	133	6,350	47.70
San Juan	16	540	33.75	15	480	32.00	12	360	30.00	330	33.00	11	330	33.00
San Miguel	60	22,455	33.07	641	21,610	33.71	76	2,600	32.89	2,340	30.43	70	2,340	30.43
Sedwick	1,575	90,460	38.39	1,211	52,350	43.23	145	6,180	42.62	5,280	44.75	118	5,280	44.75
Summit	40	11,970	48.50	350	9,975	28.50	2	60	30.00	.....	.....	.....	.....	.....
Teller	683	20,645	39.01	505	20,390	40.38	34	1,200	35.29	1,100	34.38	32	1,100	34.38
Washington	6,820	265,260	38.89	6,537	232,330	34.01	286	11,675	40.82	14,645	30.45	481	14,645	30.45
Weld	15,050	800,600	53.20	13,394	668,900	49.90	1,643	89,000	54.16	1,830	37.39	1,472	1,830	37.39
Yuma	5,943	212,260	35.90	4,844	166,470	34.37	398	16,140	40.55	13,050	51.18	351	13,050	51.18
Totals	168,462	\$6,854,843	\$40.69	154,845	\$5,975,440	\$38.59	11,707	\$ 573,796	\$49.01	\$ 501,972	\$46.25	10,854	\$ 501,972	\$46.25

ABSTRACT OF ASSESSMENT FOR THE YEARS 1937 AND 1938, AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

County	SWINE			
	1937 Number	1937 Amount	Average Per Head	Number
Adams	19,360	\$ 96,930	\$ 5.01	12,200
Alamosa	459	5,395	11.75	5,970
Arapahoe	1,309	9,820	7.50	10,110
Archuleta	444	2,685	6.04	2,315
Baca	1,070	6,765	6.32	5,340
Bent	1,082	6,631	6.13	5,396
Boulder	1,012	9,540	9.42	8,820
Chaffee	965	10,730	11.14	9,450
Cheyenne	280	1,850	6.61	1,270
Clear Creek	.....	.....	.....	.....
Conchos	1,847	18,041	9.77	19,185
Costilla	1,431	10,375	7.25	12,310
Crowley	756	5,305	7.02	7,12
Custer	393	4,577	11.65	4,680
Delta	3,278	21,685	6.62	3,588
Denver	.....	.....	.....	20,605
Dolores	121	935	7.73	.....
Douglas	551	2,710	4.93	1,139
Eagle	435	5,341	12.28	5,46
Elbert	2,182	18,629	8.54	1,845
El Paso	1,882	17,730	9.37	4,578
Fremont	886	8,860	10.00	13,266
Garfield	2,015	14,405	7.15	.....
Gilpin	.....	.....	.....	87
Grand	91	840	9.23	.....
Gunnison	186	1,390	7.47	1,395
Hinsdale	277	1,815	6.55	1,615
Huerfano	53	322	10.00	390
Jackson	932	3,825	4.10	4,700
Jefferson	.....	.....	.....	.....

Average Per Head \$ 7.92  
11.42  
7.98  
6.08  
7.03  
6.42  
9.84  
11.25  
6.98  
.....  
8.63  
7.12  
6.95  
8.64  
6.33  
.....  
7.05  
5.46  
12.51  
8.37  
.....  
9.05  
7.02  
6.63  
7.87  
.....  
7.58  
6.49  
12.19  
3.98

County	SWINE			
	1937 Number	1937 Amount	Average Per Head	Number
Kit Carson	255	2,031	7.97	99
Lake	1,632	12,285	7.53	1,421
La Plata	1,402	10,055	7.17	1,572
Lawler	2,540	21,210	8.33	2,340
Las Animas	657	3,538	5.37	732
Lancola	1,374	5,015	3.65	87
Logan	5,014	38,440	7.66	3,331
Mesa	2,719	18,850	6.93	2,462
Mineral	.....	.....	.....	.....
Moffat	296	2,345	7.92	259
Montezuma	1,783	8,040	6.80	961
Montrose	2,337	19,030	7.50	3,100
Morgan	3,475	28,750	8.27	2,518
Otero	3,235	26,460	8.18	2,867
Ouray	155	1,250	8.06	177
Park	50	345	6.90	49
Phillips	2,395	29,444	8.67	2,077
Pitkin	323	1,270	3.93	303
Prowers	1,904	15,156	7.96	1,298
Pueblo	2,531	14,250	5.70	2,381
Rio Blanco	146	1,420	9.86	132
Rio Grande	2,675	19,255	7.25	2,619
Routt	837	6,750	8.10	715
Saguache	549	3,843	7.00	617
San Juan	.....	.....	.....	.....
San Miguel	128	1,015	7.93	110
Sedwick	1,756	12,470	7.10	1,439
Summit	21	210	10.00	54
Teller	60	650	10.83	22
Washington	4,879	38,935	7.98	3,345
Weld	23,830	4,826	4.94	4,476
Yuma	5,112	34,030	8.28	3,452
Totals	97,982	\$687,871	\$ 7.02	80,726
				\$ 7.52

ABSTRACT OF ASSESSMENT FOR THE YEARS 1937 AND 1938, AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

County	GOATS				FOXES							
	Number	1937 Amount	Average Per Head	Number	1938 Amount	Average Per Head	Number	1937 Amount	Average Per Head	Number	1938 Amount	Average Per Head
Adams	.....	.....	.....	138	\$ 840	\$ 6.09	.....	.....	.....	44	\$ 1,100	\$25.00
Alamosa	.....	640	\$ 4.18	117	510	4.36	392	\$ 11,500	\$29.48	522	13,150	25.19
Arapahoe	.....	3,120	3.03	1,043	3,081	2.95	15	275	18.33	.....	.....	.....
Archuleta	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Baca	.....	.....	.....	20	20	1.00	473	14,070	29.75	791	19,460	24.60
Bent	.....	.....	.....	33	160	4.85	.....	.....	.....	.....	.....	.....
Boulder	.....	125	5.00	40	200	5.00	.....	.....	.....	.....	.....	.....
Chaffee	.....	70	10.00	22	220	10.00	45	1,120	24.89	56	1,400	25.00
Cheyenne	.....	50	1.00	120	120	1.00	.....	.....	.....	.....	.....	.....
Clear Creek	.....	355	3.26	159	485	3.05	13	195	15.00	*13	195	15.00
Conejos	.....	100	5.00	18	90	5.00	120	3,600	30.00	125	3,125	25.00
Costilla	.....	28	3.50	24	86	3.58	.....	.....	.....	.....	.....	.....
Crowley	.....	8	.....	181	1,060	1.31	.....	.....	.....	.....	.....	.....
Custer	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Delta	.....	45	5.00	63	265	4.21	12	300	25.00	20	500	25.00
Denver	.....	80	5.00	13	65	5.00	310	8,900	28.70	420	11,000	26.19
Dolores	.....	.....	.....	.....	.....	.....	35	1,050	30.00	61	1,525	25.00
Douglas	.....	.....	.....	3	15	5.00	210	6,300	30.00	262	6,550	25.00
Eagle	.....	1,070	3.67	185	720	3.89	1,967	59,570	30.29	2,015	50,350	24.99
Elbert	.....	1,505	4.32	467	1,525	3.27	151	880	25.88	14	350	25.00
El Paso	.....	200	4.00	12	40	3.33	48	1,200	30.00	170	4,280	25.18
Fremont	.....	40	.....	.....	.....	.....	20	750	37.50	20	1,200	25.00
Garden	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Garfield	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Gilpin	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Grand	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Gunnison	.....	455	2.00	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hinsdale	.....	54	3.00	293	590	2.01	16	480	30.00	10	300	30.00
Huerfano	.....	1,245	4.27	179	900	5.03	2,294	68,600	29.90	2,604	68,535	26.32
Jackson	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Jefferson	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

County	GOATS				FOXES							
	Number	1937 Amount	Average Per Head	Number	1938 Amount	Average Per Head	Number	1937 Amount	Average Per Head	Number	1938 Amount	Average Per Head
Kiowa	.....	548	3.45	124	435	3.51	.....	.....	.....	.....	.....	.....
Kit Carson	.....	1,230	1.67	917	1,605	1.75	160	4,800	30.00	168	4,200	25.00
Lake	.....	90	3.00	24	120	5.00	274	6,860	25.04	253	6,330	25.02
La Plata	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Larimer	.....	14,956	2.00	7,586	14,741	1.94	.....	.....	.....	.....	.....	.....
Las Animas	.....	165	5.16	263	730	3.60	.....	.....	.....	.....	.....	.....
Lincoln	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Logan	.....	770	3.60	122	500	4.10	12	300	25.00	18	450	25.00
Mesa	.....	370	2.11	195	410	2.10	130	5,200	40.00	148	3,700	25.00
Mineral	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Moffat	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Montezuma	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Montrose	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Morgan	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Otero	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Ouray	.....	55	3.06	25	50	2.00	23	690	30.00	18	475	26.39
Park	.....	13	2.40	8	115	3.10	100	2,150	21.50	100	2,500	25.00
Phillips	.....	260	3.47	114	400	3.51	.....	.....	.....	.....	.....	.....
Pitkin	.....	23	1.92	11	29	2.64	.....	.....	.....	.....	.....	.....
Prowers	.....	1,830	4.01	511	1,835	3.59	51	1,365	26.76	48	1,200	25.00
Pueblo	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Rio Blanco	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Rio Grande	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Routt	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Saguache	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
San Juan	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
San Miguel	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Sedwick	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Summit	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Teller	.....	130	2.60	50	135	2.50	128	3,200	25.00	153	3,830	25.03
Washington	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Weld	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Yuma	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Totals	12,329	\$ 30,441	\$ 2.47	13,053	\$ 32,467	\$ 2.49	7,962	\$ 232,985	\$29.26	8,243	\$ 233,525	\$28.33

\*Mixed colors.  
†Miscellaneous animals.

ABSTRACT OF ASSESSMENT FOR THE YEARS 1937 AND 1938, AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

County	1937			1938			TURKEYS (Dozen)			1938 Amount	Average Per Doz.
	Number	Amount	Per Doz.	Number	Amount	Per Doz.	Number	Amount	Per Doz.		
Adams	4,995	\$ 19,980	\$4.00	3,633	\$ 14,530	\$4.00	110	\$ 1,650	\$15.00	\$15.00	
Alamosa	713	3,665	5.14	757	3,685	4.87	108	1,265	17.57	13.42	
Arapahoe	6,599	27,310	4.14	5,665	23,060	4.07	72	1,265	17.57	15.83	
Archuleta	663	3,315	5.00	654	3,280	5.01	33	625	18.90	16.25	
Baca	2,208	8,832	4.00	1,830	7,810	4.27	30	450	15.00	12.17	
Bent	2,310	9,247	4.00	2,017	7,992	3.96	121	2,177	17.99	13.33	
Boulder	6,192	24,710	3.99	5,513	20,360	3.69	10	160	16.00	9.06	
Chaffee	631	3,295	5.22	634	2,325	3.66	2	60	30.00	12.79	
Cheyenne	1,736	7,005	4.04	1,430	5,770	4.03	46	625	13.60	15.00	
Clear Creek	145	590	4.00	252	1,010	4.00	...	...	...	15.00	
Conejos	1,145	4,680	4.00	1,169	4,675	4.00	28	420	15.00	15.00	
Costilla	649	3,000	4.62	628	2,920	4.65	5	75	15.00	17.50	
Crowley	1,529	6,420	4.20	1,345	5,500	4.09	34	545	15.00	14.00	
Custer	603	2,414	4.00	665	2,664	4.00	1	15	15.00	15.00	
Delta	4,127	16,955	4.11	3,784	11,795	3.12	134	2,020	15.07	15.00	
Denver	...	...	...	810	3,240	4.00	...	...	...	15.00	
Dolores	326	1,160	3.56	336	1,665	4.95	5	75	15.00	15.00	
Douglas	1,663	7,095	4.26	1,366	5,960	4.36	45	735	16.33	15.45	
Eagle	714	2,836	4.00	712	2,848	4.00	102	1,603	15.74	15.00	
Elbert	3,942	15,768	4.00	3,455	13,814	4.00	...	...	...	15.00	
El Paso	5,885	22,520	3.86	5,595	20,120	3.65	46	840	18.26	15.00	
Fremont	3,750	15,010	4.00	3,564	14,375	4.01	58	870	15.00	16.43	
Garfield	2,253	10,405	4.62	2,266	9,635	4.25	49	885	18.06	15.00	
Gilpin	215	1,395	5.07	266	1,320	4.96	...	...	...	15.00	
Grand	...	...	...	355	1,775	5.30	5	95	19.00	15.83	
Gunnison	347	1,735	5.00	663	2,653	4.00	...	...	...	14.00	
Hinsdale	923	3,538	3.82	112	448	4.00	2	34	17.00	19.10	
Huerfano	123	432	3.52	7,270	29,080	4.00	184	3,400	18.50	15.00	
Jackson	8,030	32,095	3.99	...	...	...	...	...	...	15.00	
Jefferson	...	...	...	...	...	...	...	...	...	15.00	

TWENTY-SEVENTH ANNUAL REPORT

COLORADO TAX COMMISSION

County	1937			1938			TURKEYS (Dozen)			1938 Amount	Average Per Doz.
	Number	Amount	Per Doz.	Number	Amount	Per Doz.	Number	Amount	Per Doz.		
Kiowa	1,785	7,146	4.00	1,871	5,486	4.00	50	737	14.74	14.50	
Kit Carson	4,424	17,869	4.04	3,424	13,900	4.06	65	865	13.30	13.13	
Lake	2,443	10,410	4.26	2,132	9,840	4.61	...	...	...	15.07	
La Plata	7,649	31,220	4.08	6,193	24,620	2.98	135	1,880	15.04	15.00	
Las Animas	1,569	5,174	3.30	1,131	4,408	3.90	24	291	12.12	12.97	
Lincoln	846	15,470	3.97	745	13,445	3.97	75	1,220	16.37	15.11	
Logan	5,509	33,665	4.00	7,292	30,900	4.04	168	2,495	14.60	13.00	
Mesa	37	23,125	4.30	5,465	23,300	4.23	47	640	13.62	16.00	
Mineral	...	390	4.38	...	425	4.52	...	...	...	15.00	
Moffat	694	3,305	3.96	820	3,610	4.40	13	290	22.81	13.88	
Montezuma	2,145	6,860	3.20	2,031	9,790	4.82	40	559	13.94	12.62	
Montrose	3,085	9,265	3.00	3,303	9,310	3.00	130	1,565	12.00	11.97	
Morgan	6,889	27,795	4.03	5,781	23,315	4.03	129	1,790	13.87	14.34	
Otero	3,512	14,290	4.07	3,327	16,055	4.20	235	3,600	16.00	17.22	
Ouray	213	1,035	4.86	232	1,150	4.96	...	...	...	16.67	
Park	4,474	17,644	3.94	3,538	14,078	3.98	67	999	14.61	15.43	
Phillips	391	1,955	5.00	3,849	1,745	5.00	8	120	14.81	15.26	
Pitkin	4,097	16,374	4.00	3,786	14,675	3.88	205	3,127	15.25	15.04	
Pueblo	2,998	9,150	3.15	2,617	10,775	4.12	81	1,000	12.35	12.03	
Rio Blanco	432	2,165	5.01	381	1,950	5.12	...	...	...	15.00	
Rio Grande	1,391	5,440	3.94	1,460	5,880	3.89	...	...	...	15.00	
Routt	1,614	6,560	4.06	1,341	5,335	3.98	23	350	15.22	13.04	
Saguache	589	2,356	4.00	534	2,206	4.13	6	67	11.17	15.00	
San Juan	336	1,350	4.14	413	1,420	3.44	...	...	...	14.80	
Sedgwick	1,272	5,090	4.00	1,440	6,560	4.00	53	960	18.11	14.80	
Summit	60	240	4.00	42	210	5.00	...	...	...	15.00	
Teller	275	1,210	4.40	191	765	4.00	13	205	15.77	15.00	
Washington	8,065	32,370	4.01	7,157	28,610	4.00	140	2,100	15.00	15.05	
Weld	17,027	68,330	4.01	16,586	58,370	3.92	301	3,140	17.08	16.70	
Yuma	7,494	30,390	4.07	6,563	26,640	4.06	132	1,920	13.74	16.11	
Total	165,114	\$662,920	\$4.01	148,234	\$593,262	\$4.00	3,225	\$50,469	\$15.64	\$14.75	

ABSTRACT OF ASSESSMENT FOR THE YEARS 1937 AND 1938, AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

County	1937			1938			ALL OTHER ANIMALS		
	Number	Amount	Per Stnd	Number	Amount	Per Stnd	Number	Amount	Average Per Hd
Adams	150	\$ 450	\$ 3.00	86	\$ 260	\$ 3.02	189	\$ 2,070	\$10.95
Alamosa	1,542	5,065	3.25	1,515	4,925	3.25	..	..	..
Arapahoe	228	695	3.05	111	335	3.02	100	2,085	20.85
Archuleta	..	..	..	..	..	..	55	280	5.10
Baca	..	..	..	..	..	..	..	..	..
Bent	1,748	5,244	3.00	1,640	4,920	3.00	..	..	..
Boulder	256	770	3.01	237	720	3.04	31	450	14.52
Charfee	162	760	5.00	145	725	5.00	300	8,355	27.85
Cheyenne	..	..	..	..	..	..	12	325	27.08
Clear Creek	..	..	..	..	..	..	..	..	..
Conejos	1,550	4,655	3.00	1,968	5,960	3.03	14	70	5.00
Costilla	350	1,050	3.00	400	1,200	3.00	..	..	..
Crowley	1,004	3,015	3.00	1,138	3,425	3.01	8	700	87.50
Custer	128	384	3.00	124	372	3.00	1	20	20.00
Delta	2,417	7,670	3.18	2,562	7,765	3.03	114	650	5.79
Denver	..	..	..	..	..	..	1,975	6,390	3.24
Dolores	..	..	..	..	..	..	756	14,555	19.25
Douglas	61	280	3.08	66	200	3.03	..	..	..
Earls	62	180	3.00	272	816	3.00	..	..	..
Elbert	57	171	3.00	57	111	3.00	7	85	5.00
El Paso	17	40	2.35	70	200	2.86	490	8,770	17.90
Fremont	301	905	3.01	471	1,415	3.00	9	65	7.22
Garfield	2,892	10,185	3.50	2,630	8,325	3.16	..	..	..
Gilpin	..	..	..	..	..	..	..	..	..
Grand	..	..	..	..	..	..	..	..	..
Gunnison	..	..	..	..	..	..	298	2,355	7.90
Hinsdale	..	..	..	..	..	..	..	..	..
Huerfano	..	..	..	270	810	3.00	10	370	37.00
Jackson	..	..	..	..	..	..	149	3,730	25.00
Jefferson	617	1,835	2.98	363	1,210	4.00	..	..	..

County	1937			1938			ALL OTHER ANIMALS		
	Number	Amount	Per Stnd	Number	Amount	Per Stnd	Number	Amount	Average Per Hd
Kiowa	..	..	..	..	..	..	234	4,335	18.53
Kit Carson	..	..	..	..	..	..	491	6,190	12.61
Lake	..	..	..	..	..	..	..	..	..
La Plata	2,650	7,945	3.02	2,863	8,615	3.01	63	175	2.78
Larimer	1,437	4,310	3.00	1,112	3,370	3.03	..	..	..
Las Animas	..	..	..	..	..	..	..	..	..
Lincoln	43	132	3.07	77	232	3.01	..	..	..
Logan	..	..	..	..	..	..	..	..	..
Mesa	788	2,215	3.00	322	970	3.01	189	6,285	33.25
Mineral	3,750	8,140	2.17	2,578	9,540	3.70	40	155	3.88
Moffat	..	..	..	..	..	..	..	..	..
Montezuma	19	70	3.68	39	130	3.33	3	150	50.00
Montrose	1,944	5,830	3.00	2,380	7,140	3.00	4	320	80.00
Morgan	3,703	11,100	3.00	3,780	11,340	3.00	..	..	..
Morgan	1,149	3,460	3.01	881	1,160	3.04	5	50	10.00
Otero	3,199	9,680	3.03	2,932	8,965	3.06	..	..	..
Ouray	..	..	..	..	..	..	..	..	..
Park	260	780	3.00	185	555	3.00	..	..	..
Phillips	..	..	..	..	..	..	88	475	5.40
Pitkin	..	..	..	..	..	..	*1,808	21,695	12.03
Prowers	277	831	3.00	228	686	3.01	8	40	5.00
Pueblo	..	..	..	..	..	..	..	..	..
Pueblo	472	1,420	3.01	488	1,640	3.36	12	170	14.17
Rio Blanco	..	..	..	..	..	..	..	..	..
Rio Grande	1,611	4,835	3.00	1,483	4,450	3.00	239	2,250	9.41
Routt	26	80	3.08	..	..	..	113	395	3.50
Saguache	440	1,320	3.00	1,280	3,840	3.00	14,000	48,000	12.00
San Juan	..	..	..	..	..	..	..	..	..
San Miguel	150	450	3.00	100	300	3.00	..	..	..
Sedgwick	90	270	3.00	50	150	3.00	..	..	..
Summit	..	..	..	..	..	..	..	..	..
Teller	..	..	..	..	..	..	28	510	18.21
Washington	..	..	..	..	..	..	..	..	..
Weld	3,293	9,900	3.01	1,538	4,640	3.02	25	385	15.40
Yuma	..	..	..	..	..	..	9,089	130,280	14.33
Total	38,793	\$116,128	\$ 2.99	35,861	\$111,417	\$ 3.11	21,001	\$276,175	\$13.15

\*Calves and Yearlings.  
†Muskrats, Minks, etc.

BICYCLES

County	1937 Number	1937 Amount	Average Value	1938 Number	1938 Amount	Average Value	1937 Number	1937 Average Value	1938 Number	1938 Average Value
Adams	40	\$ 480	\$12.00	33	\$ 340	\$10.30	678	\$ 150,020	767	\$ 208,000
Alamosa	..	..	..	..	..	..	123	43,300	157	47,150
Arapahoe	48	615	12.81	35	340	9.71	324	84,665	351	88,990
Archuleta	..	..	..	..	..	..	17	2,740	18	2,715
Baca	20	120	6.00	10	75	7.50	546	75,895	491	74,570
Bent	..	..	..	..	..	..	195	30,167	189	83,672
Boulder	..	..	..	..	..	..	338	68,020	408	86,030
Chaffee	..	..	..	..	..	..	9	855	13	910
Cheyenne	..	..	..	..	..	..	149	17,220	152	20,975
Clear Creek	..	..	..	..	..	..	..	..	..	..
Conejos	..	..	..	..	..	..	..	..	..	..
Costilla	..	..	..	..	..	..	74	20,445	92	25,785
Crowley	14	220	13.75	20	225	11.25	108	28,090	115	34,075
Custer	..	..	..	..	..	..	53	5,465	56	6,490
Delta	..	..	..	..	..	..	153	25,535	209	41,570
Denver	1,354	14,080	10.40	1,479	24,350	16.46	..	..	..	..
Dolores	..	..	..	..	..	..	56	13,090	69	32,770
Douglas	..	..	..	..	..	..	192	37,120	237	52,220
Eagle	..	..	..	..	..	..	59	13,470	69	18,650
Elbert	..	..	..	..	..	..	431	102,065	478	137,962
El Paso	57	680	11.92	63	840	13.32	375	84,070	438	105,620
Fremont	150	1,760	11.72	181	1,960	10.88	36	3,620	50	4,820
Garfield	..	..	..	..	..	..	79	30,645	115	43,355
Gilpin	..	..	..	..	..	..	7	325	16	300
Grand	..	..	..	..	..	..	10	3,345	18	5,345
Gunnison	..	..	..	..	..	..	..	..	..	..
Huerfano	..	..	..	..	..	..	..	..	..	..
Hinsdale	..	..	..	..	..	..	..	..	..	..
Jackson	..	..	..	..	..	..	..	..	..	..
Jefferson	..	..	..	..	..	..	..	..	..	..

TWENTY-SEVENTH ANNUAL REPORT

TRACTORS

County	1937 Number	1937 Amount	Average Value	1938 Number	1938 Amount	Average Value	1937 Number	1937 Average Value	1938 Number	1938 Average Value
Kiowa	..	..	..	..	..	..	188	16,950	181	16,568
Kit Carson	26	220	8.46	45	350	8.67	565	67,965	546	64,765
Lake	..	..	..	..	..	..	..	..	..	..
La Plata	..	..	..	..	..	..	99	24,230	107	24,975
Larimer	..	..	..	..	..	..	609	129,750	670	143,310
Las Animas	76	380	5.00	..	..	..	50	8,315	45	12,300
Lincoln	264	2,655	10.05	299	1,900	6.57	316	48,780	324	50,555
Logan	41	480	11.71	34	280	11.87	1,002	188,190	1,050	200,175
Mesa	9	105	11.66	9	90	10.00	202	67,730	279	91,495
Mineral	..	..	..	..	..	..	4	240	4	680
Moffat	..	..	..	..	..	..	26	2,915	17	7,575
Montezuma	20	300	15.00	20	300	15.00	180	68,225	239	118,960
Morgan	107	1,235	11.54	136	1,475	10.85	209	31,370	150	44,270
Otero	84	890	10.50	116	1,365	11.77	529	111,510	622	131,520
Ouray	..	..	..	..	..	..	234	83,400	292	123,260
Park	..	..	..	..	..	..	11	2,650	20	8,265
Phillips	24	230	9.58	25	265	10.20	499	126,790	517	143,365
Pitkin	17	121	7.12	116	1,138	9.72	19	6,510	21	11,965
Prowers	..	..	..	..	..	..	337	51,484	326	62,873
Pueblo	189	2,005	10.61	250	2,690	10.76	264	54,790	291	66,960
Rio Blanco	..	..	..	..	..	..	13	6,300	22	9,925
Rio Grande	..	..	..	..	..	..	301	131,895	390	147,625
Routt	..	..	..	..	..	..	118	28,335	150	43,950
Saguache	..	..	..	..	..	..	99	33,260	111	33,530
San Juan	8	95	11.86	..	..	..	..	..	..	..
San Miguel	..	..	..	..	..	..	14	2,650	17	4,150
Sedgwick	..	..	..	..	..	..	359	55,950	382	73,440
Summit	..	..	..	..	..	..	..	..	..	..
Teller	..	..	..	..	..	..	18	2,340	23	4,040
Washington	..	..	..	..	..	..	702	155,375	737	173,770
Weid	..	..	..	..	..	..	2,620	689,730	3,177	950,240
Yuma	..	..	..	..	..	..	704	130,360	844	201,100
Total	2,540	\$ 26,671	\$10.50	3,132	\$ 42,118	\$13.45	14,632	\$3,310,178	16,383	\$4,095,780

\*Includes Vehicles.



ABSTRACT OF ASSESSMENT FOR THE YEARS 1937 AND 1938, AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

County	AEROPLANES		1937		1938		Average Value		Agricultural Implements, Vehicles and Harness, Etc.		Manufacturing Machinery and Equipment	
	Number	Amount	Number	Amount	Number	Amount	1937	1938	1937	1938	1937	1938
Adams	..	..	..	..	..	..	..	..	\$ 238,020	\$ 244,380	\$ 507,330	\$ 704,320
Alamosa	..	..	..	..	..	..	..	..	63,670	62,920	296,375	266,165
Archahoe	..	..	1	\$	300	..	\$ 300.00	..	95,770	96,415	24,375	12,815
Archuleta	..	..	..	..	..	..	..	..	46,640	42,880	..	..
Baca	..	..	..	..	..	..	..	..	68,750	*49,250	..	..
Bent	..	..	..	..	..	..	..	..	43,249	43,660	21,000	19,500
Boulder	..	2	\$	1,000	2,100	..	\$ 500.00	..	18,600	107,160	..	253,320
Chaffee	..	..	..	..	..	..	..	..	23,190	21,485	..	..
Cheyenne	..	..	..	..	..	..	..	..	22,140	19,790	..	..
Clear Creek	..	..	..	..	..	..	..	..	3,590	1,960	..	..
Conejos	..	..	..	..	..	..	..	..	142,824	151,750	..	..
Costilla	..	..	..	..	..	..	..	..	48,795	49,960	..	..
Crowley	..	..	..	..	..	..	..	..	60,305	55,300	..	..
Custer	..	..	..	..	..	..	..	..	37,172	38,079	..	..
Delta	..	..	..	..	..	..	..	..	120,635	124,395	282,890	269,870
Denver	..	39	104,000	..	97,510	..	2,216.14	..	12,650	19,810	8,561,540	9,794,620
Dolores	..	..	..	..	..	..	..	..	17,605	11,932	12,215	96,025
Douglas	..	..	..	..	..	..	..	..	62,250	67,582	146,380	113,830
Eagle	..	..	..	..	..	..	..	..	54,665	51,888	..	..
Elbert	..	..	..	..	..	..	..	..	132,003	147,728	..	..
El Paso	..	..	..	..	..	..	..	..	77,580	77,270	205,020	205,600
Fremont	..	..	..	..	..	..	..	..	41,470	31,985	172,300	142,705
Garfield	..	..	..	..	..	..	..	..	136,455	137,390	149,765	154,755
Gilpin	..	..	..	..	..	..	..	..	1,730	1,385	..	..
Grand	..	..	..	..	..	..	..	..	5,905	46,270	83,310	..
Gunnison	..	..	..	..	..	..	..	..	55,375	52,675	136,640	78,870
Hinsdale	..	..	..	..	..	..	..	..	4,010	4,375	..	..
Huerfano	..	..	..	..	..	..	..	..	50,960	35,380	..	..
Jackson	..	..	..	..	..	..	..	..	41,002	38,865	32,815	42,515
Jefferson	..	..	..	..	..	..	..	..	258,625	193,245	212,070	356,060

County	AEROPLANES		1937		1938		Average Value		Agricultural Implements, Vehicles and Harness, Etc.		Manufacturing Machinery and Equipment	
	Number	Amount	Number	Amount	Number	Amount	1937	1938	1937	1938	1937	1938
Kiowa	..	..	..	..	..	..	..	..	31,513	16,004	..	..
Kit Carson	..	..	..	..	..	..	..	..	96,680	81,405	..	..
Lake	..	..	..	..	..	..	..	..	2,070	2,940	376,300	369,375
La Plata	..	..	1	700	700	..	700.00	..	64,205	65,375	106,150	101,595
Larimer	..	550	2	550	550	..	275.00	..	355,430	317,680	274,240	256,790
Las Animas	..	..	1	600	600	..	600.00	..	65,826	58,390	773,580	637,925
Lincoln	..	..	..	..	..	..	..	..	48,730	46,380	470,710	479,890
Logan	..	2,100	2	2,000	2,000	..	1,000.00	..	342,700	342,700	111,420	161,860
Mesa	..	810	1	810	810	..	810.00	..	174,660	177,575	950	2,275
Mineral	..	..	..	..	..	..	..	..	3,530	3,535	..	..
Moffat	..	..	..	..	..	..	..	..	40,440	64,155	54,520	150,000
Montezuma	..	..	..	..	..	..	..	..	86,280	64,060	..	..
Montrose	..	..	..	..	..	..	..	..	24,490	26,788	51,900	70,600
Morgan	..	..	..	..	..	..	..	..	27,335	26,690	636,480	42,830
Otero	..	2,950	4	2,950	2,950	..	737.50	..	215,320	230,545	86,000	53,760
Ouray	..	..	..	..	..	..	..	..	21,500	21,955	3,250	2,150
Park	..	..	..	..	..	..	..	..	146,725	175,520	5,225	215
Phillips	..	..	..	..	..	..	..	..	136,910	139,635	..	..
Pitkin	..	..	..	..	..	..	..	..	28,765	21,385	..	..
Prowers	..	..	..	..	..	..	..	..	102,025	90,694	74,840	73,775
Pueblo	..	3	1,900	3,000	3,000	..	750.00	..	67,200	68,695	7,841,805	7,843,055
Rio Blanco	..	..	..	..	..	..	..	..	44,040	44,040	..	..
Rio Grande	..	..	1	500	500	..	500.00	..	78,955	86,160	..	..
Routt	..	..	..	..	..	..	..	..	110,815	94,800	621,340	634,520
Saguache	..	..	..	..	..	..	..	..	39,800	38,780	21,010	33,740
San Juan	..	..	..	..	..	..	..	..	440	555	..	..
San Miguel	..	..	..	..	..	..	..	..	18,200	15,655	..	..
Sedgewick	..	..	1	800	800	..	800.00	..	81,920	90,180	800,000	800,000
Summit	..	..	..	..	..	..	..	..	6,415	4,525	..	..
Teller	..	..	..	..	..	..	..	..	17,290	13,715	..	..
Washington	..	..	..	..	..	..	..	..	135,830	148,390	336,370	312,990
Weld	..	..	..	..	..	..	..	..	767,950	687,470	..	..
Yuma	..	..	..	..	..	..	..	..	201,750	202,920	..	..
Totals	54	\$113,310	63	\$108,860	\$1,727.94	\$2,098.33	\$6,041,669	\$5,823,680	\$23,525,235	\$24,627,315		

\*Includes combines.

ABSTRACT OF ASSESSMENT FOR THE YEARS 1937 AND 1938, AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

County	MUSICAL INSTRUMENTS			RADIOS			Average Value				
	Number	1937 Average Value	1938 Number	1937 Average Value	1938 Number	1938 Amount					
Adams	798	\$ 27,530	803	\$ 22,320	\$27.80	1,526	\$ 24,250	\$15.87	1,386	\$ 21,770	\$15.71
Alamosa	126	6,425	132	6,700	50.76	385	9,725	25.26	427	10,720	25.10
Archaeo	1,492	40,890	1,249	36,730	29.41	3,029	50,425	16.65	2,378	43,080	18.12
Archuleta	120	4,800	97	3,890	40.00	140	3,635	25.96	150	3,535	23.56
Baca	182	6,570	152	4,950	32.56	353	5,370	15.21	314	4,470	14.23
Bent	252	9,095	248	8,740	35.24	310	4,518	14.57	316	4,193	13.27
Boulder	1,886	98,720	1,589	95,510	50.11	3,606	51,170	14.19	3,396	46,770	13.77
Chaffee	372	25,985	383	21,920	57.23	619	11,120	17.96	674	12,705	18.85
Cheyenne	75	1,175	23	365	15.87	202	2,620	12.97	229	2,505	10.94
Clear Creek	155	12,730	164	11,790	71.89	319	5,890	18.46	357	6,170	17.20
Conejos	189	17,055	176	13,200	75.00	192	3,159	16.46	200	2,905	14.53
Costilla	86	3,140	89	3,625	40.73	132	2,515	20.61	144	3,095	21.49
Crowley	228	7,395	227	6,935	30.55	428	7,245	16.98	443	7,585	17.12
Custer	100	4,105	103	4,346	42.19	182	2,033	15.40	170	2,572	15.13
Delta	312	30,180	271	25,590	33.67	1,488	35,025	16.82	1,596	24,365	15.27
Denver	25,875	2,352,340	87.05	2,233,920	85.93	49,694	948,610	19.09	50,999	943,490	18.50
Dolores	15	495	18	660	36.67	114	9,745	24.08	149	2,845	20.32
Douglas	168	5,520	178	5,395	30.31	227	5,870	17.95	251	5,575	17.37
Eagle	196	10,295	201	10,560	52.52	432	6,760	17.32	518	7,265	14.02
Elbert	277	6,765	257	6,145	23.91	405	6,656	16.43	478	7,272	15.21
El Paso	3,708	258,970	3,691	252,530	68.42	8,070	174,710	21.65	8,105	184,070	22.71
Fremont	1,200	50,000	21	1,050	50.00	29	540	18.62	38	720	18.95
Garfield	430	16,245	426	17,130	40.49	2,435	43,500	17.87	2,605	43,710	16.78
Gilpin	47	2,075	46	2,030	44.13	1,104	3,065	29.47	1,100	2,255	20.55
Grand	140	6,830	135	6,730	49.85	186	2,745	14.76	199	2,805	14.09
Gunnison	363	18,635	372	18,380	49.41	648	11,510	17.76	747	13,140	17.59
Hinsdale	24	1,200	21	1,050	50.00	29	540	18.62	38	720	18.95
Huerfano	129	5,490	133	5,645	42.44	246	4,315	17.54	240	4,365	18.17
Jackson	68	3,755	61	3,465	56.80	157	1,985	12.64	173	2,100	12.14
Jefferson	1,536	29,300	1,570	28,605	18.22	2,569	33,810	13.16	2,710	35,765	13.20

Kiowa	174	4,017	23.09	3,497	21.45	249	3,730	14.98	291	2,902	9.97
Kit Carson	506	10,805	21.35	8,795	19.00	840	9,335	11.11	859	10,270	11.82
Lake	204	13,310	65.25	13,900	40.05	328	5,465	16.66	318	5,255	16.52
La Plata	341	14,570	42.73	13,360	45.13	328	5,465	16.66	318	5,255	16.52
Larimer	1,338	82,700	45.00	78,670	41.25	3,471	52,350	15.08	4,275	58,590	13.71
Las Animas	550	13,530	24.60	10,250	25.00	751	4,355	14.05	228	3,319	14.50
Lincoln	310	9,430	30.58	9,030	29.21	321	3,822	12.01	267	3,610	11.62
Logan	1,052	57,935	34.07	56,325	30.77	2,438	3,822	12.01	2,371	29,135	11.50
Mesa	1,948	58,085	43.07	56,325	40.51	2,338	4,195	17.50	2,022	48,065	40.51
Mineral	49	4,035	82.35	4,040	74.31	53	1,730	20.34	102	2,125	21.71
Moffat	211	8,760	41.32	9,130	50.72	395	6,295	15.94	428	6,655	15.55
Montezuma	147	10,855	73.84	9,835	68.78	92	1,835	19.95	82	1,310	15.97
Montrose	520	7,520	14.46	9,000	16.98	285	9,980	36.00	500	7,500	15.00
Morgan	870	32,775	37.67	32,325	37.72	2,030	31,530	15.09	2,154	29,170	13.54
Otero	1,033	60,675	56.62	63,345	59.20	2,197	41,555	18.91	2,339	46,830	20.02
Ouray	123	3,405	27.68	3,235	28.88	171	3,065	17.92	171	2,985	17.46
Park	110	5,015	45.59	4,585	52.29	157	1,980	12.61	201	2,985	11.43
Phillips	411	11,256	27.59	11,436	28.03	756	11,165	14.77	801	10,627	13.22
Pitkin	128	3,375	33.27	2,350	25.26	187	3,295	19.73	130	2,635	20.27
Prowers	442	11,816	26.73	11,212	23.55	839	10,746	12.96	996	14,274	14.33
Pueblo	2,331	63,760	35.93	84,110	36.34	6,911	107,935	15.62	7,658	111,790	14.60
Rio Blanco	92	4,925	52.96	5,235	59.19	23	1,260	13.55	111	1,470	13.24
Rio Grande	142	7,830	52.14	6,685	52.55	196	2,870	18.40	121	2,010	16.61
Routt	325	13,925	43.34	17,000	53.55	532	7,670	14.39	424	4,425	11.83
Saguache	150	8,455	56.37	7,395	38.77	63	1,710	27.14	63	1,610	25.66
San Juan	80	2,840	35.50	1,050	30.00	167	2,525	15.12	174	2,705	15.55
San Miguel	130	8,855	68.42	8,570	57.48	143	3,260	22.72	163	3,705	22.72
Sedgwick	261	8,860	33.95	7,630	37.17	278	3,860	15.88	241	2,550	10.58
Summit	32	1,280	40.00	1,050	35.00	...	...	...	...	...	...
Teller	357	11,960	33.50	10,410	31.64	619	13,675	22.09	683	13,145	19.25
Washington	293	7,775	26.53	6,230	23.56	269	8,345	13.74	994	13,305	13.92
Weld	2,910	78,460	26.96	84,350	27.16	4,960	77,430	15.61	5,832	81,190	13.92
Yuma	398	13,330	33.49	11,670	31.87	747	8,580	11.49	723	9,310	12.88
Totals	58,332	\$3,624,418	\$61.61	\$3,543,031	\$60.80	122,078	\$2,000,552	\$16.39	117,844	\$2,013,314	\$17.08

ABSTRACT OF ASSESSMENT FOR THE YEARS 1937 AND 1938, AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

County	JEWELRY AND SILVERWARE		HOUSEHOLD FURNITURE		Average Value	Number	1937 Amount	1938 Amount	Average Value	1937	1938	CLOCKS AND WATCHES
	Number	Amount	Value	Number								
Adams	56	\$ 1,030	\$18.39	51	\$10.00	\$	510	\$	1,310	\$	358,670	\$ 372,230
Alamosa	45	900	20.00	48	965		1,405		7,155		181,000	188,800
Arapahoe	140	1,380	9.50	140	1,405		3,980		15.00	590	557,560	617,225
Archuleta	280	4,380	15.68	265	3,980		105		13.12	85	60,570	59,585
Baca	16	160	10.00	8	105		200		10.00	430	72,572	55,410
Bent	20	200	10.00	20	200		2,350		21.36	11,300	71,735	71,680
Booulder	159	2,070	13.02	110	2,350		2,550		9.55	1,875	1,226,240	1,184,790
Chaffee	271	2,870	10.59	264	2,550		275		30.56	550	252,505	261,380
Cheyenne	12	325	27.08	9	275		930		10.00	1,200	32,615	26,900
Clear Creek	92	910	9.89	93	930		255		8.50	415	116,480	135,250
Conejos	63	513	8.15	30	255		240		17.14	2,010	109,584	100,075
Costilla	19	190	10.00	14	240		1,055		11.72	1,955	46,370	48,170
Crowley	104	1,055	10.14	90	1,055		215		17.92	1,785	88,985	89,260
Custer	12	200	16.67	12	215		145		18.12	84,590	56,451	59,158
Delta	.....	.....	.....	.....	.....		.....		.....	.....	275,890	279,445
Denver	.....	218,560	17.32	13,069	214,500		16.41		952,150	20,380,990	21,124,220	21,124,220
Dolores	.....	.....	.....	.....	.....		.....		.....	.....	13,240	14,435
Douglas	30	385	13.16	.....	.....		.....		.....	.....	108,890	106,780
Huerfano	82	760	9.26	74	680		895		3.82	2,005	32,610	33,160
King	68	569	8.37	68	607		6,040		8.46	84,590	86,356	84,520
El Paso	812	6,640	8.18	714	6,040		2,950		10.42	3,860	2,455,590	2,430,010
Fremont	296	3,100	10.48	283	2,950		2,205		10.65	2,000	481,790	478,255
Garfield	.....	.....	.....	.....	.....		.....		.....	.....	275,795	294,650
Gilpin	.....	.....	.....	.....	.....		.....		.....	.....	48,135	51,765
Grand	.....	180	22.50	8	145		.....		.....	.....	116,370	117,185
Gunnison	171	1,780	10.40	207	2,205		2,205		10.65	2,000	201,630	209,475
Hinsdale	.....	.....	.....	.....	.....		.....		.....	.....	6,525	10,555
Huerfano	58	1,175	20.26	14	945		972		17.50	1,452	60,305	63,170
Jackson	92	955	10.38	89	972		1,540		10.95	1,255	28,299	30,140
Jefferson	25	1,370	54.80	47	1,540		.....		32.76	8,285	685,655	709,035

Kiowa	56	572	10.21	135	1,110		1,096		8.22	1,096	28,014	28,205
Kit Carson	211	1,675	7.94	243	1,745		1,365		7.15	1,085	69,005	65,645
Lake	60	720	12.00	68	1,020		9420		15.00	7,060	102,420	122,850
La Plata	75	1,125	15.00	19	860		5,290		45.26	3,465	160,670	147,920
Larimer	83	1,780	21.45	71	1,500		1,500		21.16	16,670	895,640	955,530
Las Animas	165	1,565	9.48	170	1,690		3,955		9.94	3,090	148,354	135,402
Lincoln	287	2,475	8.62	259	2,505		2,505		8.51	3,050	80,130	78,650
Logan	1,544	11,275	7.30	1,503	9,480		16,265		6.31	14,555	429,310	403,565
Mesa	1,97	1,605	16.55	980	980		940		15.81	755,365	755,365	756,790
Mineral	57	735	12.89	72	910		1,505		12.63	1,535	33,880	34,045
Moffat	15	170	11.33	18	220		470		12.22	870	63,245	69,260
Montezuma	11	145	13.18	9	130		225		14.44	225	127,790	133,585
Montrose	.....	.....	.....	.....	.....		650		6.80	680	156,125	160,930
Morgan	382	2,680	9.82	424	3,865		4,130		9.12	4,985	360,140	357,660
Otero	530	7,795	14.71	638	9,525		12,760		14.93	12,465	594,185	636,740
Ouray	44	260	5.91	40	245		400		6.12	225	53,400	53,260
Park	43	435	10.12	44	425		1,420		9.65	1,295	42,550	63,020
Phillips	54	539	9.36	46	525		1,911		11.41	1,740	142,937	133,006
Pitkin	13	205	15.77	10	195		.....		19.50	.....	50,405	42,655
Prowers	28	465	16.61	40	565		920		14.12	550	184,542	186,779
Pueblo	813	9,735	11.99	846	9,815		16,210		11.50	16,590	1,525,890	1,537,950
Rio Blanco	.....	.....	.....	.....	.....		.....		.....	.....	37,985	31,790
Rio Grande	261	2,360	9.04	36	425		4,005		475	160,790	164,535	164,535
Saguache	25	250	10.00	20	215		810		10.75	725	52,435	49,630
San Juan	48	385	7.00	.....	.....		225		.....	.....	36,710	41,125
San Miguel	68	1,400	20.50	70	1,400		640		20.00	400	73,440	75,270
Sedgewick	72	990	13.75	30	300		5,630		10.00	4,300	80,620	94,440
Summit	.....	.....	.....	.....	.....		300		.....	.....	20,300	24,100
Teller	62	805	12.98	46	500		.....		10.87	.....	128,625	131,750
Washington	15	175	11.67	13	180		370		15.84	90	88,045	92,135
Weid	.....	.....	.....	.....	.....		.....		.....	.....	1,122,030	1,116,090
Yuma	37	380	10.27	35	350		.....		10.00	.....	153,690	149,250
Totals	20,616	\$304,288	\$14.76	30,694	\$295,302		\$1,160,472		\$ 9.62	\$1,199,050	\$36,734,942	\$37,443,485

ABSTRACT OF ASSESSMENT FOR THE YEARS 1937 AND 1938, AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

County	ELECTRIC REFRIGERATORS			
	Number	1937 Amount	Average Value	Number
Adams	470	\$ 31,520	\$87.06	593
Alamosa	177	8,850	50.00	247
Arapahoe	1,105	65,825	59.57	1,285
Archuleta	69	3,580	51.68	67
Baca	195	12,445	63.82	216
Bent	1,571	109,960	69.99	1,898
Boulder	275	19,130	69.56	324
Chaffee	32	2,440	76.25	56
Cheyenne	125	16,040	128.32	160
Clear Creek	59	5,350	90.68	85
Concejos	25	1,055	78.20	51
Costilla	98	14,775	150.77	205
Crowley	12	2,300	191.67	29
Custer	405	33,565	82.88	580
Delta	19,767	1,830,940	92.63	24,304
Denver	97	7,885	80.77	125
Dolores	105	7,495	70.40	175
Douglas	41	4,437	108.44	65
Eagle	3,267	270,660	82.85	4,596
El Paso	571	44,555	78.03	800
Fremont	419	34,245	81.73	597
Garfield	36	3,800	106.55	41
Gilpin	21	2,930	139.52	27
Grand	156	15,480	99.23	198
Gunnison	76	4,395	57.83	402
Hinsdale	8	830	103.75	10
Huerfano	1,002	69,835	69.69	1,250
Jackson				
Jefferson				
Totals	42,185	\$3,489,925	\$82.73	55,854

1938 Average Value	1938 Amount
\$86.02	\$ 39,150
50.10	12,375
70.33	90,370
53.58	3,590
61.82	13,245
74.10	140,640
80.90	26,210
64.02	3,585
119.38	19,100
89.18	7,580
66.96	3,415
80.93	16,590
118.97	3,450
74.89	43,435
90.09	2,189,470
75.78	10,250
78.10	13,745
111.65	7,257
75.65	347,680
56.91	53,530
74.44	44,440
102.19	4,190
156.30	4,220
94.80	18,770
51.44	20,680
168.60	1,680
66.19	82,735

COLORADO TAX COMMISSION

Kiowa	48	3,372	70.26	83	4,980	60.00
Kit Carson	178	7,150	40.17	182	7,395	29.52
Lake	51	3,570	70.00	57	3,590	52.00
La Plata	31	2,405	88.71	34	3,345	50.82
Larimer	993	84,310	85.41	1,613	120,410	74.65
Las Animas						
Lincoln	231	8,200	35.50	466	30,186	64.78
Logan	148	12,550	84.80	177	14,635	82.12
Morgan	507	33,555	66.70	756	40,985	53.02
Mesa	2,285	171,670	75.13	3,043	229,095	75.28
Mineral	5	400	80.00	26	2,135	82.11
Moffat						
Montezuma	105	8,395	79.95	258	15,660	50.70
Montrose	89	7,340	81.35	97	7,755	79.95
Morgan	300	17,935	59.78	1,000	25,130	25.13
Morgan	567	37,495	66.12	745	47,375	63.59
Otero	1,167	98,310	84.24	1,452	125,190	86.22
Ouray						
Park	19	965	50.79	30	1,470	49.00
Phillips	142	9,370	65.99	200	14,650	70.10
Pitkin	28	4,095	146.25	40	3,172	132.37
Prowers	260	37,186	143.02	529	48,427	82.09
Pueblo	2,217	140,180	63.23	3,265	191,480	58.65
Rio Blanco	13	1,410	108.46	21	1,705	81.19
Rio Grande	55	6,895	125.36	59	6,995	118.56
Routt	85	4,750	56.88	73	3,765	51.57
Saguache	71	5,100	71.83	80	5,815	72.70
San Juan						
San Miguel	18	1,830	101.66	21	1,675	79.76
Sedgwick	132	6,700	50.76	157	10,240	65.00
Summit						
Teller	167	12,710	76.11	229	15,325	66.92
Washington						
Weld	68	4,205	61.84	100	6,025	66.25
Yuma	182	12,030	65.64	244	16,160	66.50
Totals	42,185	\$3,489,925	\$82.73	55,854	\$4,388,355	\$78.57

ABSTRACT OF ASSESSMENT FOR THE YEARS 1937 AND 1938, AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

County	Store and Office Furniture and Fixtures		Libraries		Stocks of Merchandise		Bank Stock	
	1937	1938	1937	1938	1937	1938	1937	1938
Adams	68,140	\$ 69,060	\$ 1,080	\$ 740	\$ 934,510	\$ 1,008,480	\$ 10,880	10,880
Alamosa	42,580	44,660	1,300	1,550	258,948	254,319	16,045	16,045
Arapahoe	109,645	101,040	2,105	1,550	318,635	337,585	45,655	45,655
Archuleta	17,334	30,376	250	150	71,599	68,400	60,415	60,415
Baca	46,010	47,300	1,860	300	180,510	133,300	41,620	41,620
Bent	64,635	62,625	625	625	153,076	176,911	22,070	22,070
Boulder	405,500	407,300	10,990	12,510	1,470,450	1,489,520	29,465	29,465
Chaffee	95,255	99,760	5,000	7,890	210,780	206,675	29,300	29,300
Cheyenne	9,200	7,510	50	100	63,475	58,210	7,000	7,000
Clear Creek	29,220	33,000	1,440	1,120	72,640	78,680	20,100	20,100
Concepcion	19,315	16,330	.....	.....	105,960	95,095	3,880	3,880
Costilla	17,135	15,355	100	50	58,180	58,925	20,355	20,355
Crowley	49,535	40,545	835	620	139,625	131,350	8,468	8,468
Custer	12,060	12,631	50	50	28,274	29,309	37,205	37,205
Delta	108,580	103,795	2,760	2,385	432,015	435,375	4,694,360	4,694,360
Denver	4,881,750	5,696,980	358,070	263,740	29,561,050	31,965,470	44,005	44,005
Dolores	7,235	8,115	.....	.....	21,945	20,075	30,230	30,230
Douglas	20,785	22,000	840	1,440	46,325	44,005	27,540	27,540
Eagle	18,090	17,970	1,000	825	173,986	132,996	.....	.....
Elbert	17,710	21,905	3,500	2,000	77,440	68,420	.....	.....
El Paso	1,108,380	1,160,470	17,360	15,880	3,102,890	3,220,640	340,510	340,510
Fremont	180,122	197,840	5,285	4,705	454,045	450,770	23,125	23,125
Garfield	39,625	39,660	2,360	2,750	251,400	232,650	43,135	43,135
Gibbin	3,000	3,865	425	425	23,840	23,240	.....	.....
Grand	36,790	35,720	.....	.....	89,700	89,855	17,810	17,810
Gunnison	48,450	57,380	1,970	2,225	199,525	198,205	106,960	106,960
Hinsdale	4,200	3,535	.....	.....	1,580	1,730	30,955	30,955
Huerfano	77,770	89,950	2,675	2,895	217,575	283,260	.....	.....
Jackson	6,010	5,745	310	335	41,080	41,845	3,120	3,120
Jefferson	77,570	88,700	3,490	3,630	368,165	255,575	.....	.....

County	Store and Office Furniture and Fixtures		Libraries		Stocks of Merchandise		Bank Stock	
	1937	1938	1937	1938	1937	1938	1937	1938
Kiowa	10,937	9,786	360	690	50,453	51,910	18,600	18,600
Kit Carson	39,640	36,830	1,500	1,650	143,420	137,230	31,435	31,435
Lake	82,675	400	400	400	429,995	649,290	114,640	114,640
La Plata	92,400	77,520	3,060	2,955	462,465	456,460	172,070	172,070
Larimer	304,740	320,880	6,250	4,570	2,292,570	2,368,010	.....	.....
Las Animas	184,275	173,045	4,305	4,500	821,312	817,560	81,710	81,710
Lincoln	42,675	35,065	2,660	2,600	101,080	95,425	68,975	68,975
Logan	198,865	199,295	3,465	4,820	901,085	988,750	84,050	84,050
Mesa	321,190	351,540	2,440	3,630	1,238,120	1,318,120	52,290	52,290
Mineral	7,865	9,200	385	370	17,295	18,035	.....	.....
Moffat	35,050	44,210	1,530	1,625	212,295	143,485	6,625	6,625
Montezuma	36,350	44,300	1,600	1,600	173,225	182,770	14,600	14,600
Montrose	64,125	62,300	1,775	1,625	238,540	240,110	65,320	65,320
Morgan	195,740	193,945	2,470	2,410	1,024,250	1,028,855	102,020	102,020
Otero	377,135	429,385	4,195	4,090	1,369,515	1,448,620	83,910	83,910
Ourray	12,185	12,820	1,275	1,240	29,105	31,192	8,745	8,745
Park	19,700	28,330	3,140	3,950	53,510	60,960	17,365	17,365
Phillips	63,185	57,480	1,530	2,320	292,190	179,200	20,800	20,800
Pitkin	6,680	6,660	60	145	92,525	31,385	13,410	13,410
Prowers	78,510	83,383	3,250	3,140	442,108	434,087	83,750	83,750
Pueblo	316,235	323,510	7,045	8,920	4,071,265	4,037,730	550,065	550,065
Rio Blanco	16,035	13,430	.....	.....	61,545	59,785	1,750	1,750
Rio Grande	28,230	22,335	1,180	500	335,030	288,765	14,015	14,015
Routt	56,570	50,020	2,450	1,350	195,570	200,650	12,230	12,230
Saguache	17,770	15,400	1,125	1,125	88,995	93,815	36,565	36,565
San Juan	15,065	18,480	700	700	45,545	51,750	.....	.....
San Miguel	16,350	14,880	50	50	36,940	39,930	.....	.....
Sedgewick	64,630	54,480	6,800	8,070	397,360	415,140	14,100	14,100
Summit	7,400	8,160	200	200	16,825	15,125	.....	.....
Teller	45,145	45,545	100	100	102,875	96,960	24,700	24,700
Washington	29,725	24,605	685	450	113,510	104,990	42,608	42,608
Weld	368,660	317,770	4,870	4,620	2,481,810	2,509,460	297,000	297,000
Yuma	62,890	64,400	1,450	1,450	222,330	222,520	40,005	40,005
Totals	\$10,844,196	\$11,765,846	\$400,765	\$392,675	\$57,433,881	\$60,474,244	\$ 7,777,456	\$ 7,777,456

ABSTRACT OF ASSESSMENT FOR THE YEARS 1937 AND 1938, AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

County	Bank Deposits 1937	Money Credits and Bank Accounts 1937	Gross Value Promissory Notes Bonds and Debentures 1937	Special Privileges Franchises, Etc. 1937	All Other Property	
					1937	1938
Adams	\$ 10,660	\$ 11,590			\$ 4,600	\$ 2,410
Alamosa					3,328	5,033
Arapahoe	11,190	60			14,830	14,630
Archuleta					350	155
Baca			\$ 3,000		4,320	1,377
Bent	525				325	440
Boulder		13,810			312,800	70,480
Charfee	20,650	23,200			59,250	79,370
Cheyenne					6,000	26,760
Clear Creek		1,200			141,760	135,250
Conejos		1,200			39,185	39,985
Costilla	900	525			1,320	4,960
Crowley	6,795	4,310			2,000	2,000
Custer		500				4,592
Delta		305			12,096	31,770
Denver	8,549,340	15,860,480	6,741,730		718,060	1,013,040
Dolores					10,485	11,125
Douglas	1,550				22,820	34,966
Eagle	2,265				610	1,400
Elbert						
El Paso	152,050	162,620	60,710		150,870	113,080
Fremont	10,590	9,725	1,075		22,950	16,920
Garfield		790			17,675	6,330
Gilpin					14,005	17,950
Grand	5,875				17,690	31,100
Gunnison		3,885	11,400		39,395	95,025
Hinsdale	12,630				2,465	3,725
Huerfano	1,000	725			57,660	37,915
Jackson		74,290	300		31,195	29,010
Jefferson	82,360				108,205	106,240

TWENTY-SEVENTH ANNUAL REPORT

County	Bank Deposits 1937	Money Credits and Bank Accounts 1937	Gross Value Promissory Notes Bonds and Debentures 1937	Special Privileges Franchises, Etc. 1937	All Other Property	
					1937	1938
Kiowa	690	6,285	5,145		20,550	4,310
Kit Carson	6,840				5,275	5,285
Lake	17,260	57,795	2,185		11,280	24,505
La Plata	14,610	60,990	1,790		17,175	47,005
Larimer	67,080				72,310	31,780
Las Animas	11,600	9,341	23,040		50,837	18,834
Lincoln	23,345	1,800	8,500		2,570	1,000
Logan		47,755			6,810	11,415
Mesa		2,260				
Mineral						
Moffat						
Montezuma	1,400					
Montrose	800	1,000				
Morgan	6,525	8,600			379,970	305,455
Otero	17,060	14,675	3,470		30,380	30,380
Ouray					2,270	555
Park	540	1,505	270		33,840	42,070
Phillips	32,205	1,525			6,035	22,747
Pitkin		5,430	2,430		1,825	14,455
Prowers	3,197	20,940			24,511	38,885
Pueblo					8,020	18,655
Rio Blanco	47,710	34,665				7,926
Rio Grande		25,510			5,425	6,540
Routt	4,240	3,255			21,845	28,795
Saguache					11,625	10,610
San Juan					26,395	7,825
San Miguel	14,730	3,750				
Sedgwick	1,100	1,250	750		45,006	4,195
Summit					34,720	42,550
Teller	500			\$ 10,000	9,700	1,485
Washington					44,820	2,850
Weld	1,770	225	1,000		310	1,882
Yuma	89,960	216,850	30,890	1,150	49,930	121,960
Totals	\$ 9,211,542	\$ 16,724,621	\$ 6,897,435	\$ 11,150	\$ 2,787,756	\$ 2,798,462

COLORADO TAX COMMISSION

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 ABSTRACT OF ASSESSMENT FOR THE YEARS 1937 AND 1938, AS RETURNED TO THE COLORADO TAX  
 COMMISSION BY THE COUNTY ASSESSORS—Continued

County	TOTAL ASSESSMENT BY ASSESSOR		EXEMPTION		TOTAL NET ASSESSMENT BY ASSESSOR	
	1937	1938	1937	1938	1937	1938
Adams	\$ 18,687,360	\$ 18,730,590	\$ 555,320	\$ 549,160	\$ 18,132,040	\$ 18,181,430
Alamosa	5,716,228	5,767,316	186,300	193,800	5,529,928	5,573,516
Arapahoe	14,728,695	14,656,045	718,225	769,885	14,010,470	13,886,160
Archuleta	2,234,117	2,291,746	73,555	69,000	2,160,562	2,222,746
Baca	6,263,515	5,626,225	195,965	153,965	6,067,550	5,472,260
Bent	6,231,232	6,132,576	146,787	145,468	6,082,445	5,987,108
Boulder	27,054,440	27,205,680	1,055,400	1,043,560	25,999,040	26,162,120
Chaffee	5,121,040	5,033,820	240,135	242,985	4,880,905	4,790,835
Cheyenne	5,415,430	5,340,535	95,000	85,600	5,321,430	5,254,935
Clear Creek	3,403,000	3,490,200	96,460	104,570	3,306,540	3,385,630
Conchos	5,416,152	5,308,845	142,200	133,600	5,273,952	5,175,245
Costilla	3,071,500	3,086,640	95,245	99,765	2,976,255	2,986,875
Crowley	4,435,720	4,337,320	140,060	132,735	4,295,660	4,204,585
Custer	1,890,811	1,933,439	94,757	92,080	1,796,054	1,841,359
Delta	8,617,945	8,434,935	472,180	472,945	8,145,765	7,961,990
Denver	357,921,200	328,086,760	39,001,100	13,479,800	318,920,200	314,612,960
Dolores	1,122,890	1,266,320	43,415	43,495	1,081,465	1,192,835
Douglas	4,312,010	4,538,520	132,380	133,175	4,179,630	4,405,655
Eagle	5,247,210	5,133,270	113,687	117,934	5,130,684	5,015,336
Elbert	7,120,332	7,613,068	180,800	173,400	7,539,582	7,438,668
El Paso	45,530,150	45,331,390	1,779,280	1,553,790	43,750,870	43,837,600
Fremont	10,678,640	10,491,120	588,295	590,315	10,090,345	9,900,305
Garfield	8,416,955	8,258,755	327,065	357,850	8,089,890	8,000,905
Gilpin	1,888,969	2,005,786	39,995	42,965	1,848,974	1,962,821
Grand	3,276,495	3,266,390	82,960	84,580	3,193,535	3,181,810
Gunnison	6,822,645	6,842,485	237,175	217,340	6,585,470	6,625,145
Hinsdale	551,290	536,545	12,520	13,940	538,770	522,605
Huerfano	5,769,815	5,734,130	152,050	154,510	5,617,060	5,579,620
Jackson	2,454,239	2,495,047	49,554	47,063	2,404,685	2,452,957
Jefferson	17,973,310	18,395,640	828,805	712,685	17,144,505	17,683,965
Kiowa	5,032,490	4,844,733	112,937	101,511	4,919,553	4,743,222
Kit Carson	9,397,530	9,235,720	288,205	264,030	9,109,325	8,971,690
Lake	5,512,745	6,980,320	138,670	139,130	5,374,075	6,841,560
La Plata	7,293,985	7,085,875	431,240	284,585	6,862,745	6,801,290
Larimer	30,224,880	30,023,180	955,200	976,270	29,269,680	29,046,910
Las Animas	17,913,572	17,665,575	292,717	269,940	17,620,855	17,396,085
Lincoln	7,392,760	7,173,810	237,140	210,745	7,156,620	6,963,065
Logan	15,757,895	15,495,495	689,440	589,000	15,068,455	14,906,495
Mesa	17,406,240	17,861,040	836,380	907,370	16,569,860	16,958,770
Mineral	766,123	823,005	25,305	26,930	740,820	795,075
Moffat	4,937,415	5,149,295	139,060	142,475	4,798,355	5,006,820
Montezuma	3,969,709	5,416,060	239,705	232,940	3,729,004	5,183,820
Montrose	7,022,745	7,131,750	271,800	289,400	6,750,945	6,842,350
Morgan	14,144,785	13,823,290	337,040	534,540	13,807,745	13,288,750
Otero	17,468,875	17,562,195	615,715	633,790	16,853,160	16,654,960
Ouray	2,190,559	2,223,786	73,515	73,400	2,117,044	2,150,386
Park	4,210,725	4,186,130	58,800	87,140	4,151,925	4,098,990
Phillips	5,604,655	5,508,338	212,644	210,263	5,392,011	5,298,775
Pitkin	1,658,490	1,635,615	58,780	51,585	1,599,710	1,585,030
Prowers	11,226,140	10,962,470	378,230	318,530	10,847,910	10,644,140
Pueblo	46,432,865	45,861,439	1,868,175	1,923,870	44,555,690	43,937,569
Rio Blanco	3,717,740	3,655,575	137,580	45,630	3,578,160	3,609,645
Rio Grande	6,808,160	6,823,560	219,260	223,890	6,588,900	6,599,670
Routt	7,967,180	7,463,775	234,950	235,075	7,732,230	7,237,700
Saguache	4,461,734	4,423,668	32,400	79,800	4,431,268	4,344,068
San Juan	2,500,520	2,563,211	39,480	29,540	2,461,040	2,533,671
San Miguel	2,734,230	2,734,230	17,770	79,910	2,716,460	2,654,360
Sedgwick	6,116,860	6,097,860	174,600	115,600	5,922,260	5,982,760
Summit	1,750,790	1,769,375	25,100	1,725,680	1,744,075	1,743,075
Teller	3,598,375	3,688,260	161,475	162,720	3,436,900	3,525,540
Washington	8,543,879	8,283,126	344,708	314,990	8,199,171	7,968,136
Weld	50,309,450	49,790,560	1,960,660	1,677,500	48,348,790	48,113,060
Yuma	9,142,395	9,056,230	341,400	329,400	8,800,995	8,726,830
Totals	\$941,227,529	\$910,983,389	\$ 60,015,251	\$ 33,582,809	\$881,212,278	\$877,402,580

COLORADO TAX COMMISSION

Kiowa	4,743,222
Kit Carson	8,971,690
Lake	6,841,190
La Plata	6,801,290
Larimer	29,046,910
Las Animas	17,396,085
Lincoln	6,963,065
Logan	14,906,495
Mesa	16,958,770
Mineral	795,075
Moffat	5,006,820
Montezuma	5,183,820
Montrose	6,842,350
Morgan	13,288,750
Otero	16,654,960
Ouray	2,150,386
Park	4,098,990
Phillips	5,298,775
Pitkin	1,585,030
Prowers	10,644,140
Pueblo	43,937,569
Rio Blanco	3,609,645
Rio Grande	6,599,670
Routt	7,237,700
Saguache	4,344,068
San Juan	2,533,671
San Miguel	2,654,360
Sedgwick	5,982,760
Summit	1,743,075
Teller	3,525,540
Washington	7,968,136
Weld	48,113,060
Yuma	8,726,830
Totals	\$877,402,580

ABSTRACT OF ASSESSMENT FOR THE YEARS 1937 AND 1938, 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			Miles and Valuation of Telegraph Companies as Returned by the Colorado Tax Commission		
	1937 Miles	1937 Amount \$	1938 Miles	1938 Amount \$	1937 Miles	1938 Amount \$
Adams	93.03	4,076,196	93.03	4,149,879	1,290.94	92,952
Alamosa	51.45	1,278,120	51.45	1,147,692	98.02	5,460
Arapahoe	53.35	2,114,580	53.38	2,149,932	7.812	5,390
Archuleta	32.25	801,156	32.25	719,400	746.12	39,260
Baca	104.40	3,781,248	104.50	3,761,376	61.26	3,370
Bent	110.75	4,411,240	110.75	3,986,540	23.40	1,290
Boulder	85.82	3,163,668	85.82	3,184,318	484.13	19,020
Chaffee	1,911.588	76,950	1,911.588	76,950	223.94	12,310
Cheyenne	63.12	2,712,588	63.12	2,826,948	372.31	20,480
Clear Creek	26.33	843,816	26.33	874,100	570.26	31,850
Conejos	54.05	1,842,704	54.05	1,205,688	17.24	950
Costilla	63.93	832,308	63.63	758,319	104.06	5,720
Crowley	31.35	816,600	31.35	763,764	63.07	3,470
Custer	12.55	314,256	12.55	282,180	64.32	3,540
Delta	63.50	1,726,512	69.50	1,550,328	25.30	1,390
Denver	53.13	2,156,952	53.64	2,061,773	217.47	11,950
Dolores	17.72	63,960	17.72	29,238	2,444.60	129,120
Douglas	81.46	2,491,380	81.46	2,395,044	16.68	920
Bagle	120.27	3,324,408	120.27	3,055,992	1,761.31	85,920
Elbert	56.42	1,976,352	56.42	1,858,068	455.71	23,050
El Paso	174.01	4,760,100	174.01	4,370,903	427.86	23,520
Fremont	89.98	2,712,444	89.98	2,496,936	2,393.69	118,360
Garfield	118.04	2,450,556	118.04	2,208,768	460.12	24,230
Gilpin	21.27	953,972	21.27	970,968	59.14	3,040
Grand	60.55	3,068,280	60.55	3,063,468	28.97	1,590
Gunnison	145.60	2,887,584	119.28	2,461,119	.....	.....
Hinsdale	3.40	2,532	.....	.....	178.19	9,820
Huerfano	114.55	3,112,344	92.51	2,544,564	793.39	42,680
Jackson	43.88	150,000	43.88	137,500	.....	.....
Jefferson	94.02	3,425,424	94.02	3,171,648	361.13	19,810
Kiowa	87.49	2,378,944	87.49	2,131,488	177.34	9,750
Kit Carson	60.18	1,255,608	60.18	890,568	305.29	16,780
Lake	55.44	1,499,464	55.44	1,420,440	221.11	12,160
La Plata	121.00	2,374,200	121.00	2,084,582	165.59	9,100
Larimer	139.29	4,765,980	138.86	4,903,755	218.35	11,960
Las Animas	228.51	7,742,960	199.25	7,982,548	1,832.32	86,220
Lincoln	73.33	2,433,844	73.33	2,375,856	541.22	27,760
Logan	133.60	5,546,484	133.60	4,955,880	790.56	33,670
Mesa	112.25	2,610,864	112.25	2,347,050	758.32	41,780
Mineral	17.40	432,252	17.40	388,140	17.82	980
Moffat	7.49	326,264	7.49	325,764	.....	.....
Montezuma	62.69	226,260	62.69	103,444	58.76	3,230
Montrose	52.35	1,300,476	52.35	1,167,768	139.91	7,720
Morgan	90.53	3,725,448	90.53	3,711,300	1,018.48	48,370
Otero	92.56	3,350,692	92.56	3,329,160	1,031.15	40,340
Ouray	37.40	646,692	37.40	559,545	72.29	3,970
Park	81.83	2,622,480	81.83	2,710,368	600.02	32,430
Phillips	36.31	1,423,752	36.31	1,356,972	47.832	2,000
Pitkin	39.14	522,984	39.14	470,240	36.30	2,000
Prowers	80.86	2,928,660	80.86	2,910,430	19.56	1,080
Pueblo	211.46	5,870,952	212.44	5,715,715	509.85	20,060
Rio Blanco	7.80	88,812	7.80	5,715,715	2,233.40	109,430
Rio Grande	52.51	1,124,124	52.51	1,035,332	.....	.....
Routt	90.94	3,962,484	90.94	3,655,232	56.21	3,640
Saguache	90.15	2,231,724	90.15	2,004,527	162.00	8,860
San Juan	28.72	414,228	21.60	336,224	13.14	720
San Miguel	47.70	172,164	47.70	78,705	51.65	2,840
Sedgwick	31.48	1,349,592	31.48	1,403,448	20.620	15,390
Summit	45.56	1,460,100	45.56	1,509,036	356.65	18,370
Teller	39.30	831,132	39.30	950,554	79.42	4,370
Washington	40.44	1,612,836	40.44	1,548,612	.....	.....
Weld	399.81	14,787,216	399.81	14,819,241	424.55	22,840
Yuma	40.42	1,584,900	40.36	1,508,328	3,205.90	152,600
Totals	4,874.87	\$146,835,340	4,781.68	\$140,905,370	29,490.25	\$ 1,492,540

COLORADO TAX COMMISSION					
County	1937 Miles	1937 Amount \$	1938 Miles	1938 Amount \$	1938 Amount \$
Adams	93.03	4,076,196	93.03	4,149,879	92,952
Alamosa	51.45	1,278,120	51.45	1,147,692	7,812
Arapahoe	53.35	2,114,580	53.38	2,149,932	55,392
Archuleta	32.25	801,156	32.25	719,400	4,884
Baca	104.40	3,781,248	104.50	3,761,376	1,872
Bent	110.75	4,411,240	110.75	3,986,540	24,876
Boulder	85.82	3,163,668	85.82	3,184,318	17,856
Chaffee	1,911.588	76,950	1,911.588	76,950	29,460
Cheyenne	63.12	2,712,588	63.12	2,826,948	45,456
Clear Creek	26.33	843,816	26.33	874,100	1,380
Conejos	54.05	1,842,704	54.05	1,205,688	104.06
Costilla	63.93	832,308	63.63	758,319	5,232
Crowley	31.35	816,600	31.35	763,764	63.07
Custer	12.55	314,256	12.55	282,180	64.32
Delta	63.50	1,726,512	69.50	1,550,328	25.30
Denver	53.13	2,156,952	53.64	2,061,773	217.47
Dolores	17.72	63,960	17.72	29,238	2,444.60
Douglas	81.46	2,491,380	81.46	2,395,044	16.68
Bagle	120.27	3,324,408	120.27	3,055,992	1,761.31
Elbert	56.42	1,976,352	56.42	1,858,068	455.71
El Paso	174.01	4,760,100	174.01	4,370,903	427.86
Fremont	89.98	2,712,444	89.98	2,496,936	2,393.69
Garfield	118.04	2,450,556	118.04	2,208,768	460.12
Gilpin	21.27	953,972	21.27	970,968	59.14
Grand	60.55	3,068,280	60.55	3,063,468	28.97
Gunnison	145.60	2,887,584	119.28	2,461,119	.....
Hinsdale	3.40	2,532	.....	.....	.....
Huerfano	114.55	3,112,344	92.51	2,544,564	793.39
Jackson	43.88	150,000	43.88	137,500	.....
Jefferson	94.02	3,425,424	94.02	3,171,648	361.13
Kiowa	87.49	2,378,944	87.49	2,131,488	177.34
Kit Carson	60.18	1,255,608	60.18	890,568	305.29
Lake	55.44	1,499,464	55.44	1,420,440	221.11
La Plata	121.00	2,374,200	121.00	2,084,582	165.59
Larimer	139.29	4,765,980	138.86	4,903,755	218.35
Las Animas	228.51	7,742,960	199.25	7,982,548	1,832.32
Lincoln	73.33	2,433,844	73.33	2,375,856	541.22
Logan	133.60	5,546,484	133.60	4,955,880	790.56
Mesa	112.25	2,610,864	112.25	2,347,050	758.32
Mineral	17.40	432,252	17.40	388,140	17.82
Moffat	7.49	326,264	7.49	325,764	.....
Montezuma	62.69	226,260	62.69	103,444	58.76
Montrose	52.35	1,300,476	52.35	1,167,768	139.91
Morgan	90.53	3,725,448	90.53	3,711,300	1,018.48
Otero	92.56	3,350,692	92.56	3,329,160	1,031.15
Ouray	37.40	646,692	37.40	559,545	72.29
Park	81.83	2,622,480	81.83	2,710,368	600.02
Phillips	36.31	1,423,752	36.31	1,356,972	47.832
Pitkin	39.14	522,984	39.14	470,240	36.30
Prowers	80.86	2,928,660	80.86	2,910,430	19.56
Pueblo	211.46	5,870,952	212.44	5,715,715	509.85
Rio Blanco	7.80	88,812	7.80	5,715,715	2,233.40
Rio Grande	52.51	1,124,124	52.51	1,035,332	.....
Routt	90.94	3,962,484	90.94	3,655,232	56.21
Saguache	90.15	2,231,724	90.15	2,004,527	162.00
San Juan	28.72	414,228	21.60	336,224	13.14
San Miguel	47.70	172,164	47.70	78,705	51.65
Sedgwick	31.48	1,349,592	31.48	1,403,448	20.620
Summit	45.56	1,460,100	45.56	1,509,036	356.65
Teller	39.30	831,132	39.30	950,554	79.42
Washington	40.44	1,612,836	40.44	1,548,612	.....
Weld	399.81	14,787,216	399.81	14,819,241	424.55
Yuma	40.42	1,584,900	40.36	1,508,328	3,205.90
Totals	4,874.87	\$146,835,340	4,781.68	\$140,905,370	29,490.25



ABSTRACT OF ASSESSMENT FOR THE YEARS 1937 AND 1938, AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

County	Miles and Valuation of Telephone Companies as Returned by the Colorado Tax Commission		All Other Property Returned by Tax Commission	
	Miles	1937 Amount	1937 Amount	1938 Amount
Adams	7,959.90	\$ 311,628	\$ 303,560	\$ 324,240
Alamosa	2,168.50	74,724	8,083.94	311,718
Archulete	12,474.87	495,204	2,292.50	197,351
Aspen	297.25	12,156	13,243.87	1,184,055
Baca	1,124.00	39,732	298.25	18,348
Bent	2,388.50	99,588	1,124.00	199,420
Boulder	14,905.20	530,928	2,391.50	291,795
Chaffee	2,188.00	77,328	15,087.20	6,503,425
Cheyenne	384.04	47,100	2,188.00	711,360
Clear Creek	1,137.00	40,158	935.04	65,980
Conejos	1,286.00	45,360	1,119.00	536,730
Costilla	972.05	33,804	1,194.00	51,502
Crowley	1,132.10	46,344	973.05	60,910
Custer	327.00	11,412	1,131.10	261,350
Delta	4,051.40	129,696	330.00	28,660
Denver	273,653.08	9,692,220	4,073.40	122,625
Dolores	39.00	3,000	288,423.09	25,131,131
Douglas	8,950.80	138,204	423.00	15,230
Earle	1,924.50	24,236	3,280.80	628,370
Elbert	1,878.16	114,432	1,037.50	308,120
El Paso	31,072.52	1,137,672	1,950.86	104,890
Fremont	4,740.00	164,772	38,248.78	1,239,221
Garfield	3,261.25	116,604	4,740.00	1,386,473
Gilpin	841.00	29,724	3,268.25	1,969,407
Grand	1,727.00	61,260	841.00	144,120
Gunnison	1,620.50	57,468	1,742.16	60,863
Hinsdale	77.00	2,016	1,680.50	99,363
Huerfano	2,698.96	107,964	77.00	710
Jackson	333.00	11,772	2,725.26	827,475
Jefferson	13,592.00	479,700	334.00	814
			14,203.12	1,480,006

County	Miles and Valuation of Telephone Companies as Returned by the Colorado Tax Commission		All Other Property Returned by Tax Commission	
	Miles	1937 Amount	1937 Amount	1938 Amount
Kiowa	1,411.32	91,776	1,451.32	115,962
Kit Carson	1,235.50	41,112	1,238.50	83,860
Lak	59,772	1,630.00	54,960	561,401
La Plata	2,791.25	95,722	2,781.25	683,469
Larimer	15,453.12	601,428	15,625.12	853,374
Las Animas	6,527.41	257,664	6,535.97	2,919,757
Lincoln	2,447.30	141,900	2,525.30	143,710
Logan	5,072.66	214,296	5,056.46	788,288
Mesa	8,938.49	217,364	9,222.50	898,172
Mineral	262.00	9,264	263.00	6,457
Moffat	1,442.00	51,000	1,507.00	130,482
Montezuma	1,037.00	38,424	1,088.00	89,658
Montrose	3,444.50	119,868	3,459.50	98,802
Morgan	5,770.00	235,812	5,912.00	232,860
Otero	5,056.10	137,476	5,052.10	915,154
Ouray	1,014.00	35,844	1,004.00	116,094
Park	1,739.00	61,612	1,762.00	70,004
Phillips	775.97	26,316	807.38	13,508
Pitkin	798.00	24,744	707.00	107,470
Prowers	4,927.47	243,708	4,913.46	238,150
Pueblo	35,726.38	1,304,892	36,416.30	4,733,547
Rio Blanco	804.00	27,468	807.00	26,190
Rio Grande	2,052.00	71,544	2,139.00	123,008
Routt	1,903.00	67,260	2,054.00	488,158
Saguache	1,519.00	49,992	1,528.00	69,652
San Juan	655.00	23,148	655.00	110,473
San Miguel	832.00	30,190	855.00	479,690
Sedgewick	1,437.56	74,340	1,507.06	64,383
Summit	28,284	28,284	751.00	450,740
Teller	1,936.00	68,424	2,196.00	420,884
Washington	936.05	36,732	986.05	125,345
Weir	1,736.28	68,524	1,850.48	2,066,285
Yuma	1,690.27	59,640	1,942.27	21,560
Totals	533,094.21	\$19,528,044	554,926.39	\$61,191,712

COLORADO TAX COMMISSION

Totals \$62,846,244

ABSTRACT OF ASSESSMENT FOR THE YEARS 1937 AND 1938, AS RETURNED TO THE COLORADO TAX COMMISSION BY THE COUNTY ASSESSORS—Continued

County	TOTAL BY TAX COMMISSION		GRAND TOTAL VALUATION	
	1937 Amount	1938 Amount	1937 Amount	1938 Amount
Adams	4,792,494	4,843,229	22,924,534	23,024,659
Alamosa	1,558,007	1,436,792	7,017,935	7,010,308
Arapahoe	3,849,634	3,898,377	17,860,104	17,703,537
Archuleta	836,544	739,300	2,927,106	2,982,046
Baca	4,018,256	3,999,986	10,085,806	9,472,246
Bent	4,453,389	4,393,405	10,537,334	10,380,513
Boulder	9,737,235	10,213,073	35,736,275	36,375,193
Chaffee	2,674,911	2,522,136	7,555,816	7,312,971
Cheyenne	2,873,938	2,970,448	8,194,368	8,225,363
Clear Creek	1,385,620	1,447,510	4,692,160	4,833,140
Conejos	1,447,858	1,307,818	6,721,810	6,483,063
Costilla	943,603	856,032	3,919,358	3,842,907
Crowley	1,128,548	1,073,394	5,424,208	5,377,979
Custer	357,329	333,220	2,153,383	2,164,579
Delta	2,008,298	1,802,773	10,154,063	9,764,763
Denver	36,358,183	37,068,714	355,278,332	351,681,674
Dolores	3,343,718	4,426,225	7,470,933	7,470,933
Douglas	3,694,608	3,421,652	8,821,932	8,456,338
Eagle	2,241,004	2,101,418	9,780,386	9,840,086
El Paso	7,360,733	6,913,143	51,111,603	50,740,743
Fremont	4,298,501	4,044,501	14,288,846	13,944,608
Garfield	4,581,135	4,466,013	12,671,025	12,366,918
Gilpin	1,135,326	1,144,038	2,984,300	3,106,849
Grand	3,190,403	3,194,868	6,383,938	6,376,678
Gunnison	3,057,963	2,620,469	9,643,433	9,045,614
Hinsdale	5,394	2,390	544,264	524,995
Huerfano	4,108,791	3,378,004	9,726,556	8,957,624
Jackson	162,586	149,610	2,567,261	2,597,595
Jefferson	5,413,918	5,379,886	22,558,433	23,062,841

County	TOTAL BY TAX COMMISSION		GRAND TOTAL VALUATION	
	1937 Amount	1938 Amount	1937 Amount	1938 Amount
Kiowa	2,500,818	2,330,108	7,420,371	7,073,330
Kit Carson	1,404,926	1,026,853	10,514,251	9,988,543
Lake	2,137,865	2,084,165	7,521,940	8,925,855
La Plata	3,166,641	2,821,832	10,029,386	9,623,182
Larimer	6,238,132	6,339,450	35,507,862	35,447,420
Las Animas	11,039,795	10,567,762	28,660,580	27,963,848
Lincoln	2,319,260	2,231,222	9,284,334	9,654,501
Logan	6,262,892	9,852,692	21,952,307	21,470,150
Mesa	3,386,834	3,651,135	20,466,304	20,610,555
Mineral	449,339	403,460	1,190,209	1,198,535
Moffat	507,846	498,064	5,356,201	5,504,884
Montezuma	359,322	234,914	4,092,326	5,418,034
Montrose	1,530,294	1,380,778	8,231,239	8,223,128
Morgan	4,271,063	4,243,870	17,878,808	17,532,620
Otero	4,503,914	4,643,330	21,337,074	21,571,785
Ouray	804,390	694,935	2,921,434	2,845,311
Park	2,801,828	2,875,198	6,953,753	6,974,188
Phillips	1,466,468	1,393,912	6,858,479	6,693,487
Pitkin	656,758	601,510	2,256,468	2,175,540
Prowers	3,493,766	3,465,690	14,331,676	14,109,830
Pueblo	12,062,155	11,782,445	56,617,865	55,720,014
Rio Blanco	333,123	104,726	3,763,283	3,714,371
Rio Grande	1,323,956	1,236,262	4,912,856	7,835,332
Routt	4,517,902	4,494,332	12,200,132	11,682,692
Saguache	2,363,668	2,135,737	6,743,002	6,479,825
San Juan	548,893	465,144	3,009,933	2,998,815
San Miguel	685,373	553,065	3,242,333	3,207,445
Sedgwick	1,509,135	1,558,538	7,508,393	7,540,798
Summit	1,949,867	2,029,746	3,675,557	3,775,421
Teller	1,520,440	1,642,474	4,957,340	5,168,014
Washington	1,807,841	1,731,592	10,007,012	9,699,728
Weld	17,552,379	17,828,836	66,101,169	65,947,596
Yuma	1,698,368	1,607,048	10,439,363	10,333,878
Totals	\$229,639,517	\$224,638,144	\$1,110,851,795	\$1,102,040,724

COLORADO TAX COMMISSION

RECAPITULATION OF ABSTRACT OF ALL COUNTIES

TWENTY-SEVENTH ANNUAL REPORT

	1937 Acres	1937 Amount	1938 Acres	1938 Amount
Improved Fruit Land.....	16,460	\$ 1,779,598	16,361	\$ 2,263,120
Irrigated Land.....	2,125,905	89,518,556	2,113,508	90,097,663
Natural Hay Land.....	389,863	6,188,713	381,981	6,059,591
Dry Farming Land.....	10,377,691	54,928,226	9,404,745	50,723,025
Grazing Land.....	22,584,659	48,719,659	23,422,626	52,059,206
Waste and Seep Land.....	1,404,102	1,015,077	1,669,559	1,515,190
Suburban Land.....	46,190	7,206,426	47,227	6,634,128
Mountain Home Sites.....	48,241	911,044	46,573	703,190
	36,993,111	\$ 210,267,179	37,102,580	\$ 210,055,113
Improvements on Above Lands.....		\$ 64,635,694		\$ 65,213,219
Improvements on Public and State Lands.....		1,633,437		2,331,364
		\$ 66,289,131		\$ 67,544,583
Equities in State and School Lands.....		\$ 746,475		\$ 604,413
Timber Land.....	175,705	601,835	171,608	581,286
Improvements on Timber Land.....		3,865		1,209,143
Productive Coal Land.....	5,970	1,328,200	5,369	951,930
Non-Productive Coal Land.....	59,963	916,310	41,809	309,690
Developed Coal Land.....	4,470	575,730	5,581	925,331
Undeveloped Coal Land.....	104,358	1,136,882	90,941	1,886,826
Coal Reserves.....	1,887,940	1,859,234	1,889,325	2,348,180
Improvements on Coal Land.....		2,217,440		166,360
Oil Land.....	28,882	209,090	17,980	403,340
Oil Shale Land.....	149,575	451,170	132,092	1,309,361
Oil Reserves.....	1,070,043	1,310,966	1,074,109	256,595
Improvements on Oil Land.....		210,499		877,224
Metalliferous Mining Claims—Non-Producing.....	291,956	8,750,188	287,079	637,380
Placer Mining Claims.....	51,623	649,390	50,533	5,708,053
Output Producing Metalliferous Mines.....		4,191,947		358,171
Mineral Reserves Other than Coal and Oil.....	418,862	383,005	428,741	368,171
Improvements on All Metalliferous Mines.....		6,194,148		7,282,439
	4,249,337	\$ 31,742,374	4,198,167	\$ 33,912,281
Town and City Lots.....		\$ 141,801,293		\$ 141,252,890
Improvements on Town and City Lots.....		263,911,710		267,121,818
		\$ 405,713,003		\$ 408,374,708

COLORADO TAX COMMISSION

	Number	Amount	Number	Amount
Range Bulls (Pure Bred and Registered).....	9,149	\$ 494,319	8,804	\$ 483,035
Bulls (Common).....	15,086	691,625	16,894	709,921
Stock Cattle (Mixed Herds).....	806,281	12,763,912	758,780	11,707,971
Dairy Cows (Common).....	117,641	2,821,791	118,243	2,800,846
Dairy Cows (Grade).....	49,045	1,467,030	45,021	1,372,253
Dairy Cows (Registered and Pure Bred).....	3,504	159,800	7,501	300,954
All Other Pure Bred and Registered Cattle.....	10,964	304,320	.....	.....
Broken Mouth Ewes.....	66,669	80,741	78,344	97,720
Stock Sheep (Yearling and Over).....	1,356,949	4,880,491	1,295,167	4,616,534
Cattle Fed in Transit.....	132,192	1,106,117	126,919	998,441
Sheep Fed in Transit.....	952,559	709,606	934,756	579,902
		\$ 25,409,752		\$ 23,667,577
Horses.....	168,452	\$ 6,854,843	154,845	\$ 5,975,440
Mules.....	11,707	573,796	10,854	501,972
Swine.....	97,982	687,871	80,726	606,755
Goats.....	12,329	30,441	13,053	32,467
Foxes.....	7,962	282,985	8,243	283,525
Poultry (Dozen).....	155,114	682,920	148,234	593,262
Turkeys (Dozen).....	3,225	50,469	2,687	39,636
Bees (Stands).....	38,792	116,128	35,861	111,417
All Other Animals.....		276,175		125,136
		\$ 9,485,628		\$ 8,219,610
Bicycles.....	2,540	\$ 26,671	3,182	\$ 42,118
Tractors.....	14,631	3,210,178	16,383	4,095,780
Aeroplanes.....	54	113,310	63	108,860
Agricultural implements, Vehicles, Harness, etc.....		6,041,669		5,823,680
Manufacturing Machinery and Equipment.....		23,525,235		24,637,315
Musical Instruments.....	58,832	3,624,418	58,269	3,543,031
Radios.....	122,078	2,006,552	117,844	2,013,314
Clocks and Watches.....	20,616	304,288	30,694	295,302
Jewelry and Silverware.....		1,160,472		1,199,050
Household Property.....		36,734,642		37,643,485
Electric Refrigerators.....	42,185	3,489,925	55,854	4,388,355
Store and Office Fixtures and Furniture.....		10,844,196		11,765,846
Libraries.....		400,765		11,382,675
Clocks of Merchandise.....		57,433,881		60,474,244
Cash Value Special Privileges, Franchises, etc.....		11,150		.....
All Other Property.....		2,787,756		2,798,462
		\$ 192,320,462		\$ 159,211,517

RECAPITULATION OF ABSTRACT OF ALL COUNTIES—Continued

	Number		Number
Total Gross Personal Property	\$ 227,215,842		\$ 191,098,704
Less Personal Property Exempt by Constitution	33,163,063		33,582,809
Less Exemption Money and Credits	\$ 194,052,779		\$ 157,515,895
Total Net Assessment Personal Property	26,852,188		
Total Assessment Real Estate and Improvements	\$ 167,200,591		\$ 719,886,685
Total Net Assessment by Assessor	714,011,687		\$ 877,402,580
Miles of Railroad as Returned by Colorado Tax Commission	Miles		
Miles of Telegraph as Returned by Colorado Tax Commission	4,874.87		4,781.68
Miles of Telephone as Returned by Colorado Tax Commission	29,490.25		29,749.58
All Other Property by Colorado Tax Commission	533,094.21		534,926.39
Total Assessment by Colorado Tax Commission	61,191,713		
Total Assessment by Colorado Tax Commission	\$ 229,639,517		\$ 224,638,144
Grand Total Assessment	\$1,110,851,795		\$1,102,040,724

COLORADO TAX COMMISSION

COMPARISON OF ASSESSMENTS BY ASSESSORS AND TAX COMMISSION. TOTALS BY COUNTIES FOR THE YEARS 1937 AND 1938

County	Net Valuation by County Assessors		Corporation Valuations by Tax Commission		Total County Valuation	
	1937	1938	1937	1938	1937	1938
Adams	\$ 18,132,040	\$ 18,181,430	\$ 4,792,494	\$ 4,843,229	\$ 22,924,534	\$ 23,024,659
Alamosa	5,529,928	5,573,516	1,558,007	1,436,792	7,087,935	7,010,308
Arapahoe	14,010,470	13,895,160	3,849,634	3,808,377	17,860,104	17,703,537
Archuleta	2,160,562	2,222,746	886,544	759,800	2,997,106	2,982,046
Baca	6,067,550	5,472,260	4,018,256	3,999,986	10,085,806	9,472,246
Bent	6,084,445	5,987,108	4,453,389	4,393,405	10,537,834	10,380,513
Boulder	25,999,040	26,162,120	9,737,235	10,213,073	25,736,275	36,375,193
Chaffee	4,880,905	4,790,835	2,674,911	2,522,136	7,555,816	7,312,971
Cheyenne	5,350,430	5,254,335	2,873,938	2,970,448	8,194,368	8,295,383
Clear Creek	3,306,540	3,385,630	1,385,620	1,447,510	4,692,160	4,833,140
Conejos	5,273,952	5,175,245	1,447,858	1,307,818	6,721,810	6,483,063
Costilla	2,976,255	2,986,875	943,603	856,032	3,919,858	3,842,907
Crowley	4,295,660	4,204,585	1,123,548	1,073,394	5,424,208	5,277,979
Custer	1,796,054	1,841,359	357,329	323,220	2,153,383	2,164,579
Delta	8,145,765	7,961,990	2,008,298	1,802,773	10,154,063	9,764,763
Denver	318,920,200	314,612,860	36,358,183	37,068,714	355,278,383	351,681,674
Dolores	1,081,465	1,192,835	84,770	47,398	1,166,235	1,240,233
Douglas	4,179,030	4,175,875	3,332,518	3,244,254	7,571,548	7,419,929
Eagle	5,180,684	6,036,336	3,634,608	3,421,652	8,825,292	9,456,988
Elbert	7,539,582	7,438,668	2,241,004	2,101,418	9,780,586	9,540,086
El Paso	43,750,870	43,827,600	7,360,733	6,913,143	51,111,603	50,740,743
Fremont	10,090,345	9,900,305	4,298,501	4,044,301	14,388,846	13,944,606
Garfield	8,089,890	7,900,905	4,581,135	4,466,013	12,671,025	12,366,918
Gilpin	1,848,974	1,962,821	1,135,326	1,144,038	2,984,300	3,106,859
Grand	3,193,535	3,181,310	3,190,403	3,194,868	6,383,938	6,376,678
Harrison	6,585,470	6,452,145	3,057,963	2,620,469	9,643,433	9,075,614
Huerfano	5,338,770	5,522,605	1,494	2,390	5,340,164	5,524,995
Jackson	2,041,673	2,441,820	4,108,791	3,378,094	6,250,464	5,822,888
Jefferson	17,144,505	17,682,355	5,413,918	5,379,886	22,558,423	23,062,241

COMPARISON OF ASSESSMENTS BY ASSESSORS AND TAX COMMISSION; TOTALS BY COUNTIES FOR THE YEARS 1937 AND 1938—Continued

County	Net Valuation by County Assessors		Corporation Valuations by Tax Commission		Total County Valuation	
	1937	1938	1937	1938	1937	1938
Kiowa	\$ 4,919,553	\$ 4,743,222	\$ 2,500,818	\$ 2,330,108	\$ 7,420,371	\$ 7,073,330
Kit Carson	9,109,325	8,971,690	1,404,925	1,026,853	10,514,245	9,998,543
Lake	5,334,075	6,841,190	2,137,865	2,084,165	7,471,940	8,925,355
La Plata	6,862,745	6,801,290	3,166,641	2,821,892	10,029,386	9,623,182
Larimer	29,269,680	29,052,910	6,238,182	6,394,510	35,507,862	35,447,420
Las Animas	17,820,855	17,386,085	11,039,725	10,567,763	28,860,580	27,953,848
Linchon	7,165,025	6,963,065	2,819,309	2,691,436	9,984,334	9,654,501
Logan	15,088,455	14,906,452	6,594,452	6,553,655	21,682,907	21,470,150
Mesa	16,569,960	16,933,770	3,886,844	3,657,185	20,456,804	20,610,955
Mineral	740,820	735,075	449,389	403,460	1,190,209	1,138,535
Moffat	4,848,355	5,006,820	507,846	498,064	5,356,201	5,504,884
Montezuma	3,733,004	5,183,120	359,322	234,914	4,092,326	5,418,034
Montrose	6,750,945	6,842,350	1,530,294	1,380,778	8,281,239	8,223,128
Morgan	13,607,745	13,288,750	4,271,063	4,243,870	17,878,808	17,532,620
Otero	16,853,160	16,938,405	4,503,914	4,643,380	21,357,074	21,571,785
Ouray	2,117,044	2,150,386	804,390	694,925	2,921,434	2,845,311
Park	4,151,925	4,098,990	2,801,028	2,875,198	6,953,753	6,974,188
Phillips	5,392,011	5,298,575	1,466,468	1,393,912	6,858,479	6,692,487
Pitkin	1,599,710	1,585,030	601,510	601,510	2,201,220	2,186,540
Prowers	10,847,910	10,644,140	3,493,766	3,465,690	14,341,676	14,109,830
Pueblo	44,555,690	43,937,569	12,062,175	11,782,445	56,617,865	55,730,014
Rio Blanco	3,650,160	3,609,645	113,123	104,726	3,763,283	3,714,371
Rio Grande	6,588,900	6,599,670	1,323,956	1,236,262	7,912,856	7,835,932
Routt	7,682,230	7,237,700	4,517,902	4,454,992	12,200,132	11,682,692
Saguache	4,739,334	4,344,068	2,363,668	2,135,757	6,743,002	6,479,825
San Juan	2,461,040	2,533,671	548,893	465,144	3,009,933	2,998,815
San Miguel	2,656,460	2,654,380	686,373	663,065	3,342,833	3,317,445
Sedgwick	5,999,260	5,982,260	1,509,135	1,558,538	7,508,395	7,540,798
Summit	1,725,690	1,745,675	1,949,867	2,029,746	3,675,557	3,775,421
Teller	3,436,900	3,525,540	1,520,440	1,642,474	4,957,340	5,168,014
Washington	8,199,171	7,968,136	1,807,841	1,731,592	10,007,012	9,699,728
Weld	48,348,790	48,113,060	17,752,379	17,828,836	66,101,169	65,941,896
Yuma	8,800,995	8,736,830	1,698,368	1,607,048	10,499,363	10,333,878
Totals	\$881,212,278	\$877,402,580	\$229,639,517	\$224,638,144	\$1,110,851,795	\$1,102,040,724

TWENTY-SEVENTH ANNUAL REPORT

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, 1935, 1938

	1912		1913		1921		1935		1938	
	*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 Improve-ments	\$ 89,859,390	21.27	\$ 322,857,915	24.71	\$ 549,976,126	34.84	\$ 486,376,523	32.22	\$ 278,204,109	25.24
Metaliferous Mining Properties	18,012,830	4.27	46,042,067	3.52	24,743,817	1.57	23,081,307	1.50	22,728,867	2.07
Timber, Oil and Coal Properties	8,361,310	1.98	20,521,089	1.57	25,437,444	1.61	28,676,909	1.86	10,579,001	.96
Town and City Lots and Improvements	168,962,868	40.20	465,142,407	35.60	418,796,295	26.53	478,594,338	31.06	408,374,708	37.05
Live Stock	18,063,589	4.26	63,562,729	4.86	58,921,431	4.37	47,022,156	3.05	31,887,187	2.89
Merchandise	16,691,083	3.95	48,103,599	3.68	87,361,814	5.54	81,055,785	5.26	60,474,244	5.50
Manufactures	3,507,675	.83	13,575,571	1.04	41,037,122	2.60	38,336,462	2.49	24,627,315	2.23
Bank Stock	7,793,696	1.84	28,924,765	2.21	31,001,533	1.97	24,951,673	1.62	.....	....
Money, Credits, Ac-counts (Less Exemptions)	4,480,359	.97	11,193,326	.86	19,588,317	1.24	17,791,837	1.15	.....	....
Miscellaneous (Less Exemptions)	26,156,100	6.19	26,481,947	2.03	84,973,640	5.38	77,458,057	5.03	40,527,149	3.68
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	224,638,144	20.38
Totals	\$ 422,442,079	100.00	\$1,306,647,430	100.00	\$1,578,356,499	100.00	\$1,540,732,487	100.00	\$1,102,040,724	100.00

\*One-third valuation.

COLORADO TAX COMMISSION



## COLORADO COUNTY ASSESSORS 1938

County	County Seat	Assessor
Adams	Brighton	J. W. Tarlton
Alamosa	Alamosa	Olof Bergman
Arapahoe	Littleton	W. W. Hanson
Archuleta	Pagosa Springs	Kenneth D. Hill
Baca	Springfield	V. L. Finch
Bent	Las Animas	C. N. Troup
Boulder	Boulder	Aylwin A. Smith
Chaffee	Salida	Theo. M. Jacobs
Cheyenne	Cheyenne Wells	W. S. Pursley
Clear Creek	Georgetown	Edmund Rowse
Conejos	Conejos	Victor Garcia
Costilla	San Luis	Margarito Medina
Crowley	Ordway	Raymond Forcher
Custer	Westcliffe	Fred W. Stewart
Delta	Delta	J. B. Drake
Denver	Denver	F. E. Wilson
Dolores	Rico	E. E. Ballenger
Douglas	Castle Rock	Carroll Hier
Eagle	Eagle	N. E. Buchholz
Elbert	Kiowa	Orley Crouch
El Paso	Colorado Springs	A. W. Sparkman
Fremont	Canon City	J. W. Haymaker
Garfield	Glenwood Springs	Bert Brenton
Gilpin	Central City	William O. Ziege
Grand	Hot Sulphur Springs	Marcus F. Church
Gunnison	Gunnison	Chas. F. Whinnery
Hinsdale	Lake City	W. E. Vernon
Huerfano	Walsenburg	Celedon Salazar
Jackson	Walden	John E. Stephens
Jefferson	Golden	Henry W. Wilmore
Kiowa	Eads	Mark Clay
Kit Carson	Burlington	R. L. Wilkinson
Lake	Leadville	John J. Bohlen
La Plata	Durango	Herbert McGregor
Larimer	Fort Collins	H. K. Mitton
Las Animas	Trinidad	A. T. McCarty
Lincoln	Hugo	G. W. Hicks
Logan	Sterling	Robert. H. Swinney
Mesa	Grand Junction	J. F. Shults
Mineral	Creede	John J. Weaver
Moffat	Craig	W. O. Miner
Montezuma	Cortez	J. G. Dunning
Montrose	Montrose	Harry V. Monell
Morgan	Fort Morgan	J. Walt Daniels
Otero	La Junta	Mac V. Danford
Ouray	Ouray	Patricio Stealey
Park	Fairplay	James T. Witcher
Phillips	Holyoke	B. A. Stephenson
Pitkin	Aspen	Charles D. Hart
Prowers	Lamar	W. C. Wilson
Pueblo	Pueblo	Sam P. McCoun
Rio Blanco	Meeke	Frank W. Hossack
Rio Grande	Del Norte	Ed E. Goodding
Routt	Steamboat Springs	Eugene Steele
Saguache	Saguache	Harry M. Burnham
San Juan	Silverton	Norman F. Bawden
San Miguel	Telluride	Harold C. Ballard
Sedgwick	Julesburg	L. J. Bennett
Summit	Breckenridge	E. T. Stuard
Teller	Cripple Creek	Miss Blanche Cassady
Washington	Akron	Brandt Wenig
Weld	Greeley	C. M. Whiteside
Yuma	Wray	B. H. Yount