and for common school purposes 5 mills. The year previous, 4 mills. For general county purposes, 10½ mills, and ½ mill upon all real and personal property for scalp bounty purposes other than sheep, upon which there was placed a tax of 1 cent per head for the purpose last mentioned. Last year the rate for county purposes was 10 3-10 mills, and no scalp bounty tax. The whole rate on the roll of 1899 was 26 mills. On the 1899 roll the whole tax, state, school, county and bounty, was 22 3-10 mills, being an increase of 1 mill for school purposes, 7-20 mills for county purposes, 6-16 mills for state purposes, and 3 mill for bounty purposes. In 1888 the total footings of the roll was $1,744,329, which included the property embraced in that portion which was detached and which now constitutes part of Wheeler County. The total in 1889, after Wheeler County was organized, was $1,715,389. The sum total upon which the tax levy for the year 1890 is $1,686,322, exclusive of exemptions, and $29,447 less than in 1899.

The property upon which the tax will be raised consists of 28,380 acres of cultivated lands, valued at $144,499; 55,526 acres of non-tillable lands, valued at $531,281, and improvements on deeded lands valued at $153,336, being a sum total in deeded lands and improvements on deeded lands of $629,107; town lots and improvements, $78,097; improvements on lands not deeded, $23,875; 41 miles of telephone lines valued at $1,755; steamboats, stationary engines, etc., $8,050; value of merchantable, $55,431; furniture, implements, wagons, etc., $49,072; money, $42,342; notes and accounts, $128,968; shares of stock, $38,922; household furniture, $77,205; number of horses and mules, 12,456; value, $166,262; number of cattle, 17,625; value, $174,050; number of sheep, 149,743; value, $127,501; number of swine, 715; value, $1,250; exemptions, $49,982. Of the lands now known upon the assessment roll as non-tillable, a large portion is simply uncultivated, and is as good, if not better, than much that is now cultivated.