

EIGHTH BIENNIAL
REPORT
—OF THE—
STATE AUDITOR
—OF THE—
STATE OF IDAHO



1905-1906

ROBERT S. BRAGAW,
STATE AUDITOR

TO THE GOVERNOR.

BOISE, IDAHO, OCTOBER 1, 1906.

TO HON. FRANK R. GOODING, GOVERNOR OF THE STATE OF
IDAHO.

DEAR SIR: Pursuant to statutory requirement I have
the honor to submit to you my report of the official transac-
tions of this department embracing the period beginning
with the second day of January, 1905, and ending with the
thirtieth day of September, 1906.

Respectfully submitted,

ROBERT S. BRAGAW,

State Auditor.

REPORT OF STATE AUDITOR

From January 2, 1905, to September 30, 1906.

Receipts From All Sources for the Year 1905.

From Tax Levies		\$ 322,913.49
General, 1895 to 1905.....	\$286,155.89	
General prior to 1895.....	3,071.50	
University	254.96	
Wagon Road, Act 1893.....	21,458.98	
Deficiency Bond, Act 1903..	6,621.09	
Industrial Reform School...	2,830.37	
Live Stock Sanitary	602.28	
Public Building Endowment		
Sinking Fund	140.05	
General Interest and Sinking		
Fund	1,737.61	
Poll	40.76	
From Sales of Licenses		59,331.65
State and County	34,401.50	
Fish and Game	24,930.15	
From Fees		43,043.83
Secretary of State	14,124.65	
Supreme Court	1,548.50	
Attorneys'	1,650.00	
Docket	4,473.00	
Live Stock Sanitary	15,350.88	
Teacher's Institute	339.50	
Stock Brand	414.50	
Land Department	1,449.35	
State Engineer	2,293.45	
Bank Examiner	1,215.00	
Tuition, Lewiston State Nor-		
mal School	185.00	
From Collections by Insurance		
Commissioner		22,542.09
Premium Tax	13,955.09	
Beneficiary Permits	225.00	

Agent's Certificates of Authority	\$ 6,505.00	
Annual Statements	1,200.00	
Annual Reports	427.00	
Articles of Incorporation ...	130.00	
Preliminary Statements ...	100.00	
From Public School Lands....		\$ 172,776.53
Sales of Lands	90,215.52	
Interest on Deferred Payments on Lands	50,004.16	
Rentals of Lands	32,556.85	
From Public School Endowment Funds		59,506.94
Interest on Invested Funds.	28,355.58	
Repaid Invested Funds....	31,151.36	
From University Lands		14,942.54
Sales of Lands	9,082.60	
Interest on Deferred Payments on Lands	4,848.04	
Rentals of Lands	1,011.90	
From University Endowment Funds		75,943.67
Interest on Invested Funds.	7,205.56	
Repaid Invested Funds	68,738.11	
From Normal School Lands...		8,995.59
Sales of Lands	7,477.70	
Interest on Deferred Payments on Lands	1,142.89	
Rentals of Lands	375.00	
From Normal School Endowment Funds		70,987.95
Interest on Invested Funds.	9,828.48	
Repaid Invested Funds	61,159.47	
From School of Science Lands.		4,801.52
Sales of Lands	3,738.85	
Interest on Deferred Payments on Lands	714.67	
Rentals of Lands	348.00	
From School of Science Endowment Funds		14,262.73
Interest on Invested Funds.	3,795.66	
Repaid Invested Funds	10,467.07	

From Agricultural College Lands		\$ 1,807.47
Sales of Lands	\$ 1,368.00	
Interest on Deferred Payments on Lands	352.47	
Rentals of Lands	87.00	
From Insane Asylum Lands..		1,082.36
Sales of Lands	292.00	
Interest on Deferred Payments on Lands	570.97	
Rentals of Lands	219.39	
From Insane Asylum Endowment Funds		18,401.66
Interest on Invested Funds.	1,396.61	
Repaid Invested Funds	17,005.05	
From Penitentiary Lands		68.30
Sales of Lands	26.75	
Interest on Deferred Payments on Lands	1.55	
Rentals of Lands	40.00	
From Penitentiary Endowment Funds		1,768.51
Interest on Invested Funds.	1,368.51	
Repaid Invested Funds	400.00	
From Public Buildings Lands.		32,151.92
Sales of Lands	29,508.10	
Interest on Deferred Payments on Lands	2,643.82	
From Public Buildings Endowment Funds		86,502.69
Interest on Invested Funds.	3,238.16	
Repaid Invested Funds	83,264.53	
From Charitable Institutions Lands		3,773.36
Sales of Lands	2,928.00	
Interest on Deferred Payments on Lands	836.46	
Rentals of Lands	8.90	
From Charitable Institutions Endowment Funds		538.97
Interest on Invested Funds.	505.62	
Repaid Invested Funds	33.35	

From Soldiers' Home Endowment Funds	\$	989.35
Interest on Invested Funds	\$	822.68
Repaid Invested Funds		166.67
From Academy Endowment Funds		2,405.48
Interest on Invested Funds		2,058.82
Repaid Invested Funds		346.66
From Industrial Reform School Endowment Funds		3,122.50
Interest on Invested Funds		1,855.84
Repaid Invested Funds		1,266.66
From Northern Idaho Insane Asylum Endowment Funds		492.50
Interest on Invested Funds		225.84
Repaid Invested Funds		266.66
From Sales of Bonds		424,850.05
Capitol Building		50,000.00
University of Idaho Improvement		40,000.00
Land Surveys		30,000.00
Idaho Lewiston State Normal School		30,000.00
Albion State Normal School Improvement		30,000.00
State Improvement		21,000.00
Idaho Soldiers' Home Improvement		14,000.00
Reform School		20,000.00
Academy of Idaho Improvement		45,500.00
North Idaho Insane Asylum Building		30,000.00
Intermountain Road		50,000.00
Idaho State Penitentiary Improvement		50,000.00
Premiums on Bonds		13,483.45
Accrued Interest on above Bonds from July 1st to 19th, inclusive		866.60
From Carey Act Land Sales		37,130.22
From Escheated Estates		2,847.30

From Fish and Game Fines	\$	191.00
From Sales of Fish and Game Laws, and Confiscation		15.85
From Final Dividends Collected from National Banks		92.62
From Citizens' Donation to Thunder Mountain Wagon Road		6,277.74
From Insane Asylum Earnings		225.00
From Federal Aid to the Soldiers' Home		9,100.00
From Federal Aid to the Idaho State University		50,000.00
From Sales of State Improvement Bonds, 1903-4		3,000.00
From Sales of Industrial Reform School Bonds, 1903-4		5,000.00
From Accrued Interest on Current Funds		1,867.88
From Sales of Pure Food Laws		5.40
From Transfers, Miscellaneous, etc.		593.58
Total	\$	1,564,350.24

Receipts From All Sources From January First, 1906, to October First, 1906.

From Tax Levies	\$	490,398.08
General, 1895 to 1906	\$	353,875.44
General prior to 1895		16,280.86
University		292.33
Wagon Road, Act 1893		26,430.39
Deficiency Bond, Act 1903		67.48
Industrial Reform School		2,922.57
Live Stock Sanitary		14,259.44
Public Building Endowment Sinking Fund		4,393.01
General Interest and Sinking Fund		71,876.56

From Sales of Licenses	\$	47,098.70	
State and County	\$	33,131.50	
Fish and Game		13,967.20	
From Fees		34,766.29	
Secretary of State		12,190.04	
Supreme Court		1,407.45	
Attorneys'		1,075.00	
Docket		3,360.00	
Live Stock Sanitary		2,815.00	
Teacher's Institute		160.00	
Stock Brand		2,155.50	
Land Department		3,356.20	
State Engineer		5,753.60	
Bank Examiner		2,493.50	
From Collections by Insurance			
Commissioner		25,510.03	
Premium Tax		16,927.03	
Beneficiary Permits		135.00	
Agent's Certificates of Au-			
thority		6,278.00	
Annual Statements		2,000.00	
Annual Reports		30.00	
Articles of Incorporation....		140.00	
From Public School Lands....		280,275.62	
Sales of Lands		200,046.74	
Interest on Deferred Pay-			
ments on Lands		53,535.97	
Rentals of Lands		26,692.91	
From Public School Endow-			
ment Funds		38,890.50	
Interest on Invested Funds.		29,006.65	
Repaid Invested Funds		9,883.85	
From University Lands		10,920.40	
Sales of Lands		5,610.55	
Interest on Deferred Pay-			
ments on Lands		4,760.05	
Rentals of Lands		549.80	
From University Endowment			
ment Funds		37,367.69	
Interest on Invested Funds.		6,115.43	
Repaid Invested Funds		31,252.26	

From Normal School Lands...	\$	5,427.58	
Sales of Lands	\$	2,163.91	
Interest on Deferred Pay-			
ments on Lands		3,078.67	
Rentals of Lands		185.00	
From Normal School Endow-			
ment Funds		39,331.66	
Interest on Invested Funds.		9,853.57	
Repaid Invested Funds		29,478.09	
From School of Science Lands.			
Sales of Lands		7,853.14	
Interest on Deferred Pay-			
ments on Lands		3,264.10	
Rentals of Lands		286.00	
From School of Science En-			
dowment Funds		14,920.42	
Interest on Invested Funds.		3,654.80	
Repaid Invested Funds		11,265.62	
From Agricultural College			
Lands		5,505.16	
Sales of Lands		3,482.60	
Interest on Deferred Pay-			
ments on Lands		1,982.18	
Rentals of Lands		40.38	
From Agricultural College En-			
dowment Funds		675.00	
Interest on Invested Funds.		675.00	
From Insane Asylum Lands...			
Sales of Lands		2,816.12	
Interest on Deferred Pay-			
ments on Lands		1,399.66	
Rentals of Lands		894.36	
From Insane Asylum Endow-			
ment Funds		522.10	
Interest on Invested Funds.			
Repaid Invested Funds		18,052.07	
From Penitentiary Lands			
Interest on Deferred Pay-			
ments on Lands		1,473.22	
Rentals of Lands		16,578.85	
From Penitentiary Endowment			
Funds		24.40	
Interest on Invested Funds.			
		14.40	
		10.00	
From Penitentiary Endowment			
Funds		1,464.46	
Interest on Invested Funds.		1,464.46	

From Public Buildings Lands		\$ 6,289.44
Sales of Lands	\$ 2,839.42	
Interest on Deferred Payments on Lands	3,322.02	
Rentals of Lands	128.00	
From Public Buildings Endowment Funds		22,932.40
Interest on Invested Funds	2,107.29	
Repaid Invested Funds	20,825.11	
From Charitable Institutions Lands		3,017.21
Sales of Lands	1,101.89	
Interest on Deferred Payments on Lands	1,511.87	
Rentals of Lands	403.45	
From Charitable Institutions Endowment Funds		104.13
Interest on Invested Funds	70.78	
Repaid Invested Funds	33.35	
From Soldiers' Home Endowment Funds		2,232.12
Interest on Invested Funds	1,565.45	
Repaid Invested Funds	666.67	
From Academy Endowment Funds		1,886.60
Interest on Invested Funds	1,539.94	
Repaid Invested Funds	346.66	
From Industrial Reform School Endowment Funds		2,983.26
Interest on Invested Funds	1,716.60	
Repaid Invested Funds	1,266.66	
From Northern Idaho Insane Asylum Endowment Funds		1,032.60
Interest on Invested Funds	565.94	
Repaid Invested Funds	266.66	
From Sale of Bonds		52,215.50
Capitol Building	50,000.00	
Premium on Bonds	1,715.50	
Accrued Interest on above Bonds	500.00	
From Carey Act Land Sales		20,815.06
From Escheated Estates		235.50
From Fish and Game Fines		400.50

From Sales of Fish and Game Laws, and Confiscation	\$ 4.60
From Citizens' Donation to Thunder Mountain Wagon Road	2,285.75
From Federal Aid to the Soldiers' Home	8,475.89
From Federal Aid to the Idaho State University	25,000.00
From Accrued Interest on Current Funds	7,331.51
From Sales of Pure Food Laws	80.40
From 5 per cent of Public Land Sales	16,882.01
Total	\$1,238,791.90

Recapitulation.

Total receipts from all sources for the year 1905	\$1,564,350.24
Total receipts from all sources from January 1st, to October 1st, 1906	1,238,791.90
Total receipts from all sources from January 1, 1905, to October 1, 1906	\$2,803,142.14

ABSTRACT OF FUNDS.*General Fund.*

By balance, January 1, 1905....	\$ 13,548.92
Amount apportioned thereto....	410,002.84
Disbursements made	\$411,708.82
Balance, December 31, 1905.....	11,842.94
	\$423,551.76
	\$423,551.76
By balance, January 1, 1906....	11,842.94
Amount apportioned thereto....	486,435.37
Disbursements made	\$490,743.02
Balance, October 1, 1906.....	7,535.29
	\$498,278.31
	\$498,278.31

University Building Fund.

By balance, January 1, 1906....	\$	12.38	
Amount apportioned thereto....		219.74	
Disbursements made	\$	12.38	
Balance, December 31, 1905....		219.74	
	\$	232.12	\$ 232.12

By balance, January 1, 1906....	\$	219.74	
Amount apportioned thereto....		299.76	
Disbursements made	\$	27.79	
Balance, October 1, 1906.....		491.71	
	\$	519.50	\$ 519.50

Wagon Road Fund, Act 1889.

By balance, January 1, 1905....	\$	350.95	
Amount apportioned thereto....		19.67	
Transferred to the General Fund	\$	370.62	
	\$	370.62	\$ 370.62

Wagon Road Sinking Fund, Act 1893.

By balance, January 1, 1905....	\$	17,693.83	
Amount apportioned thereto....		21,431.28	
Disbursements made	\$	37,110.26	
Balance, December 31, 1905....		2,014.85	
	\$	39,125.11	\$ 39,125.11

By balance, January 1, 1906....	\$	2,014.85	
Amount apportioned thereto....		27,200.36	
Disburesments made	\$	26,232.47	
Balance, October 1, 1906.....		2,982.74	
	\$	29,215.21	\$ 29,215.21

Industrial School Bond Sinking Fund, Act 1903.

By balance, January 1, 1905....	\$	1,837.19	
Amount apportioned thereto....		2,725.70	
Transferred	\$	4,562.89	
	\$	4,562.89	\$ 4,562.89

State Improvement Fund, 1903.

By balance, January 1, 1905....	\$	31,367.61	
Amount apportioned thereto....		2,044.75	
Transferred	\$	33,412.36	
	\$	33,412.36	\$ 33,412.36

Stock Brand Fund.

Amount apportioned during 1905	\$	414.50	
Disbursements made	\$	52.50	
Balance, December 31, 1905.....		362.00	
	\$	414.50	\$ 414.50

By balance, January 1, 1906....	\$	362.00	
Amount apportioned thereto....		2,155.50	
Disbursements made	\$	1,892.02	
Balance, October 1, 1906.....		625.48	
	\$	2,517.50	\$ 2,517.50

Bond Deficiency Fund, Act 1901.

By balance, January 1, 1905....	\$	8,925.17	
Amount apportioned thereto....		6,249.55	
Disbursements made	\$	7,776.80	
Transferred		7,397.92	
	\$	15,174.72	\$ 15,174.72

Deficiency Bond Sinking Fund, Act 1903.

By balance, January 1, 1905....	\$	2,158.77	
Amount apportioned thereto....		8,467.65	
Disbursements made	\$	4,955.58	
Balance, December 31, 1905.....		5,670.84	
	\$	10,626.42	\$ 10,626.42

By balance, January 1, 1906....	\$	5,670.84	
Amount apportioned thereto....		163.64	
Disbursements made	\$	1,000.62	
Balance, October 1, 1906.....		4,833.86	
	\$	5,834.48	\$ 5,834.48

Soldiers' Home Endowment Fund.

By balance, January 1, 1905....	\$	493.21	
Amount apportioned thereto....			9,100.00
Disbursements made	\$	2,866.46	
Balance, December 31, 1905.....		6,726.75	

\$	9,593.21	\$	9,593.21
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By balance, January 1, 1906....	\$	6,726.75	
Amount apportioned thereto....			8,475.89
Disbursements made	\$	14,250.24	
Balance, October 1, 1906.....		952.40	

\$	15,202.64	\$	15,202.64
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Game Fund.

By balance, January 1, 1905....	\$	6,965.17	
Amount apportioned thereto....			25,211.00
Disbursements made	\$	11,653.45	
Balance, December 31, 1905.....		20,522.72	

\$	32,176.17	\$	32,176.17
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By balance, January 1, 1906....	\$	20,522.72	
Amount apportioned thereto....			14,731.98
Disbursements made	\$	9,293.56	
Balance, October 1, 1906.....		25,961.14	

\$	35,254.70	\$	35,254.70
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General School Fund.

By balance, January 1, 1905....	\$	12,886.06	
Amount apportioned thereto....			124,214.18
Disbursements made	\$	129,329.28	
Balance, December 31, 1905.....		7,770.96	

\$	137,100.24	\$	137,100.24
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By balance, January 1, 1906....	\$	7,770.96	
Amount apportioned thereto....			226,988.10
Disbursements made	\$	227,432.78	
Balance, October 1, 1906.....		7,326.28	

\$	234,759.06	\$	234,759.06
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Common School Fund.

By balance, January 1, 1905....	\$	68,714.50	
Amount apportioned thereto....			68,411.09
Disbursements made	\$	95,056.29	
Balance, December 31, 1905		42,069.30	

\$	137,125.59	\$	137,125.59
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By balance, January 1, 1906....	\$	42,069.30	
Amount apportioned thereto....			109,235.50
Disbursements made	\$	139,658.11	
Balance, October 1, 1906.....		11,646.72	

\$	151,304.83	\$	151,304.83
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University Endowment Fund.

By balance, January 1, 1905....	\$	2,076.38	
Amount apportioned thereto....			77,820.71
Disbursements made	\$	58,005.03	
Balance, December 31, 1905.....		21,892.06	

\$	79,897.09	\$	79,897.09
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By balance, January 1, 1906....	\$	21,892.06	
Amount apportioned thereto....			36,862.81
Disbursements made	\$	47,578.25	
Balance, October 1, 1906.....		11,176.62	

\$	58,754.87	\$	58,754.87
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University Fund.

By balance, January 1, 1905....	\$	10,014.19	
Amount apportioned thereto....			13,125.75
Disbursements made	\$	10,000.00	
Balance, December 31, 1905.....		13,139.94	

\$	23,139.94	\$	23,139.94
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By balance, January 1, 1906....	\$	13,139.94	
Amount apportioned thereto....			11,877.34
Disbursements made	\$	3,811.25	
Balance, October 1, 1906.....		21,206.03	

\$	25,017.28	\$	25,017.28
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Normal School Endowment Fund.

By balance, January 1, 1905....	\$ 954.02	
Amount apportioned thereto....	86,637.17	
Disbursements made	\$ 82,956.33	
Balance, December 31, 1905.....	4,634.86	

\$ 87,591.19	\$ 87,591.19
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By balance, January 1, 1906....	\$ 4,634.86	
Amount apportioned thereto....	31,642.00	
Disbursements made	\$ 28,012.00	
Balance, October 1, 1906.....	8,264.86	

\$ 36,276.86	\$ 36,276.86
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Normal School Fund.

By balance, January 1, 1905....	\$ 10,250.51	
Amount apportioned thereto....	11,461.43	
Disbursements made	\$ 210.00	
Balance, December 31, 1905.....	21,501.94	

\$ 21,711.94	\$ 21,711.94
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By balance, January 1, 1906....	\$ 21,501.94	
Amount apportioned thereto....	13,435.36	
Disbursements made	\$ 21,855.64	
Balance, October 1, 1906.....	13,081.66	

\$ 34,937.30	\$ 34,937.30
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School of Science Endowment Fund.

By balance, January 1, 1905....	\$ 98.85	
Amount apportioned thereto....	14,205.92	
Disbursements made	\$ 10,315.62	
Balance, December 31, 1905.....	3,989.15	

\$ 14,304.77	\$ 14,304.77
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By balance, January 1, 1906....	\$ 3,989.15	
Amount apportioned thereto....	19,118.76	
Disbursements made	\$ 17,500.00	
Balance, October 1, 1906.....	5,607.91	

\$ 23,107.91	\$ 23,107.91
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School of Science Fund.

By balance, January 1, 1905....	\$ 1,367.10	
Amount apportioned thereto....	3,481.60	
Balance, December 31, 1905.....	\$ 6,252.68	

\$ 6,252.68	\$ 6,252.68
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By balance, January 1, 1906....	\$ 6,252.68	
Amount apportioned thereto....	7,302.11	
Disbursements made	\$ 12,002.16	
Balance, October 1, 1906.....	1,552.63	

\$ 13,554.79	\$ 13,554.79
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Agricultural College Endowment Fund.

By balance, January 1, 1905....	\$ 303.00	
Amount apportioned thereto....	1,368.00	
Disbursements made	\$ 1,500.00	
Balance, December 31, 1906....	171.00	

\$ 1,671.00	\$ 1,671.00
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By balance, January 1, 1906....	\$ 171.00	
Amount apportioned thereto....	3,481.00	
Disbursements made	\$ 2,900.00	
Balance, October 1, 1906.....	752.60	

\$ 3,652.60	\$ 3,652.60
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Agricultural College Fund.

By balance, January 1, 1905....	\$ 45.96	
Amount apportioned thereto....	443.52	
Balance, December 31, 1905.....	\$ 489.48	

\$ 489.48	\$ 489.48
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By balance, January 1, 1906....	\$ 489.48	
Amount apportioned thereto....	2,711.33	
Disbursements made	\$ 3,012.86	
Balance, October 1, 1906.....	187.95	

\$ 3,200.81	\$ 3,200.81
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Academy Endowment Fund.

By balance, January 1, 1905....	\$	42.43	
Amount apportioned thereto....		1,114.66	
Balance, December 31, 1905.....	\$	1,157.09	
	\$	1,157.09	\$ 1,157.09

By balance, January 1, 1906....	\$	1,157.09	
Amount apportioned thereto....		640.49	
Balance, October 1, 1906.....	\$	1,797.58	
	\$	1,797.58	\$ 1,797.58

Academy Fund.

By balance, January 1, 1905....	\$	.65	
Amount apportioned thereto....		2,273.75	
Balance, December 31, 1905....	\$	2,274.40	
	\$	2,274.40	\$ 2,274.40

By balance, January 1, 1906....	\$	2,274.40	
Amount apportioned thereto....		2,102.78	
Disbursements made	\$	388.95	
Balance, October 1, 1906.....		3,988.23	
	\$	4,377.18	\$ 4,377.18

Industrial School Endowment Fund.

By balance, January 1, 1905....	\$	42.43	
Amount apportioned thereto....		2,034.66	
Balance, December 31, 1905.....	\$	2,077.09	
	\$	2,077.09	\$ 2,077.09

By balance, January 1, 1906....	\$	2,077.09	
Amount apportioned thereto....		1,560.49	
Disbursements made	\$	3,000.00	
Balance, October 1, 1906.....		637.58	
	\$	3,637.58	\$ 3,637.58

Industrial School Fund.

By balance, January 1, 1905....	\$	894.17	
Amount apportioned thereto....		2,012.75	
Balance, December 31, 1905.....	\$	2,906.92	
	\$	2,906.92	\$ 2,906.92

By balance, January 1, 1906....	\$	2,906.92	
Amount apportioned thereto....		2,487.01	
Disbursements made	\$	1,617.83	
Balance, October 1, 1906.....		3,776.10	
	\$	5,393.93	\$ 5,393.93

Insane Asylum Endowment Fund.

By balance, January 1, 1905....	\$	105.56	
Amount apportioned thereto....		17,297.05	
Disbursements made	\$	12,111.37	
Balance, December 31, 1905.....		5,291.24	
	\$	17,402.61	\$ 17,402.61

By balance, January 1, 1906....	\$	5,291.24	
Amount apportioned thereto....		17,978.51	
Disbursements made	\$	1,600.00	
Balance, October 1, 1906.....		21,669.75	
	\$	23,269.75	\$ 23,269.75

Insane Asylum Fund.

By balance, January 1, 1905....	\$	965.83	
Amount apportioned thereto....		2,159.22	
Balance, December 31, 1905.....	\$	3,125.05	
	\$	3,125.05	\$ 3,125.05

By balance, January 1, 1906....	\$	3,125.05	
Amount apportioned thereto....		3,049.85	
Disbursements made	\$	44.78	
Balance, October 1, 1906.....		6,130.12	
	\$	6,174.90	\$ 6,174.90

Penitentiary Endowment Fund.

By balance, January 1, 1905....	\$	2,267.99	
Amount apportioned thereto....		426.75	
Disbursements made	\$	2,450.00	
Balance, December 31, 1905.....		244.74	
	\$	2,694.74	\$ 2,694.74

By balance, January 1, 1906....	\$	244.74	
Balance, October 1, 1906.....	\$	244.74	
	\$	244.74	\$ 244.74

Penitentiary Fund.

By balance, January 1, 1905....	\$	20.00	
Amount apportioned thereto....		1,417.56	
Balance, December 31, 1905.....	\$	1,437.56	
	\$	1,437.56	\$ 1,437.56

By balance, January 1, 1906....	\$	1,437.56	
Amount apportioned thereto....		1,523.59	
Balance, October 1, 1906.....	\$	2,961.15	
	\$	2,961.15	\$ 2,961.15

Soldiers' Home Land Endowment Fund.

By balance, January 1, 1905....	\$	26.52	
Amount apportioned thereto....		25,406.67	
Disbursements made	\$	24,000.00	
Balance, December 31, 1905....		1,433.19	
	\$	25,433.19	\$ 25,433.19

By balance, January 1, 1906....	\$	1,433.19	
Amount apportioned thereto....		1,090.33	
Disbursements made	\$	2,300.00	
Balance, October 1, 1906.....		223.52	
	\$	2,523.52	\$ 2,523.52

Soldiers' Home Fund.

By balance, January 1, 1905....	\$	355.38	
Amount apportioned thereto....		929.17	
Balance, December 31, 1905.....	\$	1,284.55	
	\$	1,284.55	\$ 1,284.55

By balance, January 1, 1906....	\$	1,284.55	
Amount apportioned thereto....		1,919.90	
Balance, October 1, 1906.....	\$	3,204.45	
	\$	3,204.45	\$ 3,204.45

Public Buildings Endowment Fund.

By balance, January 1, 1905....	\$	1,146.10	
Amount apportioned thereto....		165,876.63	
Disbursements made	\$	124,136.72	
Balance, December 31, 1905.....		42,886.01	
	\$	167,022.73	\$ 167,022.73

By balance, January 1, 1906....	\$	42,886.01	
Amount apportioned thereto....		75,380.03	
Disbursements made	\$	35,720.32	
Balance, October 1, 1906.....		82,545.72	
	\$	118,266.04	\$ 118,266.04

Public Buildings Fund.

By balance, January 1, 1905....	\$	1,385.64	
Amount apportioned thereto....		5,912.48	
Balance, December 31, 1905....	\$	7,298.12	
	\$	7,298.12	\$ 7,298.12

By balance, January 1, 1906....	\$	7,298.12	
Amount apportioned thereto....		5,744.47	
Balance October 1, 1906	\$	13,042.59	
	\$	13,042.59	\$ 13,042.59

Charitable Institutions Endowment Fund.

By balance, January 1, 1905....	\$	513.74
Amount apportioned thereto....		129.35
Balance, December 31, 1905.....	\$	643.09

\$	643.09	\$	643.09
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By balance, January 1, 1906....	\$	643.09
Amount apportioned thereto....		70.09
Disbursements made	\$	600.00
Balance, October 1, 1906.....		113.18

\$	713.18	\$	713.18
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Charitable Institutions Fund.

By balance, January 1, 1905....	\$	2,156.80
Amount apportioned thereto....		1,416.73
Disbursements made	\$	48.00
Balance, December 31, 1905.....		3,525.53

\$	3,573.53	\$	3,573.53
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By balance, January 1, 1906....	\$	3,525.53
Amount apportioned thereto....		197.34
Disbursements made	\$	1,450.00
Balance, October 1, 1906.....		2,272.87

\$	3,722.87	\$	3,722.87
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Carey Act Trust Fund.

By balance, January 1, 1905....	\$	5,599.98
Amount apportioned thereto....		37,130.22
Disbursements made	\$	2,783.52
Balance, December 31, 1905.....		39,946.68

\$	42,730.20	\$	42,730.20
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By balance, January 1, 1906....	\$	39,946.68
Amount apportioned thereto....		21,601.06
Disbursements made	\$	5,244.18
Balance, October 1, 1906.....		56,303.56

\$	61,547.74	\$	61,547.74
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Library Fund.

By balance, January 1, 1905....	\$	2,547.77
Amount apportioned thereto....		1,553.65
Disbursements made	\$	1,121.07
Balance, December 31, 1905.....		2,980.35

\$	4,101.42	\$	4,101.42
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By balance, January 1, 1906....	\$	2,980.35
Amount apportioned thereto....		1,331.76
Disbursements made	\$	492.90
Balance, October 1, 1906.....		3,819.21

\$	4,312.11	\$	4,312.11
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Northern Idaho Insane Asylum Endowment Fund.

Amount apportioned thereto....	\$	1,034.66
Balance, December 31, 1905.....	\$	1,034.66

\$	1,034.66	\$	1,034.66
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By balance, January 1, 1906....	\$	1,034.66
Amount apportioned thereto....		560.49
Disbursements made	\$	500.00
Balance, October 1, 1906.....		1,095.15

\$	1,595.15	\$	1,595.15
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Northern Idaho Insane Asylum Fund.

Amount apportioned thereto....	\$	371.42
Balance, December 31, 1905.....	\$	371.42

\$	371.42	\$	371.42
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By balance, January 1, 1906....	\$	371.42
Amount apportioned thereto....		1,091.99
Balance, October 1, 1906.....	\$	1,463.41

\$	1,463.41	\$	1,463.41
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Lewiston State Law Library Fund.

By balance, January 1, 1905....	\$	477.50	
Amount apportioned thereto....			1,423.25
Disbursements made	\$	1,795.51	
Balance, December 31, 1905.....		105.24	

\$	1,900.75	\$	1,900.75
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By balance, January 1, 1906....	\$	105.24	
Amount apportioned thereto....			927.11
Disbursements made	\$	319.87	
Balance, October 1, 1906.....		712.48	

\$	1,032.35	\$	1,032.35
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Penitentiary Improvement Fund.

By balance, January 1, 1905....	\$	836.48	
Amount apportioned thereto....			51,878.50
Disbursements made	\$	6,948.08	
Balance, December 31, 1905.....		45,766.90	

\$	52,714.98	\$	52,714.98
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By balance, January 1, 1906....	\$	45,766.90	
Amount apportioned thereto....			738.24
Disbursements made	\$	14,563.49	
Balance, October 1, 1906.....		31,941.65	

\$	46,505.14	\$	46,505.14
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Lewiston Normal School Library Fund

By balance, January 1, 1905....	\$	43.65	
Amount apportioned thereto....			185.00
Disbursements made	\$	195.68	
Balance, December 31, 1905.....		32.97	

\$	228.65	\$	228.65
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By balance, January 1, 1906....	\$	32.97	
Amount apportioned thereto....			.44
Disbursements made	\$	21.98	
Balance, October 1, 1906.....		11.43	

\$	33.41	\$	33.41
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Albion Normal School Improvement Fund, 1903.

By balance, January 1, 1905....	\$	2,319.89	
Amount apportioned thereto....			9.00
Balance, December 31, 1905.....	\$	2,328.89	

\$	2,328.89	\$	2,328.89
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By balance, January 1, 1906....	\$	2,328.89	
Amount apportioned thereto....			28.72
Transferred	\$	2,357.61	

\$	2,357.61	\$	2,357.61
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Idaho Supreme Court Building and Library Fund.

By balance, January 1, 1905....	\$	1,012.00	
Disbursements made	\$	1,008.50	
Balance, December 31, 1905.....		3.50	

\$	1,012.00	\$	1,012.00
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By balance, January 1, 1906....	\$	3.50	
Transferred	\$	3.50	

\$	3.50	\$	3.50
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Bond Deficiency Fund, 1903.

By balance, January 1, 1905....	\$	2,201.77	
Amount apportioned thereto....			7.00
Disbursements made	\$	71.95	
Balance, December 31, 1905.....		2,136.82	

\$	2,208.77	\$	2,208.77
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By balance, January 1, 1906....	\$	2,136.82	
Amount apportioned thereto....			38.49
Transferred	\$	2,175.31	

\$	2,175.31	\$	2,175.31
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Idaho Industrial Reform School Fund, Act 1903.

Amount apportioned thereto....	\$	5,004.00
Disbursements made	\$	4,200.44
Balance, December 31, 1905.....		803.56
	\$	5,004.00
	\$	5,004.00

By balance, January 1, 1906....	\$	803.56
Amount apportioned thereto....		14.51
Transferred	\$	818.07
	\$	818.07
	\$	818.07

General Interest and Sinking Fund.

Amount apportioned thereto....	\$	12,652.54
Disbursements made	\$	3,127.80
Balance, December 31, 1905.....		9,524.74
	\$	12,652.54
	\$	12,652.54

By balance, January 1, 1906....	\$	9,524.74
Amount apportioned thereto....		76,003.90
Disbursements made	\$	79,394.82
Balance, October 1, 1906.....		6,133.82
	\$	85,528.64
	\$	85,528.64

University National Endowment Fund.

Amt. apportioned thereto, 1905.	\$	50,000.00
Disbursements made	\$	50,000.00
	\$	50,000.00
	\$	50,000.00

Amt. apportioned thereto, 1906.	\$	25,000.00
Disbursements made	\$	25,000.00
	\$	25,000.00
	\$	25,000.00

The University of Idaho Improvement Fund, 1905.

Amount apportioned thereto....	\$	41,512.40
Disbursements made	\$	3,796.08
Balance, December 31, 1905.....		37,716.32
	\$	41,512.40
	\$	41,512.40

By balance, January 1, 1906....	\$	37,716.32
Amount apportioned thereto....		630.72
Disbursements made	\$	15,949.53
Balance, October 1, 1906.....		22,397.51
	\$	38,347.04
	\$	38,347.04

Land Surveys Fund, 1905.

Amount apportioned thereto....	\$	30,509.00
Disbursements made	\$	6,742.00
Balance, December 31, 1905.....		23,767.00
	\$	30,509.00
	\$	30,509.00

By balance, January 1, 1906....	\$	23,767.00
Amount apportioned thereto....		430.11
Balance, October 1, 1906.....	\$	24,197.11
	\$	24,197.11
	\$	24,197.11

Lewiston State Normal School Building and Improvement Fund, 1905.

Amount apportioned thereto....	\$	31,134.30
Disbursements made	\$	15,913.51
Balance, December 31, 1905.....		15,220.79
	\$	31,134.30
	\$	31,134.30

By balance, January 1, 1906....	\$	15,220.79
Amount apportioned thereto....		135.56
Disbursements made	\$	14,150.30
Balance, October 1, 1906.....		1,206.05
	\$	15,356.35
	\$	15,356.35

Albion State Normal School Fund, 1905.

Amount apportioned thereto....	\$ 31,114.30	
Disbursements made	\$ 17,722.69	
Balance, December 31, 1905.....	13,391.61	
	\$ 31,114.30	\$ 31,114.30
By balance, January 1, 1906....	\$ 13,391.61	
Amount apportioned thereto....	100.82	
Disbursements made	\$ 11,345.33	
Balance, October 1, 1906.....	2,147.10	
	\$ 13,492.43	\$ 13,492.43

State Improvement Fund, 1905.

Amount apportioned thereto....	\$ 21,787.76	
Disbursements made	\$ 7,405.26	
Balance, December 31, 1905.....	14,382.50	
	\$ 21,787.76	\$ 21,787.76
By balance, January 1, 1906....	\$ 14,382.50	
Amount apportioned thereto....	164.21	
Disbursements made	\$ 9,953.04	
Balance, October 1, 1906.....	4,593.67	
	\$ 14,546.71	\$ 14,546.71

Soldiers' Home Improvement Fund, 1905.

Amount apportioned thereto....	\$ 14,517.84	
Disbursements made	\$ 10,007.12	
Balance, December 31, 1905.....	4,510.72	
	\$ 14,517.84	\$ 14,517.84
By balance, January 1, 1906....	\$ 4,510.72	
Amount apportioned thereto....	81.98	
Disbursements made	\$ 2,466.74	
Balance, October 1, 1906.....	2,125.96	
	\$ 4,592.70	\$ 4,592.70

Capitol Building Sinking Fund, 1905.

Amount apportioned thereto....	\$ 245.95	
Balance, December 31, 1905.....	\$ 245.95	
	\$ 245.95	\$ 245.95
By balance, January 1, 1906....	\$ 245.95	
Amount apportioned thereto....	4,959.96	
Disbursements made	\$ 1,000.10	
Balance, October 1, 1906.....	4,205.81	
	\$ 5,205.91	\$ 5,205.91

Idaho Industrial Reform School Fund, 1905.

Amount apportioned thereto....	\$ 20,756.70	
Disbursements made	\$ 12,483.23	
Balance, December 31, 1905.....	8,273.47	
	\$ 20,756.70	\$ 20,756.70
By balance, January 1, 1906....	\$ 8,273.47	
Amount apportioned thereto....	121.19	
Disbursements made	\$ 2,680.53	
Balance, October 1, 1906.....	5,714.13	
	\$ 8,394.66	\$ 8,394.66

Academy of Idaho Improvement Fund, 1905.

Amount apportioned thereto....	\$ 47,148.60	
Disbursements made	\$ 46,926.53	
Balance, December 31, 1905.....	222.07	
	\$ 47,148.60	\$ 47,148.60
By balance, January 1, 1906....	\$ 222.07	
Amount apportioned thereto....	2.34	
Disbursements made	\$ 135.07	
Balance, October 1, 1906.....	89.34	
	\$ 224.41	\$ 224.41

Northern Idaho Insane Asylum Building Fund, 1905.

Amount apportioned thereto....	\$ 31,124.30
Disbursements made	\$ 11,190.62
Balance, December 31, 1905.....	19,933.68

\$ 31,124.30	\$ 31,124.30
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By balance, January 1, 1906....	\$ 19,933.68
Amount apportioned thereto....	186.31
Disbursements made	\$ 18,135.41
Balance, October 1, 1906.....	1,984.58

\$ 20,119.99	\$ 20,119.99
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Intermountain Road Fund, 1905.

Amount apportioned thereto....	\$ 51,878.00
Disbursements made	\$ 13,314.26
Balance, December 31, 1905.....	38,563.74

\$ 51,878.00	\$ 51,878.00
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By balance, January 1, 1906....	\$ 38,563.74
Amount apportioned thereto....	650.56
Disbursements made	\$ 11,314.12
Balance, October 1, 1906.....	27,900.18

\$ 39,214.30	\$ 39,214.30
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Teacher's Institute Fund, 1905.

Amount apportioned thereto....	\$ 339.50
Balance, December 31, 1905.....	\$ 339.50

\$ 339.50	\$ 339.50
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By balance, January 1, 1906....	\$ 339.50
Amount apportioned thereto....	165.50
Disbursements made	\$ 523.55
Balance, October 1, 1906.....	81.45

\$ 505.00	\$ 505.00
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Live Stock Sanitary Fund, 1905.

Amount apportioned thereto....	\$ 15,977.16
Disbursements made	\$ 11,633.70
Balance, December 31, 1905.....	4,343.46

\$ 15,977.16	\$ 15,977.16
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By balance, January 1, 1906....	\$ 4,343.46
Amount apportioned thereto....	18,445.77
Disbursements made	\$ 21,525.89
Balance, October 1, 1906.....	1,263.34

\$ 22,789.23	\$ 22,789.23
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Recapitulation of Funds, Jan. 1, 1906.

General Fund	\$ 11,842.94
University Building Fund.....	219.74
Wagon Road Sinking Fund, Act 1893	2,014.85
Stock Brand Fund	362.00
Deficiency Bond Sinking Fund, Act 1903	5,670.84
Soldiers' Home Endowment Fund	6,726.75
Game Fund	20,522.72
General School Fund	7,770.96
Common School Fund	42,069.30
University Endowment Fund...	21,892.06
University Fund	13,139.94
Normal School Endowment Fund	4,634.86
Normal School Fund	21,501.94
School of Science Endowment Fund	3,989.15
School of Science Fund	6,252.68
Agricultural College Endowment Fund	171.00
Agricultural College Fund	489.48
Academy Endowment Fund....	1,157.09
Academy Fund	2,274.40
Industrial School Endowment Fund	2,077.09
Industrial School Fund.....	2,906.92

Insane Asylum Endowment Fund	\$ 5,291.24
Insane Asylum Fund	3,125.05
Penitentiary Endowment Fund.	244.74
Penitentiary Fund	1,437.56
Soldiers' Home Land Endowment Fund	1,433.19
Soldiers' Home Fund	1,284.55
Public Buildings Endowment Fund	42,886.01
Public Buildings Fund	7,298.12
Charitable Institutions Endowment Fund	643.09
Charitable Institutions Fund...	3,525.53
Carey Act Trust Fund	39,946.68
Library Fund	2,980.35
North Idaho Insane Asylum Endowment Fund	1,034.66
North Idaho Insane Asylum Fund	371.42
Lewiston State Law Library Fund	105.24
Penitentiary Improvement Fund	45,766.90
Lewiston Normal School Library Fund	32.97
Albion Normal School Improvement Fund, 1903.....	2,328.89
Idaho Supreme Court Building and Library Fund	3.50
Bond Deficiency Fund, 1903....	2,136.82
Idaho Industrial Reform School Fund; Act 1903.....	803.56
General Interest and Sinking Fund	9,524.74
The University of Idaho Improvement Fund, 1905	37,716.32
Land Surveys Fund, 1905	23,767.00
Lewiston State Normal School Building and Improvement Fund	15,220.79
Albion State Normal School Fund, 1905	13,391.61
State Improvement Fund, 1905..	14,382.50

Soldiers' Home Improvement Fund, 1905	\$ 4,510.72
Capitol Building Endowment Sinking Fund, 1905	245.95
Idaho Industrial Reform School Fund, 1905	8,273.47
Academy of Idaho Improvement Fund, 1905	222.07
North Idaho Insane Asylum Building Fund, 1905	19,933.68
Intermountain Road Fund, 1905	38,563.74
Teacher's Institute Fund, 1905..	339.50
Live Stock Sanitary Fund.....	4,343.46
Total in State Treasurer's hands.	\$530,802.33
	\$530,802.33 \$530,802.33

Recapitulation of Funds, Oct. 1, 1906.

General Fund	\$ 7,535.29
University Building Fund	491.71
Wagon Road Sinking Fund, Act 1893	2,982.74
Stock Brand Fund	625.48
Deficiency Bond Sinking Fund, Act 1903	4,833.86
Soldiers' Home Endowment Fund	952.40
Game Fund	25,961.14
General School Fund	7,326.28
Common School Fund	11,646.72
University Endowment Fund...	11,176.62
University Fund	21,206.03
Normal School Endowment Fund	8,264.86
Normal School Fund	13,081.66
School of Science Endowment Fund	5,607.91
School of Science Fund.....	1,552.63
Agricultural College Endowment Fund	752.60
Agricultural College Fund.....	187.95
Academy Endowment Fund....	1,797.58
Academy Fund	3,988.23

Industrial School Endowment Fund	\$ 637.58
Industrial School Fund	3,776.10
Insane Asylum Endowment Fund	21,669.75
Insane Asylum Fund	6,130.12
Penitentiary Endowment Fund..	244.74
Penitentiary Fund	2,961.15
Soldiers' Home Land Endowment Fund	223.52
Soldiers' Home Fund	3,204.45
Public Buildings Endowment Fund	82,545.72
Public Buildings Fund	13,042.59
Charitable Institutions Endowment Fund	113.18
Charitable Institutions Fund ..	2,272.87
Carey Act Trust Fund.....	56,303.56
Library Fund	3,819.21
North Idaho Insane Asylum Endowment Fund	1,095.15
North Idaho Insane Asylum Fund	1,463.41
Lewiston State Law Library Fund	712.48
Penitentiary Improvement Fund	31,941.65
Lewiston Normal School Library Fund	11.43
General Interest and Sinking Fund	6,133.82
The University of Idaho Improvement Fund, 1905	22,397.51
Land Surveys Fund, 1905.....	24,197.11
Lewiston State Normal School Building and Improvement Fund	1,206.05
Albion State Normal School Fund, 1905	2,147.10
State Improvement Fund, 1905.	4,593.67
Soldiers' Home Improvement Fund, 1905	2,125.96
Capitol Building Sinking Fund, 1905	4,205.81

Idaho Industrial Reform School Fund, 1905	\$ 5,714.13
Academy of Idaho Improvement Fund, 1905	89.34
North Idaho Insane Asylum Building Fund, 1905	1,984.58
Intermountain Road Fund, 1905	27,900.18
Teacher's Institute Fund, 1905..	81.45
Live Stock Sanitary Fund, 1905.	1,263.34
Total in State Treasurer's hands	\$466,180.40
	\$466,180.40 \$466,180.40

State and County License Accounts.

	Dr.	Cr.
For the year 1893		\$ 157.70
For the year 1894.....	\$ 1.01	
For the year 1895	115.40	
For the year 1896		291.95
For the year 1897		1,384.52
For the year 1898	2,263.53	
For the year 1899		4,264.89
For the year 1900		2,479.14
For the year 1901		2,243.78
For the year 1902		
Balance		3,368.86
Collected	589.00	
For the year 1903.....	1,037.99	
For the year 1905 .	{ Balance ...	24,914.00
	{ Collected .	21,936.50
For the year 1904 .	{ Charged ..	59,320.50
	{ Collected .	33,321.50
Balance due the State on above accounts, Dec. 31, 1905	39,160.51	
	\$ 98,425.44	\$ 98,425.44

State and County License Accounts.

	Dr.	Cr.
For the year 1893		\$ 157.70
For the year 1894\$	1.01	
For the year 1895	115.40	
For the year 1896		291.95
For the year 1897		1,384.52
For the year 1898	2,263.53	
For the year 1899		4,264.89
For the year 1900		2,479.14
For the year 1901		2,243.78
For the year 1902 { Balance ...		3,368.86
{ Collected ..	1,243.00	
For the year 1903	1,037.99	
For the year 1904 { Balance ...		2,977.50
{ Collected ..	2,241.00	
For the year 1905 { Balance ...		25,999.00
{ Collected ..	25,839.00	
For the year 1906 { Charged ...		55,492.50
{ Collected ..	27,433.50	
Balance due the State on above accounts, Oct. 1, 1906	38,485.41	
	\$ 98,659.84	\$ 98,659.84

Fish and Game License Accounts.

For the year 1903 { Balance ...	\$ 30,843.30	
{ Collected ..\$	6,386.00	
For the year 1904 { Balance ...		76,918.35
{ Collected ..	77,062.35	
For the year 1905 { Charged ...		56,100.00
{ Collected ..	14,711.80	
Balance due the State on above accounts, Dec. 31, 1905	65,701.50	
	\$163,861.65	\$163,861.65

Fish and Game License Accounts.

	Dr.	Cr.
For the year 1903 { Balance ...		\$ 24,457.30
{ Collected ..\$	100.00	
For the year 1904 { Balance ...		144.00
{ Collected ..	567.50	
For the year 1905 { Balance ...		41,388.20
{ Collected ..	40,705.00	
For the year 1906 { Charged ..		45,250.00
{ Collected ..	12,818.70	
Balance due the State on above accounts, Oct. 1, 1906	56,760.30	
	\$111,095.50	\$111,095.50

Fish and Game Warden's Account for the years 1903 and 1904.

Balance Jan. 1, 1905	\$ 1,667.40	
Collected		\$ 1,542.90
Balance Dec. 31, 1905		124.50
	\$ 1,667.40	\$ 1,667.40
Balance Jan. 1, 1906	\$ 124.50	
Balance Oct. 1, 1906		\$ 124.50
	\$ 124.50	\$ 124.50

Fish and Game Warden's Account for the Years 1905 and 1906.

Licenses	\$ 56,100.00	
Collected		\$ 14,711.80
Balance Dec. 31, 1905		41,388.20
	\$ 56,100.00	\$ 56,100.00
Balance Jan. 1, 1906	\$ 41,388.20	
Licenses	45,250.00	
Collected		\$ 53,523.70
Balance Oct. 1, 1906		33,114.50
	\$ 86,638.20	\$ 86,638.20

Insurance Commissioner's Account for the Years 1903 and 1904.

	Dr.	Cr.
Balance Jan. 1, 1905	\$ 6,433.00	
Licenses	11,050.00	
Collected		\$ 15,174.00
Balance Dec. 31, 1905		2,309.00
	\$ 17,483.00	\$ 17,483.00

Balance Jan. 1, 1906	\$ 2,309.00	
Balance Oct. 1, 1906		\$ 2,309.00
	\$ 2,309.00	\$ 2,309.00

Insurance Commissioner's Account for the Years 1905 and 1906.

Licenses	\$ 11,142.00	
Collected		\$ 6,641.00
Balance Dec. 31, 1905		4,501.00
	\$ 11,142.00	\$ 11,142.00

Balance Jan. 1, 1906	\$ 4,501.00	
Licenses	16,550.00	
Collected		\$ 17,172.00
Balance Oct. 1, 1906		3,879.00
	\$ 21,051.00	\$ 21,051.00

Poll Tax Accounts.

For the year 1893	\$ 1.16	\$ 468.39
For the year 1894		1,299.47
For the year 1895	3.50	986.65
For the year 1896	6.97	765.00
For the year 1897	1,589.13	
For the year 1898	29.13	1,564.04
For the year 1899		6,710.83
Balance due the State on above accounts, Dec. 31, 1905	10,164.49	
	\$ 11,794.38	\$ 11,794.38

Poll Tax Accounts.

	Dr.	Cr.
For the year 1893		\$ 467.23
For the year 1894		1,299.47
For the year 1895		983.15
For the year 1896		758.03
For the year 1897	\$ 1,822.46	
For the year 1898		1,301.57
For the year 1899		6,160.83
Balance due the State on above accounts, Oct. 1, 1906	9,147.82	
	\$ 10,970.28	\$ 10,970.28

SCHOOL, UNIVERSITY AND SPECIAL LAND GRANTS ACCOUNTS.*School Lands.*

	Dr.	Cr.
Balance Jan. 1, 1905	\$ 3,961.39	
Cash	172,833.23	
Receipts		114,373.43
Balance Dec. 31, 1905		62,421.19
	\$176,794.62	\$176,794.62
Balance Jan. 1, 1906	\$ 62,421.19	
Cash	280,275.62	
Receipts		\$315,974.42
Balance Oct. 1, 1906		26,722.39
	\$342,696.81	\$342,696.81

University Lands.

	Dr.	Cr.
Balance Jan. 1, 1905		\$ 12,146.85
Cash	\$ 14,942.54	
Receipts		11,794.00
Balance Dec. 31, 1905	8,998.31	
	<u>\$ 23,940.85</u>	<u>\$ 23,940.85</u>

Balance Jan. 1, 1906		\$ 8,998.31
Cash	\$ 10,920.40	
Receipts		12,124.12
Balance Oct. 1, 1906	10,202.03	
	<u>\$ 21,122.43</u>	<u>\$ 21,122.43</u>

Normal School Lands.

Balance Jan. 1, 1905	\$ 1,265.40	
Cash	8,995.59	
Receipts		\$ 3,043.56
Balance Dec. 31, 1905		7,217.43
	<u>\$ 10,260.99</u>	<u>\$ 10,260.99</u>

Balance Jan. 1, 1906	\$ 7,217.43	
Cash	5,427.58	
Receipts		\$ 11,346.64
Balance Oct. 1, 1906		1,298.37
	<u>\$ 12,645.01</u>	<u>\$ 12,645.01</u>

School of Science Lands.

Balance Jan. 1, 1905	\$ 3,200.17	
Cash	4,801.52	
Receipts		\$ 220.40
Balance Dec. 31, 1905		7,781.29
	<u>\$ 8,001.69</u>	<u>\$ 8,001.69</u>

Balance Jan. 1, 1906	\$ 7,781.29	
Cash	11,403.24	
Receipts		\$ 15,443.09
Balance Oct. 1, 1906		3,741.44
	<u>\$ 19,184.53</u>	<u>\$ 19,184.53</u>

Agricultural College Lands.

Balance Jan. 1, 1905	\$	33.00
Cash	\$ 1,807.47	
Receipts		1,036.53
Balance Dec. 31, 1905		737.94
	<u>\$ 1,807.47</u>	<u>\$ 1,807.47</u>

Balance Jan. 1, 1906	\$ 737.94	
Cash	5,505.16	
Receipts		\$ 5,809.66
Balance Oct. 1, 1906		433.44
	<u>\$ 6,243.10</u>	<u>\$ 6,243.10</u>

Insane Asylum Lands.

Balance Jan. 1, 1905	\$	258 35
Cash	\$ 1,046.36	
Receipts		816.45
Balance Dec. 31, 1905		28.44
	<u>\$ 1,074.80</u>	<u>\$ 1,074.80</u>

Balance Jan. 1, 1906	\$	28.44
Cash	\$ 2,852.12	
Receipts		923.85
Balance Oct. 1, 1906		1,899.83
	<u>\$ 2,852.12</u>	<u>\$ 2,852.12</u>

Penitentiary Lands.

	Dr.	Cr.
Balance Jan. 1, 1905	\$ 425.00	
Cash	68.30	
Receipts		\$ 40.00
Balance Dec. 31, 1905		453.30
	<u>\$ 493.30</u>	<u>\$ 493.30</u>

Balance Jan. 1, 1906	\$ 453.30	
Cash	24.40	
Receipts		\$ 42.70
Balance Oct. 1, 1906		435.00
	<u>\$ 477.70</u>	<u>\$ 477.70</u>

Public Buildings Lands.

	Dr.	Cr.
Balance Jan. 1, 1905		\$ 1,383.65
Cash	\$ 38,711.05	
Receipts		33,074.50
Balance Dec. 31, 1905		4,252.90
	\$ 38,711.05	\$ 38,711.05

Balance Jan. 1, 1906	\$ 4,252.90	
Cash	7,696.54	
Receipts		\$ 13,267.87
Balance Oct. 1, 1906	1,318.43	
	\$ 13,267.87	\$ 13,267.87

Charitable Institutions Lands.

Cash	\$ 3,725.36	
Receipts		\$ 2,214.96
Balance Dec. 31, 1905		1,510.40
	\$ 3,725.36	\$ 3,725.36

Balance Jan. 1, 1906	\$ 1,510.40	
Cash	3,017.21	
Receipts		\$ 4,242.41
Balance Oct. 1, 1906		285.20
	\$ 4,527.61	\$ 4,527.61

State Board of Land Commissioners Account, 1905.

Cash		\$157,353.92
Land receipts	\$ 81,517.79	
Balance Dec. 31, 1905	75,836.13	
	\$157,353.92	\$157,353.92

Balance Jan. 1, 1906		\$ 75,836.13
Cash		327,086.27
Land receipts	\$379,097.63	
Balance Oct. 1, 1906	23,824.77	
	\$402,922.40	\$402,922.40

*Revenue Accounts, 1905 and 1906.
(Delinquent, Prior to 1895.)*

	Dr.	Cr.
Balance Jan. 1, 1905		\$ 38,895.10
Collected	\$ 3,071.50	
Balance Dec. 31, 1905	35,823.60	
	\$ 38,895.10	\$ 38,895.10

Balance Jan. 1, 1906		\$ 35,823.60
Collected	\$ 16,570.92	
Balance Oct. 1, 1906	19,252.68	
	\$ 35,823.60	\$ 35,823.60

General Tax Levies, 1895-1906.

Balance Jan. 1, 1905		\$307,136.60
Collected	\$286,155.88	
Levy		350,000.00
Balance Dec. 31, 1905	370,980.72	
	\$657,136.60	\$657,136.60

Balance Jan. 1, 1906		\$370,980.72
Collected	\$353,911.72	
Levy		350,000.00
Transfers		590.40
Balance Oct. 1, 1906	367,659.40	
	\$721,571.12	\$721,571.12

University Tax Levy.

Balance Jan. 1, 1905	\$ 36.47	
Collected	218.49	
Balance Dec. 31, 1905		\$ 254.96
	\$ 254.96	\$ 254.96

Balance Jan. 1, 1906	\$ 254.96	
Collected	292.33	
Transfers		\$ 317.85
Balance Oct. 1, 1906		229.44
	\$ 547.29	\$ 547.29

Wagon Road Tax Levy.

	Dr.	Cr.
Balance Jan. 1, 1905		\$ 25,447.01
Collected	\$ 21,458.98	
Levy		22,560 56
Balance Dec. 31, 1905	26,548.59	
	\$ 48,007.57	\$ 48,007.57
Balance Jan. 1, 1906		\$ 26,548.59
Collected	\$ 26,887.43	
Levy		25,193.48
Transfers		24.47
Balance Oct. 1, 1906	24,879.11	
	\$ 51,766.54	\$ 51,766.54
<i>Industrial School Tax Levy.</i>		
Balance Jan. 1, 1905		\$ 2,638.03
Collected	\$ 2,830.37	
Levy		3,007.89
Balance Dec. 31, 1905	2,815.55	
	\$ 5,645.92	\$ 5,645.92
Balance Jan. 1, 1906		\$ 2,815.55
Collected	\$ 2,941.56	
Levy		130.92
Transfers		11.81
Balance Oct. 1, 1906	16.72	
	\$ 2,958.28	\$ 2,958.28
<i>Deficiency Bond Tax, 1903 Levy.</i>		
Balance Jan. 1, 1905		\$ 6,709.44
Collected	\$ 6,621.09	
Balance Dec. 31, 1905	88.35	
	\$ 6,709.44	\$ 6,709.44
Balance Jan. 1, 1906		\$ 88.35
Collected	\$ 67.48	
Transfers		62
Balance Oct. 1, 1906	21.49	
	\$ 88.97	\$ 88.97

Public Buildings Endowment Fund Tax, 1905 Levy.

	Dr.	Cr.
Levy		\$ 4,506.06
Collected	\$ 140.05	
Balance Dec. 31, 1905	4,366.01	
	\$ 4,506.06	\$ 4,506.06
Balance Jan. 1, 1906		\$ 4,366.01
Collected	\$ 4,410.42	
Levy		4,998.53
Balance Oct. 1, 1906	4,954.12	
	\$ 9,364.54	\$ 9,364.54
<i>General Interest and Sinking Fund Tax, 1905 Levy.</i>		
Levy		\$ 75,199.45
Collected	\$ 1,737.61	
Balance Dec. 31, 1905	73,461.84	
	\$ 75,199.45	\$ 75,199.45
Balance Jan. 1, 1906		\$ 73,461.84
Collected	\$ 72,245.77	
Levy		83,980.48
Balance Oct. 1, 1906	85,196.55	
	\$157,442.32	\$157,442.32
<i>Live Stock Sanitary Fund Tax, 1905 Levy.</i>		
	Dr.	Cr.
Levy		\$ 13,675.94
Collected	\$ 602.28	
Balance Dec. 31, 1905	13,073.66	
	\$ 13,675.94	\$ 13,675.94
Balance Jan. 1, 1906		\$ 13,073.66
Collected	\$ 14,259.44	
Levy		13,323.34
Transfers		243.84
Balance Oct. 1, 1906	12,381.40	
	\$ 26,640.84	\$ 26,640.84

Abstract of Delinquent County Accounts for Taxes Prior to 1895.

Dr.	Counties.	Cr.
\$ 650.99	Ada	
1,328.03	Alturas	
351.43	Bear Lake	
3,774.62	Bingham	
376.05	Boise	
398.15	Canyon	
322.05	Cassia	
3,051.11	Custer	
2,831.80	Elmore	
1,361.56	Fremont	\$ 1,361.56
1,338.32	Idaho	236.20
2,439.86	Kootenai	163.00
9,442.66	Latah	9.72
1,051.98	Lemhi	275.51
1,224.40	Logan	
2,186.28	Nez Perce	797.42
	Oneida	938.18
1,357.09	Owyhee	207.06
4,373.17	Shoshone	2.73
1,973.73	Washington	18.30
\$ 39,833.28	Total	\$ 4,009.68
Balance due the State, Dec. 31, 1905		35,823.60

Abstract of Delinquent County Accounts for Taxes Prior to 1895.

\$ 650.99	Ada	\$ 650.99
1,328.03	Alturas	
351.43	Bear Lake	351.43
3,774.62	Bingham	
376.05	Boise	
398.15	Canyon	398.15
322.05	Cassia	322.05
3,051.11	Custer	1,285.86
2,831.80	Elmore	
1,102.12	Idaho	1,092.92
2,276.86	Kootenai	2,276.86
9,432.94	Latah	4,631.81

Dr.	Counties.	Cr.
\$ 776.47	Lemhi	\$ 776.47
1,224.40	Logan	
1,388.86	Nez Perce	1,388.86
	Oneida	938.18
1,150.03	Owyhee	1,150.03
4,370.44	Shoshone	290.06
1,955.43	Washington	1,955.43
\$ 36,761.78	Total	\$ 17,509.10
Balance due the State Oct. 1, 1906		\$ 19,252.68

County Accounts—Balance December 1, 1905.

Public Build- ings Sinking Fund Tax	General In- terest and Sinking Fund Tax	General Tax Levy	University Tax Levy	Wagon Road Tax Levy	Industrial School Tax Levy	Deficiency Bond Tax Levy	Livestock Sanitary Tax Levy	COUNTIES	Public Build- ing Sinking Fund Tax	General In- terest and Sinking Fund Tax	General Tax Levy	University Tax Levy	Wagon Road Tax Levy	Industrial School Tax Levy	Deficiency Bond Tax Levy	Livestock Sanitary Tax Levy
\$ 559 89	\$9,331 59	\$45,625 85	.....	\$3,132 90	\$ 314 45	\$ 48 97	\$ 954 26	Ada.....	.....	.....	.....	.....	.....	.....	.....	.....
225 90	3,865 11	21,849 06	.....	1,159 53	155 22	.....	496 91	Bannock.....	.....	.....	.....	.....	.....	.....	\$ 0 62	.....
103 50	1,725 16	8,144 72	\$ 11 83	585 50	69 00	.....	300 32	Bear Lake.....	.....	.....	.....	.....	.....	.....	.....	.....
255 52	4,258 75	19,624 01	.....	1,277 62	170 35	.....	404 90	Bingham.....	.....	.....	.....	.....	.....	.....	.....	.....
165 81	2,763 59	19,344 15	88 50	1,855 05	110 53	.....	1,511 29	Blaine.....	.....	.....	.....	.....	.....	.....	.....	.....
71 09	1,342 58	6,554 32	.....	359 32	47 45	34 30	20 82	Boise.....	.....	.....	\$ 27 79	.....	.....	.....	.....	.....
278 16	4,636 14	23,542 48	.....	1,611 01	185 44	.....	852 95	Canyon.....	.....	.....	.....	.....	.....	.....	.....	.....
164 75	2,745 91	10,255 85	27 11	1,029 92	109 83	.....	934 73	Cassia.....	.....	.....	.....	.....	.....	.....	.....	.....
60 44	1,007 44	5,502 26	13 08	282 51	22 62	3 50	292 84	Custer.....	.....	.....	.....	.....	.....	.....	.....	.....
98 81	1,646 97	9,694 24	.....	573 72	70 40	11 40	982 86	Elmore.....	.....	.....	18 92	.....	.....	.....	.....	.....
269 90	4,495 40	15,182 95	.....	1,349 52	179 93	.....	477 79	Fremont.....	.....	.....	.....	.....	.....	.....	.....	.....
147 10	2,866 90	11,093 84	.....	712 13	93 40	.....	424 48	Idaho.....	.....	.....	15 15	.....	.....	.....	.....	.....
284 11	4,741 91	30,628 00	50 55	2,049 82	186 02	01	79 94	Kootenai.....	.....	.....	.....	.....	.....	.....	14 42	.....
282 63	4,710 50	22,278 32	.....	1,321 96	183 86	.....	260 74	Latah.....	.....	.....	179 03	.....	.....	.....	.....	.....
56 09	1,076 51	7,414 48	.....	266 95	29 05	16 44	208 71	Lemhi.....	.....	.....	.....	.....	.....	.....	.....	.....
92 86	1,547 80	7,241 00	.....	464 34	61 91	.....	325 68	Lincoln.....	.....	.....	10 01	.....	.....	.....	31 27	.....
433 79	7,105 06	34,419 59	102 34	2,654 44	274 34	.....	519 16	Nez Perce.....	.....	.....	31 24	.....	.....	.....	.....	.....
143 53	2,392 20	15,467 15	.....	749 51	95 68	.....	702 85	Oneida.....	.....	.....	.....	.....	.....	.....	.....	.....
102 47	1,707 97	9,900 65	12 36	829 43	76 30	20 00	1,489 25	Owyhee.....	.....	.....	.....	.....	.....	.....	.....	.....
351 44	5,857 34	30,748 18	.....	2,882 07	234 29	.....	24 32	Shoshone.....	.....	.....	290 06	.....	.....	.....	.....	.....
218 22	3,637 01	16,474 62	11 47	1,401 34	145 48	.....	1,808 90	Washington.....	.....	.....	.....	.....	.....	.....	.....	.....
\$4,366 01	\$73,461 84	\$370,980 72	\$317 24	\$26,548 59	\$2,815 55	\$134.66	\$13,073 66	.....	.....	.....	\$572 20	.....	.....	.....	\$46 31	.....

REPORT OF STATE AUDITOR.

County Treasurers' Balance for December, 1905.

LICENSE ACCOUNT			License	Poll	Land	COUNTY TREASURERS	License	Poll	Land	POLL TAX ACCOUNTS		
Dr.	Cr.	Year								Year	Dr.	Cr.
.....	\$ 157 70	1893	\$ 3,075 68	\$ 592 85	\$ 13 62	Ada.....	.....	.....	.....	1893	.....	\$ 467 23
\$ 1 01	.....	1894	4,574 18	1,627 22	.....	Alturas.....	\$ 24 90	\$ 0 17	\$ 97 35	1894	.....	1,299 47
115 40	.....	1895	2,248 53	109 69	207 60	Bannock.....	.....	.....	.....	1895	.....	983 15
.....	291 95	1896	3,626 65	.....	52 55	Bear Lake.....	.....	264 26	.....	1896	.....	758 03
.....	1,384 52	1897	3,381 20	882 06	2 03	Bingham.....	.....	6 46	.....	1897	\$1,589 13	.....
2,263 53	.....	1898	.....	.....	.....	Blaine.....	.....	.....	.....	1898	.....	1,534 91
.....	4,264 89	1899	2,934 05	361 32	1,488 57	Boise.....	117 40	.....	.....	1899	.....	6,710 83
.....	2,479 14	1900	623 10	647 48	2,974 03	Canyon.....	.....	.....	48 74	\$1,589 13 \$11,753 62		
.....	2,243 78	1901	8,341 48	1,123 87	65 10	Cassia.....	.....	.....	71 34			
.....	3,368 86	1902	567 86	989 36	.....	Custer.....	.....	.....	366 57	LAND ACCOUNTS		
1,037 99	.....	1903	3,670 02	751 65	728 00	Elmore.....	.....	.....	24			
.....	2,977 50	1904	497 09	.....	.....	Fremont.....	.....	39 33	422 49		Dr.	Cr.
.....	25,999 00	1905	830 63	25 98	.....	Idaho.....	.....	.....	26 23		.....	.....
.....	1,016 00	Cert Auth	702 23	109 14	.....	Kootenai.....	.....	.....	4,932 56	Sch. Ld.	\$62,421 19	.....
.....	115 00	Ben. Per	454 83	246 08	475 76	Latah.....	.....	.....	.....	Uni. Ld.	.....	\$8,998 31
.....	24,407 30	F. & G. '03	519 61	.....	.....	Lemhi.....	.....	.....	.....	Nor. Sch.	7,217 43	.....
144 00	.....	F. & G. '04	.....	505 83	.....	Lincoln.....	.....	153 17	.....	Sci. Sch.	7,781 29	.....
.....	41,388 20	F. & G. '05	17,360 83	106 83	199 70	Logan.....	.....	.....	.....	Ag. Col.	737 94	.....
.....	.....	.....	223 50	177 96	.....	Nez Perce.....	.....	.....	.....	In. Asyl.	.....	28 44
\$3,561 93	\$110,093 84	.....	1,580 60	116 64	.....	Oneida.....	.....	.....	.....	Pen. Ld.	453 30	.....
.....	.....	.....	2,878 44	2,286 20	210 99	Owyhee.....	.....	.....	.....	Pb. Bldg.	4,252 90	.....
.....	.....	.....	261 00	.....	.....	Shoshone.....	.....	.....	.....	Char. In	1,510 40	.....
.....	.....	.....	4,501 00	.....	.....	Washington.....	.....	32 28	.....	Ac. Ld.	36 00	.....
.....	.....	.....	2,309 00	.....	.....	Insurance Com'r, E. L. Liggett	.....	.....	.....	.....	.....	.....
.....	.....	.....	124 50	.....	.....	Insurance Com'r, Myers	.....	.....	.....	.....	.....	.....
.....	.....	.....	41,388 20	.....	.....	Game Warden, W. V. Irons	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	State Board of Land Comm'r's	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	Game Warden, W. N. Stephens	.....	.....	.....	.....	.....	.....
.....	.....	.....	\$106,674 21	\$10,660 16	\$6,417 95	.....	\$142 30	\$495 67	\$81,801 65	.....	.....	.....
.....												
.....	.....	.....	\$3,561 93	\$1,589 13	\$84,410 45	.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	License	\$110,093 84	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	Poll	.....	\$11,753 62	\$ 9,026 75	.....	.....	.....
.....	.....	.....	.....	.....	.....	Land	.....	.....	.....	.....	.....	.....
.....	.....	.....	\$110,236 14	\$12,249 29	\$90,828 40	.....	\$110,236 14	\$12,249 29	\$90,828 40	.....	.....	.....

REPORT OF STATE AUDITOR.

County Accounts—Balance October 1, 1906.

County Accounts—Balance October 1, 1900.

Public Build- ing Fund Tax	General Inter- est and Sinking Fund	General Prior to 1895	General Tax Since 1895	University Tax	Wagon Road Tax	Industrial School Tax	Deficiency Bond Tax Levy	Live Stock Sanitary Tax	COUNTIES	Public Build- ing Sinking Fund	General Inter- est and Sinking Fund Tax	General Prior to 1895	General Since 1895	University Tax	Wagon Road Tax	Industrial School Tax	Delinquency Bond Tax Levy	Live Stock Sanitary Tax
573 23	\$10,899 31	\$ 1,328 03	\$46,039 14		\$3,002 26	\$60 47		\$1,144 12	Ada.....									
250 37	4,172 92		19,282 08		1,251 87			349 68	Alturas.....									
103 98	1,733 03		7,709 07	\$ 11 83	519 90			191 21	Bannock.....									
256 20	4,270 13	3,774 62	20,381 59		1,281 04			435 63	Bear Lake.....									
165 49	3,091 55		16,191 88		827 46	8 42		1,443 10	Bingham.....									
85 74	2,487 60	376 05	6,717 80		434 72	1 78	\$33 51	131 90	Blaine.....									
297 82	4,963 21		20,928 12		1,489 11			1,002 92	Boise.....									
227 28	3,454 86		12,492 67		1,136 46	1 40		846 63	Canyon.....									
65 24	790 74	1,765 25	4,546 97	13 08	305 51		3 17	248 59	Cassia.....					\$ 18 92				
97 57	1,626 26	2,831 80	9,195 00		567 51	1 79	11 44	491 20	Custer.....									
280 26	4,671 02		19,792 85		1,401 30			520 87	Elmore.....									
180 94	4,098 25	9 20	13,371 65		904 71			548 97	Fremont.....					15 15				
375 78	6,263 09		30,141 12		1,923 14	01		187 14	Idaho.....					179 03		2 47	\$14 42	
285 04	4,752 54	4,801 13	20,484 38		1,302 20			216 62	Kootenai.....									
83 82	1,397 12		7,472 01		365 45			307 62	Latah.....					10 01				
110 61	1,843 54		7,010 25		553 06			304 98	Lemhi.....							53 88	31 27	
		1,224 40						535 10	Lincoln.....									
			36,875 87		2,571 18			613 62	Logan.....					31 24				
565 30	8,857 52		14,280 76		785 03			1,766 14	Nez Perce.....			\$938 18						
150 63	2,510 61		10,304 24		904 40	16 31	19 06	30 73	Oneida.....									
122 18	2,036 54		27,879 26		2,317 10			1,047 63	Owyhee.....									
463 42	7,723 66	4,080 38	16,616 59		1,035 70				Shoshone.....									
213 22	3,552 55								Washington.....									
954 12	\$85,196 55	\$20,190 86	\$367,713 30	\$24 91	\$24,879 11	\$90 18	\$67 18	\$12,381 40	Accounts.....	\$4,594 12	\$85,196 55	\$19,252 68	\$367,713 30	\$254 35	\$24,879 11	\$73 46	\$45 69	\$12,381 40
				229 44												\$16 72	\$21 49	
954 12	\$85,196 55	\$20,190 86	\$367,713 30	\$254 35	\$24,879 11	\$90 18	\$67 18	\$12,381 40		\$4,594 12	\$85,196 55	\$20,190 86	\$367,713 30	\$254 35	\$24,879 11	\$90 18	\$67 18	\$12,381 40

County Treasurers' Balance October 1, 1906.

LICENSE ACCOUNT			License	Poll	Land	COUNTY TREASURERS	License	Poll	Land	POLL TAX ACCOUNT		
Dr.	Cr.	Year								Year	Dr.	Cr.
\$ 1 01	\$ 157 70	1893	\$ 2,898 18	\$ 592 85	\$ 13 62	Ada	\$ 24 90	\$ 0 17		1893		\$ 467 23
115 40		1894				Alturas				1894		1,299 47
		1895	4,596 18	1,627 22		Bannock			\$ 97 35	1895		983 15
	291 95	1896	2,285 03	109 69	207 60	Bear Lake				1896		758 03
	1,384 52	1897	2,529 15		52 55	Bingham		264 26		1897	\$ 1,822 46	
2,263 53		1898	4,351 70	882 06	2 03	Blaine				1898		1,301 57
	4,264 89	1899	677 60		1,494 57	Boise		6 46		1899		6,160 83
	2,479 14	1900	2,139 05	361 32	2,974 03	Canyon						
	2,243 78	1901	568 10	367 48	65 10	Cassia						
	2,125 86	1902	6,160 98	457 20		Custer						
1,037 99		1903	503 86	639 36		Elmore						
	736 50	1904	3,877 02	751 65		Fremont						
	160 00	1905	1,025 09			Idaho						
	28,059 00	1906	2,143 63	25 98	728 00	Kootenai		39 33				
	24,357 30	F. & G. '03	718 73	109 14		Latah			24			
		F. & G. '04	577 33	246 08	475 76	Lemhi			351 36			
	683 20	F. & G. '05	423 61			Lincoln		153 17	26 23			
	32,431 30	F. & G. '06		505 83		Logan						
	2,139 00	Cert Auth	17,206 33	106 83		Nez Perce			4,932 56			
	128 00	Ben. Per	150 00	177 96	199 70	Oneida						
			1,688 10	116 64		Owyhee						
			2,944 94	2,286 20		Shoshone						
			638 00		210 99	Washington						
			2,309 00			Insurance Com'r, Myer						
			3,879 00			Insurance Com'r, Liggett						
			124 50			Game Warden, Irons						
			33,114 50			Game Warden, Stephens						
						State Board Land Com'rs			23,824 77			
			\$ 97,529 61	\$ 9,643 49	\$ 6,423 95		\$ 24 90	\$ 495 67	\$29,719 16			
			\$ 4,129 43			License	\$101,634 14					
				\$ 1,822 46		Poll		\$10,970 28				
					\$34,815 67	Land			\$11,520 46			
			\$101,659 04	\$11,465 95	\$41,239 62		\$101,659 04	\$11,365 95	\$41,239 62			

*List of Appropriations Made By the Eighth Session of the
Idaho State Legislature.*

Office.	Amount.
Governor	\$ 16,200.00
Treasurer	12,600.00
Auditor	15,800.00
Attorney General	13,700.00
Superintendent of Public Instruction.....	9,800.00
Secretary of State	20,110.00
Supreme Court	45,050.00
District Courts	65,250.00
Penitentiary	85,000.00
Insane Asylums	101,500.00
Capitol Building (maintenance).....	10,000.00
Land Department	50,000.00
Adjutant General	7,000.00
Soldiers' Home	17,150.00
Legislature	50,000.00
Commissioner of I. L. & S.	12,000.00
State Engineer	11,500.00
Librarian	1,800.00
Lewiston State Law Library	1,136.50
Mine Inspector	7,600.00
Normal Schools	34,500.00
University	26,500.00
Academy of Idaho	31,200.00
Industrial Training School	14,200.00
Board of Horticulture	12,500.00
Pure Food Commission	8,500.00
Deaf, Dumb and Blind	18,000.00
Sheep Inspector	500.00
Board of Pardons and Canvassing Board....	300.00
Board of Equalization	500.00
Official Bonds	1,500.00
Insurance Premiums	1,500.00
Serving Requisitions	2,000.00
Insurance Commissioner	9,100.00
Traveling Library Commission	5,500.00
Deficiency of 1903-1904 (H. B. No. 232)....	45,346.75
Relief of Mary A. Wright (H. B. No. 171)....	620.00
Relief of W. M. Pipkin (S. B. No. 96).....	98.00

State Veterinarian	\$ 3,600.00
For the Relief of District Judges	1,088.50
Relief of Clearwater County Officials	3,200.25
Expenses of Water Commission, 1903-4-5-6....	500.00
Vault and Safe	7,500.00
Repairing Statue of George Washington.....	300.00
Lewis & Clark Exposition (H. B. No. 201)...	35,000.00
Bank Commissioner	6,000.00

\$822,750.00

*Statement of Receipts and Disbursements of the State
Auditor and Ex-Officio State Recorder of Brands in
Carrying Out the Requirements of Senate Bill No.
61, Passed at the Eighth Session of the Legislature
of the State of Idaho, and Approved March 7th,
1905.*

Receipts on account of fees from	
March 7th, 1905 to October	
1st, 1906	\$ 2,570.00
Clerk hire	\$ 1,332.00
Postage and express	116.90
Supplies	495.62
Balance October 1, 1906	625.48
	<u>\$ 2,570.00</u>
	<u>\$ 2,570.00</u>

Estimate of Expenditures for the Years 1907 and 1908.

To meet the expenses of the Ninth Session of the Legislature	\$ 50,000.00
To meet the expenses of the Executive De- partments of the State Government	160,000.00
To meet the expenses of the offices and Boards connected with the State's Government...	175,000.00
To meet the expenses of the Judicial Depart- ment of the State's Government.....	105,000.00
To meet the expenses of the Educational, Char- itable, Reformatory and Penal Institu- tions	390,000.00
To meet the expenses of miscellaneous require- ments	35,000.00

\$915,000.00

Suggested Revenues.

From gross tax levies	\$800,000.00
From sales of licenses	60,000.00
From fees of officers	40,000.00
From premium taxes	35,000.00
From all other sources	10,000.00
	\$945,000.00

Bonded Indebtedness of the State of Idaho, Dec. 31, 1905.

Insane Asylum Improvement Bonds, series 1895	\$ 25,000.00
Lewiston Normal School Bonds, series 1901..	8,000.00
Idaho Improvement Bonds, series 1901.....	50,000.00
Academy of Idaho Bonds, series 1901.....	25,000.00
Wagon Road Bonds, series 1893.....	64,000.00
Refunding Bonds, series 1901.....	108,000.00
Normal School Bonds, series 1895.....	75,000.00
Lewiston Normal School Bonds, series 1899..	7,500.00
Albion State Normal School Bonds, series 1901	13,000.00
Deficiency Funding Bonds, series 1901	102,000.00
Deficiency Funding Bonds, series 1901.....	7,000.00
Idaho State Deficiency Bonds, series 1901...	50,000.00
Academy of Idaho Improvement Bonds, series 1903	30,000.00
Albion State Normal School Improvement Bonds, series 1903	12,000.00
Idaho Supreme Court Building and Improvement Bonds, series 1903.....	15,000.00
Idaho Industrial Reform School Bonds, series 1903	50,000.00
Idaho Improvement Bonds, series 1903.....	43,000.00
Idaho State Penitentiary, series 1903.....	4,000.00
State Improvement Bonds, series 1905.....	21,000.00
Idaho Soldiers' Home Improvement Bonds, series, 1905	14,000.00
Land Surveys' Bonds, series 1905	30,000.00
Reform School Improvement Bonds, series 1905	20,000.00
Capitol Building Bonds, series 1905	50,000.00

Academy of Idaho Improvement Bonds, series 1905	\$ 45,500.00
University of Idaho Improvement Bonds, series 1905	40,000.00
North Idaho Insane Asylum Building Bonds, Series 1905	30,000.00
Idaho Lewiston State Normal School Bonds, series 1905	30,000.00
State Wagon Road Bonds, series 1905.....	50,000.00
Albion State Normal School Bonds, series 1905	\$ 30,000.00
Idaho State Penitentiary Improvement Bonds, series 1905	50,000.00
Total	\$1,099,000.00

Bonded Indebtedness of the State of Idaho, Oct. 1, 1906.

Lewiston Normal School Bonds, series 1901 ..	\$ 8,000.00
Idaho Improvement Bonds, series 1901.....	50,000.00
Academy of Idaho Bonds, series 1901.....	25,000.00
Wagon Road Bonds, series 1893.....	41,000.00
Refunding Bonds, series 1901.....	108,000.00
Normal School Bonds, series 1895.....	53,000.00
Lewiston Normal School Bonds, series 1899..	7,500.00
Albion State Normal School Bonds, series 1901	13,000.00
Deficiency Funding Bonds, series 1901.....	102,000.00
Deficiency Funding Bonds, series 1901.....	7,000.00
Idaho State Deficiency Bonds, series 1901....	50,000.00
Academy of Idaho Improvement Bonds, series, 1903	30,000.00
Albion State Normal School Improvement Bonds, series 1903	12,000.00
Idaho Supreme Court Building and Improvement Bonds, series 1903	15,000.00
Idaho Industrial Reform School Bonds, series 1903	50,000.00
Idaho Improvement Bonds, series 1903	43,000.00
Idaho State Penitentiary, series 1903	4,000.00
State Improvement Bonds, series 1905	21,000.00
Soldiers' Home Improvement Bonds, series 1905	14,000.00

Land Surveys Bonds, series, 1905.....	\$ 30,000.00
Reform School Improvement Bonds, series 1905	20,000.00
Capitol Building Bonds, series, 1905.....	100,000.00
Academy of Idaho Improvement Bonds, series 1905	45,500.00
University of Idaho Improvement Bonds, series 1905	40,000.00
North Idaho Insane Asylum Building Bonds, series 1905	30,000.00
Idaho Lewiston Normal School Bonds, series 1905	30,000.00
State Wagon Road Bonds, series, 1905.....	50,000.00
Albion State Normal School Bonds, series 1905	30,000.00
Idaho State Penitentiary Improvement Bonds, series 1905	50,000.00

Total\$1,079,000.00

(Of the above indebtedness, \$108,000.00 was incurred by the Territory of Idaho and was represented by Territorial Bonds outstanding at the time the Territory was admitted as a State.)

(Of the above indebtedness \$319,000.00 is held by the various Endowmen Funds of the State and upon which interest is accruing to these Endowment Funds).

Floating Indebtedness of the State of Idaho, By Years, Represented By Outstanding Warrants, October 1, 1906.

1896	\$ 13.50
1897	125.00
1898	78.75
1899	22.60
1900	462.12
1901	18.01
1902	1.00
1903	1.55
1904	2,481.50
1905	14,777.73
1906	221,152.54

Total\$239,134.30

Abstract of Accounts with the Appropriations Made By the Legislature at Its Eighth Session to Meet Expenditures for the Years 1905 and 1906.

	Appropriation.	Expended	Balance Oct. 1, 1906
Governor's Office—			
Salary of Governor	\$10,000 00	\$ 8,750 00	\$ 1,250 00
Salary of Secretary	3,600 00	3,150 00	450 00
Office expense	2,600 00	1,630 64	969 36
Treasurer's Office—			
Salary of Treasurer	8,000 00	7,000 00	1,000 00
Salary of Deputy	3,600 00	3,150 00	450 00
Office expense	1,000 00	1,000 00	
Auditor's Office—			
Salary of Auditor	4,800 00	4,200 00	600 00
Salary of Clerks	8,000 00	6,894 15	1,105 85
Office expense	3,000 00	2,261 00	739 00
Attorney General's Office—			
Salary of Attorney General....	6,000 00	5,250 00	750 00
Salary of Assistant and Stenographer	5,400 00	4,307 75	1,092 25
Office expense	2,300 00	1,412 05	887 95
Supt. Public Instruction's Office—			
Salary of Superintendent	4,800 00	4,200 00	600 00
Salary of Clerk	2,400 00	2,100 00	300 00
Traveling expense of Superintendent	1,000 00	498 81	501 19
Office expense	1,600 00	1,514 32	85 68
Secretary of State's Office—			
Salary of Secretary	4,800 00	4,200 00	600 00
Salary of Clerks	6,960 00	5,425 50	1,534 50
Publishing laws and printing journals	4,800 00	4,541 00	259 00
Traveling expense of Secretary...	300 00	220 18	79 82
Office expense	3,250 00	2,555 52	694 48
Supreme Court—			
Salaries of Justices	20,000 00	17,500 00	2,500 00
Salaries of Clerk and Deputy ...	5,800 00	5,075 00	725 00
Salary of Bailiff, Crier, etc.....	1,650 00	1,650 00	
Salary of Stenographer and Assistant	3,000 00	2,325 93	674 07
Quarterly expenses of Justices..	4,000 00	3,500 00	500 00
Traveling expense of Clerk	200 00	147 00	53 00
Office expense	1,500 00	1,089 57	410 43
400 copies of Vol I, 400 copies Vol. VIII	2,300 00	2,300 00	
Printing reports, S. B. No. 20....	6,500 00	2,407 05	4,092 95
Salary of Deputy at Lewiston, H. B. No. 38	100 00	100 00	
District Courts—			
Salaries of Judges	42,000 00	36,450 00	5,550 00
Salaries of Stenographers.....	14,000 00	12,120 55	1,879 45
Traveling expense of Judges	7,000 00	6,264 60	735 40
Traveling expense of Stenographers	2,250 00	1,344 95	905 05

	Appropriation.	Expended	Balance Oct. 1, 1906
Penitentiary—			
Maintenance	\$35,000 00	\$74,881 42	\$10,118 58
Library	150 00	75 00	75 00
Idaho Insane Asylum—			
Maintenance	80,000 00	61,991 22	18,008 78
Improvement	1,000 00	162 39	837 61
Northern Idaho Insane Asylum—			
Maintenance	20,000 00	15,652 74	4,347 26
Per diem and traveling expense of Trustees	500 00	190 00	310 00
Capitol Building			
Maintenance	10,000 00	10,000 00	
Land Department—			
All expense of State Land Board	45,000 00	44,999 35	65
Special	5,000 00	4,918 30	81 70
Adjutant General's Office—			
Salary of Adjutant General	2,400 00	2,100 00	300 00
Office expense	4,600 00	4,593 49	6 51
Soldiers' Home—			
Maintenance	17,150 00	17,147 98	2 02
Legislature—			
Maintenance	50,000 00	44,677 16	5,322 84
Commissioner of I. L. & S.—			
Salary of Commissioner	3,600 00	3,150 00	450 00
Office expense	8,400 00	3,291 14	5,108 86
State Engineer's Office—			
Salary of State Engineer	4,000 00	3,499 89	500 11
Office expense	7,500 00	7,500 00	
State Librarian's Office—			
Salary of Librarian	1,800 00	1,575 00	225 00
Lewiston State Law Library—			
Maintenance	844 50	677 85	166 65
Insurance, library	292 00	292 00	
Mine Inspector's Office—			
Salary of Inspector	3,600 00	3,150 00	450 00
Traveling expense of Inspector	2,600 00	2,441 43	158 57
Office expense	1,400 00	1,399 86	14
Lewiston Normal School—			
Maintenance	21,000 00	20,998 51	1 49
Traveling expense of Trustees	500 00	288 25	211 75
Albion Normal School—			
Maintenance	12,500 00	12,498 49	1 51
Traveling expense of Trustees	500 00	437 75	62 25
University—			
Maintenance	25,300 00	25,295 34	4 66
Traveling expense of Regents	1,200 00	837 54	362 46

	Appropriation.	Expended	Balance Oct. 1, 1906
Game Warden's Office—			
Salary of Fish and Game Warden	\$ 3,000 00	\$ 1,950 00	\$ 1,050 00
Traveling expense of Warden	2,000 00	1,618 64	381 36
Salary of Clerk	1,800 00	1,492 50	307 50
Salaries of Deputies	18,900 00	10,590 00	8,310 00
Expenses of Deputies	1,500 00	1,172 30	327 70
Office expense	750 00	749 77	23
Printing F. & G. laws	50 00	50 00	
Academy of Idaho—			
Maintenance	30,850 00	30,848 94	1 06
Traveling expense of Trustees	350 00	68 35	281 65
Idaho Industrial Training School—			
Maintenance	13,700 00	13,697 48	2 52
Traveling expense of Trustees	500 00	500 00	
Board of Horticulture—			
Maintenance	12,500 00	9,059 88	3,440 12
Pure Food Commission—			
Maintenance	8,000 00	5,499 15	2,500 85
Weights and measures	500 00	285 60	214 40
Deaf, Dumb and Blind—			
Maintenance and all expenses of every kind	18,000 00	17,914 20	85 80
Sheep Inspector's Office—			
Salary of Inspector	500 00	459 63	40 37
Board of Pardon—			
All expenses of Board	300 00	1 42	298 58
Board of Equalization—			
All expenses of the board	500 00	428 56	71 44
Official Bonds—			
Premiums on bonds	1,500 00	1,495 75	4 25
Insurance Premiums—			
Premiums	1,500 00	697 40	802 60
Serving Requisitions—			
General expense	2,000 00	604 10	1,395 90
Insurance Commissioner—			
Salary of Commissioner	3,600 00	3,000 00	600 00
Salary of Clerk	3,000 00	2,521 40	478 60
Office expense	2,500 00	2,461 13	38 87
Traveling Library Commission—			
Purchase of books	3,000 00	2,176 37	823 63
All other expenses	2,500 00	2,381 75	118 25
Militia—			
Armory rent	8,000 00	5,401 00	2,599 00
Lewis and Clark Exposition—			
All expenses of the Commission	35,000 00	34,406 64	593 36
State Veterinarian—			
Salary of Veterinarian	3,600 00	2,850 00	750 00

	Appropriation.	Expended	Balance Oct. 1, 1906
Bank Commissioner—			
Salary and expenses	\$ 6,000 00	\$ 5,199 76	\$ 800 24
Deficiency, H. B. No. 232.....	45,346 75	45,329 25	17 50
Relief of Mary A. Wright	620 00	620 00	
Relief of W. M. Pipkin	98 00	98 00	
Relief of expenses of District Judges	1,088 50	1,088 50	
Relief of Clearwater County officials	3,200 25	3,200 25	
Vault and safe for State Treasurer's office	7,500 00	7,500 00	
Repairing statue of George Wash- ington	300 00	300 00	

Abstracts of accounts with warrants drawn upon the several special funds of the State during the period beginning January 1, 1905, and ending October 1, 1906.

Library Fund Warrants.

Warrants drawn	\$ 1,435.41	
Warrants redeemed		\$ 1,406.72
Oct. 1, 1906, warrants outstand- ing		28.69
	<u>\$ 1,435.41</u>	<u>\$ 1,435.41</u>

Lewiston State Law Library Fund Warrants.

Warrants drawn	\$ 1,893.07	
Warrants redeemed		\$ 1,864.38
Oct. 1, 1906, warrants outstand- ing		28.69
	<u>\$ 1,893.07</u>	<u>\$ 1,893.07</u>

General School Fund Warrants.

Warrants drawn	\$356,762.06	
Warrants redeemed		\$356,762.06
	<u>\$356,762.06</u>	<u>\$356,762.06</u>

Common School Fund Warrants.

Warrants drawn	\$233,877.98	
Warrants redeemed		\$233,789.98
Oct. 1, 1906, warrants outstand- ing		88.00
	<u>\$233,877.98</u>	<u>\$233,877.98</u>

University Endowment Fund Warrants.

Warrants drawn	\$105,583.28	
Warrants redeemed		\$105,583.28
	<u>\$105,583.28</u>	<u>\$105,583.28</u>

School of Science Fund Warrants.

Warrants drawn	\$ 12,002.16	
Warrants redeemed		\$ 12,002.16
	<u>\$ 12,002.16</u>	<u>\$ 12,002.16</u>

University Fund Warrants.

Warrants drawn	\$ 16,263.58	
Warrants redeemed		\$ 13,519.19
Oct. 1, 1906, warrants outstand- ing		2,744.39
	<u>\$ 16,263.58</u>	<u>\$ 16,263.58</u>

Normal School Endowment Fund Warrants.

Warrants drawn	\$117,956.33	
Warrants redeemed		\$110,956.33
Oct. 1, 1906, warrants outstand- ing		7,000.00
	<u>\$117,956.33</u>	<u>\$117,956.33</u>

Normal School Fund Warrants.

Warrants drawn	\$ 25,984.92	
Warrants redeemed		\$ 22,075.64
Oct. 1, 1906, warrants outstand- ing		3,909.28
	<u>\$ 25,984.92</u>	<u>\$ 25,984.92</u>

Albion State Normal School Fund, 1905, Warrants.

Warrants drawn	\$ 28,960.67	
Warrants redeemed		\$ 28,960.67
	<u>\$ 28,960.67</u>	<u>\$ 28,960.67</u>

School of Science Endowment Fund Warrants.

Warrants drawn	\$ 30,815.62	
Warrants redeemed		\$ 27,815.62
Oct. 1, 1906, warrants outstanding		3,000.00
	<u>\$ 30,815.62</u>	<u>\$ 30,815.62</u>

Academy of Idaho Endowment Fund Warrants.

Warrants drawn	\$ 1,600.00	
Oct. 1, 1906, warrants outstanding		\$ 1,600.00
	<u>\$ 1,600.00</u>	<u>\$ 1,600.00</u>

Academy Fund Warrants.

Warrants drawn	\$ 352.95	
Warrants redeemed		\$ 352.95
	<u>\$ 352.95</u>	<u>\$ 352.95</u>

Industrial School Endowment Fund Warrants.

Warrants drawn	\$ 3,600.00	
Warrants redeemed		\$ 3,000.00
Oct. 1, 1906, warrants outstanding		600.00
	<u>\$ 3,600.00</u>	<u>\$ 3,600.00</u>

Idaho Industrial Reform School Fund, 1905, Warrants.

Warrants drawn	\$ 15,056.41	
Warrants redeemed		\$ 15,056.41
	<u>\$ 15,056.41</u>	<u>\$ 15,056.41</u>

Reform School Fund Warrants.

Warrants drawn	\$ 1,398.16	
Warrants redeemed		\$ 1,398.16
	<u>\$ 1,398.16</u>	<u>\$ 1,398.16</u>

Insane Asylum Endowment Fund Warrants.

Warrants drawn	\$ 33,711.37	
Warrants redeemed		\$ 13,711.37
Oct. 1, 1906, warrants outstanding		20,000.00
	<u>\$ 33,711.37</u>	<u>\$ 33,711.37</u>

Penitentiary Endowment Fund Warrants.

Warrants drawn	\$ 2,450.00	
Warrants redeemed		\$ 2,450.00
	<u>\$ 2,450.00</u>	<u>\$ 2,450.00</u>

Soldiers' Home Land Endowment Fund Warrants.

Warrants drawn	\$ 26,300.00	
Warrants redeemed		\$ 26,300.00
	<u>\$ 26,300.00</u>	<u>\$ 26,300.00</u>

Stock Brand Fund Warrants.

Warrants drawn	\$ 2,004.52	
Warrants redeemed		\$ 2,004.52
	<u>\$ 2,004.52</u>	<u>\$ 2,004.52</u>

Public Buildings Endowment Fund Warrants.

Warrants drawn	\$159,629.04	
Warrants redeemed		\$159,626.99
Oct. 1, 1906, warrants outstanding		2.05
	<u>\$159,629.04</u>	<u>\$159,629.04</u>

Charitable Institutions Endowment Fund Warrants.

Warrants drawn	\$ 600.00	
Warrants redeemed		\$ 600.00
	<u>\$ 600.00</u>	<u>\$ 600.00</u>

Charitable Institutions Fund Warrants.

Warrants drawn	\$ 1,450.00	
Warrants redeemed		\$ 1,450.00
	<u>\$ 1,450.00</u>	<u>\$ 1,450.00</u>

Carey Act Trust Fund Warrants.

Warrants drawn	\$ 8,390.16	
Warrants redeemed		\$ 8,022.70
Oct. 1, 1906, warrants outstanding		367.46
	\$ 8,390.16	\$ 8,390.16

Lewiston State Normal School Library Fund Warrants.

Warrants drawn	\$ 162.53	
Warrants redeemed		\$ 162.53
	\$ 162.53	\$ 162.53

State Improvement Fund, 1905, Warrants.

Warrants drawn	\$ 16,932.79	
Warrants redeemed		\$ 16,820.80
Oct. 1, 1906, warrants outstanding		111.99
	\$ 16,932.79	\$ 16,932.79

Soldiers' Home Endowment Fund Warrants.

Warrants drawn	\$ 14,839.04	
Warrants redeemed		\$ 14,752.14
Oct. 1, 1906, warrants outstanding		86.90
	\$ 14,839.04	\$ 14,839.04

Game Fund Warrants.

Warrants drawn	\$ 19,722.86	
Warrants redeemed		\$ 18,420.26
Oct. 1, 1906, warrants outstanding		1,302.60
	\$ 19,722.86	\$ 19,722.86

University of Idaho Improvement Fund, 1905, Warrants.

Warrants drawn	\$ 23,236.60	
Warrants redeemed		\$ 19,699.21
Oct. 1, 1906, warrants outstanding		3,537.39
	\$ 23,236.60	\$ 23,236.60

Lewiston State Normal School Building and Improvement Fund, 1905, Warrants.

Warrants drawn	\$ 29,956.46	
Warrants redeemed		\$ 29,956.46
	\$ 29,956.46	\$ 29,956.46

The Academy of Idaho Improvement Fund, 1905, Warrants.

Warrants drawn	\$ 46,954.25	
Warrants redeemed		\$ 46,954.25
	\$ 46,954.25	\$ 46,954.25

Teachers' Institute Fund Warrants.

Warrants drawn	\$ 423.45	
Warrants redeemed		\$ 383.11
Oct. 1, 1906, warrants outstanding		40.34
	\$ 423.45	\$ 423.45

Penitentiary Improvement Fund, 1905, Warrants.

Warrants drawn	\$ 21,210.07	
Warrants redeemed		\$ 21,193.62
Oct. 1, 1906, warrants outstanding		16.45
	\$ 21,210.07	\$ 21,210.07

Intermountain Road Fund, 1905, Warrants.

Warrants drawn	\$ 28,604.10	
Warrants redeemed		\$ 28,604.10
	\$ 28,604.10	\$ 28,604.10

Live Stock Sanitary Fund Warrants.

Warrants drawn	\$ 32,170.35	
Warrants redeemed		\$ 31,612.25
Oct. 1, 1906, warrants outstanding		558.10
	\$ 32,170.35	\$ 32,170.35

University Building Fund.

Warrants drawn	\$ 12.38		
Warrants redeemed		\$	12.38
	\$ 12.38	\$	12.38

Northern Idaho Insane Asylum Building Fund, 1905, Warrants.

Warrants drawn	\$ 29,218.68		
Warrants redeemed		\$	29,218.68
	\$ 29,218.68	\$	29,218.68

Soldiers' Home Improvement Fund, 1905, Warrants.

Warrants drawn	\$ 12,416.57		
Warrants redeemed		\$	11,992.17
Oct. 1, 1906, warrants outstanding			424.40
	\$ 12,416.57	\$	12,416.57

Land Surveys' Fund, 1905, Warrants.

Warrants drawn	\$ 6,667.00		
Warrants redeemed		\$	6,667.00
	\$ 6,667.00	\$	6,667.00

STATE CAPITOL, BOISE, IDAHO.

REGULAR ANNUAL MEETING
OF THE

State Board of Equalization.

Beginning August 14, 1905, Ending August 28, 1905.

Under Section 16 of an Act relating to Revenue: Session Laws 1899, page 261. "The State Board of Equalization shall consist of the Governor, Secretary of State, Attorney General, State Auditor and State Treasurer. The Governor shall be Chairman, and the State Auditor, Secretary of the Board. Any three members, including the Chairman and Secretary, shall be a quorum for the transaction of business."

Monday, August 14, 1905.

The Board met pursuant to law at 10 o'clock, a. m.

Present: Will H. Gibson, Secretary of State; Henry N. Coffin, State Treasurer; John J. Guheen, Attorney General; Robert S. Bragaw, State Auditor and Secretary of the Board.

A quorum not being present, and the Abstract of the Assessment Roll of Washington County, Idaho, not having yet been received by the State Auditor, an adjournment was ordered until tomorrow, Tuesday, August 15, 1905, at 10 o'clock a. m. F. R. GOODING,

Attest:

Chairman.

ROBT. S. BRAGAW,

Secretary.

Tuesday, August 15, 1905.

Board met pursuant to adjournment at 10 o'clock a. m.

Present: Frank R. Gooding, Governor and ex-officio Chairman of said Board; Will H. Gibson, Secretary of State; Henry N. Coffin, State Treasurer; John J. Guheen, Attorney General; Robert S. Bragaw, State Auditor and ex-officio Secretary of said Board.

The following proceedings were had, to wit:

The Board proceeded to compare the valuations of the different classes of property in the several counties of the State as reported to the Board, and as a result of said comparison of the said valuations it was found that the same was not entirely satisfactory, and thereupon it was ordered that the Secretary of the Board notify the County Assessors of Kootenai, Blaine, Bingham, Oneida, Ada and Elmore Counties, respectively, to be and appear before the Board on Saturday, August 19, 1905, at 10 o'clock, a. m., for the purpose of explaining the Abstracts of the Assessment Rolls submitted by the aforesaid counties.

Further ordered:

That Wednesday, August 16, 1905, be and is hereby fixed as the time for taking up and considering the equalization of live stock.

Thursday, August 17, 1905, be and is hereby fixed as the time for taking up and considering the equalization of railroads.

Friday, August 18, 1905, be and is hereby fixed as the time for taking up and considering the equalization of telegraph and telephone lines.

Saturday, August 19, 1905, be and is hereby fixed as the time for taking up and considering the equalization of real estate and improvements upon the same.

The Board at this time adjourned until tomorrow, Wednesday, August 16, 1905, at 10 o'clock a. m.

F. R. GOODING,
Chairman.

Attest:

ROBT. S. BRAGAW,
Secretary.

Wednesday, August 16, 1905.

Board met pursuant to adjournment at 10 o'clock a. m.
Full Board present.

Board at this time proceeded to take up the matter of equalizing the Assessment of Live Stock, and the entire day was spent by the Board in comparing the valuations and examining the returns contained in the Abstracts of

the Assessment Rolls of the various counties of the State submitted to the Board and relating to the Assessment of Live Stock.

Now, at this time, 5 o'clock p. m., the Board adjourned until tomorrow, Thursday, August 17, 1905, at 10 o'clock a. m.

Attest:

ROBT. S. BRAGAW,
Secretary.

F. R. GOODING,
Chairman.

Thursday, August 17, 1905.

Board met pursuant to adjournment at 10 o'clock a. m.
Full board present.

At this time the matter of the valuation to be placed upon the property of the railroads of the State of Idaho was taken up and the railroads were represented by the following Tax Commissioners who appeared before the Board for the purpose of giving any information desired, and who asked that no increase be made in the valuation of the railroads represented by them for the year 1905.

J. W. Morrow, for the Oregon Railway and Navigation Company.

J. B. Evans, for the Oregon Short Line Railway Company.

John L. Snapp, for the Great Northern Railway Company.

G. S. Fernald, for the Northern Pacific Railway Company.

W. N. Donaldson, representing the Boise Traction Company, appeared before the Board and asked that a substantial reduction be made in the valuation of said road for the year 1905.

The Board having heard the arguments of the respective Tax Commissioners and Agents of the aforesaid railroads, took the matter of fixing the valuations upon said railroads for the year 1905 under advisement.

Now, at this time, 5 o'clock p. m., the Board adjourned until tomorrow, Friday, August 18, 1905, at 10 o'clock a. m.

F. R. GOODING,
Chairman.

Attest:
ROBT. S. BRAGAW,
Secretary.

Friday, August 18, 1905.

Board met pursuant to adjournment at 10 o'clock, a. m.
Full board present.

The entire day was spent by the Board in the matter of endeavoring to equalize the values as submitted by the several counties of the State on patented lands, city and town lots, improvements on the same and merchandise.

And at 5 o'clock p. m. the Board adjourned at 10 o'clock a. m.

F. R. GOODING,
Chairman.

Attest:
ROBT. S. BRAGAW,
Secretary.

Saturday, August 19, 1905.

Board met pursuant to adjournment at 10 o'clock a. m.
Full Board present.

Now, at this time, the County Assessors of Ada, Elmore, Kootenai and Oneida Counties appeared before the Board pursuant to an order of the Board heretofore made, and having explained to the satisfaction of the Board certain discrepancies which appeared in the Auditor's Abstracts of the Assessment Rolls of the aforesaid counties and submitted to this Board, they were excused from further attendance; and thereupon an executive session of the Board was held for the purpose of further considering the matter of equalizing the values submitted by the counties of the State on patented lands, city and town lots, improvements on the same and merchandise.

And at 5 o'clock p. m. the Board adjourned until Monday, August 21, 1905, at 10 o'clock a. m.

F. R. GOODING,
Chairman.

Attest:
ROBT. S. BRAGAW,
Secretary.

Monday, August 21, 1905.

Board met pursuant to adjournment at 10 o'clock a. m.
Full Board present.

Board at this time preceeded to finally determine the values to be placed upon various properties throughout the State, and equalized values for assessment purposes for the year 1905 were determined this day by unanimous vote of the Board, according to the following schedules:

PATENTED LANDS.

Schedule showing in detail the equalization of assessed values of Patented Lands in the several counties of the State of Idaho for the year 1905 as determined by the State Board of Equalization of said State on the 21st day of August, A. D. 1905.

COUNTIES	Acreage	Average Reported	Total Value Reported	Per Cent Increase	Per Cent Decrease	Increase	Decrease	Average Equalized	Total Value Equalized
Ada.....	115,534.00	13.11+	\$1,514,773.00	10		\$151,477.36		14.42+	\$1,666,250.30
Bannock.....	159,340.57	3.120+	497,199.00	20		99,439.80		3.754+	596,638.80
Bear Lake.....	120,689.84	3.74+	451,820.00	20		90,364.00		4.488+	542,184.00
Bingham.....	203,513.00	6.82	1,387,958.66	10		138,795.87		7.50	1,526,754.52
Blaine.....	125,045.00	3.85	481,423.25	10		48,144.32		4.23	529,565.57
Boise.....	184,292.40	3.15+	581,152.00	12		69,738.30		3.528+	650,890.80
Canyon.....	206,633.49	6.97+	1,440,312.00	10		144,031.20	\$50,270.50	7.66+	1,584,343.20
Cassia.....	94,248.00	5.33+	502,705.00		10			4.80+	452,434.50
Custer.....	41,381.00	4.00+	167,526.56			13,330.50		5.99+	180,857.06
Elmore.....	24,419.00	5.45+	133,305.00	10		79,061.00		5.25+	212,366.00
Fremont.....	327,617.00	4.82+	1,581,220.00	5		111,091.57		5.06+	1,692,311.57
Idaho.....	232,050.32	4.788+	1,110,915.76	10		245,467.50		5.62+	1,356,383.26
Kootenai.....	466,051.00	2.10+	981,870.00	25		129,574.30		3.89+	1,111,444.30
Latah.....	482,222.00	5.36+	2,587,486.00	5		5,869.25		5.11+	2,593,355.25
Lemhi.....	59,280.00	6.19	663,943.20			34,545.00		5.304+	698,488.20
Lincoln.....	31,582.00	3.716+	117,385.00	5		43,885.90		5.57+	161,270.90
Nez Perce.....	733,351.00	4.65+	3,415,459.00	10		341,545.90		6.88+	3,757,004.90
Oneyda.....	173,650.00	5.05+	877,718.00	5		12,058.75			889,776.75
Owyhee.....	45,368.93	5.31+	241,175.00	10		41,218.89			282,393.89
Shoshone.....	87,941.54	4.068+	412,188.95	10		115,929.60			528,118.55
Washington.....	184,935.05	6.26+	1,159,296.00						1,275,225.60
Total.....	4,099,745.14		\$20,009,831.88			\$1,180,821.94	\$50,270.50		\$21,840,383.32

CITY AND TOWN LOTS.

Schedule showing in detail the equalization of assessed value of City and Town Lots in the several counties of the State of Idaho, for the year 1905 as determined by the State Board of Equalization of said State on the 21st day of August, A. D. 1905.

COUNTIES	Reported	Per Cent Increase	Per Cent Decrease	Increase	Decrease	Total Value Equalized
Ada.....	\$3,035,281.00	10		\$303,528.10		\$3,338,809.10
Bannock.....	630,365.00					630,365.00
Bear Lake.....	99,097.00					99,097.00
Bingham.....	258,976.00	10		25,897.60		284,873.60
Blaine.....	92,950.00	10		9,295.00		102,245.00
Boise.....	8,950.00	15		1,342.50		10,292.50
Canyon.....	293,022.00	10		29,302.20		322,324.20
Cassia.....	641,099.00					641,099.00
Custer.....	18,800.00					18,800.00
Elmore.....	60,784.50					60,784.50
Fremont.....	158,547.00					158,547.00
Idaho.....	124,040.00	10		12,404.00		136,444.00
Kootenai.....	240,014.00	10		24,001.40		264,015.40
Latah.....	272,517.00					272,517.00
Lemhi.....	140,846.00		10		14,084.60	126,761.40
Lincoln.....	24,595.00	10		2,459.50		27,054.50
Nez Perce.....	1,072,338.00	10		107,233.80		1,179,571.80
Oneyda.....	69,377.00					69,377.00
Owyhee.....	2,680.00	100		2,680.00		5,360.00
Shoshone.....	232,294.00	10		23,229.40		255,523.40
Washington.....	210,834.00					210,834.00
Total.....	\$7,688,057.50			\$841,438.50	\$14,084.60	\$8,215,410.40

IMPROVEMENTS ON CITY AND TOWN LOTS.

Schedule showing in detail the equalization of assessed values of improvements on city and town lots in the several counties of the State of Idaho for the year 1905 as determined by the State Board of Equalization of said State on the 21st day of August, A. D. 1905.

COUNTIES	Reported Value	Percent Increase	Percent Decrease	Increase	Decrease	Equalized Value
Ada.....	\$1,778,361.00					\$1,778,361.00
Bannock.....	660,961.00					495,720.75
Bear Lake.....	152,175.00		25		\$165,240.25	152,175.00
Bingham.....	349,355.00					349,355.00
Blaine.....	194,995.00					194,995.00
Boise.....	46,987.00					46,987.00
Canyon.....	568,775.00					568,775.00
Cassia.....	106,345.00					106,345.00
Custer.....	112,178.00					112,178.00
Elmore.....	100,640.00					100,640.00
Fremont.....	236,970.00					236,970.00
Idaho.....	171,262.00	10		\$17,126.20		188,388.20
Kootenai.....	211,170.00	10		21,117.00		232,287.00
Latah.....	437,575.00					437,575.00
Lemhi.....	152,285.00		10		15,228.50	137,056.50
Lincoln.....	72,478.00					72,478.00
Nez Perce.....	523,217.00					523,217.00
Oneyda.....	111,580.00					111,580.00
Owyhee.....	13,175.00	25		3,293.75		16,468.75
Shoshone.....	659,604.00					659,604.00
Washington.....	225,745.00					225,745.00
Total.....	\$6,885,833.00			\$41,536.95	\$180,468.75	\$6,746,901.20

And, at 5 o'clock p. m. the Board adjourned until Tuesday, August 22, 1905, at 10 o'clock a. m.

F. R. GOODING,
Chairman.

Attest:

ROBT. S. BRAGAW,
Secretary.

Tuesday, August 22, 1905.

Board met pursuant to adjournment at 10 o'clock a. m.
Full Board present.

Board at this time proceeded to further consideration of values to be placed upon properties throughout the State, and equalized values for assessment purposes for the year 1905 were determined this day by unanimous vote of the Board according to the following schedules.

MILCH COWS.

Schedule showing in detail the equalization of the assessed value of Milch Cows in the State of Idaho for the year 1905 as determined by the State Board of Equalization of said State on the 22nd day of August, A. D. 1905.

COUNTIES	Number	Average Reported	Reported Value	Average Equalized	Equalized Value
Ada	2,724	\$20 00	\$54,480 00	\$18 00	\$49,032 00
Bannock	2,047	25 00	51,175 00	18 00	36,846 00
Bear Lake	1,808	25 00	45,200 00	18 00	32,544 00
Bingham	2,295	25 01	57,397 95	18 00	41,310 00
Blaine	1,029	25 00	25,725 00	18 00	18,522 00
Boise	331	25 00	8,275 00	18 00	5,958 00
Canyon	3,400	25 00	85,000 00	18 00	61,200 00
Cassia	916	25 00	22,900 00	18 00	16,488 00
Custer	406	25 00	10,150 00	18 00	7,308 00
Elmore	221	25 00	5,525 00	18 00	3,978 00
Fremont	3,161	25 00	79,025 00	18 00	56,898 00
Idaho	1,512	25 00	37,800 00	18 00	27,216 00
Kootenai	2,034	25 00	50,850 00	18 00	36,612 00
Latah	3,560	19 85+	70,699 00	18 00	64,080 00
Lemhi	560	25 00	14,000 00	18 00	10,080 00
Lincoln	319	25 00	7,975 00	18 00	5,742 00
Nez Perce	4,639	20 00	92,780 00	18 00	83,502 00
Oneida	3,639	25 00	90,975 00	18 00	65,502 00
Owyhee	325	25 00	8,125 00	18 00	5,850 00
Shoshone	730	25 00	18,275 00	18 00	13,140 00
Washington	1,844	24 96+	46,040 00	18 00	33,192 00
Total	37,500		\$882,375 95		\$675,000 00

YEARLINGS.

Schedule showing in detail the equalization of the assessed value of Yearlings in the State of Idaho for the year 1905 as determined by the State Board of Equalization of said State on the 22nd day of August, A. D. 1905.

COUNTIES	Number	Average Reported	Reported Value	Average Equalized	Equalized Value
Ada		\$.	\$.	\$.	\$.
Bannock					
Bear Lake					
Bingham					
Blaine	678	15 00	10,170 00	8 00	5,424 00
Boise	460	10 07+	4,635 00	8 00	3,680 00
Canyon					
Cassia					
Custer					
Elmore	29	11 00	319 00	8 00	232 00
Fremont					
Idaho					
Kootenai					
Latah					
Lemhi					
Lincoln					
Nez Perce					
Oneida					
Owyhee					
Shoshone					
Washington					
Total	1,167		\$15,124 00		\$9,336 00

BEEF CATTLE.

Schedule showing in detail the equalization of the assessed value of Beef Cattle in the State of Idaho for the year 1905 as determined by the State Board of Equalization of said State on the 22nd day of August, A. D. 1905.

COUNTIES	Number	Average Reported	Reported Value	Average Equalized	Equalized Value
Ada	266	\$25 00	\$6,650 00	\$20 00	\$5,320 00
Bannock					
Bear Lake					
Bingham					
Blaine					
Boise					
Canyon	268	20 48+	5,490 00	20 00	5,360 00
Cassia					
Custer					
Elmore					
Fremont					
Idaho	600	25 00	15,675 00	20 00	12,000 00
Kootenai					
Latah	13	16 15+	210 00	20 00	260 00
Lemhi	113	20 00	2,260 00	20 00	2,260 00
Lincoln					
Nez Perce	66	25 00	1,650 00	20 00	1,320 00
Oneida					
Owyhee					
Shoshone					
Washington	66	15 15	1,000 00	20 00	1,320 00
Total	1,392		\$32,935 00		\$27,840 00

And at 5 o'clock p. m. the Board adjourned until Wednesday, August 23, 1905, at 10 o'clock a. m.

F. R. GOODING,
Chairman.

Attest:

ROBT. S. BRAGAW,
Secretary.

Wednesday, August 23, 1905.

Board met pursuant to adjournment at 10 o'clock a. m.
Full Board present.

Board at this time proceeded to the further consideration of values to be placed upon properties throughout the State, and equalized values for assessment purposes for the year 1905 were determined this day by unanimous vote of the Board according to the following schedules.

COMMON CATTLE.

COUNTIES	Number	Average Reported	Reported Value	Average Equalized	Equalized Value
Ada	10,523	\$12 00	\$126,276 00	\$12 00	\$126,276 00
Bannock	10,061	15 00	150,915 00	12 00	120,732 00
Bear Lake	8,270	15 00	124,050 00	12 00	99,240 00
Bingham	7,976	15 33	122,272 08	12 00	95,712 00
Blaine	15,182	15 00	227,730 00	12 00	182,184 00
Boise	7,089	14 99+	106,330 00	12 00	85,068 00
Canyon	8,655	13 27+	114,918 00	12 00	103,860 00
Cassia	19,492	15 00	292,335 00	12 00	233,904 00
Custer	13,321	15 00	199,825 00	12 00	159,852 00
Elmore	8,669	15 00	130,035 00	12 00	104,028 00
Fremont	14,166	15 00	212,490 00	12 00	169,992 00
Idaho	19,209	15 00	288,135 00	12 00	230,508 00
Kootenai	2,550	14 30+	36,467 00	12 00	30,600 00
Latah	5,066	15 17+	76,880 00	12 00	60,792 00
Lemhi	19,131	15 00	286,965 00	12 00	229,572 00
Lincoln	2,943	15 00	44,145 00	12 00	35,316 00
Nez Perce	10,135	15 00	152,025 00	12 00	121,620 00
Oneida	8,826	15 00	132,390 00	12 00	105,912 00
Owyhee	18,426	12 50	230,325 00	12 00	221,112 00
Shoshone	325	10 70+	3,480 00	12 00	3,900 00
Washington	18,138	11 92+	216,275 00	12 00	217,656 00
Total	228,156		\$3,274,263 08		\$2,737,836 00

STALLIONS.

Schedule showing in detail the equalization of the assessed value of Stallions in the State of Idaho for the year 1905 as determined by the State Board of Equalization of said State on the 23d day of August, A. D. 1905.

COUNTIES	Number	Average Reported	Reported Value	Average Equalized	Equalized Value
Ada	9	\$155 55+	\$1,400 00	\$250 00	\$2,250 00
Bannock	14	132 85+	1,860 00	250 00	3,500 00
Bear Lake	17	235 29	3,999 93	250 00	4,250 00
Bingham	11	338 00+	3,720 00	250 00	2,750 00
Blaine	3	99 33+	280 00	250 00	750 00
Boise	29	237 75+	6,895 00	250 00	7,250 00
Canyon	52	84 80+	4,410 00	250 00	13,000 00
Cassia					
Custer	1	150 00	150 00	250 00	250 00
Elmore	23	843 26+	18,395 00	250 00	5,750 00
Fremont	56	132 12	7,399 00	250 00	14,000 00
Idaho					
Kootenai	16	160 93+	2,575 00	250 00	4,000 00
Latah	11	111 27	1,223 97	250 00	2,750 00
Lemhi					
Lincoln	38	138 15+	5,250 00	250 00	9,500 00
Nez Perce	4	200 00	800 00	250 00	1,000 00
Oneida	8	112 50	900 00	250 00	2,000 00
Owyhee					
Shoshone	17	116 76+	1,985 00	250 00	4,250 00
Washington					
Total	309		\$61,242 90		\$77,250 00

STOCK HORSES.

Schedule showing in detail the equalization of the assessed value of Stock Horses in the State of Idaho for the year 1905 as determined by the State Board of Equalization of said State on the 23d day of August, A. D. 1905.

COUNTIES	Number	Average Reported	Reported Value	Average Equalized	Equalized Value
Ada	140	\$10 00	\$1,400 00	\$15 00	\$2,100 00
Bannock	502	10 06	5,050 12	15 00	7,530 00
Bear Lake	884	10 00	8,840 00	15 00	13,260 00
Bingham	425	15 59	6,625 75	15 00	6,375 00
Blaine	675	10 00	6,750 00	15 00	10,125 00
Boise	688	10 00	6,880 00	15 00	10,320 00
Canyon	1,527	10 00	15,270 00	15 00	22,905 00
Cassia	1,763	10 00	17,630 00	15 00	26,445 00
Custer	1,300½	10 00	13,005 00	15 00	19,507 50
Elmore	416	11 68+	4,860 00	15 00	6,240 00
Fremont	1,535	15 00	23,025 00	15 00	23,025 00
Idaho	2,658	10 00	26,580 00	15 00	39,870 00
Kootenai	2,471	14 80	36,595 00	15 00	37,065 00
Latah	398	10 75+	4,280 00	15 00	5,970 00
Lemhi	1,750	10 00	17,500 00	15 00	26,250 00
Lincoln	425	10 00	4,250 00	15 00	6,375 00
Nez Perce	2,626	10 00	26,260 00	15 00	39,390 00
Oneida	779	12 00	9,348 00	15 00	11,685 00
Owyhee	3,094	10 00	30,940 00	15 00	46,410 00
Shoshone	156	11 02+	1,720 00	15 00	2,340 00
Washington	3,527	10 17+	37,781 00	15 00	52,905 00
Total	27,739½		\$304,589 87		\$416,092 50

And at 5 o'clock p. m. the Board adjourned until Thursday, August 24, 1905, at 10 o'clock.

F. R. GOODING,
Chairman.

Attest:
ROBT. S. BRAGAW,
Secretary.

Thursday, August 24, 1905.

Board met pursuant to adjournment at 10 o'clock a. m.
Full Board present.

Board at this time proceeded to the further consideration of values to be placed upon properties throughout the State, and equalized values for assessment purposes for the year 1905 were determined this day by unanimous vote of the Board according to the following schedules.

GRADED HORSES.

Schedule showing in detail the equalization of the assessed value of Graded Horses in the State of Idaho for the year 1905 as determined by the State Board of Equalization of said State on the 24th day of August, A. D. 1905.

COUNTIES	Number	Average Reported	Reported Value	Average Equalized	Equalized Value
Ada.....	3,754	\$23 43+	\$87,959 00	\$35 00	\$131,390 00
Bannock.....	1,847	24 94	46,064 18	35 00	64,645 00
Bear Lake.....	1,509	25 79	38,925 00	35 00	52,815 00
Bingham.....	4,100	26 52	108,732 00	35 00	143,500 00
Blaine.....	2,071	30 82+	63,832 00	35 00	72,485 00
Boise.....	1,339	26 31+	35,240 00	35 00	46,865 00
Canyon.....	5,146	32 12+	165,297 00	35 00	180,110 00
Cassia.....	2,628	26 66+	70,085 00	35 00	91,980 00
Custer.....	1,328	32 57+	42,262 00	35 00	46,480 00
Elmore.....	660	26 88+	17,745 00	35 00	23,100 00
Fremont.....	5,958	25 00	148,650 00	35 00	208,530 00
Idaho.....	4,052	33 69+	137,682 00	35 00	141,820 00
Kootenai.....	5,165	26 80+	122,372 00	35 00	180,775 00
Latah.....	1,173	25 00	29,325 00	35 00	41,055 00
Lemhi.....	948	28 44	26,365 00	35 00	33,180 00
Lincoln.....	7,325	31 52	230,955 00	35 00	256,375 00
Nez Perce.....	3,548	31 00	110,009 00	35 00	124,180 00
Oneida.....	1,826	34 77	63,495 00	35 00	63,910 00
Owyhee.....	453	34 33+	15,555 00	35 00	15,855 00
Shoshone.....	2,861	28 42	81,330 00	35 00	100,135 00
Washington.....					
Total.....	57,691		\$1,641,879 18		\$2,019 185 00

GOATS.

Schedule showing in detail the equalization of the assessed value of Goats in the State of Idaho for the year 1905 as determined by the State Board of Equalization of said State on the 24th day of August, A. D. 1905.

COUNTIES	Number	Average Reported	Reported Value	Average Equalized	Equalized Value
Ada.....					
Bannock.....					
Bear Lake.....					
Bingham.....					
Blaine.....					
Boise.....					
Canyon.....	\$1,517	\$2 00	\$3,034 00	\$2 00	3,034 00
Cassia.....	800	2 00	1,600 00	2 00	1,600 00
Custer.....					
Elmore.....					
Fremont.....					
Idaho.....	19	2 00	38 00	2 00	38 00
Kootenai.....					
Latah.....	5	2 00	10 00	2 00	10 00
Lemhi.....					
Lincoln.....					
Nez Perce.....					
Oneida.....					
Owyhee.....	240	2 50	600 00	2 00	480 00
Shoshone.....					
Washington.....					
Total.....	2,581		\$5,282 00		\$5,162 00

COMMON SHEEP.

Schedule showing in detail the equalization of the assessed value of Common Sheep in the State of Idaho for the year 1905 as determined by the State Board of Equalization of said State on the 24th day of August, A. D. 1905.

COUNTIES	Number	Average Reported	Reported Value	Average Equalized	Equalized Value
Ada.....	118,312	\$2 00	\$236,624 00	\$2 00	\$236,624 00
Bannock.....	53,930	2 00	107,860 00	2 00	107,860 00
Bear Lake.....	24,625	2 00	49,250 00	2 00	49,250 00
Bingham.....	29,672	2 00	59,344 00	2 00	59,344 00
Blaine.....	215,758	2 00	431,516 00	2 00	431,516 00
Boise.....	13,640	2 00	27,280 00	2 00	27,280 00
Canyon.....	93,897	2 00	187,794 00	2 00	187,794 00
Cassia.....	107,780	2 00	215,560 00	2 00	215,560 00
Custer.....	19,523	2 00	39,047 00	2 00	39,047 00
Elmore.....	145,235	2 00	290,470 00	2 00	290,470 00
Fremont.....	9,363	2 00+	18,729 00	2 00	18,729 00
Idaho.....	13,162	2 00	26,324 00	2 00	26,324 00
Kootenai.....	144	2 10+	304 00	2 00	288 00
Latah.....	1,646	2 00	3,292 00	2 00	3,292 00
Lemhi.....	3,882	2 00	7,764 00	2 00	7,764 00
Lincoln.....	44,157	2 00	88,314 00	2 00	88,314 00
Nez Perce.....	21,319	2 00	42,638 00	2 00	42,638 00
Oneida.....	78,503	2 00	157,006 00	2 00	157,006 00
Owyhee.....	252,745	2 50	631,862 50	2 00	505,490 00
Shoshone.....					
Washington.....	248,601	2 00	497,202 00	2 00	497,202 00
Total.....	1,495,894		\$3,118,180 50		\$2,991,789 00

And at 5 o'clock p. m. the Board adjourned until Friday, August 25, 1905, at 10 o'clock a. m.

F. R. GOODING,
Chairman.

Attest:

ROBT. S. BRAGAW,
Secretary.

Friday, August 25, 1905.

Board met pursuant to adjournment at 10 o'clock a. m.
Full board present.

Board at this time proceeded to the further consideration of values to be placed upon properties throughout the State, and equalized values for assessment purposes for the year 1905 were determined this day by unanimous vote of the Board according to the following schedules.

MULES.

Schedule showing in detail the equalization of the assessed value of Mules in the State of Idaho, for the year 1905 as determined by the State Board of Equalization of said State on the 25th day of August, A. D. 1905.

COUNTIES	Number	Average Reported	Reported Value	Average Equalized	Equalized Value
Ada.....	135	\$23 00	\$3,105 00	\$35 00	\$4,725 00
Bannock.....					
Bear Lake.....					
Bingham.....	36	27 00	972 00	35 00	1,260 00
Blaine.....	15	30 65	460 00	35 00	525 00
Boise.....	48	26 66+	1,280 00	35 00	1,680 00
Canyon.....	115	35 91+	4,130 00	35 91+	4,130 00
Cassia.....	77	37 40+	2,880 00	37 40+	2,880 00
Custer.....					
Elmore.....	1	25 00	25 00	35 00	35 00
Fremont.....	37	25 00	925 00	35 00	1,295 00
Idaho.....	134	20 41+	2,735 00	35 00	4,690 00
Kootenai.....					
Latah.....	37	21 13+	745 00	35 00	1,295 00
Lemhi.....	21	25 00	525 00	35 00	735 00
Lincoln.....					
Nez Perce.....	54	36 29+	1,960 00	36 29+	1,960 00
Oneida.....	1	50 00	50 00	50 00	50 00
Owyhee.....	204	34 77+	7,095 00	35 00	7,140 00
Shoshone.....	5	19 00	95 00	35 00	175 00
Washington.....	64	29 29+	1,875 00	35 00	2,240 00
Total.....	984		\$28,875 00		\$34,815 00

JACKS.

Schedule showing in detail the equalization of the assessed value of Jacks in the State of Idaho for the year 1905 as determined by the State Board of Equalization of said State on the 25th day of August, A. D. 1905.

COUNTIES	Number	Average Reported	Reported Value	Average Equalized	Equalized Value
Ada.....	2	\$100 00	\$200 00	\$250 00	\$500 00
Bannock.....					
Bear Lake.....					
Bingham.....	1	150 00	150 00	250 00	250 00
Blaine.....					
Boise.....	9	145 55+	1,310 00	250 00	2,250 00
Canyon.....					
Cassia.....					
Custer.....	1	500 00	500 00	250 00	250 00
Elmore.....					
Fremont.....					
Idaho.....					
Kootenai.....	2	125 00	250 00	250 00	500 00
Latah.....	1	100 00	100 00	250 00	250 00
Lemhi.....					
Lincoln.....					
Nez Perce.....					
Oneida.....	4	200 00	800 00	250 00	1,000 00
Owyhee.....					
Shoshone.....	10	95 00	950 00	250 00	2,500 00
Washington.....					
Total.....	30		\$4,910 00		\$7,500 00

MERCHANDISE.

Schedule showing in detail the equalization of the assessed value of Merchandise in the State of Idaho for the year 1905 as determined by the State Board of Equalization of said State on the 25th day of August, A. D. 1905.

COUNTIES	Reported Value	Per cent. Increase	Per cent. Decrease	Increase	Decrease	Total Equalized Value
Ada.....	\$519,155 00	.10		\$51,915 50		\$571,070 50
Bannock.....	221,200 00					221,200 00
Bear Lake.....	88,640 00					88,640 00
Bingham.....	307,015 00	.10		30,701 50		337,716 50
Blaine.....	124,350 00					124,350 00
Boise.....	32,770 00					32,770 00
Canyon.....	264,430 00					264,430 00
Cassia.....	121,345 00					121,345 00
Custer.....	82,020 00					82,020 00
Elmore.....	72,607 00					72,607 00
Fremont.....	252,951 00					252,951 00
Idaho.....	204,917 00					204,917 00
Kootenai.....	127,765 00					127,765 00
Latah.....	205,018 00					205,018 00
Lemhi.....	86,860 00					86,860 00
Lincoln.....	40,825 00					40,825 00
Nez Perce.....	372,386 00					372,386 00
Oneida.....	106,345 00					106,345 00
Owyhee.....	66,600 00					66,600 00
Shoshone.....	250,357 00					250,357 00
Washington.....	159,667 00					159,667 00
Total.....	\$3,737,223 00			\$82,617 00		\$3,819 840 00

At 5 o'clock p. m. the Board adjourned until tomorrow,
Saturday, August 26, 1905, at 10 o'clock a. m.

F. R. GOODING,
Chairman.

Attest:

ROBT. S. BRAGAW,
Secretary.

Saturday, August 26, 1905.

Board met pursuant to adjournment at 10 o'clock a. m.
Full board present.

The following properties as listed by the several County Auditors of the several counties of the State were by this Board given full consideration at this time and by unanimous vote of the Board it was determined that no changes should be made in the assessed valuations of said properties.

The valuations on said properties for assessment purposes for the year 1905 being determined by the Board at the stated amounts as severally reported.

List of Properties Against Which No Changes Were Made.

Improvements on Patented Lands.
Improvements on Unpatented Lands.
Real Estate not Classified.
Patented Mining Lands.
Timber Sold from State Lands.
Equities in School Lands.
Equities in Timber on State Lands.
Mining Ditches.
Irrigating Ditches.
Quartz Mills.
Concentrators.
Samplers.
Smelters.
Sugar Factories.
Printing Plants.
Elevators.
Electric Light and Power Plants.
Dredges.
Improvements on Mining Claims.
Grist Mills.
Saw Mills.

Planing Mills.
Shingle Mills.
Tramways.
Power Lines.
Bonds, Judgments, Warrants, Unsecured Credits and Bank Stock.
Thoroughbred Cattle.
Oxen.
Graded Cattle.
Graded Sheep.
Thoroughbred Horses.
Colts.
Swine.
Grain.
Farm Implements and Machinery.
Furniture and Fixtures.
Harness, Robes and Saddles.
Lumber.
Saw Logs.
Machinery.
Money.
Musical Instruments and Sewing Machines.
Water Crafts.
Vehicles and Bicycles.
Watches and Jewelry.
Wines, Liquors, and etc.
Cord Wood.
Wool.
Railway Property not on Right of Way.
Net Profits on Mines.
Personal Property not otherwise Classified.
Migratory Horses.
Bees.
Hay.
Laundries.
Creameries.
Breweries.

At 5 o'clock p. m. the Board adjourned until Monday,
August 28, 1905, at 10 o'clock a. m.

Attest: F. R. GOODING,
ROBT. S. BRAGAW, *Chairman.*
Secretary.

Monday, August 28, 1905.

Board met pursuant to adjournment at 10 o'clock a. m.
Full Board present.

The following resolution relative to the proportion of Gross Tax Levy properly chargeable to Shoshone County by reason of the change in boundary lines between Nez Perce and Shoshone County and which is self explanatory was introduced and unanimously adopted by the Board.

Resolution.

Whereas, It appears that an Act of the Legislature of the State of Idaho, entitled "An Act to Annex a Portion of the County of Shoshone to the County of Nez Perce, and to Submit the Question of the Proposed Annexation to the Electors within the Territory to be Annexed," was approved the 10th day of March, 1903 (Session Laws, 1903, pp. 204-5), and,

Whereas, It appears that by a vote of the qualified electors, as in the said act provided, of that portion of the Territory of Shoshone County as the boundaries then were, to wit: That portion of the territory lying south of the north boundary line of Township forty-one (41), north, at the last general election in the State of Idaho, held on the 8th day of November, 1904, the said portion of territory lying south of the north boundary of Township forty-one (41), was detached from said Shoshone County and annexed to Nez Perce County, a body politic and corporate and one of the legal subdivisions of the said State, and

Whereas, It appears that on the 17th day of November, 1904, the Board of County Commissioners of said Shoshone County sitting as a Board of Canvassers certified the result of said election to the Governor of the State of Idaho, and at all times since said last mentioned date that the north boundary of Township forty-one (41), north, has been and now is a part of Nez Perce County, and,

Whereas, It appears that the assessment roll and the subsequent assessment roll of the said Shoshone County for the year 1904 shows that the assessed valuation of all property in said Shoshone County as it existed before the said district was detached was \$6,469,208.18; and that the valuation of the property in the district thus detached,

as shown by the same assessment roll for the year 1904, was \$1,197,637.45; and that the assessed valuation of all that property situated in that portion of Shoshone County as its boundaries now exist is, as shown by the said assessment rolls for 1904, \$5,246,305.73, and,

Whereas, It appears that the said district detached from Shoshone County subtracts from the assessment roll of Shoshone County the sum of \$1,197,637.45, that being the assessed valuation for the year 1904, and adds the same to the assessment roll of Nez Perce County, and

Whereas, The County Commissioners of Shoshone County, by petition filed the 11th day of August, 1905, through the duly authorized agent of the said Board of County Commissioners, James E. Gyde, the duly elected, qualified and acting County Attorney of said Shoshone County, prays the Board of Equalization of the State of Idaho that in determining the amount of State tax which said Shoshone County must pay the State of Idaho for the year 1905, the said Board will take as a basis valuation of the property in said Shoshone County that part of the Territory which lies north of the north boundary of Township forty-one (41), North, or, in other words, the property included within the present boundaries of Shoshone County, and,

Whereas, It appears that the officers of said Nez Perce County have heretofore had due and ample notice of the request of Shoshone County and have made no objection to the Equalization Board to the same, and,

Whereas, It appears that the said action would be legal, just and equitable.

Now, therefore, It is ordered by the Board of Equalization that the basis of valuation in determining the amount of State tax which the County of Shoshone shall pay the State be and is the assessed valuation of property within the present boundaries of the County of Shoshone as shown by the assessment rolls of 1904, to wit, the sum of \$5,246,305.73.

By a unanimous vote of the Board it was ordered that the various Railway Lines in the several Counties of the State be assessed as shown by the following schedule, to wit:

RAILWAY LINES.

Schedule showing the assessment of Railway Lines in the State of Idaho for the year 1905 as determined and fixed by the State Board of Equalization of said State on the 28th day of August, A. D. 1905.

COUNTIES	Mileage	Rate per Mile	Valuation	Total Value
Ada—				
Oregon Short Line	31.17	\$9,500 00	\$296,115 00	
Boise City R'y Ter.	5.56	7,500 00	41,700 00	
Boise Branch	10.74	7,500 00	80,550 00	
Boise Traction Co.	5.40	2,500 00	13,500 00	\$ 431,865 00
Bannock—				
Oregon Short Line	81.12	9,500 00	770,640 00	
Utah Northern	43.46	9,380 00	407,654 80	1,178,294 80
Bear Lake—				
Oregon Short Line	45.48	9,500 00	432,060 00	432,060 00
Bingham—				
Utah Northern	48.93	9,380 00	458,963 40	
Salmon River	36.98	3,000 00	110,940 00	
St. Anthony Railroad	10.76	6,000 00	64,560 00	634,463 40
Blaine—				
Oregon Short Line	31.74	9,500 00	301,530 00	
Wood River Branch	41.49	5,750 00	238,567 50	
Salmon River Ry.	35.64	3,000 00	106,920 00	647,017 50
Canyon—				
Oregon Short Line	44.55	9,500 00	423,225 00	
Boise Branch	5.67	7,500 00	42,525 00	
Idaho Northern	27.20	2,300 00	62,560 00	
Boise, N. & O.	22.25	2,300 00	51,175 00	579,485 00
Custer—				
Salmon River Ry.	13.37	3,000 00	40,110 00	40,110 00
Elmore—				
Oregon Short Line	64.49	9,500 00	612,635 00	612,635 00
Fremont—				
Utah Northern	69.31	9,380 00	650,127 80	
St. Anthony Branch	26.70	6,000 00	160,200 00	810,327 80
Idaho—				
Clearwater Short Line	22.62	6,000 00	135,720 00	135,720 00
Kootenai—				
Great Northern	80.44	9,500 00	764,180 00	
Kootenai Valley	25.795	5,000 00	128,975 00	
Oregon Ry. & Nav.	55.37	7,250 00	431,432 50	
Northern Pacific	83.35	9,500 00	791,825 00	
Ft. Sherman Branch	13.65	6,000 00	81,900 00	
Cœur d'Alene & Spokane	13.16	4,000 00	52,640 00	2,220,952 50
Latah—				
Oregon Ry. & Nav.	2.38	6,650 00	15,827 00	
Palouse & Lewiston	33.457	7,000 00	234,199 00	
Genesee Branch	1.532	6,000 00	9,192 00	259,218 00
Lincoln—				
Oregon Short Line	85.98	9,500 00	816,810 00	
Wood River Branch	28.37	5,750 00	163,127 50	979,937 50
Nez Perce—				
Palouse & Lewiston	21.27	7,000 00	148,890 00	
Genesee Branch	5.62	6,000 00	33,720 00	
Clearwater Short Line	40.27	6,000 00	241,620 00	
Lapwai Branch	11.95	4,000 00	47,800 00	472,030 00
Oneida—				
Oregon Short Line	21.08	9,500 00	200,260 00	
Utah Northern	16.86	9,380 00	158,146 80	
Cache Valley Branch	8.38	6,000 00	50,280 00	408,686 80
Owyhee—				
Boise, N. & O.	7.74	2,300 00	17,802 00	17,802 00
Shoshone—				
Oregon Ry. & Nav.	29.09	7,250 00	210,902 50	
Wallace & M. Branch	11.55	1,000 00	11,550 00	
Cœur d'Alene Branch	18.82	7,250 00	136,445 00	
Burke Branch	6.86	6,255 00	42,909 30	
Sunset Branch	5.36	1,500 00	8,040 00	
Cœur d'Alene Ry. & N.	9.83	10 00	98 30	409,945 10
Washington—				
Oregon Short Line	28.08	9,500 00	266,760 00	
Pacific & Idaho Northern	61.50	2,300 00	141,450 00	408,210 00
Total	1,452.374			\$10,678,760 40

By a unanimous vote of the Board it was ordered that the various Telegraph Lines in the several counties of

the State be assessed as shown by the following schedule, to wit:

TELEGRAPH LINES.

Schedule showing assessment of Telegraph Lines in the State of Idaho for the year 1905 as determined and fixed by the State Board of Equalization of said State on the 28th day of August, A. D. 1905.

COUNTIES	Miles	No. wires	Value per Mile	Valuation	Total Value
Ada—					
Western Union Telegraph Co.	14.00	6	\$200 00	\$ 2,800 00	
Western Union Telegraph Co.	31.16	5	185 00	5,764 60	\$8,564 60
Bannock—					
Western Union Telegraph Co.	53.58	2	140 00	7,501 20	
Western Union Telegraph Co.	32.12	6	200 00	6,424 00	
Western Union Telegraph Co.	22.81	8	230 00	5,246 30	
Western Union Telegraph Co.	4.57	5	185 00	845 45	
Western Union Telegraph Co.	11.26	4	170 00	1,914 20	21,931 15
Bear Lake—					
Western Union Telegraph Co.	45.48	2	140 00	6,367 20	6,367 20
Bingham—					
Western Union Telegraph Co.	48.91	4	170 00	8,314 70	
Western Union Telegraph Co.	10.70	1	125 00	1,337 50	
Western Union Telegraph Co.	37.11	1	125 00	4,638 75	14,290 95
Blaine—					
Western Union Telegraph Co.	29.36	4	170 00	4,991 20	
Western Union Telegraph Co.	41.57	1	125 00	5,196 25	
Western Union Telegraph Co.	35.64	1	125 00	4,455 00	14,642 45
Canyon—					
Western Union Telegraph Co.	44.23	5	185 00	8,182 55	
Western Union Telegraph Co.	5.66	6	200 00	1,132 00	9,314 55
Custer—					
Western Union Telegraph Co.	13.37	1	125 00	1,671 25	1,671 25
Elmore—					
Western Union Telegraph Co.	64.48	5	185 00	11,928 80	11,928 80
Fremont—					
Western Union Telegraph Co.	69.45	4	170 00	11,806 50	
Western Union Telegraph Co.	26.76	1	125 00	3,345 00	15,151 50
Kootenai—					
Western Union Telegraph Co.	84.05	5	185 00	15,549 25	
Western Union Telegraph Co.	13.15	1	125 00	1,643 75	
Western Union Telegraph Co.	55.34	2	140 00	7,747 60	
Western Union Telegraph Co.	81.00	4	170 00	13,770 00	
Kootenai Valley Telegraph Co.	25.795	1	60 00	1,547 70	40,258 30
Latah—					
Western Union Telegraph Co.	1.85	4	170 00	314 50	
Western Union Telegraph Co.	31.45	2	140 00	4,403 00	
Western Union Telegraph Co.	1.05	4	170 00	178 50	
Western Union Telegraph Co.	2.10	1	125 00	262 50	5,158 50
Lincoln—					
Western Union Telegraph Co.	83.36	5	185 00	16,346 60	
Western Union Telegraph Co.	28.39	1	125 00	3,548 75	19,895 35
Nez Perce—					
Western Union Telegraph Co.	5.62	3	155 00	871 10	
Western Union Telegraph Co.	23.35	1	125 00	2,918 75	
Western Union Telegraph Co.	6.30	2	140 00	882 00	
Western Union Telegraph Co.	3.10	3	155 00	480 50	
Western Union Telegraph Co.	10.95	4	170 00	1,861 50	7,013 85
Oneida—					
Western Union Telegraph Co.	16.83	6	200 00	3,366 00	
Western Union Telegraph Co.	8.42	2	140 00	1,178 80	
Western Union Telegraph Co.	21.44	5	185 00	3,966 40	8,511 20
Shoshone—					
Western Union Telegraph Co.	29.08	2	140 00	4,071 20	
Western Union Telegraph Co.	7.50	2	140 00	1,050 00	
Western Union Telegraph Co.	12.20	2	140 00	1,708 00	
Western Union Telegraph Co.	6.40	2	140 00	896 00	
Western Union Telegraph Co.	.50	4	170 00	85 00	7,810 20
Washington—					
Western Union Telegraph Co.	2.13	3	155 00	330 15	
Western Union Telegraph Co.	2.66	3	155 00	412 30	
Western Union Telegraph Co.	10.76	3	155 00	1,667 80	
Western Union Telegraph Co.	3.50	3	155 00	542 50	
Western Union Telegraph Co.	5.80	3	155 00	899 00	
Western Union Telegraph Co.	3.25	3	155 00	503 75	
Pac. & I. Nor. Telegraph Co.	30.15	1	60 00	1,809 00	
Additional	30.15	1	15 00	452 25	6,616 75
Total	1,289.845				\$199,126 60

By a unanimous vote of the Board it was ordered that the various Telephone Lines in the several Counties of the State be assessed as shown by the following schedule, to wit:

TELEPHONE LINES.

Schedule showing assessment of Telephone Lines in the State of Idaho for the year 1905 as determined and fixed by the State Board of Equalization of said State on the 28th day of August, A. D. 1905.

COUNTIES	Miles	No. wires	Value per Mile	Valuation	Total Value
Ada—					
R. M. B. Telephone Co.....	160.50	1	\$100 00	\$16,050 00	
Additional Copper Wire.....	90.00	1	20 00	1,800 00	
Additional Iron Wire.....	417.50	1	15 00	6,262 50	
Cable, 35,393 ft. @ 2c.....				707 86	
I. Ind. Telephone Co.....	91.00	1	90 00	8,190 00	
Additional Iron Wire.....	775.00	1	15 00	11,625 00	\$44,635 36
Bannock—					
R. M. B. Telephone Co.....	91.50	1	190 00	9,150 00	
Additional Copper Wire.....	347.00	1	20 00	6,940 00	
Additional Iron Wire.....	129.00	1	15 00	1,935 00	
Cable, 3,953 ft. @ 2c.....				79 06	18,104 06
Bear Lake—					
R. M. B. Telephone Co.....	112.50	1	100 00	11,250 00	
Additional Copper Wire.....	74.00	1	20 00	1,480 00	
Additional Iron Wire.....	297.50	1	15 00	4,462 50	
Cable, 125 ft. @ 2c.....				2 50	17,195 00
Bingham—					
R. M. B. Telephone Co.....	196.50	1	100 00	19,650 00	
Additional Copper Wire.....	281.00	1	20 00	5,620 00	
Additional Iron Wire.....	411.50	1	15 00	6,172 50	
Cable, 4,730 ft. @ 2c.....				94 60	31,537 10
Blaine—					
R. M. B. Telephone Co.....	186.50	1	100 00	18,650 00	
Additional Copper Wire.....	199.00	1	20 00	3,980 00	
Additional Iron Wire.....	322.00	1	15 00	4,830 00	
Cable, 1,205 ft. @ 2c.....				24 10	27,484 10
Boise—					
R. M. B. Telephone Co.....	194.50	1	100 00	19,450 00	
Additional Iron Wire.....	273.50	1	15 00	4,102 50	
I. Ind. Telephone Co.....	52.00	1	90 00	4,680 00	
Additional Iron Wire.....	84.00	1	15 00	1,260 00	29,492 50
Canyon—					
R. M. B. Telephone Co.....	200.00	1	100 00	20,000 00	
Additional Copper Wire.....	203.00	1	20 00	4,060 00	
Additional Iron Wire.....	477.833	1	15 00	7,167 50	
Cable, 3,729 ft. @ 2c.....				74 58	
I. Ind. Telephone Co.....	44.00	1	90 00	3,960 00	
Additional Iron Wire.....	52.00	1	15 00	780 00	36,042 08
Cassia—					
Cassia County Telephone Co.....	110.50	1	25 00	2,762 50	
Additional Iron Wire.....	14.00	1	15 00	210 00	2,972 50
Custer—					
R. M. B. Telephone Co.....	67.00	1	100 00	6,700 00	
Additional Copper Wire.....	67.00	1	20 00	1,340 00	8,040 00
Elmore—					
R. M. B. Telephone Co.....	102.50	1	100 00	10,250 00	
Additional Copper Wire.....	118.00	1	20 00	2,360 00	
Additional Iron Wire.....	96.50	1	15 00	1,447 50	
Cable, 7,490 ft. @ 2c.....				145 80	14,203 30
Fremont—					
R. M. B. Telephone Co.....	309.00	1	100 00	30,900 00	
Additional Copper Wire.....	235.00	1	20 00	4,700 00	
Additional Iron Wire.....	545.00	1	15 00	8,175 00	
Cable, 4,735 ft. @ 2c.....				94 70	\$43,869 70
Idaho—					
Pacific States Telephone Co.....	37.50	1	90 00	3,375 00	
Nez Perce Co-Op. Telephone Co....	21.00	1	25 00	525 00	3,900 00

COUNTIES	Miles	No. wires	Value per mile	Valuation	Total Value
Kootenai—					
R. M. B. Telephone Co.....	176.50	1	100 00	17,650 00	
Additional Copper Wire.....	211.00	1	20 00	4,220 00	
Additional Iron Wire.....	375.00	2	15 00	5,625 00	
Cable, 4,150 ft. @ 2c.....				83 00	
Pacific States Telephone Co.....	9.00	1	25 00	225 00	
Additional Copper Wire.....	9.00	1	20 00	180 00	
Interstate Telephone Co.....	159.50	1	100 00	15,950 00	
Additional Iron Wire.....	104.00	1	15 00	1,560 00	\$45,493.00
Latah—					
Pacific States Telephone Co.....	45.00	1	90 00	4,050 00	
Additional Copper Wire.....	12.00	1	20 00	240 00	
Additional Iron Wire.....	6.00	1	15 00	90 00	
Cove Telephone Co.....	8.00	1	25 00	200 00	
Moscow Ind. Co-Op. Telephone Co....	70.00	1	25 00	1,750 00	6,330 00
Lemhi—					
Red Rock & Sal. R. Telephone Co....	70.00	1	50 00	3,500 00	3,500 00
Lincoln—					
R. M. B. Telephone Co.....	57.50	1	100 00	5,750 00	
Additional Copper Wire.....	54.00	1	20 00	1,080 00	
Additional Iron Wire.....	75.50	1	15 00	1,132 50	
Cable, 800 ft. @ 2c.....				16 00	
Gooding Line.....	16.00	1	20 00	320 00	
Cassia County Telephone Co.....	6.00	1	25 00	150 00	8,448 50
Nez Perce—					
Pacific States Telephone Co.....	156.00	1	90 00	14,040 00	
Additional Copper Wire.....	24.00	1	20 00	480 00	
Nez Perce Co-Op. Telephone Co....	93.00	1	25 00	2,325 00	16,845 00
Owney—					
R. M. B. Telephone Co.....	104.50	1	100 00	10,450 00	
Additional Copper Wire.....	184.00	1	20 00	3,680 00	
Additional Iron Wire.....	148.00	1	15 00	2,220 00	
Cable, 252 ft. @ 2c.....				5 04	16,355 04
Owyhee—					
R. M. B. Telephone Co.....	74.00	1	100 00	7,400 00	
Additional Copper Wire.....	42.00	1	20 00	840 00	
Additional Iron Wire.....	64.00	1	15 00	960 00	
Cable, 50 ft. @ 2c.....				1 00	
J. A. Sewell Line.....	16.00	1	20 00	320 00	9,521 00
Shoshone—					
R. M. B. Telephone Co.....	80.00	1	100 00	8,000 00	
Additional Copper Wire.....	93.00	1	20 00	1,860 00	
Additional Iron Wire.....	312.00	1	15 00	3,195 00	
Cable, 1,031 ft. @ 2c.....				20 62	
Pacific States Telephone Co.....	8.00	1	25 00	200 00	13,275 62
Washington—					
R. M. B. Telephone Co.....	165.50	1	100 00	16,550 00	
Additional Copper Wire.....	191.50	1	20 00	3,830 00	
Additional Iron Wire.....	115.00	1	15 00	1,725 00	
Cable, 394 ft. @ 2c.....				7 88	22,112 88
Total	10,820.333				\$419,356 74

By a unanimous vote of the Board it was ordered that the several counties be charged, on account of the Gross Levy made by the Legislature for State General Purposes of the year 1905 and under the several Acts of the Legislature providing for the making of tax levies for specific purposes, for the year 1905, with the sums set out in the following schedule, to wit:

COUNTIES	On Account of Gross Tax Levy 1905	On Account of Wagon Road Tax 1905	On Account of Ind. Training School Tax 1905	On Account of Live Stock Sanitary Tax 1905	On Account of Public Build- ings End. Tax 1905	On Account of Gen'l Interest and Sinking Tax 1905	On Account of County In- debtedness
Ada.....	\$42,827 57	\$2,799 46	\$373 26	\$954 26	\$559 89	\$9,331 59	\$3,807 46
Bannock.....	21,849 06	1,159 53	154 60	496 91	225 90	3,865 11	4,554 88
Bear Lake.....	8,109 23	517 54	69 00	300 32	103 50	1,725 16	4,258 75
Bingham.....	19,624 01	1,277 62	170 35	404 90	255 52	4,258 75	2,763 59
Blaine.....	14,786 99	829 07	110 53	1,511 29	165 81	2,763 59	1,344 16
Boise.....	7,040 04	403 25	53 76	197 03	80 65	1,344 16	2,763 59
Canyon.....	20,922 97	1,390 84	185 44	852 95	278 16	4,636 14	2,839 68
Cassia.....	8,815 77	823 77	109 83	934 73	164 75	2,745 91	1,968 28
Custer.....	5,222 18	302 23	40 19	292 80	60 44	1,007 44	1,007 44
Elmore.....	8,094 89	494 09	65 87	982 86	98 81	1,646 97	1,646 97
Fremont.....	15,688 59	1,349 52	179 93	477 79	269 90	4,495 40	1,326 25
Idaho.....	13,490 23	875 46	116 72	487 79	175 09	2,918 23	4,904 91
Kootenai.....	28,357 12	1,471 37	196 19	79 94	294 29	4,904 91	4,710 50
Latah.....	22,991 03	1,413 15	188 42	260 74	282 63	4,710 50	1,373 03
Lemhi.....	7,133 12	405 60	54 08	258 28	81 12	1,352 02	1,373 03
Lincoln.....	7,241 00	464 34	61 91	325 68	92 86	1,547 80	1,61 88
Nez Perce.....	33,039 20	2,356 00	314 13	541 33	471 20	7,853 33	7,853 33
Oneida.....	11,977 56	717 66	95 68	702 85	143 53	2,392 20	2,392 20
Owyhee.....	9,590 55	574 50	76 60	1,777 84	114 90	1,915 03	1,915 03
Shoshone.....	26,662 65	1,844 46	245 92	26 73	368 89	6,148 20	6,148 20
Washington.....	16,536 24	1,091 10	145 48	1,808 90	218 22	3,637 01	2,355 74
Total.....	\$350,000 00	\$22,560 56	\$3,007 89	\$13,675 94	\$4,506 06	\$75,199 45	\$53,237 28

Schedule showing by Counties the result of the equalization and assessments made by the State Board of Equalization for the year 1905.

COUNTIES	Total Valuations in the several Counties as re- ported to Board	Amounts added thereto by the Board	Amounts deduct- ed therefrom by the Board	Total Valuation in the several Counties as re- ported to Board	Valuation of Railway Lines in the sev- eral Counties	Valuation of Tele- graph Lines in the several Counties	Valuation of Tele- phone Lines in the several Counties	Total Valuation of all classes of Property in the several Coun- ties after equal- ization
Ada.....	\$8,300 481 00	\$553 721 90	\$6,778 25 00	\$8,847 424 90	\$431 865 00	\$8,564 60 00	\$44,635 36 00	\$9,332 489 86 00
Bannock.....	2,736 035 30	120,500 50	209 752 25	2,646 783 55	1,178,294 80	21,931 15 00	18,104 06 00	3,865 113 50 00
Bear Lake.....	1,958 593 00	110,314 00	37,466 70 00	1,668 541 00	432,060 00	6,367 20 00	17,105 00 00	1,724 113 20 00
Bingham.....	3,458 289 37	230,701 03	42,898 78 00	3,646 091 62	634,463 40	14,290 95 00	31,537 10 00	4,276 383 07 00
Blaine.....	2,058 589 00	87,630 32	53,719 00 00	2,074 449 57	647,017 50	14,624 45 00	29,492 50 00	2,763 593 62 00
Boise.....	1,255 989 00	197,076 40	35 943 00 00	1,314 479 80	579,485 00	9,314 55 00	36,072 08 00	1,344 172 30 00
Canyon.....	3,849 667 00	39,300 00	115 123 50 00	4,010 800 40	2,220,952 50	5,158 50 00	45,493 00 00	4,755 642 03 00
Cassia.....	2,828 756 00	10,720 50	42 815 00 00	2,752 932 50	40,110 00	1,671 25 00	2,972 50 00	2,755 995 00 00
Custer.....	989 716 16	20,175 50	27 804 00 00	1,008 621 56	612,635 00	11,928 80 00	14,203 30 00	1,007 442 91 00
Elmore.....	1,015 831 50	139,311 00	77 360 00 00	3,629 051 00	810,327 80	15,151 50 00	43,869 70 00	1,496 970 10 00
Fremont.....	3,567 100 00	166,605 77 00	71 886 00 00	3,778 733 04	135,720 00	40,258 50 00	3,900 00 00	4,904 939 70 00
Idaho.....	2,684 013 27	291,055 90 00	20 121 00 00	2,958 235 90	2,220,952 50	5,158 50 00	45,493 00 00	2,918 353 04 00
Kootenai.....	3,327 301 00	191,802 30	22 767 00 00	3,439 801 30	259,218 00	19,895 35 00	5,500 00 00	4,710 507 80 00
Latah.....	4,270 766 00	22,366 03 00	90 626 10 00	1,349 521 10	979,937 50	7,013 85 00	8,448 50 00	1,353 021 10 00
Lemhi.....	533 313 00	17,268 75 00	11 062 00 00	7,357 547 70	472,030 00	19,895 35 00	10,845 50 00	2,863 436 55 00
Nez Perce.....	6,905 981 00	491,579 70 00	40 012 00 00	7,357 547 70	408,686 80	8,511 20 00	16,355 04 00	2,863 436 55 00
Oneida.....	1,950 013 00	60,593 90 00	53 953 00 00	1,958 655 90	17,802 00	7,013 85 00	10,845 50 00	2,863 436 55 00
Owyhee.....	1,990 528 10	35,262 50 00	137 080 50 00	1,887 810 10	409,945 10	7,810 20 00	13,275 62 00	2,912 123 10 00
Shoshone.....	5,656 579 55	65 933 29 00	5 135 00 00	5,717 377 84	408,210 00	6,060 75 00	22,112 88 00	2,912 123 10 00
Washington.....	3,057 181 00	155,739 60 00	12,848 00 00	3,200 072 60	408,210 00	6,060 75 00	22,112 88 00	3,637 002 23 00
Total.....	\$62,049 553 67	\$3,076,674 69	\$1,142,374 13	\$63,983,854 23	\$10,678,760 40	\$199,116 60	\$419,356 74	\$75,281,087 97

GENERAL RECAPITULATION.

Total valuation of all property as reported to the Board.	\$62,049,553	67
Amount added thereto by the Board.....	3,076,674	69
Amount deducted therefrom by the Board	1,142,374	13
Total valuation of the property reported by the several counties after the equalization of the same by the Board	63,983,854	23
Total valuation of Railway Lines as determined by the Board	10,678,760	40
Total valuation of Telegraph Lines as determined by the Board	199,116	60
Total valuation of Telephone Lines as determined by the Board	419,356	74
Grand total valuation of all property in the State for assessment purposes for the year 1905.....	75,281,087	97

Thereupon the records of the proceedings had by the Board at its meetings held on the 14th, 15th, 16th, 17th, 18th, 19th, 21st, 22nd, 23rd, 24th, 25th, 26th and 28th days of August, 1905, were read and being found correct were approved by a unanimous vote of the Board.

It appearing that no further business remained to be transacted by the Board, on motion the Board at this time adjourned without a day.

F. R. GOODING,

Governor and Ex-Officio Chairman of the Board of Equalization of the State of Idaho.

Attest:

ROBT. S. BRAGAW,

Auditor of State and Ex-Officio Secretary of the Board of Equalization of the State of Idaho.

STATE CAPITOL, BOISE, IDAHO.

REGULAR ANNUAL MEETING
OF THE

State Board of Equalization.

Beginning August 13, 1906, Ending August 27, 1906.

Under Section 16 of an Act relating to Revenue: Session Laws 1899, page 261. "The State Board of Equalization shall consist of the Governor, Secretary of State, Attorney General, State Auditor and State Treasurer. The Governor shall be Chairman, and the State Auditor, Secretary of the Board. Any three members, including the Chairman and Secretary, shall be a quorum for the transaction of business."

Monday, August 13, 1906.

The Board met pursuant to law at 10 o'clock a. m.

Present: Frank R. Gooding, Governor and Ex-Officio Chairman of the Board; Robert S. Bragaw, State Auditor and Ex-Officio Secretary of the Board; John J. Guheen, Attorney General; Henry N. Coffin, State Treasurer. Absent: Will H. Gibson, Secretary of State.

The Abstracts of the Assessment Rolls of Bingham County and Fremont County not having as yet been received by the State Auditor, an adjournment was ordered until tomorrow, Tuesday, August 14, 1906, at 10 o'clock a. m.

Attest:

ROBT. S. BRAGAW,

Secretary.

F. R. GOODING,

Chairman.

Tuesday, August 14, 1906.

Board met pursuant to adjournment at 10 o'clock a. m.

Present: Same as before.

The abstract of the Assessment Roll of Bingham County not having been received an adjournment was ordered until tomorrow, Wednesday, August 15, 1906, at 10 o'clock a. m.

Attest: F. R. GOODING,
Chairman.

ROBT. S. BRAGAW,
Secretary.

Wednesday, August 15, 1906.

Board met pursuant to adjournment at 10 o'clock a. m.
Present: Same as before.

The Abstract of the Assessment Roll of Bingham County not having been received an adjournment was ordered until tomorrow, Thursday, August 16, 1906, at 10 o'clock a. m.

Attest: F. R. GOODING,
Chairman.

ROBT. S. BRAGAW,
Secretary.

Thursday, August 16, 1906.

Board met pursuant to adjournment at 10 o'clock a. m.
Present: Same as before.

In the matter of the assessed valuation to be placed upon the property of the Railway Lines of the State of Idaho for the year 1906.

At this time the matter of the valuation to be placed upon the property of the railway lines of the State of Idaho was taken up and the Railway Lines were represented by the following Tax Commissioners who appeared before the Board for the purpose of giving any information desired, and who requested that no increase be made in the valuations of the railway lines represented by them, respectively, for the year 1906.

Charles Hayden and John L. Snapp, for the Great Northern Railway Company.

M. T. Sanders, for the Northern Pacific Railway Company.

J. W. Morrow, for the Oregon Railway and Navigation Company.

J. B. Evans, for the Oregon Short Line Railway Company.

The Board having heard the arguments of the respective Tax Commissioners relative to their request that the valuations of the aforesaid Railway Lines be not increased for the year 1906, took the matter of fixing the valuations upon said Railway Lines for said year under advisement.

Now, at this time, five o'clock p. m., the Board adjourned until tomorrow, Friday, August 17, 1906, at 10 o'clock a. m.

Attest: F. R. GOODING,
Chairman.

ROBT. S. BRAGAW,
Secretary.

Friday, August 17, 1906.

The Board met pursuant to adjournment at 10 o'clock a. m.

Present: Same as before.

The Board, after due consideration of the assessment of the railway lines of the State of Idaho for the year 1906 and all matters pertaining to the values of the franchises, railroad tracks and rolling stocks of the various railway lines within the State, by a unanimous vote ordered that said railway lines be assessed as follows, to wit:

RAILWAY LINES	Miles	Rate per Mile	Value of Franchise	Value of Railroad track	Value of Rolling St'k	Total Valuation
Oregon Short Line, E. & W.....	433.69	\$10,300 00	\$893,402 00	\$2,668,913 00	\$904,692 00	\$ 4,467,007 00
Northern Pacific.....	83.64	10,300 00	172,298 00	508,302 00	180,992 00	861,492 00
Great Northern.....	80.44	9,880 00	165,706 00	491,120 00	171,706 00	828,532 00
Oregon Short Line, N. & S.....	178.56	10,300 00	258,740 00	1,204,912 80	300,520 00	1,704,172 80
Boise City Ry. & Terminal.....	8.48	8,300 00	13,568 00	54,272 00	67,840 00	136,286 00
Boise Branch, O. S. L.....	16.42	8,300 00	21,258 00	87,863 00	27,165 00	136,286 00
Oregon Railway and Navigation.....	84.97	7,250 00	127,455 00	339,880 00	148,697 50	616,032 50
Palouse & Lewiston.....	54.71	7,000 00	72,065 00	218,840 00	92,065 00	382,970 00
Coeur d'Alene Branch.....	18.85	7,250 00	28,275 00	75,400 00	32,987 50	136,662 50
Oregon Railway & Navigation.....	2.36	6,650 00	3,304 00	8,260 00	4,130 00	15,694 00
Burke Branch.....	6.85	6,255 00	9,590 00	23,975 00	2,981 75	42,846 75
St. Anthony Railroad.....	37.46	6,500 00	44,952 00	168,110 00	30,428 00	243,490 00
Clearwater Short Line.....	62.71	6,000 00	75,252 00	219,485 00	81,523 00	376,260 00
Fort Sherman Branch.....	13.65	6,000 00	16,880 00	47,775 00	17,745 00	81,900 00
Genesee Branch.....	7.15	6,000 00	8,580 00	25,025 00	9,295 00	42,900 00
Cache Valley Branch.....	8.38	6,000 00	10,056 00	29,330 00	10,894 00	50,280 00
Wood River Branch.....	69.86	5,750 00	73,353 00	244,510 00	83,832 00	401,695 00
Kootenai Valley.....	25.795	5,000 00	25,795 00	64,488 00	38,692 00	128,975 00
Coeur d'Alene & Spokane.....	13.16	4,000 00	10,528 00	30,268 00	11,844 00	52,640 00
Lapwai Branch.....	11.95	3,000 00	9,560 00	27,485 00	10,755 00	47,800 00
Salmon River Railway.....	85.99	3,000 00	34,396 00	171,930 00	51,594 00	257,970 00
Boise Traction Company.....	5.40	2,500 00	2,160 00	8,100 00	3,240 00	13,500 00
Pacific & Idaho Northern.....	60.30	2,300 00	22,120 00	90,450 00	26,120 00	138,690 00
Boise, Nampa & Owyhee.....	29.99	2,300 00	10,996 00	44,985 00	12,996 00	68,977 00
Sunset Branch.....	5.36	1,500 00	1,608 00	4,288 00	2,144 00	8,040 00
Wallace & Mullen Branch.....	11.04	1,000 00	994 00	8,832 00	1,304 00	11,040 00
Coeur d'Alene & Navigation.....	9.83	10 00	8,880 00	40,800 00	12,880 00	62,560 00
Idaho Northern.....	27.20	2,300 00	16,480 00	55,200 00	10,720 00	82,400 00
Yellowstone Park R. R. Co.....	16.48	5,000 00	82,754 00	270,440 00	60,576 00	413,770 00
Minidoka & Southwestern.....	59.11	7,000 00	13,540 00	43,850 00	10,310 00	67,700 00
Malad Valley Railroad.....	13.54	5,000 00				
Grand Total.....	1,543.325					\$11,870,220 85

The Board also by a unanimous vote ordered that the said assessments of Railway Lines be apportioned to the several counties of the State as follows, to wit:

RAILWAY LINES.

Schedule showing the assessment of Railway Lines in the State of Idaho for the year 1906 as determined and fixed by the State Board of Equalization of said State on the 17th day of August, 1906.

COUNTIES	Mileage	Rate per Mile	Valuation	Total Value
Ada—				
Oregon Short Line, E. & W.....	31.17	\$10,300 00	\$321,051 00	
Boise Branch, O. S. L.....	10.74	8,300 00	89,142 00	
Boise City R. & T.....	8.48	8,000 00	67,840 00	
Boise Traction Co.....	5.40	2,500 00	13,500 00	\$ 491,533 00
Bannock—				
Oregon Short Line, E. & W.....	81.12	10,300 00	835,536 00	
Oregon Short Line, N. & S.....	43.46	9,880 00	429,384 80	1,264,920 80
Bear Lake—				
Oregon Short Line, E. & W.....	45.48	10,300 00	468,444 00	468,444 00
Bingham—				
Oregon Short Line, N. & S.....	48.93	9,880 00	483,428 40	
St. Anthony Railroad.....	10.76	6,500 00	69,940 00	
Salmon River Ry.....	36.98	3,000 00	110,940 00	664,308 40
Blaine—				
Oregon Short Line, E. & W.....	31.74	10,300 00	326,922 00	
Wood River Branch, O. S. L.....	41.49	5,750 00	238,567 50	
Salmon River Ry.....	35.64	3,000 00	106,920 00	672,409 50
Canyon—				
Oregon Short Line, E. & W.....	44.55	10,300 00	458,865 00	
Boise Branch, O. S. L.....	5.68	8,300 00	47,144 00	
Idaho Northern.....	27.20	2,300 00	62,560 00	
Boise, N. & O.....	22.25	2,300 00	51,175 00	619,744 00
Cassia—				
M. & S. W., O. S. L.....	38.93	7,000 00	272,510 00	272,510 00
Custer—				
Salmon River Ry., O. S. L.....	13.37	3,000 00	40,110 00	40,110 00
Elmore—				
Oregon Short Line, E. & W.....	64.49	10,300 00	664,247 00	664,247 00
Fremont—				
Oregon Short Line, N. & S.....	69.31	9,880 00	642,782 80	
Yellowstone Park Ry.....	16.48	5,000 00	82,400 00	
St. Anthony Ry.....	26.70	6,500 00	173,550 00	940,732 80
Idaho—				
Clearwater S. L., N. P.....	22.44	6,000 00	134,640 00	134,640 00
Kootenai—				
Oregon Ry. & Nav.....	55.37	7,250 00	401,432 50	
Coeur d'Alene & Spokane Elec.....	13.16	4,000 00	52,640 00	
Kootenai Valley.....	25.795	5,000 00	128,975 00	
Great Northern.....	80.44	10,300 00	828,532 00	
Northern Pacific.....	83.64	10,300 00	861,492 00	
Ft. Sherman Branch, N. P.....	13.65	6,000 00	81,900 00	2,354,971 50
Latah—				
Oregon Ry. & Nav.....	2.36	6,650 00	15,694 00	
Genesee Branch, N. P.....	1.53	6,000 00	9,180 00	
Palouse & Lewiston, N. P.....	33.45	7,000 00	234,150 00	259,024 00
Lincoln—				
Oregon Short Line, E. & W.....	85.98	10,300 00	885,594 00	
Wood River Branch, O. S. L.....	28.37	5,850 00	163,127 50	
M. & S. W., O. S. L.....	20.18	7,000 00	141,260 00	1,189,981 50
Nez Perce—				
Lapwai Branch, N. P.....	11.95	4,000 00	47,800 00	
Clearwater S. L., N. P.....	40.27	6,000 00	241,620 00	
Genesee Branch, N. P.....	5.62	6,000 00	33,720 00	
Palouse & Lewiston, N. P.....	21.26	7,000 00	148,820 00	471,960 00
Oneida—				
Oregon Short Line, E. & W.....	21.08	10,300 00	217,124 00	
Oregon Short Line, N. & S.....	16.86	9,880 00	166,576 80	
Cache Valley Branch, O. S. L.....	8.38	6,000 00	50,280 00	
Malad Valley, O. S. L.....	13.54	5,000 00	67,700 00	501,680 80

RAILWAY LINES—Continued.

COUNTIES	Mileage	Rate per Mile	Valuation	Total Value
Owyhee—				
Boise, N. & O.....	7.74	2,300 00	17,802 00	17,802 00
Shoshone—				
Oregon Ry. & Nav.....	29.60	7,250 00	214,600 00	
Wallace & M. Branch, O. R. & N.	11.04	1,000 00	11,040 00	
Burke Branch, N. P.....	6.85	6,255 00	42,846 75	
Cœur d'Alene Branch, N. P.....	18.85	7,250 00	136,662 50	
Cœur d'Alene R. & N., N. P.....	9.83	10 00	98 30	
Sunset Branch, N. P.....	5.36	1,500 00	8,040 00	413,287 55
Washington—				
Oregon Short Line, E. & W.....	28.08	10,300 00	289,224 00	
Pacific & Idaho Northern.....	60.30	2,300 00	138,690 00	427,914 00
Total.....	1,543.325			\$11,870,220 85

The Board then adjourned until tomorrow, Saturday, August 18, 1906, at 10 o'clock a. m.

F. R. GOODING,

Chairman.

Attest:

ROBT. S. BRAGAW,

Secretary.

Saturday, August 18, 1906.

The Board met pursuant to adjournment at 10 o'clock a. m.

Present: Same as before.

The Board at this time after due consideration of all matters presented to it pertaining to the value of franchises and other property of the various telegraph and telephone companies within the State of Idaho, ordered that the assessment of the same and the apportionment of the same to the several counties of the State be as follows, to wit:

TELEGRAPH LINES.

Schedule showing assessment of Telegraph Lines in the State of Idaho for the year 1906 as determined and fixed by the State Board of Equalization of said State, on the 18th day of August, A. D. 1906.

COUNTIES	Miles	No. wires	Value per Mile	Valuation	Total Value
Ada—					
Western Union Telegraph Co....	44.95	6	\$ 200 00	\$ 8,990 00	\$ 8,990 00
Bannock—					
Western Union Telegraph Co....	14.91	7	215 00	3,205 65	
Western Union Telegraph Co....	23.12	15	335 00	7,745 20	
Western Union Telegraph Co....	32.02	12	290 00	9,285 80	
Western Union Telegraph Co....	51.48	3	155 00	7,979 40	
Postal Telegraph & Cable Co....	68.00	2	65 00	4,420 00	32,636 05
Bear Lake—					
Western Union Telegraph Co....	45.47	3	155 00	7,047 85	7,047 85
Bingham—					
Western Union Telegraph Co....	48.96	7	215 00	10,526 40	
Western Union Telegraph Co....	47.84	1	125 00	5,980 00	
Postal Telegraph & Cable Co....	70.00	2	65 00	9,800 00	26,306 40
Blaine—					
Western Union Telegraph Co....	29.36	7	215 00	6,302 40	
Western Union Telegraph Co....	74.02	1	125 00	9,252 50	15,554 90
Canyon—					
Western Union Telegraph Co....	44.56	6	200 00	8,912 00	
Western Union Telegraph Co....	5.67	6	200 00	1,134 00	10,046 00
Cassia—					
Western Union Telegraph Co....	36.76	1	125 00	4,595 00	4,595 00
Custer—					
Western Union Telegraph Co....	13.37	1	125 00	1,671 25	1,671 25
Elmore—					
Western Union Telegraph Co....	64.49	6	200 00	12,898 00	12,898 00
Fremont—					
Western Union Telegraph Co....	65.71	6	200 00	13,142 00	
Western Union Telegraph Co....	34.67	1	125 00	4,333 75	17,475 75
Idaho—					
Western Union Telegraph Co....	22.44	1	125 00	2,805 00	2,805 00
Kootenai—					
Western Union Telegraph Co....	84.75	5	185 00	15,678 75	
Western Union Telegraph Co....	13.15	1	125 00	1,643 75	
Western Union Telegraph Co....	55.34	2	140 00	7,747 60	
Western Union Telegraph Co....	81.10	4	170 00	13,787 00	
Kootenai Valley Telegraph Co....	25.795	1	50 00	1,289 75	
Postal Telegraph & Cable Co....	45.00	2	65 00	2,925 00	42,071 85
Latah—					
Western Union Telegraph Co....	2.90	4	170 00	493 00	
Western Union Telegraph Co....	31.45	3	155 00	4,874 75	
Western Union Telegraph Co....	2.10	1	125 00	262 50	5,630 25
Lincoln—					
Western Union Telegraph Co....	87.98	6	200 00	17,596 00	
Western Union Telegraph Co....	48.55	1	125 00	7,525 25	25,121 25
Nez Perce—					
Western Union Telegraph Co....	21.07	5	185 00	3,897 75	
Western Union Telegraph Co....	5.62	4	170 00	955 40	
Western Union Telegraph Co....	52.22	1	125 00	6,517 50	11,370 65
Oneida—					
Western Union Telegraph Co....	16.48	12	290 00	4,883 60	
Western Union Telegraph Co....	8.38	2	140 00	1,173 20	
Western Union Telegraph Co....	21.10	7	215 00	4,536 50	
Western Union Telegraph Co....	13.55	1	125 00	1,693 75	
Postal Telegraph & Cable Co....	28.00	2	65 00	1,820 00	14,107 05
Shoshone—					
Western Union Telegraph Co....	55.18	2	140 00	7,725 20	
Western Union Telegraph Co....	.50	4	170 00	85 00	
Postal Telegraph & Cable Co....	48.00	2	65 00	3,120 00	10,930 20
Washington—					
Western Union Telegraph Co....	28.10	6	290 00	5,620 00	
Pac. & I. Nor. Telegraph Co....	30.00	6	200 00	5,250 00	7,870 00
Total.....	1,644.475				\$258,127 45

TELEPHONE LINES.

Schedule showing assessment of Telephone Lines in the State of Idaho for the year 1906 as determined and fixed by the State Board of Equalization of said State on the eighteenth day of August, A. D. 1906.

COUNTIES	Miles	No. wires	Value per Mile	Valuation	Total Value
Ada—					
R. M. B. Telephone Co.....	160.00	1	\$100 00	\$16,000 00	
Additional Copper Wire.....	48.00	1	20 00	960 00	
Additional Iron Wire.....	490.00	1	15 00	7,350 00	
Cable, 35,393 ft. @ 2c.....				707 86	
Ind Long Dist. Telephone Co.....	75.50	1	90 00	6,795 00	
Additional Iron Wire.....	854.00	1	15 00	12,810 00	
Local Star Telephone Co.....	16.50	1	20 00	330 00	\$44,952 86
Bannock—					
R. M. B. Telephone Co.....	1,032.00	1	100 00	103,200 00	
Additional Copper Wire.....	323 75	1	20 00	6,475 00	
Additional Iron Wire.....	100.00	1	15 00	1,500 00	
Cable, 4,207 ft. @ 2c.....				84 14	111,259 14
Bear Lake—					
R. M. B. Telephone Co.....	105.50	1	100 00	10,550 00	
Additional Iron Wire.....	345.50	1	15 00	5,182 00	
Cable, 200 ft. @ 2c.....				4 00	15,736 50
Bingham—					
R. M. B. Telephone Co.....	210.00	1	100 00	21,000 00	
Additional Copper Wire.....	177.00	1	20 00	3,540 00	
Additional Iron Wire.....	590.00	1	15 00	8,850 00	
Cable, 4,206 ft. @ 2c.....				84 12	33,474 12
Blaine—					
R. M. B. Telephone Co.....	224.00	1	100 00	22,400 00	
Additional Iron Wire.....	225 00	1	15 00	3,825 00	
Cable, 1,205 ft. @ 2c.....				24 10	26,249 10
Boise—					
R. M. B. Telephone Co.....	197.00	1	100 00	19,700 00	
Additional Copper Wire.....	257.00	1	20 00	5,140 00	
Cable, 50 ft. @ 2c.....				1 00	
Ind. Long Dist. Telephone Co.....	72.50	1	90 00	6,525 00	
Additional Iron Wire.....	57.00	1	15 00	855 00	
Mead.-War. R. Telephone Co.....	16.00	1	40 00	640 00	32,861 00
Canyon—					
R. M. B. Telephone Co.....	292.00	1	100 00	29,200 00	
Additional Copper Wire.....	133.00	1	20 00	2,660 00	
Additional Iron Wire.....	928.00	1	15 00	13,920 00	
Cable, 5,566 ft. @ 2c.....				111 32	
Ind. Long Dist. Telephone Co.....	47.00	1	90 00	4,230 00	
Additional Iron Wire.....	69.00	1	15 00	1,035 00	
Local Star Telephone Co.....	2.50	1	20 00	50 00	
Parma Telephone Co.....	43.00	1	15 00	645 00	
Additional Iron Wire.....	82.00	1	15 00	1,230 00	53,081 32
Cassia—					
R. M. B. Telephone Co.....	67.00	1	100 00	6,700 00	
Additional Copper Wire.....	31.00	1	20 00	620 00	
Additional Iron Wire.....	202.00	1	15 00	3,030 00	
Cable, 11,551 ft. @ 2c.....				231 02	
Cassia County Telephone Co.....	124.50	1	25 00	3,112 50	
Additional Iron Wire.....	8.00	1	15 00	120 00	13,813 52
Custer—					
R. M. B. Telephone Co.....	68.00	1	100 00	6,800 00	
Additional Copper Wire.....	68.00	1	20 00	1,360 00	8,160 00
Elmore—					
R. M. B. Telephone Co.....	143.00	1	100 00	14,300 00	
Additional Copper Wire.....	138.00	1	20 00	2,760 00	
Additional Iron Wire.....	135.00	1	15 00	2,025 00	
Cable, 7,965 ft. @ 2c.....				159 30	19,244 30
Fremont—					
R. M. B. Telephone Co.....	281.00	1	100 00	28,100 00	
Additional Copper Wire.....	106.00	1	20 00	2,120 00	
Additional Iron Wire.....	1,090.00	1	15 00	16,350 00	
Cable, 4,815 ft. @ 2c.....				96 30	
Medicine Lodge Telephone Co.....	28.00	1	20 00	560 00	47,226 30

TELEPHONE LINES—Continued.

COUNTIES	Miles	No. wires	Value per mile	Valuation	Total Value
Idaho—					
R. M. B. Telephone Co.....	50.00	1	\$100 00	\$5,000 00	
Additional Iron Wire.....	50.00	1	15 00	750 00	
Nez Perce Co.-Op. Telephone Co.....	19.30	1	25 00	475 00	
Mead.-War. R. Telephone Co.....	62.00	1	40 00	2,480 00	
Pacific States Telephone Co.....	37.50	1	90 00	3,375 00	
Additional Iron Wire.....	7.00	1	15 00	105 00	\$12,185 00
Kootenai—					
R. M. B. Telephone Co.....	208.00	1	100 00	20,800 00	
Additional Copper Wire.....	135.00	1	20 00	2,700 00	
Additional Iron Wire.....	639.00	1	15 00	9,585 00	
Cable, 4,190 ft. @ 2c.....				83 80	
Interstate Telephone Co.....	109.00	1	40 00	4,360 00	
Additional Iron Wire.....	351.00	1	15 00	5,265 00	
Pacific States Telephone Co.....	9.00	1	90 00	810 00	
Additional Copper Wire.....	9.00	1	20 00	180 00	43,783 80
Latah—					
Pacific States Telephone Co.....	43.00	1	90 00	3,870 00	
Additional Copper Wire.....	12.00	1	20 00	240 00	
Additional Iron Wire.....	7.50	1	15 00	112 50	
Cove Telephone Co.....	7.50	1	25 00	187 50	4,410 00
Lemhi—					
Red Rock & Sal. R. Telephone Co.....	70.00	1	50 00	3,500 00	
Lemhi Telephone Co.....	43.00	1	20 00	860 00	4,360 00
Lincoln—					
R. M. B. Telephone Co.....	85.50	1	100 00	8,550 00	
Additional Copper Wire.....	83.50	1	20 00	1,670 00	
Additional Iron Wire.....	26.00	1	15 00	390 00	
Cable, 757 ft. @ 2c.....				15 14	
Cassia County Telephone Co.....	6.00	1	25 00	150 00	
Gooding Line.....	16.00	1	20 00	320 00	11,095 14
Nez Perce—					
Nez Perce Co.-Op. Telephone Co.....	71.00	1	25 00	1,775 00	
Additional Iron Wire.....	22.00	1	15 00	330 00	
Pacific States Telephone Co.....	156.00	1	90 00	14,040 00	
Additional Copper Wire.....	24.00	1	20 00	480 00	16,625 00
Oneida—					
R. M. B. Telephone Co.....	122.00	1	100 00	12,200 00	
Additional Copper Wire.....	209.00	1	20 00	4,180 00	
Additional Iron Wire.....	241.00	1	15 00	3,615 00	
Cable, 2,352 ft. @ 2c.....				46 50	
Utah Ind. Telephone Co.....	8.00	1	20 00	160 00	
Additional Iron Wire.....	40.00	1	15 00	600 00	20,801 50
Owyhee—					
R. M. B. Telephone Co.....	93.00	1	100 00	9,300 00	
Additional Copper Wire.....	58.00	1	20 00	1,160 00	
Additional Iron Wire.....	40.00	1	15 00	600 00	
Cable, 28 ft. @ 2c.....				56	
J. A. Sewell Line.....	16.00	1	20 00	320 00	11,380 56
Shoshone—					
R. M. B. Telephone Co.....	81.50	1	100 00	8,150 00	
Additional Copper Wire.....	39 50	1	20 00	790 00	
Additional Iron Wire.....	512.00	1	15 00	7,680 00	
Cable, 2,201 ft. @ 2c.....				44 02	16,664 02
Washington—					
R. M. B. Telephone Co.....	145.67	1	100 00	14,566 66	
Additional Copper Wire.....	163.83	1	20 00	3,276 66	
Additional Iron Wire.....	161.00	1	15 00	2,415 00	
Cable, 364 ft. @ 2c.....				7 28	
Mead.-War. R. Telephone Co.....	32.00	1	40 00	1,280 00	21,545 60
Total	14,013.25				\$568,908 78

The Board then adjourned until Monday, August 20th, at 10 o'clock a. m.

Attest:

ROBT. S. BRAGAW,
Secretary.

F. R. GOODING,
Chairman.

Monday, August 20, 1906.

The Board met pursuant to adjournment at 10 o'clock a. m.

Present: Same as before.

In the matter of making a correction and reduction in the total assessed valuation of Ada County, Idaho, for the year 1905 as shown in the Abstract of the Assessment Roll of said county for said year, supported by the following affidavit by the County Auditor of the aforesaid county. State of Idaho, County of Ada, ss.

W. L. Cuddy being duly sworn, deposes and says that he is now and during the time herein mentioned, has been the duly elected and qualified Clerk of the District Court and Ex-Officio Auditor and Recorder of Ada County, State of Idaho, that in the year 1905 in the matter of furnishing an Abstract of the Assessment Roll of Ada County to the State Board of Equalization, showing the total valuation of all property in said county an error was made in footing up the sum total, that is to say the said abstract as furnished showed a total valuation of \$8,300,481.00, whereas it should have shown, if properly added, \$8,131,449.00, making an over valuation of \$169,032.00.

That this affidavit is made for the purpose of securing a correction of said figures and with a view of having the same to speak the real facts.

(Sig.) W. L. CUDDY,
Clerk of the District Court and Ex-Officio Auditor and Recorder, Ada County, Idaho.

Subscribed and sworn to before me this 14th day of August, A. D. 1906.

(Sig.) JONAS W. BROWN,
(Seal.) *Probate Judge.*

The foregoing affidavit of W. L. Cuddy, Clerk of the District Court and Ex-Officio Auditor and Recorder of Ada County, Idaho, having been heretofore filed, and said Cuddy having appeared before the Board this day in explanation thereof, after due consideration it was unanimously ordered by the Board that the sum of \$169,032.00 be deducted from the valuation as shown by the abstract of the assessment roll of Ada County for the year 1905, and that the Board in making the apportionment of the gener-

al taxes due from Ada County to the State for the year 1906, make the same upon said corrected valuation, to wit: \$8,131,449.00; it being understood that said correction should not apply to any special levy heretofore made, but that the amount upon which said special levies were made as shown by said abstract of assessment roll for the year 1905, to wit: \$8,300,481.00 was and is correct.

The Board adjourned until tomorrow, Tuesday, August 21, 1906, at 10 o'clock a. m.

F. R. GOODING,
Chairman.

Attest:
ROBT. S. BRAGAW,
Secretary.

Tuesday, August 21, 1906.

The Board met pursuant to adjournment at 10 o'clock a. m.

Present: Same as before.

The entire day was spent by the Board in the matter of endeavoring to equalize the values as submitted by the several counties of the State on patented lands, city and town lots, improvements on the same, merchandise and various other properties throughout the State.

The Board then adjourned until tomorrow, Wednesday, August 22, 1906, at 10 o'clock a. m.

F. R. GOODING,
Chairman.

Attest:
ROBT. S. BRAGAW,
Secretary.

Wednesday, August 22, 1906.

The Board met pursuant to adjournment at 10 o'clock a. m.

Present: Same as before.

The Board at this time proceeded to finally determine the values to be placed upon various properties throughout the State, and equalize values for assessment purposes for the year 1906 were determined this day by unanimous vote of the Board, according to the following schedules:

PATENTED LANDS.

Schedule showing in detail the equalization of assessed values of Patented Lands in the several Counties of the State of Idaho, for the year 1906, as determined by the State Board of Equalization of said State on the 22nd day of August, A. D. 1906.

COUNTIES	Acreage	Average Reported	Total Value Reported	Average Equalized	Total Value Equalized
Ada	11,653.40	\$15 28+	\$1,780,781 00	\$15 28+	\$1,780,781 00
Bannock	192,490.38	3 41+	659,810 00	3 41+	659,810 00
Bear Lake	134,430.00	4 01+	539,225 00	4 01+	539,225 00
Bingham	212,489.00	6 93	1,473,777 00	6 93	1,473,777 00
Blaine	135,529.00	4 15	562,686 00	4 15	562,686 00
Boise	209,854.96	3 25	682,781 82	3 25	682,781 82
Canyon	204,356.51	7 70	1,574,108 00	7 70	1,574,108 00
Cassia	138,391.00	6 81+	942,937 00	6 81+	942,937 00
Custer	45,530.25	4 00	182,121 00	4 00	182,121 00
Elmore	34,183.00	5 56	190,122 45	5 56	190,122 45
Fremont	302,310.00	6 13+	1,853,404 00	6 13+	1,853,404 00
Idaho	250,790.95	5 03+	1,263,743 82	5 03+	1,263,743 82
Kootenai	780,274.00	2 33	1,823,793 00	2 33	1,823,793 00
Latah	489,710.84	5 54+	2,717,491 00	5 54+	2,717,491 00
Lemhi	63,389.00	5 87+	372,287 00	5 87+	372,287 00
Lincoln	33,789.00	3 87	130,865 00	3 87	130,865 00
Nez Perce	673,741.00	5 84	3,739,341 00	5 84	3,739,341 00
Oneida	210,707.00	4 48	943,838 00	4 48	943,838 00
Owyhee	48,037.15	5 45+	261,841 00	5 45+	261,841 00
Shoshone	111,088.55	4 46+	496,458 00	4 46+	496,458 00
Washington	202,977.60	6 55+	1,331,239 00	6 55	1,351,239 00
Total	4,485,722.59		\$23,522,650 09		\$23,522,650 09

CITY AND TOWN LOTS.

Schedule showing in detail the equalization of assessed values of City and Town Lots in the several Counties of the State of Idaho, for the year 1906, as determined by the State Board of Equalization of said State on the 22nd day of August, A. D. 1906.

COUNTIES	REPORTED
Ada	\$3,153,999 00
Bannock	676,160 00
Bear Lake	100,439 00
Bingham	289,795 00
Blaine	103,758 00
Boise	10,676 52
Canyon	369,148 00
Cassia	571,460 00
Custer	25,625 00
Elmore	81,126 00
Fremont	224,943 00
Idaho	144,217 00
Kootenai	302,547 00
Latah	265,140 00
Lemhi	127,466 00
Lincoln	29,288 00
Nez Perce	1,282,476 00
Oneida	74,896 00
Owyhee	7,760 00
Shoshone	211,114 00
Washington	210,895 00
Total	\$8,262,868 52

Equalized as reported.

IMPROVEMENTS ON CITY AND TOWN LOTS.

Schedule showing in detail the equalization of assessed values of Improvements on City and Town Lots in the several Counties of the State of Idaho, for the year 1906, as determined by the State Board of Equalization of said State on the 22nd day of August, A. D. 1906.

COUNTIES	Reported Value	Per cent. Decrease	Decrease	Equalized Value
Ada	\$1,895,668 00			\$1,895,668 00
Bannock	684,575 00	20	136,915 00	547,660 00
Bear Lake	153,892 00			153,892 00
Bingham	390,910 00			390,910 00
Blaine	209,755 00			205,755 00
Boise	47,371 00			47,371 00
Canyon	632,595 00			632,595 00
Cassia	192,579 00			192,579 00
Custer	88,758 00			88,758 00
Elmore	27,585 00			27,585 00
Fremont	247,364 00			247,364 00
Idaho	181,804 00			181,804 00
Kootenai	287,156 00			287,156 00
Latah	437,035 00			437,035 00
Lemhi	136,840 00			136,840 00
Lincoln	100,495 00			100,495 00
Nez Perce	762,050 00			762,050 00
Oneida	122,925 00			122,925 00
Owyhee	18,710 00			18,710 00
Shoshone	625,485 00			625,485 00
Washington	250,750 00			250,750 00
Total	\$7,590,302 00		\$136,915 00	\$7,453,387 00

The Board then adjourned until tomorrow, Thursday, August 23d, 1906, at 10 o'clock a. m.

F. R. GOODING,
Chairman.

Attest:
ROBT. S. BRAGAW,
Secretary.

Thursday, August 23, 1906.

The Board met pursuant to adjournment at 10 o'clock a. m.

Present: Same as before.

MERCHANDISE.

Schedule showing in detail the equalization of the assessed values of Merchandise in the State of Idaho, for the year 1906, as determined by the State Board of Equalization of said State on the 23rd day of August, A. D. 1906.

COUNTIES	REPORTED
Ada.....	\$ 542,040 00
Bannock.....	206,080 00
Bear Lake.....	92,835 00
Bingham.....	316,440 00
Blaine.....	127,100 00
Boise.....	33,154 00
Canyon.....	258,990 00
Cassia.....	208,405 00
Custer.....	84,490 00
Elmore.....	75,477 00
Fremont.....	299,865 00
Idaho.....	169,640 00
Kootenai.....	164,876 00
Latah.....	139,105 00
Lemhi.....	90,735 00
Lincoln.....	66,200 00
Nez Perce.....	466,475 00
Oneyda.....	118,575 00
Owyhee.....	59,111 00
Shoshone.....	246,170 00
Washington.....	154,800 00
Total.....	\$3,921,013 00

Equalized as reported.

MILCH COWS.

Schedule showing in detail the equalization of the assessed value of Milch Cows in the State of Idaho, for the year 1906, as determined by the State Board of Equalization of said State on the 23rd day of August, A. D. 1906.

COUNTIES	Number	Average Reported	Reported Value	Average Equalized	Equalized Value
Ada.....	2,909	\$18 00+	\$ 52,364 00	\$18 00	\$ 52,362 00
Bannock.....	2,197	18 00	39,546 00	18 00	39,546 00
Bear Lake.....	1,747	18 00	31,446 00	18 00	31,446 00
Bingham.....	2,263	18 45+	40,761 00	18 00	40,734 00
Blaine.....	1,117	18 00	20,106 00	18 00	20,106 00
Boise.....	352	18 00+	6,342 00	18 00	6,336 00
Canyon.....	3,436	18 00	61,848 00	18 00	61,848 00
Cassia.....	747	18 00+	13,448 00	18 00	13,446 00
Custer.....	418	18 00	7,524 00	18 00	7,524 00
Elmore.....	248	18 00	4,464 00	18 00	4,464 00
Fremont.....	4,299	17 08+	73,438 00	18 00	77,382 00
Idaho.....	1,709	18 00	30,762 00	18 00	30,762 00
Kootenai.....	4,103	20 00+	82,068 00	18 00	73,854 00
Latah.....	3,020	17 82+	53,844 00	18 00	54,360 00
Lemhi.....	579	18 00	10,422 00	18 00	10,422 00
Lincoln.....	288	18 00	5,184 00	18 00	5,184 00
Nez Perce.....	4,468	18 00	80,424 00	18 00	80,424 00
Oneyda.....	3,402	18 00	61,236 00	18 00	61,236 00
Owyhee.....	412	20 00	8,240 00	18 00	7,416 00
Shoshone.....	865	20 00	17,300 00	18 00	15,570 00
Washington.....	1,836	18 00	33,048 00	18 00	33,048 00
Total.....	40,415	.....	\$733,815 00	.....	\$727,470 00

YEARLINGS.

Schedule showing in detail the equalization of the assessed value of Yearlings in the State of Idaho, for the year 1906, as determined by the State Board of Equalization of said State on the 23rd day of August, A. D. 1906.

COUNTIES	Number	Average Reported	Reported Value
Ada.....			
Bannock.....			
Bear Lake.....			
Bingham.....			
Blaine.....			
Boise.....	1,353	\$8 00	\$10,824 00
Canyon.....			
Cassia.....			
Custer.....			
Elmore.....			
Fremont.....			
Idaho.....			
Kootenai.....			
Latah.....			
Lemhi.....			
Lincoln.....			
Nez Perce.....			
Oneyda.....			
Owyhee.....			
Shoshone.....			
Washington.....			
Total.....	1,353		\$10,824 00

Equalized as reported.

BEEF CATTLE.

Schedule showing in detail the equalization of the assessed value of Beef Cattle in the State of Idaho, for the year 1906, as determined by the State Board of Equalization of said State on the 23rd day of August, A. D. 1906.

COUNTIES	Number	Average Reported	Reported Value	Average Equalized	Equalized Value
Ada.....					
Bannock.....					
Bear Lake.....					
Bingham.....					
Blaine.....					
Boise.....					
Canyon.....	58	\$20 00	\$ 1,160 00	\$20 00	\$ 1,160 00
Cassia.....					
Custer.....	10	20 00	200 00	20 00	200 00
Elmore.....					
Fremont.....					
Idaho.....	659	20 00	13,180 00	20 00	13,180 00
Kootenai.....					
Latah.....					
Lemhi.....					
Lincoln.....					
Nez Perce.....	57	18 03+	1,028 00	20 00	1,140 00
Oneyda.....					
Owyhee.....					
Shoshone.....	10	30 00	300 00	20 00	200 00
Washington.....	93	17 68+	1,645 00	20 00	1,860 00
Total.....	887		\$17,513 00		\$17,740 00

The Board then adjourned until tomorrow, Friday, August 24th, 1906, at 10 o'clock a. m.

F. R. GOODING,

Attest:

ROBT. S. BRAGAW,

Secretary.

Chairman.

Friday, August 24, 1906.

The Board met pursuant to adjournment at 10 o'clock a. m.

Present: Same as before.

COMMON CATTLE.

Schedule showing in detail the equalization of the assessed value of Common Cattle in the State of Idaho, for the year 1906, as determined by the State Board of Equalization of said State on the 24th day of August, A. D. 1906.

COUNTIES	Number	Average Reported	Reported Value	Average Equalized	Equalized Value
Ada.....	9,897	\$12 00+	\$118,770 00	\$12 00	\$ 118,764 00
Bannock.....	8,845	12 00	106,140 00	12 00	106,140 00
Bear Lake.....	8,083	12 00	96,996 00	12 00	96,996 00
Bingham.....	6,198	12 04+	74,681 00	10 00	74,376 00
Blaine.....	14,798	12 00	177,576 00	12 00	177,576 00
Boise.....	7,717	{ 14 71+ }	{ 10,554 00 }	12 00	99,480 00
	7,573	{ 11 86+ }	{ 90,871 00 }		
Canyon.....	8,480	12 00	101,760 00	12 00	101,760 00
Cassia.....	20,039	12 00+	240,471 00	12 00	240,468 00
Custer.....	14,327	12 00	171,924 00	12 00	171,924 00
Elmore.....	7,085	11 92+	84,861 00	12 00	85,020 00
Fremont.....	9,174	12 00+	110,388 00	12 00	110,088 00
Idaho.....	19,287	11 90+	229,681 00	12 00	231,444 00
Kootenai.....	5,795	10 00	57,950 00	12 00	69,540 00
Latah.....	4,056	12 02+	48,779 00	12 00	48,672 00
Lemhi.....	22,711	12 00	272,532 00	12 00	272,532 00
Lincoln.....	1,988	12 00	23,856 00	12 00	23,856 00
Nez Perce.....	11,417	12 00	137,004 00	12 00	137,004 00
Oneida.....	9,093	12 00	109,116 00	12 00	109,116 00
Owyhee.....	19,716	12 00	236,592 00	12 00	236,592 00
Shoshone.....	340	10 00	3,400 00	12 00	4,080 00
Washington.....	18,920	12 00	227,040 00	12 00	227,040 00
Total.....	228,494	.....	\$2,730,402 00	.....	\$2,741,928 00

STALLIONS.

Schedule showing in detail the equalization of the assessed value of Stallions in the State of Idaho, for the year 1906, as determined by the State Board of Equalization of said State on the 24th day of August, A. D. 1906.

COUNTIES	Number	Average Reported	Reported Value
Ada.....			
Bannock.....	18	\$235 66+	\$ 4,242 00
Bear Lake.....	19	355 25+	6,750 00
Bingham.....	10	495 00	4,950 00
Blaine.....	5	226 80	1,134 00
Boise.....	45	241 35+	10,861 00
Canyon.....	53	199 07+	10,551 00
Cassia.....	17	210 29+	3,575 00
Custer.....	7	135 71+	950 00
Elmore.....	36	300 00	10,800 00
Fremont.....	38	205 69+	7,815 00
Idaho.....			
Kootenai.....	16	173 43+	2,775 00
Latah.....	17	198 22+	3,370 00
Lemhi.....			
Lincoln.....	46	298 80+	13,745 00
Nez Perce.....	29	172 41	5,000 00
Oneida.....	{ 1 }	{ 1,000 00 }	{ 1,000 00 }
Owyhee.....	{ 9 }	{ 250 00 }	{ 2,250 00 }
Shoshone.....			
Washington.....	15	250 00	3,750 00
Total.....	381	.....	\$93,518 00

Equalized as reported.

GRADED HORSES.

Schedule showing in detail the equalization of the assessed value of Graded Horses in the State of Idaho, for the year 1906, as determined by the State Board of Equalization of said State on the 25th day of August, A. D. 1906.

COUNTIES	Number	Average Reported	Reported Value
Ada.....	2,401	\$35 00+	\$ 84,048 00
Bannock.....	1,917	35 00	67,095 00
Bear Lake.....	1,412	34 81+	49,156 00
Bingham.....	3,771	38 84+	144,610 00
Blaine.....	1,949	37 10	72,310 00
Boise.....	3,150	14 95+	47,249 00
Canyon.....	5,368	34 58	185,668 00
Cassia.....	1,734	44 86+	77,797 00
Custer.....	1,426	35 85+	51,128 00
Elmore.....	653	35 00+	22,934 00
Fremont.....	5,751	30 00	172,530 00
Idaho.....	3,950	35 52+	140,325 00
Kootenai.....			
Latah.....	{ 8 }	{ 48 12+ }	{ 385 00 }
	{ 4,235 }	{ 23 98+ }	{ 143,949 00 }
Lemhi.....	1,213	35 00	42,455 00
Lincoln.....	920	34 56	31,796 00
Nez Perce.....	6,940	30 67+	212,852 00
Oneida.....	3,596	32 00+	115,890 00
Owyhee.....	2,013	40 00	80,520 00
Shoshone.....	445	34 08+	15,170 00
Washington.....	2,828	35 00	98,890 00
Total.....	55,688	.....	\$1,856,842 00

Equalized as reported.

STOCK HORSES.

Schedule showing in detail the equalization of the assessed value of Stock Horses in the State of Idaho, for the year 1906, as determined by the State Board of Equalization of said State on the 24th day of August, A. D. 1906.

COUNTIES	Number	Average Reported	Reported Value
Ada.....	867	\$15 00+	\$ 13,017 00
Bannock.....	588	15 00	8,820 00
Bear Lake.....	823	15 00	12,345 00
Bingham.....	651	15 50+	10,091 00
Blaine.....	799	15 00	11,985 00
Boise.....	1,070	10 00+	10,704 00
Canyon.....	1,540	15 00	23,100 00
Cassia.....	1,419	15 00+	21,305 00
Custer.....	1,046	15 00	15,690 00
Elmore.....	482	15 00	7,230 00
Fremont.....	1,123	19 45+	21,801 00
Idaho.....	2,224	15 09+	33,565 00
Kootenai.....	2,917	25 00+	97,933 00
Latah.....	323	11 91+	4,850 00
Lemhi.....	1,782	15 00	26,730 00
Lincoln.....	164	15 00	2,460 00
Nez Perce.....	2,795	15 00	41,925 00
Oneida.....	945	15 00	14,175 00
Owyhee.....	3,042	15 00	45,630 00
Shoshone.....	201	15 00	3,015 00
Washington.....	3,128	15 00	46,920 00
Total.....	27,929		\$473,291 00

Equalized as reported.

The Board then adjourned until tomorrow, Saturday, August 25th, 1906, at 10 o'clock a. m.

F. R. GOODING,

Attest:

Chairman.

ROBT. S. BRAGAW,

Secretary.

Saturday, August 25, 1906.

The Board met pursuant to adjournment at 10 o'clock a. m.

Present: Same as before.

GOATS.

Schedule showing in detail the equalization of the assessed value of Goats in the State of Idaho, for the year 1906, as determined by the State Board of Equalization of said State on the 25th day of August, A. D. 1906.

COUNTIES	Number	Average Reported	Reported Value	Average Equalized	Equalized Value
Ada.....					
Bannock.....					
Bear Lake.....	11,682	\$2 00	\$23,364 00	\$2 00	\$23,364 00
Bingham.....					
Blaine.....					
Boise.....					
Canyon.....	925	2 00	1,850 00	2 00	1,850 00
Cassia.....	984	2 00	1,968 00	2 00	1,968 00
Custer.....					
Elmore.....					
Fremont.....					
Idaho.....	180	2 00	360 00	2 00	360 00
Kootenai.....					
Latah.....	28	2 00	56 00	2 00	56 00
Lemhi.....					
Lincoln.....					
Nez Perce.....					
Oneida.....					
Owyhee.....	440	2 50	1,100 00	2 00	880 00
Shoshone.....					
Washington.....					
Total.....	14,239		\$28,698 00		\$28,478 00

COMMON SHEEP.

Schedule showing in detail the equalization of the assessed value of Common Sheep in the State of Idaho, for the year 1906, as determined by the State Board of Equalization of said State on the 25th day of August, A. D. 1906.

COUNTIES	Number	Average Reported	Reported Value	Average Equalized	Equalized Value
Ada.....	87,776	\$2 00+	\$ 175,553 00	\$2 00	\$ 175,552 00
Bannock.....	30,580	2 00	60,960 00	2 00	60,960 00
Bear Lake.....					
Bingham.....	32,208	2 00+	72,416 00	2 00	72,416 00
Blaine.....	200,966	2 00	401,932 00	2 00	401,932 00
Boise.....	13,974	2 00+	28,048 00	2 00	27,948 00
Canyon.....	115,647	2 00	231,294 00	2 00	231,294 00
Cassia.....	84,991	2 00	169,982 00	2 00	169,982 00
Custer.....	23,420	2 00	46,840 00	2 00	46,840 00
Elmore.....	74,308	2 25+	167,193 25	2 00	148,616 00
Fremont.....	37,492	2 00	74,984 00	2 00	74,984 00
Idaho.....	12,951	2 00	25,902 00	2 00	25,902 00
Kootenai.....	231	2 00+	463 00	2 00	462 00
Latah.....	840	2 00	1,680 00	2 00	1,680 00
Lemhi.....	5,828	2 00	11,656 00	2 00	11,656 00
Lincoln.....	46,105	2 00	92,210 00	2 00	92,210 00
Nez Perce.....	15,443	2 00	30,886 00	2 00	30,886 00
Oneida.....	63,966	2 00	127,932 00	2 00	127,932 00
Owyhee.....	517,500	2 50	543,750 00	2 00	435,000 00
Shoshone.....	16	2 00	32 00	2 00	32 00
Washington.....	77,219	2 00	154,438 00	2 00	154,438 00
Total.....	1,145,361		\$2,418,151 25		\$2,266,638 00

MULES.

Schedule showing in detail the equalization of the assessed value of Mules in the State of Idaho, for the year 1906, as determined by the State Board of Equalization of said State on the 25th day of August, A. D. 1906.

COUNTIES	Number	Average Reported	Reported Value
Ada.....	41	\$35 00+	\$ 1,445 00
Bannock.....			
Bear Lake.....			
Bingham.....	37	35 00	1,295 00
Blaine.....	16	40 00	640 00
Boise.....	59	34 97+	2,064 00
Canyon.....	156	33 69+	5,713 00
Cassia.....	61	47 00+	2,870 00
Custer.....			
Elmore.....	8	28 75	230 00
Fremont.....			
Idaho.....	99	25 40+	2,515 00
Kootenai.....			
Latah.....	32	30 00	960 00
Lemhi.....	16	35 00	560 00
Lincoln.....	28	38 00	924 00
Nez Perce.....	72	35 52+	2,558 00
Oneida.....	1	50 00	50 00
Owyhee.....	146	50 00	7,300 00
Shoshone.....	3	23 33+	70 00
Washington.....	82	35 00	2,870 00
Total.....	857		\$32,064 00

Equalized as reported.

JACKS.

Schedule showing in detail the equalization of the assessed value of Jacks in the State of Idaho, for the year 1906, as determined by the State Board of Equalization of said State on the 25th day of August, A. D. 1906.

COUNTIES	Number	Average Reported	Reported Value	Average Equalized	Equalized Value
Ada.....					
Bannock.....					
Bear Lake.....					
Bingham.....					
Blaine.....	1	\$150 00	\$150 00	\$250 00	\$250 00
Boise.....					
Canyon.....	7	148 57+	1,040 00	250 00	1,750 00
Cassia.....					
Custer.....					
Elmore.....	1	250 00	250 00	250 00	250 00
Fremont.....					
Idaho.....					
Kootenai.....					
Latah.....	1	200 00	200 00	250 00	250 00
Lemhi.....	1	100 00	100 00	250 00	250 00
Lincoln.....					
Nez Perce.....					
Oneida.....					
Owyhee.....	4	250 00	1,000 00	250 00	1,000 00
Shoshone.....					
Washington.....	5	250 00	1,250 00	250 00	1,250 00
Total.....	20		\$3,990 00		\$5,000 00

The Board then adjourned until Monday, August 27th, 1906, at 10 o'clock a. m.

F. R. GOODING,

Chairman.

Attest:

ROBT. S. BRAGAW,

Secretary.

Monday, August 27, 1906.

The Board met pursuant to adjournment at 10 o'clock a. m.

Present: Same as before.

By a unanimous vote of the Board it was ordered that the several counties be charged, on account of the Gross Levy made by the Legislature for State General Purposes for the fiscal years 1905 and 1906 and under the several Acts of the Legislature providing for the making of tax levies for specific purposes; for the year 1906 with the sums set out in the following schedule, to wit:

COUNTIES	On Account of Gross Tax Levy 1906	On Account of Wagon Road Tax 1906	On Account of Live Stock Sanitary Tax 1906	On Account of Public Buildings End. Tax 1906	On Account of Gen'l Interest and Sinking Tax 1906	On Account of County Indebtedness
Ada.....	\$ 41,429 87	\$ 2,859 00	\$ - 735 73	\$ 571 80	\$ 9,530 02	
Bannock.....	19,282 08	1,251 87	349 68	250 37	4,172 92	
Bear Lake.....	7,709 07	519 90	191 21	103 98	1,733 03	\$11 83
Bingham.....	20,381 59	1,281 04	432 63	256 20	4,270 13	
Blaine.....	13,283 83	764 35	1,423 49	152 87	2,881 17	2,881 17
Boise.....	6,260 07	411 50	131 90	82 30	1,371 67	
Canyon.....	20,928 00	1,489 11	1,002 92	297 82	4,963 71	
Cassia.....	12,465 66	1,125 99	823 94	225 19	3,419 96	
Custer.....	4,469 93	320 75	328 58	64 15	1,069 16	1,069 16
Elmore.....	7,852 41	508 44	536 65	101 68	1,694 80	1,185 83
Fremont.....	20,093 00	1,401 30	520 87	280 26	4,671 02	
Idaho.....	13,388 02	904 71	405 15	180 94	3,015 70	9 20
Kootenai.....	28,736 09	1,878 92	187 14	375 78	6,263 09	267 35
Latah.....	21,231 79	1,388 35	204 90	277 67	4,629 82	3,697 76
Lemhi.....	6,124 81	419 14	303 01	83 82	1,397 12	1,224 11
Lincoln.....	7,010 25	553 06	324 98	110 61	1,843 54	
Nez Perce.....	35,453 13	2,490 29	489 79	458 05	8,300 96	
Oneida.....	10,791 17	753 18	613 62	150 63	2,510 61	
Owyhee.....	8,582 99	545 77	1,593 40	109 15	1,819 24	
Shoshone.....	27,879 26	2,317 10	31 26	263 42	7,723 66	
Washington.....	16,616 86	1,027 94	780 82	205 58	3,426 49	
Total.....	\$350,000 00	\$24,211 71	\$11,501 78	\$4,802 27	\$80,707 82	\$10,373 42

Schedule showing by Counties the result of the equalization and assessments made by the State Board of Equalization for the year 1906.

COUNTIES	Total Valuations in the several Counties as reported to Board	Amounts added thereto by the Board	Amounts deducted therefrom by the Board	Total Valuation in the several Counties as reported to Board after Equalization	Valuation of Railways and Lines in the several Counties	Valuation of Telegraph Lines in the several Counties	Valuation of Telephone Lines in the several Counties	Total Valuation of all classes of Property in the several Counties after equalization
Ada.....	\$ 8,984,554 00			\$ 8,984,545 00	\$ 491,533 00	\$ 8,990 00	\$ 44,952 86	\$ 9,530,020 86
Bannock.....	2,901,020 00		136,915 00	2,764,105 00	1,264,920 80	32,636 05	111,259 14	4,172,920 99
Bear Lake.....	1,241,803 00			1,241,803 00	468,444 00	7,047 85	15,736 50	1,723,031 35
Bingham.....	3,546,382 00		332 00	3,546,050 00	664,308 40	26,306 40	33,474 12	4,270,138 92
Blaine.....	2,166,861 00	\$ 100 00		2,166,961 00	672,409 50	15,554 90	26,249 10	2,881,174 50
Boise.....	1,338,813 77			1,338,812 77	619,744 00	10,046 00	32,861 00	1,371,673 77
Canyon.....	4,280,134 25	710 00		4,280,844 25	272,510 00	4,595 00	13,813 52	4,963,715 57
Cassia.....	3,129,052 00		9 00	3,129,047 00	40,110 00	1,671 25	8,160 00	3,419,965 52
Custer.....	1,016,829 45		18,418 25	998,411 20	664,247 00	12,898 00	19,244 30	1,694,800 50
Elmore.....	3,661,946 00	3,664 00		3,665,590 00	940,732 80	17,475 75	47,226 30	4,671,024 85
Fremont.....	2,864,316 82	1,763 00		2,866,079 82	134,640 00	2,805 00	12,185 00	3,015,709 85
Idaho.....	3,817,894 09	3,375 00		3,821,269 00	2,354,971 50	43,071 85	43,783 00	6,263,096 15
Kootenai.....	4,499 00	150 00		4,349 00	259,024 00	5,630 25	4,410 00	4,629,827 25
Latah.....	1,392,613 00			1,393,763 00	1,189,981 50	25,121 25	11,095 14	1,397,123 00
Lemhi.....	617,345 00			617,345 00	471,960 00	11,370 65	8,300 96	8,300,962 65
Lincoln.....	7,800,895 09	112 00		7,801,007 00	501,680 80	14,107 05	20,801 50	8,300,962 65
Nex Perce.....	1,974,022 00			1,974,022 00	17,802 00	10,930 20	21,380 56	2,510,611 35
Owyhee.....	1,899,853 68		109,794 00	1,790,059 68	413,287 55	7,870 00	16,664 02	1,819,242 24
Shoshone.....	7,283,937 52	215 00	1,150 00	7,282,787 52	427,914 00		21,545 60	7,723,669 29
Washington.....	2,968,946 00			2,969,161 00				3,426,490 60
Total.....	\$68,266,742 49	\$10,528 00	\$266,624 25	\$68,010,646 24	\$11,870,220 85	\$258,127 45	\$568,908 78	\$80,707,903 32

GENERAL RECAPITULATION.

Total valuation of all property as reported to the Board	\$68,266,742 49
Amount added thereto by the Board	10,528 00
Amount deducted therefrom by the Board	266,624 25
Total valuation of the property reported by the several counties after the equalization of the same by the Board	68,010,646 24
Total valuation of Railway Lines as determined by the Board	11,870,220 85
Total valuation of Telegraph Lines as determined by the Board	258,127 45
Total valuation of Telephone Lines as determined by the Board	568,908 78
Grand total valuation of all property in the State for assessment purposes for the year 1906	80,707,903 32

Thereupon the records of the proceedings had by the Board at its meetings, held on the 13th, 14th, 15th, 16th, 17th, 18th, 20th, 21st, 22nd, 23rd, 24th, 25th and 27th days of August, 1906, were read and being found correct were approved by a unanimous vote of the Board.

It appearing that no further business remained to be transacted by the Board, on motion the Board at this time adjourned without a day.

F. R. GOODING,

Governor and Ex-Officio Chairman of the Board of Equalization of the State of Idaho.

Attest:

ROBT. S. BRAGAW,

Auditor of State and Ex-Officio Secretary of the Board of Equalization of the State of Idaho.