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Preface

Subscribers to this work will be pleased, I am sure, to note the additions which have been made this year. The listing of a good Bank in each County, it seems to me, ought to be of considerable value. As most transactions pertaining to real estate which are closed through banks, are handled at county seat towns, patrons of this directory will, as a general rule, find this all that is desired in the way of a Bank Directory, and will thus be saved the cost of a high-priced publication. The Banks listed herein, while not in every case those of the largest capitalization to be found, are prominent institutions, having special facilities for handling collections and other non-resident business. Many of them are U. S. Depositories, all have large deposits and are very popular locally.

As in former editions, the most careful means have been employed in the selection of representatives in the other lines of business also. While it is not expected that I can become personally acquainted with all these parties or with their financial standing, the method of obtaining their names is such that I do not hesitate to assert that this is as reliable a list, considering the territory covered, as is possible to produce. Letters are sent to local bankers in the form as given below, and they, knowing the reputation, habits, financial standing and ability of these parties, make the selection for me, and on the postal card sent them for the purpose, they recommend them in very strong terms. In a few counties where there are no banks or where the one written to failed to reply promptly, the recommendations were made by some other prominent business man or county officer and their honesty and integrity vouched for.

(Form of letter sent to Bankers.)

Dear Sir:

Will you be kind enough to give me, on the enclosed postal card in the following order:

The name of one of the most reliable and responsible abstracters,

One of the best and most reliable real estate agents, and

A first-class real estate lawyer in your town.

If you will kindly select for me such men as you can recommend in these lines as being responsible, and who, in your judgment, would faithfully attend to any matters pertaining to real estate which might be entrusted to them, I will consider it quite an accommodation. Kindly answer promptly and give me, if possible, the names of three different men.

Yours truly,

The Special List of Abstracters approved by the Union Central Life Insurance Co. is also a new feature. It is needless for me to point out the advantage of this to Financial Correspondents of this company, or their sub-agents, or to describe the method of investigation employed before the names are placed on this company's approved list. Suffice it to say, that their requirements, as is the case with all large life insurance companies, are very rigid and to be classed as one of their approved abstracters is a strong recommendation in itself.

The matter which this publication now contains, if printed in larger type, on pulp paper, and spaced as some real estate directories are, is sufficient to make a very large volume. Believing that a bulky affair of this kind is in no way desirable, I have made this of a size to easily slip into a pigeon hole of a desk, where it is at all times available for ready reference.

Inasmuch as the revision has been so thorough and complete and we are now so far along in 1907, it is deemed that no further issues of this book will be necessary until January, 1909. In the meantime I hope all the reliable men whose names follow may enjoy the prosperity which they justly deserve and be able to give "Montgomery's" some credit for aiding in the cause.

G. B. MONTGOMERY, Editor.

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DIRECTORY.

ALABAMA.

Autauga County.		Prattville.
Autauga Banking & Trust Co.,		"
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WOODSON MOSLEY,	Abstracter,	"
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Trinity R. E. & Abst. Co.,	R. E. Agts.,	"
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Tulare County.		Visalia.
FIRST NATIONAL BANK,		"
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Tuolumne County.		Sonora.
Tuolumne County Bank,		"
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Bank of Ventura,		"
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Yolo County.		Woodland.
Bank of Woodland,		"
Yolo Co. Title & Abst. Co.,	Abstracters,	"
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The Rideout Bank,		"
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COLORADO.

Adams County.		Brighton.
First National Bank,		"
R. W. Mans,	R. E. Agt.,	"
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CALIFORNIA.

COLORADO.

Arapahoe County.		Littleton.
First National Bank,		"
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Archuleta County.		Pagosa Springs.
FIRST BANK OF PAGOSA SPRINGS,		"
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Baca County.		Springfield.
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BENT COUNTY BANK,		"
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Boulder County,		Boulder.
BOULDER NATIONAL BANK,		"
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Bank of Buena Vista,		"
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Clear Creek Co. Abst. Co.,	R. E. Agt.,	"
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Conejos County.		Alamosa.
American National Bank,		"
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FIRST NATIONAL BANK,		"
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THE FIRST NAT'L BANK OF DOUGLAS CO.,		"
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Farmers' Bank,		"
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Fremont Co. Nat'l Bank,		"
Fremont Abst. Co.,	Abstracters,	"
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First National Bank,		"
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First Bank of Montezuma Valley,		"
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Bank of Ouray,		"
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Bank of Fairplay,		"
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First National Bank.		"
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First National Bank,		"
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Bank of Meeker,		"
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Bank of Del Norte,		"
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Milner Bank & Trust Co.,		"
Zimmerman Abst. Co.,	Abstracters,	Hahn's Peak
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Saguache County.		Saguache.
Saguache Co. Bank,		"
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W. C. Lockett,	R. E. Agt.,	"
J. I. Palmer,	Attorney,	"

COLORADO.	San Juan County.		Silverton.
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	Aug. Fast,	R. E. Agt.,	"
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	San Miguel County.		Telluride.
	Bank of Telluride,		"
	Chas. F. Painter,	Abstracter,	"
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	Citizens' Bank,		"
	County Clerk,	Abstracter,	"
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	W. H. Pound,	Attorney,	"
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	Engle Bros. Exchange Bank,		"
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	Teller County.		Cripple Creek.
First National Bank,		"	
Cripple Creek & Teller Co.		"	
Abst. Co.,	Abstracters,	"	
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BANK OF AKRON,		"	
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Muntzing & Northcott,	R. E. Agts.,	"	
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Weld County.		Greeley.	
First National Bank,		"	
THE WELD CO. ABST.		"	
& INV. CO.,	Abstracters,	"	
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Yuma County.		Wray.	
Yuma County Bank,		"	
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CONNECTICUT.			
CONNECTICUT.	Fairfield County.		Danbury.
	DANBURY NATIONAL BANK,		"
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	AMERICAN NATIONAL BANK,		"
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	Hurlbut National Bank,		"
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First National Bank,		"	
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First National Bank,		"
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Colonial Trust Co.,		"
James A. Hynes,	R. E. Agt.,	"
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DELAWARE.

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Kent County.		"
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First National Bank,		"
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Farmers Bank,		"
John R. Steel,	Abstracter,	"
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DISTRICT OF COLUMBIA.

Washington City.
CENTRAL NATIONAL BANK.
BRANDENBURG & BRANDENBURG,
 Attorneys,
 (Fendall Bldg.) Attorneys,

FLORIDA.

		Gainesville.
Alachua County.		"
First National Bank,		"
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FLORIDA.	Baker County.				
	Baker Co. State Bank,				Macclenny.
	Max M. Brown,	Abstracter,			"
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	Bradford County.				Starke,
	Bradford County Bank,				"
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	Indian River State Bank,				"
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	Bank of Blountstown,				"
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Clay County.				Green Cove Springs.	
Bank of Green Cove Springs,				"	
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First National Bank,				"	
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Biscayne Bay Abst. Co.,	Abstracters,			"	
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First National Bank,				"	
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Duval County.				Jacksonville.	
Florida National Bank,				"	
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First National Bank,				"	
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Apalachicola Abst. Co.,	Abstracters,			"	
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Quincy State Bank,				"	
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First National Bank,		"
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Bank of Bonifay,		Westville.
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People's Bank,		"
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Tattnall Bank,		"
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ILLINOIS.

ILLINOIS.

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Pike County.		Petersburg,
Citizens' State Bank,		"
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Porter County.		Valparaiso,
Valparaiso National Bank,		"
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First National Bank,		"
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Pulaski County.		Winamac,
First National Bank,		"
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Putnam County.		Greencastle,
Central National Bank,		"
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Randolph County.		Winchester,
Randolph Co. Bank,		"
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Ripley County.		Versailles,
Versailles Bank,		"
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Rush County.		Rushville,
Rush Co. National Bank,		"
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St. Joseph County.		South Bend,
First National Bank,		"
ARNOLD ABST. & TITLE GUAR. CO.,	Abstracters,	"
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Scott County.		Scottsburg,
Scott County Bank,		"
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Shelby County.		Shelbyville,
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THE FARMERS' STATE BANK,		"
Starke Co. Abst., Title &	Guar. Co.,	"
	Abstracters,	"
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First National Bank,		"
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Sullivan County.		Sullivan.
Nat'l Bank of Sullivan,		"
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Switzerland County.		Vevay.
First National Bank,		"
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Merchants' National Bank,		"
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Vigo County.		Terre Haute.
McKeen National Bank,		"
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Wabash County.		Wabash.
FARMERS' & MERCHANTS' NAT'L BANK		"
Dufton & Williams,	Abstracters,	"
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INDIANA.

Warren County.		Williamsport.
Williamsport State Bank,		"
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Warrick County.		Boonville.
BOONVILLE NATIONAL BANK,		"
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Washington County.		Salem.
BANK OF SALEM,		"
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Wayne County.		Richmond.
Second National Bank,		"
Thos. J. Newkirk,	Abstracter,	"
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Wells County.		Bluffton.
Studabaker Bank,		"
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White County.		Monticello.
Monticello National Bank,		"
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Whitley County.		Columbia City.
Columbia City National Bank,		"
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INDIAN TERRITORY.

INDIAN TERRITORY.

District 1.		Miami.
First National Bank,		"
W. H. Trapp,	Abstracter,	"
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District 2.		Vinita.
First National Bank,		"
International Bank & Tr. Co.,	Abstracters,	"
Butler & Bonfoey,	R. E. Agts.,	"
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District 3.		Nowata.
Nowata National Bank,		"
MASON-PARK ABST. & INV. CO.,		"
	Abstracters,	"
Garnett Co.,	R. E. Agts.,	"
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District 4.		Claremore.
Bank of Claremore,		"
The Johnson Abst. Co.,	Abstracters,	"
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District 5.		Pryor Creek.
FIRST NATIONAL BANK,		"
CHEROKEE TITLE & TRUST CO.,		"
	Abstracters,	"
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District 7.		Wagoner.
FIRST NATIONAL BANK,		"
Howard Searcy,	Abstracter,	"
Planters' Investment Co.,	R. E. Agts.,	"
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District 8.		Sapulpa.
First National Bank,		"
H. H. Adams Co.,	Abstracters,	"
Adams & Watchow,	R. E. Agts.,	"
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District 9.		Okemah.
CITIZENS' BANK & TRUST CO.,		"
Citizens' Bank & Trust Co.,	Abstracters,	"
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District 10.		Muskogee.
MUSKOGEE TITLE & TRUST CO.,		"
Muskogee Title & Trust Co.,	Abstracters,	"
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District 11.		Sallisaw.
Sallisaw Bank & Trust Co.,		"
Sallisaw Bank & Trust Co.,	Abstracters,	"
Sallisaw Bank & Trust Co.,	R. E. Agts.,	"
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District 12.		Eufaula.
First National Bank,		"
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District 13.		Wetumka.
FIRST NATIONAL BANK,		"
ATLAS REALTY & TITLE CO.,		Abstracters, Holdenville.
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District 14.		Poteau.
First National Bank,		"
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District 15.		South McAlester.
AMERICAN NATIONAL BANK,		"
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District 16.		Ada.
Ada National Bank,		"
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District 17.		Wynnewood.
FIRST NATIONAL BANK,		"
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District 18.		Purcell.
Purcell Bank & Trust Co.,		"
Purcell Abst. Co.,	Abstracters,	"
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District 19.		Marlow.
FIRST NATIONAL BANK,		"
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District 20.		Ryan.
First National Bank,		"
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District 21.		Ardmore.
FIRST NATIONAL BANK,		"
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District 22.		Tishomingo.
AMERICAN NATIONAL BANK,		"
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District 23.		Atoka.
Atoka National Bank,		"
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District 24.		Hugo.
FIRST NATIONAL BANK,		"
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District 25.		Durant.
DURANT NATIONAL BANK,		"
Durant Trust Co.,	Abstracters,	"
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District 26.		Marietta.
First National Bank,		"
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IOWA.

Adair County.		Greenfield.
FIRST NATIONAL BANK,		"
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First National Bank,		"
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First National Bank,		"
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Audubon County.		Audubon.
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First National Bank,		"
THE SEDGWICK-LICHTY ABST. CO.		"
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Boone County.		Boone.
CITY BANK,		"
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First National Bank,		"
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Buchanan County.		Independence.
First National Bank,		"
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Commercial State Bank,		"
LA GRANGE & SON,		"
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Butler County.		Allison.
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FIRST NATIONAL BANK.		"
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Carroll County.		Carroll.
German Bank of Carroll Co.,		"
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Cedar County.		Tipton.
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Cerro Gordo County.		Mason City.
CITY NATIONAL BANK,		"
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Cherokee County.		Cherokee.
CHEROKEE STATE BANK,		"
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Chickasaw County.		New Hampton.
First National Bank,		"
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Clarke County.		Osceola.
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Clay County.		Spencer.
First National Bank,		"
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Clayton County.		Elkader.
First National Bank,		"
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Clinton County.		Clinton.
PEOPLE'S TRUST & SAVINGS BANK,		"
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Crawford County.		Denison.
CRAWFORD COUNTY STATE BANK,		"
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MERCHANTS' NAT'L BANK,		"
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CITIZENS' NAT'L BANK,		"
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Franklin County.		Hampton.
Franklin County State Bank,		"
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First National Bank,		"
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First National Bank,		"
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	NATIONAL STATE BANK,		"
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	Howard County.		Cresco.
	THE BANK OF CRESCO,		"
	AMERICAN LOAN & TRUST CO.,		"
		Abstracters,	"
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	Humboldt County.		Humboldt.
People's State Bank,		"	
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Ida County.		Ida Grove.	
Baxter, Reed & Co., Bankers,		"	
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Iowa County.		Marengo.	
First National Bank,		"	
POPHAM & HAVNER,	Abstracters,	"	
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Jackson County.		Maquoketa.	
First National Bank,		"	
Levi Keck & Son,	Abstracters,	"	
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Jasper County.		Newton.	
FIRST NATIONAL BANK,		"	
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GLOBE LAND CO.,	R. E. Agts.,	"	
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Jefferson County.		Fairfield.	
JEFFERSON CO. STATE BANK,		"	
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Johnson County.		Iowa City.	
Johnson County Savings Bank,		"	
Johnson Co. Abst. & Title Guar. Co.,		"	
	Abstracters,	"	
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Jones County.		Anamosa.	
Anamosa National Bank,		"	
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First National Bank,		"
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Kossuth County.		Algona.
Kossuth County State Bank,		"
Lathrop & Weaver,	Abstracters,	"
A. D. Clark & Co.,	R. E. Agts.,	"
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Lee County.		Fort Madison.
Ft. Madison Savings Bank,		"
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KANSAS.

KENTUCKY.

KENTUCKY.

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First State Bank,		"
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Logan County.		Russellville.
Citizens' National Bank,		"
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Lyon County.		Eddyville.
FIRST NATIONAL BANK,		"
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City National Bank,		"
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McLean County.		Calhoun.
Bank of Calhoun,		"
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Madison County.		Richmond.
State Bank & Trust Co.,		"
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Magoffin County.		Salyersville.
Salyersville Bank,		"
Prater & Bailey,	Abstracters,	"
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Marion County.		Lebanon.
Marion National Bank,		"
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Marshall County.		Benton.
BANK OF MARSHALL COUNTY,		"
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Martin County.		Inez.
Inez Deposit Bank,		"
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Mason County.		Maysville.
State National Bank,		"
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Farmers' Deposit Bank,		"
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People's Bank of Metcalfe Co.,		"
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Monroe County.		Tompkinsville.
Deposit Bank of Monroe Co.,		"
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Mount Sterling National Bank,		"
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First National Bank,		"
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First National Bank,		"
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Oldham County.		La Grange.
OLDHAM BANK,		"
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Farmers' National Bank,		"
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Owsley Co. Deposit Bank,		"
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Pendleton Bank,		"
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First National Bank,		"
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First National Bank,		"
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Powell Co. Deposit Bank,		"
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First National Bank,		"
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Robertson County.		Mount Olivet.
Mount Olivet Deposit Bank,		"
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	BANK OF MT. VERNON,		"
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	C. C. Williams,	Attorney,	"
	Rowan County.		Morehead.
	Bank of Morehead,		"
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	Bank of Jamestown,		"
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	First National Bank,		"
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	CITIZENS' BANK,		"
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	Simpson County Bank,		"
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	Spencer County.		Taylorsville.
	BANK OF TAYLORSVILLE,		"
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	Taylor County.		Campbellsville.
	Taylor National Bank,		"
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	Farmers, & Merchants' Bank,		"
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	TRIGG CO. FARMERS' BANK,		"
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	Bedford Loan & Dep. Bank,		"
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Dixon Bank,		"
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First National Bank,		"
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Woodford Bank,		"
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KENTUCKY.

LOUISIANA.

Acadia Parish.		Crowley.
First National Bank,		"
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Bank of Donaldsonville,		"
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Assumption Parish.		Napoleonville.
Bank of Napoleonville,		"
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Avoyelles Bank,		"
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First National Bank,		"
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LOUISIANA.

LOUISIANA.	Bossier Parish.		Benton.
	Bank of Benton,		"
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	Commercial National Bank,		"
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	FIRST NATIONAL BANK,		"
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	Caldwell Bank,		"
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Harrisonburg State Bank,		"	
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Claiborne Parish.		Homer.	
HOMER NATIONAL BANK,		"	
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Concordia Parish.		Vidalia.	
Bank of Vidalia,		"	
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First National Bank,		"	
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First National Bank,		"	
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First National Bank,		"	
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BANK OF CLINTON,		"	
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Winnsboro State Bank,		"
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Grant Parish.		Colfax.
Bank of Colfax,		"
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People's Bank,		"
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Jackson Parish Bank,		Jonesboro.
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Bank of Jefferson,		"
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Lafayette Parish.		Lafayette.
First National Bank,		"
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Bank of Lafourche,		"
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Tallulah State Bank,		"
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BASTROP STATE BANK,		"
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A. E. WASHBURN,	R. E. Agt.,	"
(See Adv. Page 15 of Appendix.)		"
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EXCHANGE BANK,		"
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Whitney-Central National Bank,		"
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(Morris Bldg.) (See Adv. Page 20 of Appendix.)		"
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Ouachita Parish.		Monroe.
Ouachita National Bank,		"
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SABINE STATE BANK,		"
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Bank of Greensburg,		"
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BANK OF HOUMA,		"
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Union Parish.		Farmerville.
Farmerville State Bank,		"
Roberts & Everett,	Abstracters,	"
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Bank of Abbeville,		"
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Bank of Franklinton,		"
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Bank of Minden,		"
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LOUISIANA.

LOUISIANA.

West Feliciana Parish.		St. Francisville.
Bank of West Feliciana,		"
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Winn Parish.		Winnfield.
Bank of Winnfield,		"
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MAINE.

MAINE.

Androscoggin County.		Auburn.
First National Bank,		"
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Union Trust Co.,		"
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Kennebec County.		Augusta.
First National Bank,		"
Frank G. Farrington,	Abstracter,	"
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Knox County.		Rockland.
Rockland National Bank,		"
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Lincoln County.		Wiscasset.
First National Bank,		"
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Oxford County.		Paris.
Bethel National Bank,		Bethel.
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Penobscot County.		Bangor.
First National Bank,		"
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Sagadahoc County.		Bath.
Lincoln National Bank,		"
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First National Bank,		"
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Waldo County.		Belfast.
City National Bank,		"
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Washington County.		Machias.
MACHIAS BANKING CO.,		"
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York County.		Biddeford.
Biddeford National Bank,		"
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MAINE.

MARYLAND.

Allegheny County.		Cumberland.
First National Bank,		"
Thos. A. Leonard,	Abstracter,	"
Wm. J. Miller,	R. E. Agt.,	"
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Anne Arundel County.		Annapolis.
Farmers' National Bank,		"
Frank H. Stockitt,	Abstracter,	"
Julian Bruner & Son,	R. E. Agts.,	"
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Baltimore County.		Towson.
Towson National Bank,		"
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Baltimore City County.		Baltimore.
Merchants' National Bank,		"
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Calvert County.		Prince Fredericktown.
Eastern Shore Trust Co.,		"
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Caroline County.		Denton.
DENTON NATIONAL BANK,		"
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J. W. Func,	R. E. Agt.,	"
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Carroll County.		Westminster.
Union National Bank,		"
Wm. D. Lovell,	Abstracter,	"
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MARYLAND.

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Cecil County.		Elkton.
National Bank of Elkton,		"
L. M. Haines,	Abstracter,	"
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Charles County.		La Plata.
Southern Maryland National Bank,		"
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Dorchester County.		Cambridge.
Eastern Shore Trust Co.,		"
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Frederick County.		Frederick.
Farmers' & Mechanics' Nat'l Bank,		"
Urner & Urner,	Abstracters,	"
Cramer & Stauffer,	R. E. Agts.,	"
JACOB ROHRBACK,	Attorney,	"
Garrett County.		Oakland.
Garrett National Bank,		"
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Harford County.		Bel Air.
Harford National Bank,		"
Rosan Bros.,	R. E. Agts.,	"
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Howard County.		Ellicott City.
PATAPSCO NATIONAL BANK,		"
Wm. B. Owings,	Abstracter,	"
Wesley B. Bennett,	R. E. Agt.,	"
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Kent County.		Chestertown.
CHESTERTOWN BANK OF MARYLAND,		"
Marian Smith,	Abstracter,	"
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Montgomery County.		Rockville.
Montgomery County National Bank,		"
Robert B. Peter,	Abstracter,	"
Joseph Reading,	R. E. Agt.,	"
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Prince George County.		Upper Marlboro.
First Nat'l Bank of South Maryland,		"
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Queen Anne County.		Centerville.
Centerville National Bank,		"
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M. B. Bordley,	Attorney,	"
Saint Mary County.		Leonardtown.
First National Bank of St. Marys,		"
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Somerset County.		Princess Anne.
Bank of Somerset,		"
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Talbot County.		Easton.	MARYLAND.
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Washington County.		Hagerstown.	
Hagerstown Bank,		"	
S. W. Sowers,	R. E. Agt.,	"	
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Wicomico County.		Salisbury.	
Farmers' & Merchants' Bank,		"	
Jay Williams,	Abstracter,	"	
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Elmer H. Walton,	Attorney,	"	
Worcester County.		Snowhill.	
First National Bank,		"	
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MASSACHUSETTS.

Barnstable County.		Yarmouthport.	MASSACHUSETTS.
First Nat'l Bank (nearest accessible point)		"	
R. A. Hopkins,	Abstracter,	Barnstable.	
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Berkshire County.		Pittsfield.	
Pittsfield National Bank,		"	
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Bristol County.		Fall River.	
Fall River National Bank,		"	
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Dukes County.		Edgartown.	
Edgartown National Bank,		"	
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Essex County.		Lawrence.	
Merchants' National Bank,		"	
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First National Bank,		Newburyport.	
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MERCANTILE NATIONAL BANK,		Salem.	
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MASSACHUSETTS.

Hampden County.		Springfield.
Third National Bank,		"
Gardner & Gardner,	Attorney,	"
Hampshire County.		Northampton.
First National Bank,		"
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Nantucket County.		Nantucket.
Pacific National Bank,		"
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Norfolk County.		Dedham.
Dedham National Bank,		"
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Plymouth County.		Plymouth.
Old Colony National Bank,		"
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MICHIGAN.

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Alcona County.		Harrisville.
Alcona County Savings Bank,		"
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Alger County.		Munising.
Munising State Bank,		"
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Allegan County.		Allegan.
FIRST NATIONAL BANK,		"
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Barry County.		Hastings.
Hastings National Bank,		"
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Bay County.		Bay City.
First National Bank,		"
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BENZIE CO. STATE SAV. BANK,		"
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Berrien County.		Saint Joseph.
UNION BANKING CO.,		"
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Branch County.		Coldwater.
Southern Michigan National Bank,		"
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First National Bank,		"
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Cass County.		Cassopolis.
First National Bank,		"
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Charlevoix County.		Charlevoix.
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Cheboygan County.		Cheboygan.
First National Bank,		"
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First National Bank,		"
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MICHIGAN.	Clare County.		Harrison.
	State Savings Bank,		"
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	Clinton County.		Saint Johns.
	ST. JOHNS NATIONAL BANK,		"
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	Crawford County.		Grayling.
	Bank of Grayling,		"
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	Delta County.		Escanaba.
	FIRST NATIONAL BANK,		"
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Dickenson County.		Iron Mountain.	
First National Bank,		"	
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Eaton County.		Charlotte.	
MERCHANTS' NATIONAL BANK,		"	
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Emmet County.		Harbor Springs.	
EMMET COUNTY STATE BANK,		"	
Emmet Co. Abst. & Title Co.,	Abstracters,	"	
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Genesee County.		Flint.	
UNION TRUST & SAVINGS BANK,		"	
Union Trust & Savings Bank,	Abstracters,	"	
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Gladwin County.		Gladwin.	
State Bank of Gladwin,		"	
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First National Bank,		"	
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COMMERCIAL STATE BANK,		"	
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Houghton County.		Houghton.
Houghton National Bank,		"
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Huron County.		Bad Axe.
STATE SAVINGS BANK,		"
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Ingham County.		Mason.
FARMERS' BANK,		"
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Ionia County.		Ionia.
NATIONAL BANK OF IONIA,		"
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Iosco County.		Tawas City.
Ealy, McKay & Co.,	Bankers,	"
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Iron County.		Crystal Falls.
Iron County National Bank,		"
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Isabella County.		Mount Pleasant.
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Jackson County.		Jackson.
Jackson City Bank,		"
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Kalamazoo County.		Kalamazoo.
City National Bank,		"
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W. R. Taylor,	Attorney,	"
Kalkaska County.		Kalkaska.
Kalkaska Co. State & Sav. Bank,		"
JOHN E. RAINBOW,	Abstracter,	"
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Kent County.		Grand Rapids.
OLD NATIONAL BANK,		"
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MICHIGAN.	Keweenaw County.		Mohawk.
	Keweenaw Savings Bank,		"
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	Wm. E. Smith,	R. E. Agt.,	"
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	First National Bank,		Reed City.
	Elmer E. Sayles,	Abstracter,	Baldwin.
	Elmer E. Sayles,	R. E. Agt.,	"
	C. A. Withey,	Attorney,	Reed City.
	Lapeer County.		Lapeer.
	First National Bank,		"
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	W. J. Abbott,	R. E. Agt.,	"
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	Leelanau County.		Leland.
	First National Bank,		Traverse City.
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	C. L. Dayton,	R. E. Agt.,	"
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	Adrian State Savings Bank,		"
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Livingston County.		Howell.	
FIRST STATE & SAVINGS BANK,		"	
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Newberry Bank,		"	
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Mackinac County.		Saint Ignace.	
First National Bank,		"	
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Macomb County.		Mount Clemens.	
Mount Clemens Savings Bank,		"	
T. S. Lungerhausen,	Abstracter,	"	
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First National Bank,		"	
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Marquette National Bank,		"	
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Mason County.		Ludington.	
LUDINGTON STATE BANK,		"	
MASON CO. ABST. ASS'N (LTD.),		"	
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Menominee County.		Menominee.
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Menominee Abst. & Loan	Ass'n, Abstracters,	"
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Midland County.		Midland.
Midland County Savings	Bank,	"
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Missaukee County Bank,		"
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Exchange Bank,		"
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MICHIGAN.

MINNESOTA.

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MINNESOTA.

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First National Bank,		"
LAC QUI PARLE CO. ABST. CO.,		"
	Abstracters,	"
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MINNESOTA.

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Bank of Ripley,		Ripley.
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Bolivar County.		Rosedale.
Bank of Rosedale,		"
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Bank of Rolling Fork,		"
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Raleigh State Bank,		"
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Sunflower Bank,		"
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CHARLESTON BANK,		"
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Tunica County.		Tunica.
Bank of Tunica,		"
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Union County.		New Albany.
First National Bank,		"
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Warren County.		Vicksburg.
AMERICAN NATIONAL BANK,		"
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CITIZENS' BANK,		"
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Bank of Waynesboro,		"
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Bank of Eupora.		
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COFFEEVILLE BANK,		"
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MISSOURI.

MISSOURI.

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National Bank of Kirksville,		"
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THE UNION NATIONAL BANK,		"
THE GREENE COUNTY ABST. & LOAN CO.,	Abstracters,	"
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Grundy County.		Trenton.
Trenton National Bank,		"
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MISSOURI.

In corresponding with above parties,

MISSOURI.

Harrison County.		Bethany.
First National Bank,		"
Harrison Co. Abst. Co.,	Abstracters,	"
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Henry County.		Clinton.
CITIZENS BANK,		"
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CITIZENS BANK,		"
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Holt County.		Oregon.
Zookl & Roecker Banking Co.,		"
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Howard County.		Fayette.
FAYETTE BANK,		"
Willard Smith,	Abstracter,	"
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Howell County.		Westplains.
First National Bank,		"
KELLETT-SMITH ABST. CO.,		"
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Iron County Bank,		"
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First National Bank,		"
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KANSAS CITY

CORN BELT BANK,	1019 Grand Ave.
(See Card Inside Front Cover.)	
SECURITY ABST. CO.,	Abstracters,
(Amer. Bank Bldg.)	
STERN & STERN LAND CO.,	Lands & Loans,
(806 Grand Ave.)	
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(First National Bank Bldg.)	
JAMES G. YOUNG,	Attorney,
(Hall Bldg.)	
(See Card Page 8 of Appendix.)	
REES TURPIN,	Attorney,
(New York Life Bldg.)	
(See Digest of Mo. Laws.)	

Jasper County.		Carthage.
The Bank of Carthage,		"
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THE CITIZENS BANK,		"
THE G. W. PATTON ABST.		"
& TITLE GUAR. CO.,	Abstracters,	"
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State Bank of Lebanon,		"
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Commercial Bank,		"
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Linn County.		Linneus.
Moore & Mullins,	Bankers,	"
LINN CO. ABST. CO.,	Abstracters,	"
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McDonald County.		Pineville.
MCDONALD COUNTY BANK,		"
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Macon County.		Macon
FIRST NATIONAL BANK,		"
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Security Bank,		"
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Moniteau National Bank,		"
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First National Bank,		"
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Bank of Osage County.		"
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National Bank of Rolla,		"
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MISSOURI.

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Bank of Waynesville,		"
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Marshall National Bank,		"
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Ralls County Bank,		"
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Randolph County.		Huntsville.
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Ripley County.		Doniphan.
Ripley County Bank,		"
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FIRST NATIONAL BANK,		"
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Johnson-Lucas Banking Co.,		"
Osceola Abst. & Loan Co.,	Abstracters,	"
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Bank of Ste. Genevieve,		"
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Bank of Farmington,		"
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Farmers Savings Bank,		"
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Schuyler County.		Lancaster.
Schuyler County Bank,		"
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Scotland County.		Memphis.
Farmers Exchange Bank,		"
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BENTON BANK,		"
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SHANNON COUNTY BANK,		"
Shannon Abst. Co.,	Abstracters,	"
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Shelbyville Bank,		"
The Shelby Co. Abst. & Loan Co.,		"
	Abstracters,	"
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BLOOMFIELD BANK,		"
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BANK OF GALENA,		"
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Sullivan County.		Milan.
First National Bank,		"
MILLER & HIGGINS, Abstracters,		"
MILLER & HIGGINS, R. E. Agts.,		"
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Taney County.		Forsyth.
Taney County Bank,		"
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MISSOURI.

Texas County.		Houston.
Bank of Houston,		"
M. G. COYLE,	Abstracter,	"
(See card, page 6 of Appendix.)		
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Vernon County.		Nevada.
First National Bank,		"
PREWITT & GALBRAITH.		
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Bank of Warren County,		"
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Washington County Bank,		"
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First National Bank,		"
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Wright County.		Hartville.
Wright County Bank,		"
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MONTANA.

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First National Bank,		"
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State Bank of Townsend,		"
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Stockmen's Nat'l Bank,		"
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Abstract & Title Co.,	Abstracters,	"
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Conrad National Bank,		"
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Montana Abst. Co.,	Abstracters,	"
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(Gold Block.)		
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Elling State Bank,		"
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MONTANA.

Meagher County.		White Sulphur Springs.
FIRST NATIONAL BANK,		"
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Powell County.		Deer Lodge.
Larabie Bros.,	Bankers,	"
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First National Bank,		"
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Billings Loan & Trust Co.,		"
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Billings Loan & Trust Co.,	R. E. Agts.,	"
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NEBRASKA.

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First National Bank,		"
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International State Bank,		"
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Boone County.		Albion.
First National Bank,		"
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Box Butte County.		Alliance.
First National Bank,		"
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(See Card, Page 18 of Appendix.)		
Boyd County.		Butte.
Bank of Boyd County,		"
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First National Bank,		"
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First National Bank,		"
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NEBRASKA.

Cedar County.		Hartington.
HARTINGTON NAT'L BANK,		
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First National Bank,		"
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First National Bank,		"
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Clay County.		Clay Center.
Commercial State Bank,		"
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Colfax County.		Schuyler.
First National Bank,		"
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Cuming County.		Westpoint.
NEBRASKA STATE BANK,		"
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Custer County.		Broken Bow.
Broken Bow State Bank,		"
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Dakota County.		Dakota.
Bank of Dakota City,		"
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First National Bank,		"
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COMMERCIAL BANK,		"
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Bank of Dixon County,		"
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FREMONT NAT'L BANK,		"
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First National Bank,		"
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(Paxton Blk.)		
PAYNE, BOSTWICK & CO.,	R. E. Agts.,	"
(N. Y. Life Bldg.)		
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(McCague Bldg.)		
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Bank of Benkelman,		"
DUNDY CO. ABST. CO.,	Abstracters,	"
DUNDY CO. ABST. CO.,	R. E. Agts.,	"
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GENEVA STATE BANK,		"
FILLMORE CO. ABST. ASS'N,	Abstracters,	"
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BLOOMINGTON STATE BANK,		"
FRANKLIN CO. ABST. CO.,	Abstracters,	"
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BURWELL STATE BANK,		"
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Grant County.		Hyannis.
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First National Bank,		"
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Bank of Mullen,		"
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Howard County.		Saint Paul.
Citizens' National Bank,		"
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Tecumseh National Bank,		"
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(See Adv., Page 8, of Appendix.)		
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In corresponding with above parties,

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First National Bank,		"
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EXCHANGE BANK,		"
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STOCKMANS' BANK,		"
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Bank of Kimball,		"
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Center State Bank,		"
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Loup County.		Taylor.
Bank of Taylor,		"
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Farmers' Bank,	(Nearest Accessible Point.)	
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Merrick County.		Central City.
Farmers' State Bank,		"
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Nance County.		Fullerton.
First National Bank,		"
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Nemaha County.		Auburn.
First National Bank,		"
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Perkins County.		Grant.
Commercial Bank,		"
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CITY NAT'L BANK,		"
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First National Bank,		"
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First National Bank,		"
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(See Adv., Page 18 of Appendix.)		"
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Thedford Bank,		"
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NEBRASKA.

Thurston County.		Pender.
First National Bank,		"
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Wheeler County.		Bartlett.
Bartlett State Bank,		"
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First National Bank,		"
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	Attorney,	"

NEVADA.

NEVADA.

Churchill County.		Fallon.
Churchill County Bank,		"
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Douglas County.		Carson City.
State Bank & Trust Co.,	(nearest accessible point)	Genoa.
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First National Bank,		"
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Lyon County Bank,		Yerington.
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Ormsby County.		Carson City.
State Bank & Trust Co.,		"
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NEW HAMPSHIRE.

NEW HAMPSHIRE.

Belknap County.		Laconia.
Peoples' National Bank,		"
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Rochester National Bank,		"
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Keene National Bank,		"
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Lancaster National Bank,		"
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NEW HAMPSHIRE.	Grafton County.		Plymouth.
	PEMIGEWASSET NAT'L BANK,		"
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Alleghany County. Sparta.
 The Bank of Sparta, " "
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Anson County. Wadesboro.
 First National Bank, " "
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Ashe County. Jefferson.
BANK OF ASHE, " "
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 G. L. Park, Attorney, " "

Beaufort County. Washington.
 Bank of Washington, " "
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Bertie County. Windsor.
BANK OF WINDSOR, " "
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Bladen County. Wilmington.
 Murchison National Bank, (Nearest accessible point.)
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Brunswick County. Southport.
 Bank of Southport, " "
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Buncombe County. Asheville.
BATTERY PARK BANK, " "
 J. S. Adams, Abstracter, " "
 LaBarbe & Co., R. E. Agts., " "
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Burke County. Morganton.
 First National Bank, " "
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Cabarrus County.		Concord.
Concord National Bank,		"
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First National Bank,		"
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First National Bank,		(Nearest possible point.)
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Bank of Beaufort		"
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Caswell County.		Yanceyville.
Bank of Yanceyville,		"
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Catawba County.		Newton.
Shuford National Bank,		"
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Chatham County.		Pittsboro.
Bank of Pittsboro,		"
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Bank of Murphy,		"
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Chowan County.		Edenton.
Bank of Edenton,		"
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*Clay County.		Hayesville.
Bank of Murphy,		Murphy.
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Cleveland County.		Shelby.
First National Bank,		"
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Columbus County.		Whiteville.
BANK OF WHITEVILLE,		"
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Craven County.		Newbern.
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Cumberland County.		Fayetteville.
Nat'l Bank of Fayetteville,		"
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First National Bank,		"
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Dare County.		Manteo.
Bank of Manteo,		"
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Davidson County.		Lexington.
National Bank of Lexington,		"
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Bank of Davie,		"
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Duplin County.		Wallace.
Bank of Duplin,		Kennansville.
Ward & Gavin,	Abstracters,	"
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Durham County.		Durham.
Merchants Bank,		"
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Edgecombe County.		Tarboro.
First National Bank,		"
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Forsyth County.		Winston-Salem.
People's National Bank.		"
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Franklin County.		Louisburg.
Farmers and Merchants Bank,		"
T. H. Lacy,	Abstracter,	"
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Gaston County.		Dallas.
Bank of Dallas,		"
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NORTH CAROLINA.

Gates County.		Gatesville.
Bank of Gates,		"
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*Graham County.		Robbinsville.
Bank of Murphy,		Murphy.
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First National Bank,		"
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Greene County.		Snowhill.
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Guilford County.		Greensboro.
SOUTHERN LOAN & TRUST CO.,		"
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Halifax County.		Halifax.
Bank of Halifax,		"
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Harnett County.		Lillington.
National Bank of Lillington,		"
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Haywood County.		Waynesville.
First National Bank,		"
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BANK OF HENDERSONVILLE,		"
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Bank of Jones,		"
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Lenoir County.		Kinston.
Citizens Bank,		"
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First National Bank,		"
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E. Justice,	R. E. Agt.,	"
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Macon County.		Franklin.
Bank of Franklin,		"
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Madison County.		Marshall.
Bank of French Broad,		"
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Martin County.		Williamston.
Bank of Martin County,		"
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Mecklinburg County.		Charlotte.
First National Bank,		"
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Clarkson & Duls,	Attorneys,	"
Mitchell County.		Bakersville.
Mitchell County Bank,		"
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Montgomery County.		Troy.
Bank of Montgomery.		"
C. C. Wade,	Abstracter,	"
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Moore County.		Carthage.
Bank of Carthage,		"
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Bank of Nashville,		"
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New Hanover County.		Wilmington.
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Northhampton County.		Jackson.
Bank of Northhampton,		"
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Onslow County.		Jacksonville.
Bank of Onslow,		"
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Orange County.		Hillsboro.
Bank of Orange,		"
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Bank of Pamlico,		"
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Pasquotank County.		Elizabeth City.
First National Bank,		"
Ward & Thompson,	Abstracters,	"
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Pender County.		Burgaw.
Bank of Pender,		"
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Perquimans County.		Hertford.
Hertford Banking Co.,		"
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Person County.		Roxboro.
Peoples Bank,		"
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Pitt County.		Greenville.
National Bank of Greenville,		"
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Bank of Tryon,		Columbus.
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Randolph County.		Ashboro.
Bank of Randolph,		"
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Corwith Bros.,	R. E. Agts.,	"
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Richmond County.		Rockingham.
Richmond Co. Sav. Bank,		"
Morrison & Whitlock,	Abstracters,	"
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Robeson County.		Lumberton.
BANK OF LUMBERTON,		"
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Rockingham County.		Wentworth.
Bank of Reidsville,		Reidsville.
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Rowan County.		Salisbury.
DAVIS & WILEY BANK,		"
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Rutherford County.		Rutherfordton.
Commercial Bank,		"
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Sampson County.		Clinton.
Bank of Clinton,		"
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Scotland County.		Laurinburg.
First National Bank,		"
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John D. Shaw, Jr.,	R. E. Agt.,	"
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Stanley County.		Albemarle.
CABARRUS SAVINGS BANK,		"
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Bank of Stokes County,		"
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First National Bank,		Dobson.
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Marr Bros.,	R. E. Agts.,	"
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NORTH CAROLINA.

Transylvania County.		Brevard.
Brevard Bkg. Co.,		"
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Tyrrell County.		Columbia.
Merchants and Farmers Bank,		"
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The D. O. Newberry Co.,	R. E. Agts.,	"
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Union County.		Monroe.
FIRST NATIONAL BANK,		"
Sav. Loan & Trust Co.,	Abstracters,	"
THE MONROE REALTY CO.,		"
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First National Bank,		"
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Wake County.		Raleigh.
Citizens National Bank,		"
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Warren County.		Warrenton.
Citizens Bank,		"
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Washington County.		Plymouth.
Bank of Plymouth,		"
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Watauga County Bank,		"
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Bank of No. Wilkesboro,		"
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Wilson County.		Wilson.
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Yadkin County.		Yadkinville.
Bank of Yadkin,		"
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Bank of Yancey,		"
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NORTH DAKOTA.

Barnes County.		Valley City.
First National Bank,		"
Wanner & Pierce,	Abstracters,	"
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Benson County.		Minnewaukon.
First National Bank,		"
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H. A. JONES,	R. E. & Loan Agt.,	"

Billings County.		Sentinel Butte.
Inter-State Bank of Billings Co.,		Medora.
BURGESS & KROHANN,	Abstracters,	"
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Bottineau County.		Bottineau.
BOTTINEAU COUNTY BANK,		"
PAINTER & GLEASON,	Abstracters,	"
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Burleigh County.		Bismarck.
First National Bank,		"
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Cass County.		Fargo.
First National Bank,		"
Cass County Abst. & Guar. Co.,		"
	Abstracters,	"
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Cavalier County.		Langdon.
First National Bank,		"
McHugh Abst. Co.,	Abstracter,	"
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GORDON & McINTYRE,		Ellendale.
Dickey County.		"
First National Bank,		"
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STAR LAND CO.,	R. E. Agts.,	Oakes.
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Eddy County.		New Rockford.
BANK OF NEW ROCKFORD,		"
Streeter & Cooling Co.,	Abstracters,	"
Streeter & Cooling Co.,	R. E. Agts.,	"
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Emmons County.		Linton.
Linton State Bank,		"
L. A. Weatherby,	Abstracter.	"
L. A. Weatherby,	R. E. Agt.,	"
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Foster County.		Carrington.
FIRST NATIONAL BANK,		"
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Grand Forks County.		Grand Forks.
First National Bank,		"
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THE FIRST NATIONAL BANK,		"
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Kidder County.		Steele.
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STOCK GROWERS' BANK,		"
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(See Adv. Page 9 of Appendix.)		
McHenry County.		Towner.
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National Bank of Lakota,		"
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First National Bank,		"
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STATE BANK OF LISBON,		"
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First National Bank,		"
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First National Bank,		"
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Stark County.		Dickinson.
First National Bank,		"
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	R. E. Agts.,	"
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Steele County.		Sherbrooke.
First National Bank,		Finley.
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Citizens National Bank,		"
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FIRST NATIONAL BANK,		"
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First National Bank,		"
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NORTH DAKOTA.

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Ward County.		Minot.
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FIRST NATIONAL BANK,		"
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OHIO.

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Adams County Bank,		"
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First National Bank,		"
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First National Bank,		"
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First National Bank,		"
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Brown County.		Georgetown.
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OHIO.

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	Abstracters,	"
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National Bank of Elyria,		"
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Noble Co. National Bank,		"
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Ottawa County.		Port Clinton.
German American Bank,		"
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Paulding County.		Paulding.
PAULDING NAT'L BANK,		"
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Second National Bank,		"
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OHIO.	Preble County.		Eaton.
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OHIO.

OKLAHOMA.

Beaver County.		Beaver.
BANK OF BEAVER CITY,		"
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OKLAHOMA.

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PENNSYLVANIA.

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FRANKLIN TRUST CO.,		"
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Warren National Bank,		"
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PENNSYLVANIA.

Wayne County.		Honesdale.
Honesdale National Bank,		"
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RHODE ISLAND.

RHODE ISLAND.

Bristol County.		Bristol.
Industrial Trust Co.,		"
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SOUTH CAROLINA.

SOUTH CAROLINA.

Abbeville County.		Abbeville.
National Bank of Abbeville,		"
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SOUTH CAROLINA.

SOUTH CAROLINA.

Williamsburg County.		Kingstree.
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SOUTH DAKOTA.

SOUTH CAROLINA.

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Security Bank,		"
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CUSTER COUNTY BANK,		"
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Farmers' & Merchants' National Bank,		"
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FIRST NATIONAL BANK.		"
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BANK OF IPSWICH,		"
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MERCHANTS' BANK,		"
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MEADE COUNTY BANK,		"
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PEOPLE'S STATE BANK,		"
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BANK OF MADISONVILLE,		"
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TEXAS.

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Brewster County.		Alpine.
First National Bank,		"
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Briscoe County.		Silverton.
Silverton Bank,		"
Rect. Realty & Abst. Co.,	Abstracters,	"
Silverton Land Co.,	R. E. Agts.,	"
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Brown County.		Brownwood.
Brownwood National Bank,		"
BROWN CO ABST. CO.,	Abstracters,	"
SWEET & ZIMMERMAN,	R. E. Agts.,	"
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Burleson County.		Caldwell.
Caldwell National Bank,		"
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Burnet County.		Burnet.
Burnet National Bank,		"
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Caldwell County.		Lockhart.
Lockhart National Bank,		"
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Calhoun County.		Port Lavaca.
First National Bank,		"
Willett & Wilson,	Abstracters,	"
Willett & Wilson,	R. E. Agts.,	"
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Callahan County.		Baird.
Home National Bank,		"
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In corresponding with above parties,

Cameron County.		Brownsville.
FIRST NATIONAL BANK,		"
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First National Bank,		"
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Carson County.		Panhandle.
Panhandle Bank,		"
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Jas. L. Gray,	R. E. Agt.,	"
Cass County		
First National Bank,		Atlanta.
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I. N. Maretz,	R. E. Agt.,	"
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Castro County.		Dimmitt.
First State Bank,		"
Harvey Cash,	Abstracter,	"
WOODLEE & KERR,	R. E. Agts.,	"
Chambers County.		Wallisville.
(See Liberty, Liberty Co. for bank.)		"
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Cherokee County		Rusk
First National Bank.		"
East Texas Abst. & Inv. Co.,		"
	Abstracters,	"
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Childress County.		Childress.
CHILDRESS NATIONAL BANK,		"
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Clay County.		Henrietta.
Merchants' & Planters' Bank,		"
CLAY CO. ABST. CO.,	Abstracters,	"
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Coke County.		Robert Lee.
ROBERT LEE BANK,		"
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Coleman County.		Coleman.
First National Bank,		"
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Collin County.		McKinney.
COLLIN COUNTY NATIONAL BANK,		"
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Collingsworth County.		Wellington.
First National Bank,		"
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Colorado County.		Columbus.
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FIRST NATIONAL BANK,		"
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Comanche County.		Comanche.
Comanche National Bank,		"
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First National Bank.		"
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First National Bank,		"
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First National Bank,		"
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Cottle County.		Paducah.
First State Bank,		"
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Crockett County.		Ozona.
Ozona National Bank,		"
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Crosby County.		Emma.
First National Bank,		"
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(See Adv. Page 11 of Appendix.)		
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Dallas County.		Dallas.
American Exch. National Bank,		"
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Abstracters,		"
DAWSON CO. R. E. & ABST. CO.,		"
R. E. Agts.,		"
Deaf Smith County.		Hereford.
First National Bank,		"
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First National Bank,		"
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(See Card Page 17 of Appendix.)		"
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Exchange National Bank,		"
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FIRST STATE BANK & TRUST CO.,		"
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First National Bank,		"
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Dimmit County.		Carrizo Springs.
Dimmit County State Bank,		"
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First National Bank,		"
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Eastland County.		Eastland.
City National Bank,		"
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Citizens National Bank,		"
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(See Kerrville, Kerr Co. for Bank.)		"
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Citizens National Bank,		"
TEXAS TITLE & LOAN CO.,		"
	Abstracters,	"
TEXAS TITLE & LOAN CO.,		"
	R. E. Agts.,	"
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AMERICAN NATIONAL BANK,		"
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First National Bank,		"
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FIRST NATIONAL BANK,		"
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Foard County.		Crowell.
J. S. HAGLER BANKING CO.,		"
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Fort Bend County.		Richmond.
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Fort Bend Co. Abst. Co.,	Abstracters,	"
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FIRST NATIONAL BANK,		"
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Pearsall National Bank,		"
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First National Bank,		"
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Gillespie County.		Fredricksburg.
Citizens' Bank,		"
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Glascock County.		Garden City.
First State Bank.		"
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Guion Gregg,	Attorney,	"
Goliad County.		Goliad.
First National Bank,		"
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Gonzales County.		Gonzales.
Farmers' National Bank,		"
Harwood & Walsh,	Abstracters,	"
Harwood & Walsh,	R. E. Agts.,	"
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Gray County.		Pampa.
First State Bank.		"
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MERCHANTS' & PLANTERS' NAT'L BANK,		"
Chapin Abst. Co.,	Abstracters,	"
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(See Adv. Page 11 of Appendix.)		"
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THE FIRST NATIONAL BANK,		"
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Grimes County.		Anderson.
First National Bank,		"
Anderson Abst. Co.,	Abstracters,	"
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Guadalupe County.		Seguin.
FIRST NATIONAL BANK,		"
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Hale County.		Plainview.
First National Bank,		"
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TEXAS.	Hall County.		Memphis.
	First National Bank,		"
	D. A. Grundy,	Abstracter,	"
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	Hamilton County.		Hamilton.
	Hamilton National Bank,		"
	J. T. JAMES,	Abstracter,	"
	J. C. Kirk,	R. E. Agt.,	"
	H. E. Chesley,	Attorney,	"
	Hansford County.		Hansford.
	A. F. Barkley,	Abstracter,	"
	W. S. McNABB,	R. E. Agt.,	"
	Hardeman County.		Quanah.
	Quanah National Bank,		"
	E. I. Flynt,	Abstracter,	"
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	(See Adv. Page 13 of Appendix.)		"
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	Hardin County.		Kountze.
(See Beaumont, Jefferson Co., for Bank.)		"	
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Harris County.		Houston.	
First National Bank,		"	
Houston Abst. Co.,	Abstracters,	"	
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Harrison County.		Marshall.	
First National Bank,		"	
Carter & Cook,	Abstracters,	"	
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Hartley County.		Channing.	
Bank of Channing,		"	
THE DALHART ABST. CO.,	Abstracters,	"	
(See Adv. Page 11 of Appendix.)		"	
PARDUE & HARRINGTON,	R. E. Agts.,	"	
(See Adv. Page 11 of Appendix.)		"	
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Haskell County.		Haskell.	
HASKELL NATIONAL BANK,		"	
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Hays County.		San Marcos.	
Wood National Bank,		"	
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Hemphill County.		Canadian.	
FIRST NATIONAL BANK,		"	
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Henderson County.		Athens.	
First National Bank,		"	
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(See Brownsville, Cameron Co., for Bank.)		
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Hill County.		Hillsboro.
Citizens National Bank,		"
Cash Dyer,	Abstracter,	"
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Hood County.		Granbury.
First National Bank,		"
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Hopkins County.		Sulphur Springs.
City National Bank,		"
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Houston County.		Crockett.
First National Bank,		"
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First National Bank,		"
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Hunt County.		Greenville.
First National Bank,		"
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Hutchinson County.		Plemons.
(See Panhandle, Carson Co., for Bank.)		
HEDGCAKE & TARKINGTON,		
Plemons, R. E. Co.,	Abstracters,	"
	R. E. Agts.,	"
Irion County.		Sherwood.
(See San Angelo, Tom Green Co., for Bank.)		
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THE FIRST NATIONAL BANK,		"
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Jackson County.		Edna.
Allen National Bank,		"
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Guy Mitchell,	Attorney,	"
Jasper County.		Jasper.
First National Bank,		"
Burr Tucker,	Abstracter,	"
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(See Card Page 12 of Appendix.)		
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TEXAS.

Jeff Davis County.		Fort Davis.
JAMES STEWART,	Abstracter,	"
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Jefferson County.		Beaumont.
First National Bank,		"
Lillian Hull,	Abstracter,	"
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Johnson County.		Cleburne.
National Bank of Cleburne,		"
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Jones County.		Anson.
First National Bank,		"
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Karnes County.		Karnes City.
Karnes County National Bank,		"
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Kaufman County.		Kaufman.
First National Bank,		"
Kaufman Co. Abst. Co.,	Abstracters,	"
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Kendall County.		Boerne.
Boerne State Bank,		"
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Kent County.		Clairemont.
(See Snyder, Scurry Co., for Bank.)		"
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Kerr County.		Kerrville.
Charles Schreiner,	Banker.	"
J. M. Hamilton,	Abstracter,	"
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Kimble County.		Junction.
First State Bank,		"
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King County.		Guthrie.
(See Seymour, Baylor Co., for Bank.)		"
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First State Bank,		"
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First National Bank,		"
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Stockmen's National Bank,		"
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Lavaca Co. National Bank,		"
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Lee County.		Giddings.
FIRST NATIONAL BANK,		"
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Citizens' National Bank,		Garland.
	(nearest accessible point.)	
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Liberty County.		Liberty.
LIBERTY COUNTY BANK,		"
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Limestone County.		Groesbeck.
Citizens' National Bank,		"
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Lipscomb County.		Higgins.
First National Bank,		"
B. E. Shutterly,	Abstracter,	Lipscomb.
Orr & Fields,	R. E. Agts.,	"
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Live Oak County.		Oakville.
(See Beeville, Bee Co., for Bank.)		
W. W. Caves,	Abstracter,	"
J. M. Cunningham,	R. E. Agt.,	"
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Llano County.		Llano.
Home National Bank,		"
Jas. Flack,	Abstracter,	"
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Lubbock County.		Lubbock.
FIRST NATIONAL BANK,		"
W. D. Benson,	Abstracter,	"
Peoples & Porter,	R. E. Agts.,	"
Hon. Geo. R. Bean,	Attorney,	"

TEXAS.

TEXAS.	Lynn County.		Tahoka.
	First National Bank,		"
	Whipp & Hughes,	Abstracters,	"
	Montgomery & Redwine,	R. E. Agts.,	"
	T. M. Bartley,	Attorney,	"
	McCulloch County.		Brady.
	Commercial National Bank,		"
	W. T. MELTON & CO.,	Abstracters,	"
	W. T. MELTON & CO.,	R. E. Agts.,	"
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	McLennan County		Waco.
	WACO STATE BANK,		"
	T. M. Dillworth,	Abstracter,	"
	Moore & Moore,	R. E. Agts.,	"
	Allen D. Sanfordd,	Attorney,	"
	McMullen County.		Tilden.
	(See Cotulla, Lasalle Co., for Bank.)		
	F. H. Burmeister,	Abstracter,	"
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Madison County.		Madisonville.	
FIRST NATIONAL BANK,		"	
R. J. Randolph,	Abstracter,	"	
T. J. Ford,	R. E. Agt.,	"	
W. E. Pope,	Attorney,	"	
Marion County.		Jefferson.	
Rogers National Bank,		"	
W. F. Jones,	Abstracter,	"	
S. W. Moseley,	R. E. Agt.,	"	
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Martin County.		Stanton.	
First National Bank,		"	
A. L. Green,	Abstracter,	"	
J. E. Pratt,	R. E. Agt.,	"	
H. L. Green,	Attorney,	"	
Mason County.		Mason.	
Commercial Bank,		"	
Chas. Bierschwale,	Abstracter,	"	
Chas. Bierschwale,	R. E. Agt.,	"	
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Matagorda County.		Bay City.	
First National Bank,		"	
Wm. E. Austin Abst. Co.,	Abstracters,	"	
Gulf Coast Land Co.,	R. E. Agts.,	"	
Linn & Conger,	Attorneys,	"	
Maverick County.		Eagle Pass.	
First National Bank,		"	
Garner Abst. Co.,	Abstracters,	"	
Owens & Boehnor,	R. E. Agts.,	"	
T. J. Murray,	Attorney,	"	
Medino County.		Hondo.	
FIRST NATIONAL BANK,		"	
Garner Abst. & Land Co.,	Abstracters,	"	
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DeMontel & Fly,	Attorneys,	"	
Menard County.		Menardville.	
BANK OF MENARD,		"	
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W. T. MELTON & CO.,	R. E. Agts.,	"	
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First National Bank,		"
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Milam County.		Cameron.
Citizens' National Bank,		"
Milam Co. Abst. Co.,	Abstracters,	"
Robinson, Pool & Brown,	R. E. Agts.,	"
J. M. Ralston,	Attorney,	"
Mills County.		Goldthwaite.
Golthwaite National Bank,		"
P. H. Clements,	Abstracter,	"
P. H. Clements,	R. E. Agt.,	"
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Mitchell County.		Colorado.
Colorado National Bank,		"
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C. H. Earnest,	R. E. Agt.,	"
C. H. Earnest,	Attorney,	"
Montague County.		Montague.
Citizens' State Bank,		"
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G. F. Green,	R. E. Agt.,	"
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Montgomery County.		Conroe.
Banks Griffith & Son,	Bankers,	"
Griffith Abst. Co.,	Abstracters,	"
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A. L. Kayser,	Attorney,	"
Moore County.		Dumas.
(See Channing, Hartley Co., for Bank.)		
THE DALHART ABST. CO.,		
	Abstracters,	"
(See Adv. Page 11 of Appendix.)		
PARDUE & HARRINGTON,		
	R. E. Agts.,	"
(See Adv. Page 11 of Appendix.)		
PARDUE & HARRINGTON,		
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Morris County.		Daingerfield.
Citizens' National Bank,		"
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Motley County.		Matador.
Matador Bank,		"
G. E. Hamilton,	Abstracter,	"
W. A. Walton,	R. E. Agt.,	"
G. E. Hamilton,	Attorney,	"
Nacogdoches County.		Nacogdoches.
Commercial National Bank,		"
Nacogdoches Land Co.,	Abstracters,	"
Robt. Lindsey,	R. E. Agt.,	"
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Navarro County.		Corsicana.
FIRST NATIONAL BANK,		"
F. W. Bibbey,	Abstracter,	"
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TEXAS.

Newton County.		Newton.
Newton County Bank,		"
JOHN M. HORGER,	Abstracter,	"
J. P. McMahon, Jr.,	R. E. Agt.,	"
C. C. Wightman,	Attorney,	"
Nolan County.		Sweetwater.
First National Bank,		"
Beale & Beale,	Abstracters,	"
John M. Cochran, Jr.,	R. E. Agt.,	"
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Nueces County.		Corpus Christi.
Corpus Christi National Bank,		"
G. R. Scott,	Abstracter,	"
E. B. Cole,	R. E. Agt.,	"
G. R. Scott,	Attorney,	"
Ochiltree County.		Ochiltree.
(See Canadian, Hemphill Co., for Bank.)		
Geo. M. Perry,	Abstracter,	"
Jas. H. Whippo,	R. E. Agt.,	"
Oldham County.		Tascosa.
(See Amarillo, Potter Co., for Bank.)		
J. E. May,	Abstracter,	"
J. E. May,	R. E. Agt.,	"
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Orange County.		Orange.
First National Bank,		"
W. C. Rucker,	Abstracter,	"
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Jno. T. Hart,	Attorney,	"
Palo Pinto County.		Palo Pinto.
Banking House of Cunningham Bros.,		"
Jno. H. Eaton,	Abstracter,	"
Jno. H. Eaton,	R. E. Agt.,	"
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Panola County.		Carthage.
First National Bank,		"
Thos. F. Hull,	Abstracter,	"
Thos. F. Hull,	R. E. Agt.,	"
J. H. Long,	Attorney,	"
Parker County.		Weatherford.
First National Bank,		"
TAYLOR & TAYLOR,	Abstracters,	"
TAYLOR & TAYLOR,	R. E. Agts.,	"
Ruston & Martin,	Attorneys,	"
Pecos County.		Fort Stockton.
(See Pecos, Reeves Co., for Bank.)		
GEO. C. HASELTINE,	Abstracter,	"
GEO. C. HASELTINE,	R. E. Agt.,	"
(See Adv. Page 12 of Appendix.)		
O. W. Williams,	Attorney,	"
Polk County.		Livingston.
Citizens' National Bank,		"
P. R. Rowe,	Abstracter,	"
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Potter County.		Amarillo.
First National Bank,		"
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(See El Paso, for Bank.)		
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Rains County.		Emory.
First National Bank,		"
C. J. Grabb,	Abstracter,	"
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Randall County.		Canyon.
First National Bank,		"
Jas. Ury Cranford,	Abstracter,	"
Garrison & Harrison,	R. E. Agts.,	"
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Reagan County.		Stiles.
(See Midland, Midland Co., for Bank.)		
J. B. Lucas,	Abstracter,	"
J. B. Lucas,	R. E. Agt.,	"
Red River County.		Clarkville.
First National Bank,		"
A. D. Lennox,	Abstracter,	"
W. S. Thomas,	R. E. Agt.,	"
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Reeves County.		Pecos.
Pecos Valley Bank,		"
J. F. Ross,	Abstracter,	"
J. F. Ross,	R. E. Agt.,	"
T. J. Heffner,	Attorney,	"
Refugio County.		Refugio.
Bank of Refugio,		"
W. L. Rea,	Abstracter,	"
G. M. Savage,	R. E. Agt.,	"
G. M. Savage,	Attorney,	"
Roberts County.		Miami.
Bank of Miami,		"
J. E. Kinney,	Abstracter,	"
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Robertson County.		Franklin.
First National Bank,		"
H. B. Hurt,	Abstracter,	"
H. B. Hurt,	R. E. Agt.,	"
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Rockwall County.		Rockwall.
Citizens' National Bank,		"
E. C. Heath,	Abstracter,	"
E. C. Heath,	R. E. Agt.,	"
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Runnels County.		Ballinger.
Citizens' National Bank,		"
C. A. Dorse & Co.,	Abstracters,	"
C. A. Dorse & Co.,	R. E. Agts.,	"
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Rusk County.		Henderson.
First National Bank,		"
J. E. Arnold,	Abstracter,	"
J. E. Arnold,	R. E. Agt.,	"
John R. Arnold,	Attorney,	"

TEXAS.

TEXAS.	Sabine County.		Hemphill.
	First National Bank,		"
	L. E. KING,	Abstracter,	"
	H. B. Arnold,	R. E. Agt.,	"
	W. F. Goodrich,	Attorney,	"
	San Augustine County.		San Augustine.
	First National Bank,		"
	Davis & Davis,	Abstracters,	"
	Davis & Davis,	R. E. Agts.,	"
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	San Jacinto County.		Coldspring.
	(See Livingston, Polk Co., for Bank.)		
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	Hugh McClanahan,	R. E. Agt.,	"
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	San Patricio County.		Sinton.
	Sinton State Bank,		"
	G. D. McGLOIN,	Abstracter,	"
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San Saba County.		San Saba.	
First National Bank,		"	
G. A. Walters,	Abstracter,	"	
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Schleicher County.		Eldorado.	
Eldorado State Bank,		"	
Silliman. Campbell & Evans.		"	
	Abstracters,	"	
Silliman, Campbell & Evans,		"	
	R. E. Agts.,	"	
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Scurry County.		Snyder.	
First National Bank,		"	
Arthur Young,	Abstracter,	"	
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Schakelford County.		Albany.	
FIRST NATIONAL BANK,		"	
Blanton, Newcomb & Manering,		"	
	Abstracters,	"	
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Shelby County.		Center.	
Farmers' National Bank,		"	
The Hill-Polley Land & Abst. Co.,		"	
	Abstracters,	"	
The Hill-Polley Land & Abst. Co.,		"	
	R. E. Agts.,	"	
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Sherman County.		Stratford.	
First National Bank,		"	
THE DALHART ABST. CO.,		"	
	Abstracters,	"	
(See Adv. Page 11 of Appendix.)		"	
PARDUE & HARRINGTON,		"	
(See Adv. Page 11 of Appendix.)		"	
	R. E. Agts.,	"	
PARDUE & HARRINGTON,		"	
	Attorneys,	"	

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Citizens' National Bank,		"
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Somervell County.		Glen Rose.
FIRST NATIONAL BANK,		"
Bird & Morris,	Abstracters,	"
Bird & Morris,	R. E. Agts.,	"
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Starr County.		Riogrande.
(See Brownsville, Cramer Co., for Bank.)		"
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Adolph Oosterveen,	R. E. Agt.,	"
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Stephens County.		Breckenridge.
First National Bank,		"
Brown & Maxwell,	Abstracters,	"
Davis & Richardson,	R. E. Agts.,	"
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Sterling County.		Sterling City.
First State Bank,		"
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Stonewall County.		Aspermont.
First National Bank,		"
R. M. Reed,	Abstracter,	"
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Sutton County.		Sonora.
FIRST NATIONAL BANK,		"
CConnell & Wordlan,	Abstracters,	"
Halbert & Martin,	R. E. Agts.,	"
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Swisher County.		Tulia.
First National Bank,		"
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Dunwiddie & Smith,	R. E. Agts.,	"
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Tarrant County.		Fort Worth.
Fort Worth National Bank,		"
Fort Worth & Tarrant Co. Abst. Co.,		"
	Abstracters,	"
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Taylor County.		Abilene.
Farmers' & Merchants' National Bank,		"
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Compere Bros.,	R. E. Agts.,	"
Legett & Kirby,	Attorneys,	"
Terrell County.		Sanderson.
Sanderson State Bank,		"
ROSS & LEMONS,	Abstracters,	"
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Terry County.		Brownfieldd.
Brownfield State Bank,		"
Paul Konz,	Abstracter,	Stanton.
Western Land & Abst. Co.,	R. E. Agts.,	Meadow.
Throckmorton County.		Throckmorton.
First National Bank,		"
J. B. Massie,	Abstracter,	"
J. B. Massie,	R. E. Agt.,	"
B. F. Thorp,	Attorney,	"

	Titus County.		Mount Pleasant.
	FIRST NATIONAL BANK,		"
	BURFORD & BURFORD, Abstracters,		"
	BROWNE & CARGILE, R. E. Agts.,		"
	BURFORD & BURFORD, Attorneys,		"
	Tom Green County.		San Angelo.
	First National Bank,		"
	Garland, Montgomery & Houze,		"
		Abstracters,	"
	Garland, Montgomery & Houze,		"
		R. E. Agts.,	"
	J. T. Thompson,		Attorney,
	Travis County.		Austin.
	Austin National Bank,		"
	D. B. Gracy,		Abstracter,
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	D. W. Doom,		Attorney,
	Trinity County.		Groveton.
	FIRST NATIONAL BANK,		"
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	Tyler County.		Woodville.
	Tyler County Bank,		"
	A. G. Reid,		Abstracter,
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	Joe. W. Thomas,		Attorney,
	Upsur County.		Gilmer.
	First National Bank,		"
	M. P. Mell,		Abstracter,
	M. P. Mell,		R. E. Agt.,
	Barnwell & Eberhart,		Attorneys,
	Uvalde County.		Uvalde.
	Uvalde National Bank,		"
	Garner Abst. & Land Co.,		Abstracters,
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	Fenley & Weir,		Attorneys,
	Valverde County.		Delrio.
	First National Bank,		"
	Walter Gillis,		Abstracter,
	G. W. Brown,		R. E. Agt.,
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	Van Zandt County.		Canton.
	Canton State Bank,		"
	Seaborn & Waldrip,		Abstracters,
	Wentworth Manning,		R. E. Agt.,
	W. L. Coleman,		Attorney,
	Victoria County.		Victoria.
	FIRST NATIONAL BANK,		"
	JAMES McDONALD.		Abstracter,
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	Gibbs National Bank,		"
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	Waller County.		Hempstead.
	FARMERS' NATIONAL BANK,		"
	Keet McDade,		Abstracter,
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Ward County.		Barstow.
Ward County Bank,		"
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Washington County.		Brenham.
First National Bank,		"
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Webb County.		Laredo.
MILMO NATIONAL BANK,		"
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Chas. C. Pierce,	Attorney,	"
Wharton County.		Wharton.
Wharton National Bank,		"
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G. G. Kelley,	R. E. Agt.,	"
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Wheeler County.		Mobeetie.
First State Bank,		"
Crowley, Grigsby & McDonald,	Abstracters,	"
Crowley, Grigsby & McDonald,	R. E. Agts.,	"
Wichita County.		Wichita Falls.
First National Bank,		"
W. A. Reid,	Abstracter,	"
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Wilbarger County.		Vernon.
Herring National Bank,		"
Luty McHugh,	Abstracter,	"
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Williamson County.		Georgetown.
First National Bank,		"
Williamson Co. Land & Abst. Co.,	Abstracters,	"
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F. D. Love,	Attorney,	"
Wilson County.		Floresville.
FIRST NATIONAL BANK,		"
L. B. Wiseman,	Abstracter,	"
O. A. McCracken,	R. E. Agt.,	"
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Wise County.		Decatur.
First National Bank,		"
S. M. Gose,	Abstracter,	"
J. P. Harter,	R. E. Agt.,	"
R. E. Carswell,	Attorney,	"
Weed County.		Quitman.
W. M. Lloyd,	Banker,	"
E. A. Sharp,	Abstracter,	"
E. A. Sharp,	R. E. Agt.,	"
E. A. Sharp,	Attorney,	"
Young County.		Graham.
Beckham National Bank,		"
J. W. Akin,	Abstracter,	"
Jno. C. Kay,	R. E. Agt.,	"
R. F. Arnold,	Attorney,	"

TEXAS.

Zapata County.		Zapata.
(See Laredo, Webb Co., for Bank.)		
T. C. McDermott,	Abstracter,	"
T. C. McDermott,	R. E. Agt.,	"
Zavalla County.		Batesville.
(See Uvalde, Uvalde Co., for Bank.)		
W. T. Childress,	Abstracter,	"
W. T. Childress,	R. E. Agt.,	"

UTAH.

Beaver County.		Beaver.
State Bank of Beaver Co.,		"
Wm. Hurst,	Abstracter,	"
John Baraclough,	R. E. Agt.,	"
Geo. B. Greenwood,	Attorney,	"
Boxelder County.		Brigham.
First National Bank,		"
H. N. Bowning,	Abstracter,	"
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Cache County.		Logan.
First National Bank,		"
Zeph Thomas,	Abstracter,	"
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Carbon County.		Price.
First National Bank,		"
L. O. Hoffman,	Abstracter,	"
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Davis County.		Farmington.
DAVIS COUNTY BANK,		"
J. E. Robinson,	Abstracter,	"
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Emery County.		Castle Dale.
Emery County Bank,		"
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Garfield County.		Panguitch.
State Bank of Garfield,		"
M. M. Steele, Jr.,	Abstracter,	"
Geo. Hanks,	R. E. Agt.,	"
W. P. Sargent,	Attorney,	"
Grand County.		Moab.
(See Grand Junction, Colo., for Bank.)		
J. N. Corbin,	Abstracter,	"
J. N. Corbin,	R. E. Agt.,	"
J. N. Corbin,	Attorney,	"
Iron County.		Parowan.
Bank of Southern Utah,		Cedar City.
E. C. Watson,	Abstracter,	Parowan.
Wm. T. Morris,	R. E. Agt.,	"
J. F. McGregor,	Attorney,	"
Juab County.		Nephi.
First National Bank,		"
T. C. Winn,	Abstracter,	"
T. C. Winn,	R. E. Agt.,	"
W. A. C. Bryan,	Attorney,	"
Kane County.		Kanab.
(See Richfield, Sevier Co., for Bank.)		
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UTAH.

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Millard County.		Fillmore.
State Bank of Millard County,		"
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Morgan County.		Morgan.
First National Bank,		"
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Piute County.		Junction.
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Bank of Randolph,		"
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Salt Lake County.		Salt Lake City.
National Bank of the Republic,		"
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Manti City Savings Bank.		"
THE SANPETE CO. ABST. CO.,	Abstracters,	"
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Provo Com. and Savings Bank,		"
Utah Co. Abst. Co.,	Abstracters,	"
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UTAH.

UTAH.

Wasatch County		Heber.
Bank of Heber,		"
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Washington County.		Saint George.
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VERMONT.

Addison County.		Middlebury.
National Bank of Middlebury,		"
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Howard National Bank,		"
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People's Trust Co.,		"
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		(nearest accessible point.)
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Washington County.		Montpellier.
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Vermont National Bank,		"
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Woodstock National Bank,		"
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VERMONT.

VIRGINIA.

Accomac County.		Accomac.
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People's National Bank,		"
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Amherst County.		Amherst.
Bank of Amherst,		"
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Appomattox County.		Appomattox.
Bank of Appomattox,		"
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VIRGINIA.

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Bank of Bland County,		"
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BANK OF LAWRENCEVILLE,		"
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Bank of Fincastle,		"
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Bank of Grundy,		"
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Buckingham Bank,		"
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First National Bank,		"
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Caroline County.		Bowling Green.
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BANK OF CLARKE COUNTY,		"
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BANK OF NEW CASTLE,		"
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Culpeper County.		Culpeper.
Culpeper National Bank,		"
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Dickenson County.		Clintwood.
DICKENSON COUNTY BANK,		"
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The National Bank,		"
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Essex County.		Tappahannock.
L. E. Mumford Banking Company,		"
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Fairfax County.		Fairfax.
National Bank of Fairfax,		"
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Fauquier County.		Warrenton.
Fauquier National Bank,		"
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Floyd County.		Floyd.
Floyd County Bank,		"
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Fluvanna County.		Columbia.
State Bank of Columbia,		"
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First National Bank,		"
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Frederick County.		Winchester.
Shenandoah Valley National Bank,		"
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Giles County.		Pearisburg.
FIRST NATIONAL BANK,		"
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Gloucester County.		Gloucester.
L. E. Mumford Banking Company,		"
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(See Richmond, for Bank.)		"
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Grayson County		Independence.
Bank of Grayson,		"
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Greene County.		Stanardsville.
(See Charlottesville, for Bank.)		"
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People's Bank,		"
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Hanover Bank,		"
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Isle of Wight County.		Smithfield.
Bank of Smithfield,		"
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Peninsula Bank,		"
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King and Queen County.		
(See Richmond, for Bank.)		
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PEOPLE'S NATIONAL BANK,		"
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BANK OF LOUISA,		"
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Madison County.		Madison.
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Mathews County.		Mathews.
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(See Richmond, for Bank.)		"
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Patrick County Bank,		"
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First National Bank,		"
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Bank of Princess Anne,		"
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BANK OF ROCKBRIDGE,		"
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Rockingham County.		Harrisonburg.
FIRST NATIONAL BANK,		"
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Russel County.		Lebanon.
Citizens' National Bank,		"
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Scott County.		Gate City.
First National Bank,		"
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Shenandoah County.		Woodstock.
Shenandoah National Bank,		"
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Smyth County.		Marion.
Marion National Bank,		"
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Southampton County.		Courtland.
People's Bank,		"
Prince & Son,	Abstracters,	"
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Spottsylvania County.		Fredericksburg.
National Bank of Fredericksburg,		"
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R. E. Waller,	R. E. Agt.,	"
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Stafford County.		Stafford.
(See Fredericksburg, for Bank.)		"
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Surry County.		Claremont.
Bank of Claremont,		"
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Sussex County.		Stony Creek.
Bank of Stony Creek,		"
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Tazewall County.		Tazewell.
Bank of Clinch Valley,		"
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Warren County.		Front Royal.
Front Royal National Bank,		"
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In corresponding with above parties,

Warwick County.		Newport News,
First National Bank,		"
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Washington County.		Abingdon.
First National Bank,		"
L. T. Cosby,	Abstracter,	"
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Westmoreland County.		Montross.
L. E. Mumford Banking Co.,		Warsaw.
	(nearest accessible point.)	
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Wise County.		Wise.
WISE COUNTY BANK,		"
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Wythe County.		Wytheville.
Bank of Wytheville,		"
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York County.		Odd.
Bank of Poquoson,		"
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Adams County.		Ritzville.
First National Bank,		"
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Asotin County.		Asotin.
Bank of Asotin Co.,		"
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Chehalis County.		Montesano.
Montesano State Bank,		"
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Chelan County.		Wenatchee.
Columbia Valley Bank,		"
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Clallam County.		Port Angeles.
Bank of Clallam County,		"
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Clarke County.		Vancouver.
Commercial Bank,		"
Vancouver Title & Abst. Co.,		"
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VIRGINIA.

WASHINGTON.

Columbia County.		Dayton.
Columbia National Bank,		"
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Cowlitz County.		Kalama.
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Douglas County.		Waterville.
Douglas County Bank,		"
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Ferry County.		Republic.
Ferry County State Bank,		"
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Franklin County.		Pasco.
First Bank of Pasco,		"
FRANKLIN CO. ABST. CO.,	Abstracters,	"
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POMEROY SAVINGS BANK,		"
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Bank of Commerce,		"
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Island Realty Co.,	R. E. Agts.,	"
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Jefferson County.		Port Townsend.
Merchants' Bank,		"
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(See Seattle. for Bank.)		"
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Lewis County.		Chehalis.
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Okanogan County.		Conconully.
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Pacific County.		Southbend.
Pacific State Bank,		"
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Pierce County.		Tacoma.
Fidelity Trust Co.,		"
Commonwealth Title & Trust Co.,	Abstracters,	"
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San Juan County Bank,		"
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Skagit County.		Mount Vernon.
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Spokane County.		Spokane.
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Bank of Colville,		"
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WEST VIRGINIA.

WEST VIRGINIA.

Barbour County.		Philippi.
Citizens' National Bank,		"
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MADISON NATIONAL BANK,		"
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Grant County Bank,		"
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Bank of Lewisburg,		"
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Bank of Romney,		"
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FIRST NATIONAL BANK,		"
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Hardy County.		Moorefield.
So. Branch Valley National Bank,		"
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Jackson County.		Ripley
Bank of Ripley,		"
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WEST VIRGINIA.

Jefferson County.		Charlestown.
Bank of Charlestown,		"
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Kanawha County.		Charleston.
THE KANAWHA NATIONAL BANK,		"
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Lewis County.		Weston.
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Lincoln National Bank,		"
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Guyan Valley Bank,		"
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McDowell County.		Welch.
McDOWELL COUNTY BANK,		"
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First National Bank,		"
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First National Bank,		"
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Merchants' National Bank,		"
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Princeton Banking Co.,		"
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Mineral County.		Keyser.
First National Bank,		"
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Mingo County Bank,		"
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Second National Bank,		"
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Ohio County.		Wheeling.
Bank of the Ohio Valley,		"
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Farmers' Bank of Pendleton,		"
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Pleasants County.		Saint Marys.
First National Bank,		"
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Pocahontas County.		Marlinton.
Bank of Marlinton,		"
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Bank of Kingwood,		"
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BANK OF WINFIELD,		"
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Raleigh County.		Beckley.
Bank of Raleigh,		"
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Randolph County.		Elkins.
Elkins National Bank,		"
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WEST VIRGINIA.	Ritchie County.		Harrisville.
	THE FIRST NATIONAL BANK,		"
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	NATIONAL BANK OF SUMMERS,		"
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Tucker County.		Parsons	
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Tyler County.		Middlebourne.	
First National Bank,		"	
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TRADERS' NATIONAL BANK,		"	
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Wayne County.		Wayne.	
Wayne County Bank,		"	
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First National Bank,		"	
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First National Bank,		"	
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Wirt County Bank,		"	
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WISCONSIN.

Adams County.		Friendship.
Necedah Bank,		Necedan.
	(nearest accessible point.)	
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Barron County.		Barron.
Bank of Barron,		"
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Bayfield County.		Washburn.
BAYFIELD COUNTY BANK,		"
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Brown County.		Green Bay.
Citizens' National Bank,		"
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Buffalo County.		Alma.
German American Bank,		"
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First National Bank,		"
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Calumet County.		Chilton.
Chilton National Bank,		"
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Chippewa County.		Chippewa Falls.
First National Bank,		"
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Clark County.		Neillsville.
Neillsville Bank,		"
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Columbia County.		Portage.
First National Bank,		"
Columbia Abst. Co.,	Abstracters,	"
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Crawford County.		Prairie du Chien.
Bank of Prairie du Chien,		"
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First National Bank,		"
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Citizens' Bank,		"
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Door County.		Sturgeon Bay.
BANK OF STURGEON BAY,		"
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First National Bank,		"
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Land & River Co.,	R. E. Agts.,	"
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FIRST NATIONAL BANK,		"
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Eau Claire County.		Eau Claire.
Eau Claire National Bank,		"
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Florence County.		Florence.
STATE BANK OF FLORENCE,		"
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Crandon State Bank,		"
FOREST CO. ABST. CO.,	Abstracters,	"
FOREST CO. ABST. CO.,	R. E. Agts.,	"
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Grant County.		Lancaster.
Union State Bank,		"
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Iron County.		Hurley.
Iron Exchange Bank,		"
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First National Bank,		"
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Jefferson County.		Jefferson.
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Juneau County Bank,		"
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First National Bank,		"
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	Abstracters,	"
LANGLADE COUNTY ABST. CO.,		"
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Lincoln County Bank,		"
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Merchants' State Bank,		"
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ONEIDA COUNTY LAND & ABST. CO.,	R. E. Agts.,	"
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State Bank of Phillips,		"
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First National Bank,		"
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Bank of Baraboo,		"
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First National Bank,		"
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Shawano County.		Shawano.
First National Bank,		"
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Sheboygan County.		Sheboygan.
German Bank,		"
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	STATE BANK OF MEDFORD,		"
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	Bank of Viroqua,		"
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	State Bank of Eagle River,		"
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	First National Bank,		"
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WISCONSIN.	Washburn County.		Shell Lake
	Lumbermen's Bank,		"
	Washburn Co. Abst. Co.,	Abstracters,	"
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	Washington County		West Bend.
	Bank of West Bend,		"
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Waukesha County.		Waukesha.	
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Waupaca County.		Waupaca.	
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Waushara County		Wautoma.	
WAUTOMA STATE BANK,		"	
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Commercial National Bank,		"	
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Bighorn County.		Basin.
Bighorn County Bank,		"
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RAWLINS NATIONAL BANK,		"
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First National Bank,		"
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First National Bank,		"
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Duane Gaines.....	Newton	Jasper
O. O. Pettit.....	Mt. Vernon	Jefferson
T. S. Chapman.....	Jerseyville	Jersey
G. W. English.....	Vienna	Johnson
Thos. S. Sawyer & Son....	Kankakee	Kankakee
Chas. S. Harris.....	Galesburg	Knox
Arnold Stephens.....	Ottawa	La Salle
Sherman Leland & Son....	Ottawa	La Salle
Tohill & Kingsbury.....	Lawrenceville	Lawrence
J. W. Woodrow.....	Pontiac	Livingston
H. W. Dana.....	Lincoln	Logan
Elting & Camp.....	Macomb	McDonough
McLean Co. Abst. Co.....	Bloomington	McLean
J. M. Clokey.....	Decatur	Macon
C. Westermeier.....	Carlinville	Macoupin
J. E. Bryan.....	Salem	Marion
Jno. Nevin.....	Lacon	Marshall
Wallace & Lacey.....	Havana	Mason
Colfax Morris.....	Metropolis	Massac
W. J. Bennett.....	Petersburg	Menard
Taliaferro & Son.....	Aledo	Mercer
S. D. Canaday.....	Hillsboro	Montgomery
E. M. Kinman.....	Jacksonville	Morgan
Harbaugh & Thompson....	Sullivan	Moultrie
Etnyre & Co.....	Oregon	Ogle
Title Guar. Abst. & Trust Co.....	Peoria	Peoria
Chas H. Roe.....	Pickneyville	Perry
H. H. Crea & Rigley Bros.	Monticello	Piatt
Pike Co. Abst. Co.....	Pittsfield	Pike

NAME	TOWN	COUNTY
P. V. Trovillion.....	Golconda	Pope
Howard & Yost.....	Harrisburg	Richland
Owlnly Furman.....	Olney	Saline
Abst. & Title Guar. Co....	Springfield	Sangamon
B. O. Willard.....	Rushville	Schuyler
A. Ellis.....	Winchester	Scott
Wm. H. Craig.....	Shelbyville	Shelby
Oscar Taylor.....	Freeport	Stephenson
Prettyman & Velde.....	Pekin	Tazewell
A. L. Champion.....	Pekin	Tazewell
J. H. Sampson.....	Jonesboro	Union
Vermillion Co. Abst. Co....	Danville	Vermillion
Washington Co. Abst. Co....	Nashville	Washington
J. A. Lopp.....	Mt. Carmel	Wabash
Norcross & Todd.....	Monmouth	Warren
W. S. Lawrence.....	Fairfield	Wayne
Parish & Parish.....	Carmi	White
Richard Spicknell.....	Carmi	White
Young, Geo. W.....	Marion	Williamson
Jacob Ray.....	Eureka	Woodford

INDIANA.

Jno. Schurger.....	Decatur	Adams
Kuhn & Co.....	Ft. Wayne	Allen
David Stobo (W. H. G. Butler Successor).....	Columbus	Bartholomew
N. Z. Wiley.....	Fowler	Benton
Shinn & Shinn.....	Hartford City	Blackford
McGeath, Bonham & Trant	Hartford City	Blackford
Boone Title & Guar. Co....	Lebanon	Boone
Harry Arnold.....	Delphi	Carroll
Jno. W. Markley.....	Logansport	Cass
Ward H. Watson.....	Jeffersonville	Clarke
Burt & Taggart.....	Jeffersonville	Clarke
B. L. Casteel.....	Brazil	Clay
Union Title, Guar. & Loan Co.	Frankfort	Clinton
Mattingly & Myers.....	Washington	Daviess
J. W. Eubank.....	Lawrenceburg	Dearborn
W. A. Moore.....	Greensburg	Decatur
R. P. Hamilton.....	Greensburg	Decatur
Brown & West.....	Auburn	Dekalb
J. P. Crimmins.....	Auburn	Dekalb
Delaware Co. Abst., Title & Loan Co.....	Muncie	Delaware
Jno. A. Keener.....	Muncie	Delaware
Jno. E. McFall.....	Jasper	Dubois
J. W. Kronk.....	Goshen	Elkhart
Florea & Broadus.....	Connerville	Fayette
Homer Sewell.....	Covington	Fountain
Edward Stenger.....	Brookville	Franklin
Davis & Fretz.....	Rochester	Fulton
C. W. Benton.....	Princeton	Gibson
Marion Title & Loan Co....	Marion	Grant
Jos. Housam.....	Bloomfield	Greene
Wainright Trust Co.....	Noblesville	Hamilton
Hancock Co. Abst. Co....	Greenfield	Hancock
Wm. Ridley.....	Corydon	Harrison
Jas. A. Downard.....	Danville	Hendricks
Martin L. Koons.....	New Castle	Henry
Frank E. Beach.....	New Castle	Henry

In corresponding with above parties,

NAME	TOWN	COUNTY
G. L. Swain.....	Middleton	Henry
E. R. Anderson.....	Kokomo	Howard
E. E. Kelsey.....	Huntington	Huntington
Oscar S. Brooks.....	Brownston	Jackson
Maude W. Spitler.....	Rensselaer	Jasper
Marion L. Spitler.....	Rensselaer	Jasper
G. W. Hall & Son.....	Portland	Jay
Frank T. Frecking.....	Vernon	Jennings
Thos. Williams.....	Franklin	Johnson
Chas. McCord.....	Vincennes	Knox
Houston C. Frazer.....	Warsaw	Kosciusko
Allman Bros. & Dinwiddie.....	Crown Point	Lake
F. J. Cooke.....	La Porte	La Porte
A. B. Dye.....	Bedford	Lawrence
C. T. Grimes.....	Bedford	Lawrence
Wm. Rowland.....	Anderson	Madison
Ind. Title Guar. & Loan Co.....	Indianapolis	Marion
Cressner & Co.....	Plymouth	Marshall
Chas. T. McCarty.....	Shoals	Martin
Wm. W. Sullivan.....	Peru	Miami
John Martin.....	Floomington	Monroe
The Jennison Abst. Co.....	Crawfordsville	Montgomery
Roy L. McNair.....	Martinsville	Morgan
T. B. Cunningham.....	Kentland	Newton
J. J. Lash.....	Albion	Noble
J. B. Coles.....	Rising Sun	Ohio
Thos. G. Spangler.....	Spencer	Ohio
Chas. E. Lambert.....	Rockville	Parke
Ely & Davenport.....	Petersburg	Pike
E. G. Osborne.....	Valparaiso	Porter
Geo. S. Green.....	Mt. Vernon	Posey
Reidelbach Abst. Co.....	Winamac	Pulaski
Broadstreet & Vestal.....	Greencastle	Putnam
Nichols, Goodrich & Bales.....	Winchester	Randolph
E. B. Thomas.....	Rushville	Rush
Arnold Abst. & Tit. Gar. Co.....	South Bend	St. Joseph
Willis A. Bugbee.....	South Bend	St. Joseph
R. W. May.....	Rockport	Spencer
E. L. Boyd.....	Rockport	Spencer
The Starke Co. Abst., Title & Guarantee Co.....	Knox	Starke
F. Macartney.....	Angola	Steuben
Beasley & Brown.....	Sullivan	Sullivan
Theo. Livings.....	Vevay	Switzerland
Mitchell Abstract Co.....	La Fayette	Tippecanoe
Clark & Miner.....	Tipton	Tipton
L. H. Stanford.....	Liberty	Union
Conley & Conley.....	Newport	Vermilion
Vigo Abst Co.....	Terre Haute	Vigo
Dufton & Williams.....	Wabash	Wabash
Jno. C. Stephens.....	Williamsport	Warren
Wilson & Youngblood.....	Boonville	Warrick
Thos. J. Newkirk.....	Richmond	Wayne
Smith & Smith.....	Bluffton	Wells
Hamelle Abst. Co.....	Monticello	White
R. F. Raber.....	Columbia City	Whitley

277 UNION CENTRAL ABSTRACTERS

NAME	TOWN	COUNTY
IOWA.		
Don Carlos & Son.....	Greenfield	Adair
W. C. Chubb.....	Corning	Adams
E. M. Hancock.....	Waukon	Allamakee
West & Randall.....	Centerville	Appanoose
Nash & Phelps.....	Audubon	Audubon
W. H. Anderson.....	Vinton	Benton
The Sedgwick Lichty Abst. ..Co.	Waterloo	Black Hawk
Moore & Crooks.....	Boone	Boone
OELWEIN—SIX		
E. L. Smalley.....	Waverly	Bremer
La Grange & Son.....	Storm Lake	Buena Vista
Brewer Title & Trust Co....	Independence	Buchanan
Craig-Ray Abst. Co.....	Allison	Butler
Calhoun Co. Abst. Co.....	Rockwell City	Calhoun
Russell & Berger.....	Carroll	Carroll
Cass Co. Title & Ins. Co....	Atlantic	Cass
Shepard Abst. Co.....	Mason City	Cerro Gordo
J. A. Miller.....	Cherokee	Cherokee
Miss E. C. Stebbins.....	New Hampton	Chickasaw
Guaranty Abst. Co.....	Oscéola	Clarke
Clay Co. Abst. Co.....	Spencer	Clay
Geo. Naeve.....	Dennison	Crawford
Russell Loan & Title Co....	Adel	Dallas
T. P. Bence.....	Bloomfield	Davis
Stephen Varga.....	Leon	Decatur
Delaware Co. Abst. Co.....	Manchester	Delaware
W. F. Carlton.....	Spirit Lake	Dickinson
Graves & Espersset.....	Estherville	Emmet
C. W. Dykins.....	West Union	Fayette
P. R. Ginwitz.....	Charles City	Floyd
T. J. B. Robinson.....	Hampton	Franklin
Sidney Loan & Trust Co....	Sidney	Fremont
A. S. Gilliland.....	Jefferson	Greene
Greene Co. Abst. Co.....	Jefferson	Greene
Wm. Moffett.....	Grundy Center	Grundy
Guthrie Co. Law & Abst. Co.	Guthrie Center	Guthrie
Millard & Cutler.....	Webster City	Hamilton
A. C. Ripley & Co.....	Garner	Hancock
Stern & Milliman.....	Logan	Harrison
American Loan & Trust Co.	Cresco	Howard
Taft & Co.....	Humboldt	Humboldt
Wm. W. Wilcox.....	Ida Grove	Ida
Popham & Havner.....	Marengo	Iowa
H. B. Allfree.....	Newton	Jasper
W. G. Ross.....	Fairfield	Jefferson
Johnson Co. Abst. & Title Guar. Co.	Iowa City	Johnson
D. McCarn.....	Anamosa	Jones
C. G. Johnston & Son.....	Sigourney	Keokuk
Lathrop & Weaver.....	Algona	Kossuth
J. P. Cruikshank.....	Ft. Madison	Lee
Linn Co. Abst. Co.....	Marion	Linn
Miss E. L. Powell.....	Chariton	Lucas
H. B. Pierce.....	Rock Rapids	Lyon
Lyon Co. Abst. Co.....	Rock Rapids	Lyon
Hamilton Bros.....	Winterset	Madison
Johnson Abst. Co.....	Oscaloosa	Mahaska
Hart & Hart.....	Knoxville	Marion
Marshall Co. Abst. & Loan ..Co.	Marshallton	Marshall

In corresponding with above parties,

NAME	TOWN	COUNTY
C. P. Kinney.....	Glenwood	Mills
A. F. Fairchild.....	Onawa	Monona
Ramsey Realty Co. (Cast- ner & Canning).....	Albia	Monroe
The Montgomery Co. Abst. Co.	Red Oak	Montgomery
The Boyer Abst. Co.....	Primghar	O'Brien
H. Leamon.....	Sibley	Osceola
Loranz & Co.....	Clarinda	Page
Jas. McCabe.....	Shenandoah	Page
Miss T. L. Watson.....	Emmetsburg	Palo Alto
Sioux Abstract Co.....	Orange City	Sioux
M. C. Clarke.....	Le Mars	Plymouth
B. B. Foster.....	Pocahontas	Pocahontas
J. Howard Henry.....	Des Moines	Polk
The Pottawatomie County Abst. Co.....	Council Bluffs	Pottawatomic
R. J. Smith.....	Montezuma	Poweshiek
Ringgold Co. Abst. Co....	Mountayr	Ringgold
Tait & Jackson.....	Sac City	Sac
Hertert Bros.....	Harlan	Shelby
J. A. Fitchpatrick.....	Nevada	Story
A. G. Smith.....	Toledo	Tama
Jas. W. Beauchamp.....	Bedford	Taylor
Fidelity Abst. Co.....	Creston	Union
Van Buren Abst. Co.....	Keosauqua	Van Buren
Wapello Co. Abst. Co.....	Ottumwa	Wapello
A. V. Proudfoot.....	Indianola	Warren
Schuyler W. Livingston....	Washington	Washington
C. B. Sutton.....	Corydon	Wayne
Butler & Rhodes.....	Fort Dodge	Webster
W. S. Northrup.....	Forrest City	Winnebago
E. Engleson.....	Sioux City	Woodbury
Talley, Harvey & Co.....	Sioux City	Woodbury
Geo. H. Whitcomb & Son..	Northwood	Worth
M. H. Austin.....	Clarion	Wright

INDIAN TERRITORY.

Midland Abst. Co.....	Muskogee	Creek Nation
Atlas Realty & Title Co....	Holdenville	Newoka
Eufala Trust Co.....	Eufala	12 Rec. Dis.

KANSAS.

Iola Abst Co.....	Iola	Allen
M. L. White.....	Garnett	Anderson
The Atchison Guar. Abst. Co.	Atchison	Atchison
T. L. Lindley.....	Medicine Lodge	Barber
C. E. Dodge.....	Great Bend	Barton
Othick & Co.....	Ft. Scott	Bourbon
Frank Cunningham.....	Ft. Scott	Bourbon
Ham & Davis.....	Hiawatha	Brown
The Boyden Abst Co.....	Eldorado	Butler
Frew & Bell.....	Cottonwood Falls	Chase
A. Kilmer.....	Sedan	Chautauqua
E. W. Youngman.....	Columbus	Cherokee

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NAME	TOWN	COUNTY
E. Pinkerton.....	Clay Center	Clay
W. C. Whipp & Co.....	Concordia	Cloud
Wm. H. Rudrauff.....	Burlington	Coffey
Sadil Abst. Co.....	Winfield	Cowley
Satterthwaite & Wheeler...	Girard	Crawford
Makins & Middleton.....	Abilene	Dickinson
Geo. C. Anderson.....	Abilene	Dickinson
A. L. Perry.....	Troy	Doniphan
Geo. A. Banks.....	Lawrence	Douglas
G. J. Sharp.....	Howard	Elk
L. H. Seaver.....	Ellsworth	Ellsworth
J. E. Shinn.....	Ottawa	Franklin
J. B. Callen.....	Junction City	Geary
D. C. Johnson.....	Eureka	Greenwood
H. D. Baker.....	Anthony	Harper
J. G. Regier.....	Newton	Harvey
Orren Taylor.....	Holton	Jackson
A. H. Leech & Co.....	Oskaloosa	Jefferson
Jno. B. Rea.....	Mankato	Jewell
J. A. Stephenson.....	Olathe	Johnson
Cragum Abst. Co.....	Kingman	Kingman
C. A. Wilkin & Co.....	Oswego	Labette
Harold C. Short.....	Leavenworth	Leavenworth
Geo. M. Weeks.....	Lincoln	Lincoln
O. E. Haley.....	Mound City	Linn
Robt. L. Jones.....	Emporia	Lyon
McPherson Co. Abst. Co....	McPherson	McPherson
Hannaford & Trenner.....	Marion	Marion
John H. Cole.....	Marysville	Marshall
W. Masters.....	Paola	Miami
A. G. Mead.....	Beloit	Mitchell
Security Abst. Co.....	Independence	Montgomery
M. E. Leatherwood.....	Council Grove	Morris
Frank L. Geary.....	Seneca	Nemaha
C. E. Locke.....	Chanute	Neosho
John W. Locke.....	Erie	Neosho
J. H. Stavely.....	Lyndon	Osage
R. R. Hays.....	Osborne	Osborne
Ed. A. Davis.....	Minneapolis	Ottawa
R. F. Stenson.....	Phillipsburg	Phillips
Badgley & Arnold.....	Westmoreland	Pottawatomie
Chas. E. Hall.....	Hutchinson	Reno
John C. Hogin.....	Belleville	Republic
Geo. Six.....	Lyons	Rice
Bertha E. Campbell.....	Manhattan	Riley
F. P. Hill.....	Stockton	Rooks
E. W. Voorhis.....	Russell	Russell
C. W. Lynn.....	Salina	Saline
A. J. Applegate.....	Wichita	Sedgwick
Thurston & Van Kirk.....	Topeka	Shawnee
Geo. C. Round.....	Smith Center	Smith
The Realty & Abst. Co....	St. John	Stafford
C. M. Tichenor.....	Hugeton	Stevens
A. S. Saxey.....	Alma	Waubaussee
Geo. H. Thiele.....	Washington	Washington
W. G. Fink.....	Fredonia	Wilson
Jas. L. Martin.....	Yates Center	Woodson
H. E. Chadborn.....	Kansas City	Wyandotte

In corresponding with above parties,

NAME	TOWN	COUNNY
KENTUCKY.		
First Dis Ky. Abst. Land & Title Co.	Wickliffe	
Rogers & Moore	Paris	Bourbon
Caldwell Co. Abst. Co.	Princeton	Caldwell
First Dis. Ky. Abst. Land & Title Co.	Clinton	Carlisle
Christian Co. Abst. Co.	Hopkinsville	Christian
Blue & Nunn	Marion	Crittenden
J. D. Atchison	Owensboro	Daviess
First Dis. Ky. Abst. Land & Title Co.	Clinton	Fulton
R. E. Johnson	Mayfield	Graves
Henderson Title Co.	Henderson	Henderson
First Dis. Ky. Abst. Land & Title Co.	Clinton	Hickman
W. C. Halbert	Vanceburg	Lewis
Logan Co. Abst Co.	Russellville	Logan
L. D. Palmer	Paducah	McCracken
W. A. Taylor	Calhoun	McLean
Judge W. B. Noe	Calhoun	McLean
A. T. Wood & Son	Mt. Sterling	Montgomery
Perkins & Trimble	Elkton	Todd
W. T. Harris	Morganfield	Union
MICHIGAN.		
T. C. Wixom	Allegan	Allegan
W. E. Hodgman	Coldwater	Branch
Dix & Wilkison	St. Joseph	Berrien
Elias Hewitt	Marshall	Calhoun
Chas. O. Harmon	Cassopolis	Cass
F. J. Slayton	Eaton Rapids	Eaton
W. H. Lee & Sons	Harbor Springs	Emmet
O. C. Mofatt	Traverse City	Gd. Traverse
Geo. F. Brown	Flint	Genesee
Union Trust & Svgs. Bank	Flint	Genesee
O. J. Hood	Mason	Ingham
Hillsdale Abst. Co.	Hillsdale	Hillsdale
Geo. L. Cornville	Tawas City	Iosco
C. E. Townsend	Jackson	Jackson
W. R. Taylor	Kalamazoo	Kalamazoo
Wm. F. Kelly	Grand Rapids	Kent
John Abott	Lapeer	Lapeer
C. L. Dayton	Leeland	Leelanau
T. S. Lungerhausen	Mt. Clemens	Macomb
Mason Co. Abst. Assn., Ltd.	Ludington	Mason
Thos. B. Main	Midland	Midland
Geo. E. Taylor	Newaygo	Newaygo
John R. Butler	Hart	Oceana
Thos. G. Greene	Centerville	St. Joseph
Union Abst. Co.	Saginaw	Saginaw
W. S. Wixon	Sanilac Center	Sanilac
C. Q. Tappan	Vassar	Tuscola
H. L. McNeil	Paw Paw	Van Buren
Washtenaw Abst. Co.	Ann Arbor	Washtenaw
C. M. Burton	Detroit	Wayne

please mention this Directory.

NAME	TOWN	COUNTY
MINNESOTA.		
E. Wood.....	Austin	Mower
Geo. T. Williams.....	Aitkin	Aitkin
C. E. Green.....	Anoka	Anoka
Phillip S. Converse.....	Detroit	Becker
Benton Co. Abst. Co.....	Foley	Benton
W. H. Boland.....	Clinton	Big Stone
E. Bangerter.....	Mankato	Blue Earth
Albert J. Schramm.....	New Ulm	Brown
L. K. Sexton.....	Chaska	Carver
M. J. Quam.....	Walker	Cass
L. R. Moyer.....	Montevideo	Chippewa
A. P. Stolberg.....	Center City	Chisago
Chas. A. Holt.....	North Branch	Chisago
James E. Melin.....	Center City	Chisago
Clay Co. Abst. Co.....	Moorhead	Clay
H. E. Hanson.....	Windom	Cottonwood
Otto Ackerman.....	Hastings	Dakota
Guy C. Orcutt.....	Mantorville	Dodge
N. E. Nelson.....	Alexandria	Douglas
F. P. Brown.....	Blue Earth City	Faribault
Geo. E. Weatherill.....	Preston	Fillmore
Robert Anderson.....	Albert Lea	Freeborn
Frank Heald.....	Elbow Lake	Grant
Albee & Cooley.....	Minneapolis	Hennepin
C. E. Styer.....	Caledonia	Houston
M. M. Nygaard.....	Park Rapids	Hubbard
John Engberg.....	Cambridge	Isanti
John Baldwin.....	Jackson	Jackson
A. M. Anderson.....	Mora	Kenabec
O. J. Olson.....	Willmar	Kandiyohi
Edward Nelson.....	Hallock	Kittson
Lac Qui Parle Co. Abst. Co..	Madison	Lac Qui Parle
W. H. Jaeger.....	Lesueur Center	Lesueur
Hans Lavesson.....	Lake Benton	Lincoln
M. E. Drake.....	Marshall	Lyon
C. A. Nelson.....	Warren	Marshall
W. M. Hay.....	Fairmont	Martin
The Meeker Co. Abst. Co...	Litchfield	Meeker
John W. Goulding.....	Princeton	Mille Lacs
C. H. Easton.....	Little Falls	Morrison
E. Wood.....	Austin	Mower
B. H. Whitney.....	Clayton	Murray
J. C. Kittner.....	St. Peter	Nicollet
B. I. Tripp.....	Worthington	Nobles
A. G. Lundgren.....	Worthington	Nobles
Emanuel Nielson.....	Ada	Norman
Norman Co. Abst. Co.....	Ada	Norman
T. H. Bliss Co.....	Rochester	Olmstead
L. A. Levorsen.....	Fergus Falls	Otter Tail
J. H. Wandel.....	Pine City	Pine
G. W. Nash.....	Pipestone	Pipestone
Strander Abst. & Inv. Co..	Crookston	Polk
T. O. Ofsthun.....	Glenwood	Pope
Samuel Gibeau.....	Red Lake Falls	Red Lake
Geo. L. Evans.....	Redwood Falls	Redwood
Renville Co. Abst. Co.....	Olivia	Renville
R. R. Hutchinson.....	Faribault	Rice
C. J. Martin.....	Luverne	Rock
A. Waag.....	Roseau	Roseau
C. J. Delougherty.....	Shakopee	Scott

In corresponding with above parties,

NAME	TOWN	COUNNY
F. E. Wellington	Elk River	Sherburne
F. Seeman	Henderson	Sibley
John Zapp	St. Cloud	Stearns
J. J. Gaffney	Morris	Stevens
Julius Thorson	Benson	Swift
Todd County Abst. Co.	Long Prairie	Todd
A. T. Rustad	Wheaton	Traverse
C. C. McDonough	Wabasha	Wabasha
Christ Hunsinger	Wadena	Wadena
Barney W. Cole	Breckenridge	Wilkin
A. C. Heath	Buffalo	Wright
Yellow Medicine Co. Abst. Co.	Granite Falls	Yellow Med.

MISSOURI.

Thos. J. Dockery	Kirkville	Adair
Booher & Williams	Savannah	Andrew
Wm. R. Littrell	Rockport	Atchison
Title Guar. & Abst. Co.	Mexico	Audrain
Manley & Jones	Cassville	Barry
Lillard & McEuen	Lamar	Barton
The Walton Trust Co.	Butler	Eates
N. B. Petts Land Co.	Warsaw	Benton
Boone Co. Abst. & Title Guar. Co.	Columbia	Boone
J. C. Hedenberg	St. Joseph	Buchanan
Dodge & Winger	Kingston	Caldwell
Callaway Co. Abst. Co.	Fulton	Callaway
Henry Laswell	Linn Creek	Camden
T. D. Hines	Jackson	Cape Girard
Carroll Co. Abst. Co.	Carrollton	Carroll
W. D. Summers	Harrisonville	Cass
A. B. Bohon	Harrisonville	Cass
Rhodes & Clasby	Eldorado Springs	Cedar
Minter & Lamkin	Keytesville	Chariton
Adams & Taylor	Ozark	Christian
Clay Co. Abst. Co.	Liberty	Clay
Chas. Hiller	Kahoka	Clark
Musser & Price	Plattsburg	Clinton
W. A. Chambers	Boonville	Cooper
R. W. Whitlow	Boonville	Cooper
A. J. Young	Greenfield	Dade
R. A. Morrow	Buffalo	Dallas
Cruzen & Britten	Gallatin	Daviess
Thos. D. Williams	Maysville	De Kalb
J. M. Adams	Ava	Douglas
Geo. C. Holden	Albany	Gentry
Springfield Trust Co.	Springfield	Greene
Greene Co. Abst. & Loan Co.	Springfield	Greene
Springfield Guar. Abst. Co	Springfield	Greene
Hughes & Allen	Trenton	Grundy
Harrison Co. Abst. Co.	Bethany	Harrison
Geo. S. Holiday	Clinton	Henry
Childers & Hartman	Hermitage	Hickory
W. H. Richards	Oregon	Holt
Briggs & Smith	Fayette	Howard
Moss & Van Wormer	West Plains	Howell
Land Title Guar. Co.	Kansas City	Jackson
John W. Clements	Independence	Jackson

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NAME	TOWN	COUNTY
Jasper Co. Title & Guar. Co.	Carthage	Jasper
G. W. Patton Abst. & Title Guar. Co.	Warrensburg	Johnson
Ennis & Davis	Edina	Knox
E. B. Kellerman	Lebanon	Laclede
Lafayette Co. Abst. & Finan. Agts.	Higginsville	Lafayette
Catron & Son	Lexington	Lafayette
D. C. Woods	Mt. Vernon	Lawrence
W. K. Marchand	Monticello	Lewis
Chas. Martin & Son	Troy	Lincaln
Linn Co. Abst. Co.	Brookfield	Linn
Linn Co. Abst. Co.	Linneus	Linn
Gill & Ryan	Chillicothe	Livingston
The Macon Co. Abst. Co.	Macon	Macon
Marion County Abst. Co.	Palmyra	Marion
J. A. Thompson	Princeton	Mercer
Hunter & Kraemer	California	Moniteau
Crutcher & Whitecotton	Paris	Monroe
W. L. Gupton	Montgomery	Montgomery Cy.
Geo. H. Hubbard	Versailles	Morgan
Newton Co. Abst. Co.	Neosho	Newton
Geyer Abst. Co.	Neosho	Newton
L. D. Bell	Neosho	Newton
N. Sisson (The Sisson Loan & Title Co.)	Marysville	Nodaway
Morey Crawford Abst. & Title Guar. Co.	Sedalia	Pettis
T. E. Dowd	Rolla	Phelps
D. Wells	Bowling Green	Pike
B. F. Murdock	Platte City	Platte
Adams & Mosier	Bolivar	Polk
Jno. A. Hefferstine	Unionville	Putnam
C. T. Hays & Co.	New London	Ralls
Randolph Co. Abst. Co.	Moberly	Randolph
Foster & Samuel	Moberly	Randolph
Lovelock & Kirkpatrick	Richmond	Ray
Ben. L. Emmons	St. Charles	St. Charles
W. W. Lawton	Osceola	St. Clair
Clay, Buck & Fenning	Farmington	St. Francois
Newton & Leonard	Marshall	Saline
E. L. French	Lancaster	Schuyler
Joe L. Moore	Benton	Scott
Shelby Co. Abst. & Loan Co.	Shelbyville	Shelby
Miller & Higgins	Milan	Sullivan
Watson & McCullough	Milan	Sullivan
Chas. H. Groom	Forsythe	Taney
Prewitt & Galbraith	Nevada	Vernon
Fred Will	Potosi	Washington
J. F. Cloud & Son	Grant City	Worth
D. D. Hamilton & Co.	Marshfield	Webster

MISSISSIPPI.

Bolivar Co. Abst. Co.	Cleveland	Bolivar
Gates T. Ivy	West Point	Clay
Jno. W. Cutrer	Clarksdale	Coahoma
D. M. Miller	Hazelhurst	Copiah
Quin & Robertson	Jackson	Hinds
Noell & Pepper	Lexington	Holmes
Kimbrough & Thomison	Oxford	Lafayette
R. V. Pollard	Greenwood	Leflore

In corresponding with above parties,

NAME	TOWN	COUNTY
H. B. Greaves.....	Canton	Madison
W. J. Dower.....	Osceola	Miss.
Leftwich & Tubb.....	Aberdeen	Monroe
Algood & Tyson.....	Macon	Noxubee
Denton & Cox.....	Belen	Quitman
Johnson & Neill.....	Indianola	Sunflower
Dinkins, Caldwell & Ward.....	Sumner	Tallahatchie
Harris & Cannon.....	Sumner	Tallahatchie
W. J. East.....	Senatobia	Tate
J. W. Henderson.....	Tunica	Tunica
Jones & Knox.....	New Albany	Union
A. J. Rose.....	Greenville	Washington
E. S. Brown.....	Yazoo City	Yazoo

MONTANA.

A. J. McLean.....	Red Lodge	Carbon
Wright Bros.....	Lewistown	Fergus
Gallatin Abst. Co.....	Bozeman	Gallatin
S. V. Stewart.....	Va. City	Madison
A. P. Stark.....	Livingston	Park
C. M. Johnson.....	Stevensville	Ravalli
J. A. Lowry.....	Big Timber	Sweet Grass
Thos. J. Benton.....	Billings	Yellowstone

NEBRASKA.

Adams Co. Abst. Co.....	Hastings	Adams
A. H. Cramer.....	Hastings	Adams
R. Wilson.....	Neligh	Antelope
H. F. Lehr.....	Albion	Boone
W. W. Barney.....	Kearney	Buffalo
A. M. Anderson.....	Tekamah	Burt
Doty & Smith.....	David City	Butler
Thos Walling.....	Plattsmouth	Cass
A. F. Suing.....	Hartington	Cedar
J. E. Wheeler.....	Clay Center	Clay
R. A. Byrkit.....	Fairfield	Clay
Geo. W. Wertz.....	Schuyler	Colfax
Peterson & Malchow.....	West Point	Cuming
Broken Bow Abst. Co.....	Broken Bow	Custer
J. J. Eimers.....	Dakota	Dakota
Dakota Co. Abst. Co.....	Dakota	Dakota
Smith & Andrews.....	Lexington	Dawson
J. M. Hurley.....	Ponca	Dixon
A. W. Sheibley.....	Ponca	Dixon
J. F. Hanson.....	Fremont	Dodge
Byron-Reed Co.....	Omaha	Douglas
Fillmore Co. Abst. Co.....	Geneva	Fillmore
W. A. Cole.....	Bloomington	Franklin
W. B. Whitney.....	Beaver City	Furnas
D. E. McClelland.....	Beaver City	Furnas
F. B. Sheldon.....	Beatrice	Gage
T. J. Howard.....	Greeley	Greeley
John Allen.....	Grand Island	Hall
Frank A. Burt.....	Aurora	Hamilton
S. L. Roberts.....	Alma	Harlan
A. J. Hammond Abst. Co.....	O'Neil	Holt
C. E. Taylor.....	St. Paul	Howard
J. Monroe Davis.....	Fairbury	Jefferson
John A. Easton.....	Tecumseh	Johnson
C. P. Anderbury.....	Minden	Kearney
Knox Co. Abst. & Title Co.....	Center	Knox
Wm. R. Gaylord.....	Lincoln	Lancaster
Porter Hedge Abst. Co.....	Lincoln	Lancaster
Alanson Chapman.....	Lincoln	Lancaster

please mention this Directory.

285 UNION CENTRAL ABSTRACTERS

NAME	TOWN	CONNTY
Madison Co. Abst. & Guar. Co.	Madison	Madison
Geo. D. Bockes.....	Central City	Merrick
H. M. Kellogg.....	Fullerton	Nance
C. O. Snow.....	Auburn	Nemaha
Geo. Lyons, Jr.....	Nelson	Nuckolls
Busch & Young.....	Nebr. City	Otoe
C. E. Pierce.....	Pawnee City	Pawnee
W. H. Cowgill.....	Holdridge	Phelps
B. W. Wolverton.....	Pierce	Pierce
Louis A. Lachnit.....	Columbus	Platte
Max E. Bittner.....	Osceola	Polk
J. P. Heald.....	Osceola	Polk
Chas. Loree.....	Falls City	Richardson
John Y. Pugh.....	Osceola	St. Clair
Saline Co. Abst. Assn.....	Wilber	Saline
Wm. Robinson.....	Papillion	Sarpy
Louis J. Kudrna.....	Wahoo	Saunders
C. A. Bemis.....	Seward	Seward
W. H. Mead.....	Loup City	Sherman
E. B. Baer.....	Stanton	Stanton
Andrew G. Wilson.....	Hebron	Thayer
Geo. J. Adams.....	Pender	Thurston
Geo. P. DeTemple.....	Blair	Washington
Frank A. Berry.....	Wayne	Wayne
Webster Co. Abst. Co.....	Red Cloud	Webster
W. W. Wyckoff.....	York	York

NORTH DAKOTA.

Wanner & Pierce.....	Valley City	Barnes
Benson Co. Abst. Co.....	Minnewaukan	Benson
H. A. Jones.....	Minnewaukan	Benson
Bottineau Co. Abst. Co.....	Bottineau	Bottineau
Painter & Gleason.....	Bottineau	Bottineau
The Northern Abst. Co.....	Fargo	Cass
Cavalier Co. Abst. & Title Guar. Co.....	Langdon	Cavalier
A. L. Beggs.....	Ellendale	Dickey
S. N. Putnam.....	New Rockford	Eddy
C. B. Cravens.....	Carrington	Foster
H. Bendeke & Co.....	Grand Forks	Grand Forks
Nels P. Nelson.....	Cooperstown	Griggs
B. F. Elliott.....	La Moure	La Moure
McHenry Co. Abst. Co.....	Towner	McHenry
Geo. A. Kellogg.....	Lakota	Nelson
A. Short & Co.....	Pembina	Pembina
Fred Bentley.....	Rugby	Pierce
Ramsey Co. Abst. Co.....	Devils Lake	Ramsey
Richland Co. Abst. & Guar. Co.	Wahpeton	Richland
Rollette Co. Abst. Co.....	Rolla	Rollette
Sargent Co. Abst & Title Guar. Co.....	Forman	Sargent
M. B. Cassell & Co.....	Sherbrook	Steele
John B. Fried.....	Jamestown	Stutsman
Geo. F. Ellsbury.....	Cando	Towner
T. G. Dahl.....	Hillsboro	Trail
Treumann & Fraser Co.....	Grafton	Walsh
Devine & Stenerson.....	Minot	Ward
Farmers' Trust Co.....	Fessenden	Wells
N. B. Ludowese.....	Williston	Williams

In corresponding with above parties,

NAME	TOWN	COUNTY
NEW MEXICO.		
Roswell Title & Trust Co.	Roswell	Chaves
Eddy Co. Abst. Co.	Carlsbad	Eddy
OHIO.		
L. H. Rogers	Lima	Allen
C. W. Mykrantz	Ashland	Ashland
Phillip Handrehan	West Union	Adams
R. B. Anderson	Wapekoneta	Auglaize
E. B. Parke	Georgetown	Brown
Slayback & Harr	Hamilton	Butler
Henry H. Banta	Urbana	Champaign
Jas. Johnson	Springfield	Clark
Griffiths & Nichols	Batavia	Clermont
F. M. Elevenger	Wilmington	Clinton
Solomon Mercer	Coschoton	Coschoton
C. H. Henkel	Galion	Crawford
J. T. Martz	Greenville	Darke
K. V. Haymaker	Defiance	Defiance
Geo. D. Simmons	Hicksville	Defiance
Jewell & Benton	Delaware	Delaware
Erie Co. Abst. & Safe Dep. Co.	Sandusky	Erie
Cunningham & Cunningham	Lancaster	Fairfield
Thos. W. Marchant	Wash. C. H.	Fayette
Post & Reed	Wash. C. H.	Fayette
Guar. Title & Trust Co.	Columbus	Franklin
Handy & Wolf	Wauseon	Fulton
Chas. L. Spencer	Xenia	Green
Okey & Luccock	Cambridge	Guernsey
Steele & Roseman	Cambridge	Guernsey
Stanley Truble	Cincinnati	Hamilton
McCornia & Banker	Findlay	Hancock
H. W. Doty	McComb	Hancock
Hutchinson & Poling	Kenton	Hardin
Donovan & Warden	Nepoleon	Henry
Geo. L. Garrett	Hillsboro	Highland
S. Weldy	Logan	Hocking
A. J. Bell	Millersburg	Holmes
Wickham & Holliday	Norwalk	Huron
J. W. McCarron	Mt. Vernon	Knox
Licking Co. Abst. Co.	Newark	Licking
E. K. Campbell	Bellefontaine	Logan
A. P. McKee	Toledo	Lucas
Clinton H. Stoll	London	Madison
W. N. Harder	Marion	Marion
Manning L. Webster	Pomeroy	Meiggs
Radabaugh & Bryson	Celina	Mercer
John S. Forgy	Troy	Miami
Gottschall & Brown	Dayton	Montgomery
J. W. Barry	Mt. Gilead	Morrow
J. McDermott	Zanesville	Muskingum
C. M. Watson	Caldwell	Noble
T. J. Sadler	Elmore	Ottawa
N. A. Clemons	Port Clinton	Ottawa
Geo. B. Brown	Payne	Paulding
Crossman & Binckley	New Lexington	Perry
M. A. Sweetman	Circleville	Pickaway
Forrest H. Dougherty	Waverly	Pike
H. G. King	Eaton	Preble
A. S. Cole	Ravenna	Portage

NAME	TOWN	COUNTY
Putnam Co. Abst. Co.....	Ottawa	Putnam
Cumings, McBride & Wolfe	Mansfield	Richland
M. G. Evans.....	Chilliclothe	Ross
M. G. Thraves	Fremont	Sandusky
John H. Beemehoff	Tiffin	Seneca
Harry Taggart	Tiffin	Seneca
C. E. McGinnis.....	Sidney	Shelby
W. S. Spidle.....	Massillon	Stark
Abst. Title Guar, & Trust Co.	Akron	Summit
John A. Himes.....	New Philadelphia	Tuscarawas
A. S. Mowry	Marysville	Union
H. W. Blachly	Van Wert	Van Wert
McGillivray & Coultrap	McArthur	Vinton
R. W. Funck	Wooster	Wayne
D. W. Humphrey.....	Lebanon	Warren
Robt. P. Hays.....	Bryan	Williams
Robt. Dunn	Bowling Green	Wood
W. R. Hare	Upper Sandusky	Wyandot
OKLAHOMA TERRITORY.		
A. W. Sunderland	Watonga	Blaine
Pioneer Abst. Co.....	Anadarka	Caddo
John G. Newland.....	El Reno	Canadian
El Reno Abst. Loan & Ins. Co.	El Reno	Canadian
McFarland, Brewer & Co.	Norman	Cleveland
Brown & Hamill.....	Lawton	Comanche
W. R. Hughes	Arapaho	Custer
H. E. Julian & Co.....	Lawton	Comanche
Dewey Co. Title & Guar. Co.	Taloga	Dewey
O. E. Null	Grand	Day
J. D. Minton	Enid	Garfield
Grant Co. Land & Abst. Co.	Medford	Grant
G. B. Townsend	Mangum	Greer
C. M. Burnett	Newkirk	Kay
Geo. L. Bowman.....	El Reno	Kingfisher
J. Collins.....	Kingfisher	Kingfisher
N. E. Medlock	Hobart	Kiowa
Abst. & Guar. Co. of Lincoln	Chandler	Lincoln
F. L. Williams	Guthrie	Logan
A. W. Tucker.....	Perry	Noble
E. L. Dunn	Okla. City	Oklahoma
E. J. Sater	Stillwater	Payne
Frank Shoemaker.....	Pawnee	Pawnee
T. M. Broadus.....	Pawnee	Pawnee
E. J. Dickerson.....	Tecumseh	Pottawatomie
Conservative Loan & Abst. Co.	Shawnee	Pottawatomie
E. F. Cornels	Cheyenne	Roger Mills
Murrell & Penn Abst. Title Guar. & Loan Co.....	Cordell	Washington
Guy M. Lisk.....	Alva	Woods
W. H. O'Brian.....	Woodward	Woodward

OREGON.

W. S. Bowers	Baker City	Baker
Vawter Crawford.....	Heppner	Morrow
Malheur Co. Abst. Co.....	Vale	Malheur
Hartman Abst Co.....	Pendleton	Umatilla

In corresponding with above parties,

NAME	TOWN	COUNTY
SOUTH DAKOTA.		
A. I. Fish	Tyndall	Bonhomme
Mrs. Letta M. Hawley.....	Brookings	Brookings
Coe & Howard Abst. Co.....	Aberdeen	Brown
D. L. P. Lamb.....	Wheeler	Charles Mix
Clark Abst. & Title Co.....	Clark	Clark
Lewis & Ufford.....	Vermilion	Clay
Southwick Abst. Co	Watertown	Codington
J. E. Wells.....	Mitchell	Davison
Carl Malmberg.....	Webster	Day
T. E. Sanborn.....	Clear Lake	Deuel
Grant Co. Title Co	Milbank	Grant
H. H. Curtis	Castlewood	Hamiin
Thiel & Ryburn	Alexandria	Hanson
G. W. Murner.....	Olivet	Hutchinson
J. O. Purinton.....	De Smet	Kingsbury
Elmer Sheridan.....	Madison	Lake
A. Helgerson.....	Canton	Lincoln
Marshall Co. Abst. & Title Ins. Co.....	Britton	Marshall
D. B. Getty	Sioux City	Minnehaha
Mrs. M. E. Russell.....	Flandreau	Moody
Sisseton Loan & Title Co ...	Sisseton	Roberts
Roberts Co. Abst. & Title Co.	Sisseton	Roberts
Wm. H. Burdick.....	Woonsocket	Sanborn
Lord & Clisby.....	Parker	Turner
South Dakota Abst. Co.....	Elk Point	Union
E. H. Van Antwerp.....	Yankton	Yankton
TENNESSEE.		
Coldwell & Greer.....	Shelbyville	Bedford
Cranor & Todd.....	Murfreesboro	Cannon
Caldwell & Taylor.....	Trenton	Carroll
L. J. Pardue.....	Ashland City	Cheatham
Ewin L. Davis.....	Tullahoma	Coffee
R. W. Tanner.....	Ripley	Crockett
Nashville Title Co.....	Nashville	Davidson
D. B. Johnston	Dyersburg	Dyer
W. M. Mayo.....	Sommerville	Fayette
C. W. Crawford.....	Sommerville	Fayette
E. R. Scruggs.....	Sommerville	Fayette
Lynch & Phillips	Winchester	Franklin
Caldwell & Taylor.....	Trenton	Gibson
Geo. T. Riddle.....	Pulaski	Giles
Chattanooga Abst. Co	Chattanooga	Hamilton
H. J. Smith	Erownsville	Haywood
J. A. Bates.....	Centerville	Hickman
John Thomison.....	Fayetteville	Lincoln
R. W. Tanner	Ripley	Lauderdale
Jackson Co. Abst. Co.....	Jackson	Madison
W. M. Carter.....	Lewisburg	Marshall
Salmon & Turner.....	Columbia	Maury
Maury Co. Abst. Co.....	Columbia	Maury
Young & Young.....	Sweetwater	Monroe
C. B. Lyle.....	Clarksville	Montgomery
Caldwell & Taylor.....	Trenton	Obion
Lannon & Stanfield.....	Union City	Obion
A. E. Garner.....	Springfield	Robertson
John R. Aust.....	Carthage	Putnam
T. L. Denny.....	Cookville	Putnam
Cranor & Todd.....	Murfreesboro	Rutherford
Bluff City Abst. Co	Memphis	Shelby

please mention this Directory.

NAME	TOWN	COUNTY
John R. Aust.....	Carthage	Smith
Baskerville & Collier.....	Gallatin	Sumner
J. C. Boals.....	Covington	Tipton
J. T. Miller.....	Hartsville	Trousdale
R. E. Maiden.....	Dresden	Weakley
C. R. MeLeán.....	Martin	Weakley
John R. Aust.....	Carthage	White
John M. Henderson.....	Franklin	Williamson
N. G. Robertson.....	Lebanon	Wilson

TEXAS.

W. E. Forgy (Archer Co. Abst. Co.).....	Archer City	Archer
Austin Co. Abst. Co.....	Belleville	Austin
Jenkins & Sayres.....	Bastrop	Bastrop
A. L. Board & Co.....	Seymour	Baylor
A. M. Monteith.....	Belton	Bell
Bexar Abst Co.....	San Antonio	Bexar
Odle-Cureton Abst Co.....	Meridian	Bosque
J. S. Ford.....	Bryan	Brazos
Brown Co. Abst Co.....	Brownwood	Brown
A. W. McIver.....	Caldwell	Burleson
J. F. Carl.....	Lockhart	Caldwell
Story & Story.....	Lockhart	Caldwell
Clay Co. Abst. Co.....	Henrietta	Clay
Coleman Abst. Co.....	Coleman	Coleman
Gough & Andrews.....	McKinney	Collins
Colorado Co. Abst. Co.....	Columbus	Colorado
J. R. Eanes.....	Comanche	Comanche
W. W. Howeth.....	Gainesville	Cooke
I. F. Bryan.....	Gatesville	Coryell
Dallas Consolidated Abst Co.	Dallas	Dallas
S. C. Unsell.....	Cooper	Delta
Dugan & Dugan.....	Denton	Denton
Texas Title & Loan Co....	Waxahatchie	Ellis
The Falls Co. Abst. Co.....	Marlin	Falls
Fannin Co. Abst. Co.....	Bonham	Fannin
Fort Bend Co. Abst. Co....	Fichmond	Fort Bend
Maco Stewart.....	Galveston	Galveston
Harwood & Burchard.....	Gonzales	Gonzales
M. J. Chapin Abst. Co.....	Sherman	Grayson
S. S. Fears.....	Dennison	Grayson
Adolph Seidemann.....	Seguin	Guadalupe
E. I. Flint.....	Quarrah	Hartman
Harris Co. Abst. Co.....	Houston	Harris
Brown & Pritchett.....	San Marcos	Hays
Hillsboro Abst. Co.....	Hillsboro	Hill
W. A. Smith.....	Sulphur Springs	Hopkins
W. F. Harris.....	Greenville	Hunt
W. W. McCrory.....	Edna	Jackson
Kaufman Co. Abst. Co....	Kaufman	Kaufman
J. J. Early.....	Paris	Lamar
Clarence Padgett.....	Groesbeck	Limestone
T. M. Dilworth.....	Waco	McLennan
E. B. Anderson.....	Goldthwaite	Mills
Milan Co. Abst. Co.....	Cameron	Milan
John S. Hagler & Co.....	Montague	Montague
Navarro Co. Abst. Co....	Corsicana	Navarro
J. B. Price & Co.....	Weatherford	Parker
Taylor & Taylor.....	Weatherford	Parker

In corresponding with above parties,

UNION CENTRAL ABSTRACTERS 290

NAME	TOWN	COUNNY
Corley & Hooks.....	Clarksville	Red River
E. C. Heath.....	Rockwall	Rockwall
C. G. White.....	Tyler	Smith
Ft. Worth & Tarrant Co.		
Abst. Co.	Ft. Worth	Tarrant
Bergen, Daniel & Gracy		
Abst. Co.	Austin	Travis
T. B. Botts	Brenham	Washington
Wharton Co. Abst. Co.....	Wharton	Wharton
Thos. A. Huff.....	Wichita Falls	Wichita
Jas. E. Dovon.....	Vernon	Wilbarger
Vernon Abst. Co.....	Vernon	Wilbarger
Williamson Co. Land &		
Abst. Co.	Georgetown	Williamson
UTAH.		
H. N. Bowning	Erigham City	Box Elder
John A. Crockett.....	Logan	Cache
O. Sorenson, Jr.	Castledale	Emery
Alonzo A. Neff.....	Moab	Grand
Juab Co. Abst. Co.....	Nephi	Juab
J. S. Giles	Fillmore	Millard
A. W. Heines.....	Morgan	Morgan
J. S. Baler, Jr.....	Junction	Piute
John Snowball	Randolph	Rich
Security Abst. Co.	Salt Lake City	Salt Lake
Utah Savgs. & Trust Co.	Salt Lake City	Salt Lake
San Pete Co. Abst Co.	Manti	San Pete
Sevier Valley Abst Co.....	Richfield	Sevier
I. H. Read.....	Coalville	Summit
Havercamp & Co.....	Provo City	Utah
Buys & Barzee.....	Heber	Wasatch
F. B. Devoto	Ogden	Weber
WISCONSIN.		
C. F. Youngman.....	Wautoma	Adams
W. L. Barton.....	Barron	Barron
W. W. Bailey.....	Rice Lake	Barron
W. N. Fuller.....	Cumberland	Barron
J. A. Ganz.....	Alma	Buffalo
Martin Fladoes.....	Mehomonie	Dunn
Wausau Law & Land Co. ..	Wausau	Marathon
C. H. Oakley.....	Osceola	Polk
R. H. Butterfield.....	Stevens Point	Portage
Shawano Abst. Co.	Shawano	Shawano
J. A. Frear.....	Hudson	St. Croix
WASHINGTON.		
Benton Co. Abst. & Title		
Co.	Prosser	Benton
Chelan Co. Abst. Co.....	Wenatchee	Chelan
Geo. B. Baker & Co.....	Dayton	Columbia
Franklin Co. Abst. Co.	Pasco	Franklin
G. C. Start & Co.....	Pomeroy	Garfield
Brooks & Smith.....	Goldendale	Klickitat
McClure & McClure.....	Seattle	King
Booth-Whittlesey-Hanford		
Abst. Co.	Seattle	King
Fidelity Abst. Co.	Spokane	Spokane
Spokane Abst. Title Ins. &		
Trust Co.	Spokane	Spokane
Sax & Davis.....	Colville	Stevens
Walla Walla Abst. Co.....	Walla Walla	Walla Walla
Whitman Abst. Co.....	Colfax	Whitman
Yakima Title Guar. & Abst.		
Co.	North Yakima	Yakima

please mention this Directory.



LAWS AND FORMS
RELATIVE TO
TAXES AND
CONVEYANCES.



In corresponding with above parties,

LAW OF ALABAMA
Relative To
TAXES AND CONVEYANCES.

Prepared expressly for Montgomery's Real Estate and Legal Directory, June 14th, 1907, by Fred S. Ball, of Montgomery, Ala.

Taxes.

All taxes levied on property in this state shall be in exact proportion to the value of such property. The State in the levy of taxes for any one year is restricted to a rate not greater than sixty-five one-hundredths of one per cent; counties to a rate not greater than one-half of one per cent, provided, however, that counties may, for the payment of debts created for the erection of necessary public buildings or bridges, levy a special tax not to exceed one-fourth of one per cent; provided also that to pay debts existing on the 6th day of September, 1875, counties may levy an additional rate of one-fourth of one per cent. Municipal corporations cannot levy a larger rate of taxation in any one year on the property thereof than one-half of one per cent for the value of such property as assessed for state taxation during the preceding year, except in a few special cases.

Assessments for State and County taxes begins October 1st of each year and to be completed by the first of February following, but assessors allowed to first Monday in May to make supplemental assessment. Lien vests on October 1st for payment of all taxes which may be assessed against the owner or upon the property. Taxes due and payable on or after October 1st to county tax collector. Delinquent January 1st. After becoming delinquent taxes bear interest at the rate of 8 per cent. per annum. For making actual demand on delinquent tax payer tax collector entitled to a fee of 50 cents, chargeable as taxes on the whole assessment. Property upon which taxes have not been paid may be sold by decree of the probate court for each county, the tax collector to give notice by publication once a week for three successive weeks for thirty days before the sale, and at least three weeks before the sale post a notice at the Court House. Sale to be made at public auction between hours of 10 a. m. and 4 p. m., and may continue from day to day. Tax Collector to make out and deliver to each purchaser at tax sale a certificate of purchase which is assignable by indorsement. Lands bid in by the state may be redeemed at any time before the title passes out of the state; in other cases time of redemption limited to two years. Upon surrender of the redemption certificate of purchase and payment of one dollar judge of probate to execute tax deed at any time after the expiration of two years from date of sale. Where land is subject to taxation and the taxes for which it was sold had not been paid, no action for its recovery shall lie after five years from date of sale, except in case of minors and insane persons, who have three years after removal of their disability in which to sue for recovery. Times of assessments and payments and delinquencies differ as to various cities and towns.

Conveyances.

One witness sufficient to validity of deed; where grantor signs by mark, two witnesses necessary; where properly acknowledged no witnesses necessary. Private seal not necessary to validity of conveyance. In the conveyance of husband's lands wife must join in order to convey her dower interest. Where wife permanently insane, husband may convey his lands, except the homestead, without wife's signature. Wife's deed to his property absolutely void unless husband joins, except where husband is a non-resident, insane or has abandoned wife, or under sentence of two years or more in penitentiary. Conveyance of husband's homestead not valid without separate acknowledgement by wife. To make a deed self-proving the following forms of acknowledgement must be followed strictly, and may be taken beyond the state by Judges and Clerks of Courts of Record, Notaries Public or Commissioners for the State of Alabama. Acknowledgement by corporation same as in other cases.

(Form of Acknowledgement of Conveyance.)

The State of of County.

I, (name and style of the officer), hereby certify that, whose name is signed to the foregoing conveyance, and who is known to me, acknowledged before me on this day, that, being informed of the contents of the conveyance, he executed the same voluntarily on the day the same bears date.

Given under my hand this day of,
A. D.

A. B. JUDGE, etc. (or as the case may be.)

(Form of Acknowledgement for Homestead by
Wife.)

The State of of County.

I, (name and style of the officer), in and for said County and State, do hereby certify that on the day of, 190., came before me the within, known to me to be the wife of the within named, who, being examined separate and apart from the husband, touching her signature to the within conveyance acknowledged that she signed the same of her own free will and accord, and without fear, constraint or threats on the part of the husband.

In witness whereof, I hereto set my hand this
..... day of, A. D.

A. B. JUDGE (or as the case may be.)

(Form of Probate of Conveyance.)

The State of of County.

I, (name and style of the officer), hereby certify that, a subscribing witness to the foregoing conveyance, known to me, appeared before me on this day, and being sworn, stated that, the grantor, voluntarily executed the same in his presence, and in the presence of the other subscribing witness, on the day the same bears date; that he attested the same in the presence of the grantor, and of the other witness and that such other witness subscribed his name as a witness in his presence.

Given under my hand as a witness this
day of A. D.

A. B., Judge (or as the case may be.)

If executed and acknowledged outside the State, the seal of the officer must be affixed, and state that it is "under official (or notarial) seal."

Certificate need not state date of expiration of commission.

LAWS OF ARIZONA

Relative To

TAXES AND CONVEYANCES.

Prepared expressly for Montgomery's Real Estate and Legal Directory, June 19th, 1907, by J. E. Russell, attorney, Prescott, Arizona.

Taxes.

Land and improvements are assessed separately.

The assessing of values begins in February of each year. Tax rates are set on the fourth Monday in August of each year. Tax lien attaches on the first Monday in March of each year. Taxes on personal property become due at the time of assessment provided owner has not sufficient real estate in the County to secure the payment of same. Taxes on real property become due not later than the third Monday in September and become delinquent on the third Monday in December. The initial penalty for delinquency is 5%. Sixty days after delinquency the tax collector shall bring suit for the collection, a penalty of 25% together with costs then attaches in addition to the 5%, and also interest at 2% per month. Sales for failure to pay taxes can not be made until judgment is entered. Thirty days' notice is required before sale can be effected. No redemption from sale under execution of tax judgment.

Mines are assessed separately from improvements, producing mines being assessed at 25% of the gross output, non-producing mines being assessed the same as other realty.

All property shall be assessed at its actual cash value.

Conveyances.

Witnesses or private seals are not necessary to the validity of a deed except such as are made by corporations.

Married women of the ages of 17 years or upwards may convey and transfer lands or any estate, or interest therein, vested in or held by them in their own right, without being joined by the husband in such conveyances, as fully and perfectly as they might do if unmarried.

The homestead of a family shall not be sold and conveyed by the owner if a married man, without the consent of the wife. Such consent shall be evidenced by the wife joining in the conveyance and signing her name thereto, and also by her separate acknowledgement thereof taken and certified to before a proper officer.

The wife must join in all deeds and mortgages effecting real estate except unpatented mining claims.

The acknowledgement of a married woman when

required by law may be taken in the same form as if she were sole and without any examination separate and apart from her husband.

The forms of acknowledgements are as follows:

(Form for Husband and Wife.)

Territory of Arizona, County of, ss.

Before me,, a notary public in and for said county, on this day personally appeared and his wife, known to be the persons whose names are subscribed to the foregoing instrument, and acknowledged to me that they executed the same for the purpose and consideration therein expressed.

Given under my hand and seal of office this day of A. D. 19...

(Seal)

(Signature.)

My commission expires 19...

(Form of Certificate for Corporation.)

State of County of, ss.

Before me, a notary public in and for said county and state on this day personally appeared, the president, and, the secretary, of the, a corporation, the grantor named in the foregoing instrument and known to me to be the persons whose names as such officers are subscribed to the foregoing instrument and as such officers towit: the president and secretary of said corporation acknowledged the execution of said instrument as the free act and deed of such corporation by each of them voluntarily executed for the purpose and consideration therein expressed.

Given under my hand and seal of office this day of, 19...

., Notary Public.

My commission expires on the day of, 19...

Notary must state the date of the expiration of his commission.

LAWS OF ARKANSAS

Relative To

TAXES AND CONVEYANCES.

Prepared expressly for Montgomery's Real Estate and Legal Directory, May 13th, 1907, by Rose, Hemingway, Cantrell & Loughborough, of Little Rock.

Taxes.

Due and payable January 1, annually. Delinquent April 10.

Assessments are made between the first Monday in June and the 30th of August each year, as to personal property, and every two years between said time as to real estate. They are made nominally for actual value, practically much below. Taxes must be paid between first Monday in January and the 10th of April of each year next succeeding that in which they are assessed. Must be paid in one installment to the county collector. No discount for early payment. If not paid by the 10th of April a penalty of

25 per cent and costs is added. Lands sold for taxes are advertised two weeks in county newspapers and are sold on second Monday of June at auction. They may be redeemed within two years after such sale, saving to insane persons, minors, or persons in confinement, the right to redeem within two years after the removal of such disability. Tax deeds issue two years after sale. Between grantor and grantee taxes are a lien from the first Monday in December.

Conveyances.

No witnesses nor private seals necessary.

Husband and wife must join in conveying real property of either, except in case of wife's property acquired after October 13, 1874, in the conveyance, of which husband need not join.

When conveying husband's real estate the certificate of acknowledgement must show that the wife acknowledged the relinquishment of her dower.

If land is homestead, homestead right must be specially released in deed, and acknowledgement of wife.

(Form for Single Person.)

State of, County of, ss.

Be it remembered that on this day personally appeared before me, a notary public, John Jones, to me known as the grantor in the foregoing deed, and stated that he had executed the same for the consideration and purposes therein mentioned and set forth.

Witness my hand and official seal as such notary, this day of, 19...

(Seal) (Signature and Title.)

This form may be used in conveying lands of married women, unless the husband's right to courtesy attached before October 13, 1874:

(Form for Husband and Wife Conveying Lands of Husband.)

State of, County of, ss.

Be it remembered, that on this day came before the undersigned, a notary public within and for the county aforesaid, duly commissioned and acting, John Smith, to me well known as the grantor in the foregoing deed, and stated that he had executed the same for the consideration and purposes therein mentioned and set forth.

And on the same day voluntarily appeared before me Mary Smith, wife of said John Smith, to me well known as the person signing said deed, and in the absence of her said husband, declared that she had of her own free will signed and sealed the relinquishment of dower and homestead in the foregoing deed expressed, for the purpose therein contained and set forth, without compulsion or undue influence of her said husband.

Witness my hand and seal as such notary public, on this day of, 19...

(Seal) (Signature and Title.)

(Form for Husband and Wife Conveying Land of Wife.)

State of, County of, ss.

On this day came before me,, a notary public, duly commissioned, qualified and acting within and for the county aforesaid, John Smith and Mary Smith, his wife, to me well known as the grantors in the foregoing deed; and said John Smith stated that he had executed the same for the consideration and purposes therein mentioned and set forth, and also voluntarily appeared before me the said Mary Smith, in the absence of her husband, and declared that she had of her own free will executed the same for the purposes therein contained and set forth, without compulsion or undue influence of her said husband.

Witness my hand as such notary public on this day of, 19...

(Seal) (Signature and Title.)

Any substantial deviation from the above is fatal and the omission of either "consideration or purposes" will make the acknowledgement void.

(Form for Corporation.)

State of, County of, ss.

On this day personally appeared before the undersigned, a notary public within and for the county and state aforesaid, John Smith, to me well known as the president of (naming the corporation), and John Jones, to me well known as the secretary of said corporation, and acknowledged that they had in their said official capacities, executed the foregoing deed as the act and deed of said corporation, for the consideration and purposes therein mentioned.

Witness my hand and official seal this day of, 19...

(Seal) (Signature and Title.)

Notary must state the date of expiration of his term of office.

LAWS OF CALIFORNIA

Relative To

TAXES AND CONVEYANCES.

Prepared expressly for Montgomery's Real Estate and Legal Directory, June 22nd, 1907, by Crittenden Hampton, attorney at law, Sonora, California.

Taxes.

Property is assessed for taxes between the first Monday of March and July of each year to the persons owning it at noon on the first Monday in March. It is required to be assessed at its full cash value, but as a matter of practice the valuation is usually less. All taxes become a lien on the first Monday in March. Taxes on all personal property not secured by real property become due and payable immediately upon assessment. Taxes on all personal property secured by real property and one-half of the taxes on real property are due and payable on the first Monday in October, and become delinquent on the last Monday in November at 6 o'clock p. m.; and if not then paid 15 per cent is added to the amount thereof. And if said one-half be not paid before the

last Monday in April next, at 6 o'clock p. m., an additional 5 per cent is added. The remaining one-half of the taxes on all real property is payable on the first Monday in January next, and delinquent on the last Monday in April at 6 o'clock p. m.; and if not then paid 5 per cent is added. All taxes may be paid at the time the first installment is due and payable. All taxes are payable to the tax collector at his office.

The taxes may be paid upon each particular lot assessed.

On or before June 5th of each year the tax collector must publish the delinquent list, which must contain the names of the persons, and description of the property delinquent, and the amount of taxes, penalties and costs due, and appended thereto a notice that unless the taxes delinquent, together with the costs and penalties are paid, the real property upon which such taxes are a lien will be sold. This delinquent list and notice must be published once a week for three successive weeks in some newspaper.

At the time fixed in the notice of the sale of property if the amount of tax and dues thereon are not paid, the land is struck off and sold by the tax collector to the state. A certificate of sale is then issued to the state. The property so sold may be redeemed by the owner or any party in interest within five years from the date of the sale to the state, or at any time prior to the time the state sells the land. If the property is not redeemed within five years from the date of sale, the tax collector, or his successor in office, must execute a deed for the property to the state. This deed conveys to the state the absolute title to the property free of all incumbrances; but the owner of the land, or any party in interest, may redeem the property from the state even after the execution of this deed, at any time before the state sells the land, by the payment of the original tax for which the land is sold, all penalties and dues, and all taxes which would have been assessed between the time of sale and the redemption.

Conveyances.

Land in this state is usually conveyed by deed called a "grant," which may be in the following form:

I, A. B., grant to C. D. all that real property situated in (insert name of county) county), state of California, bounded (or, described) as follows: (here insert description, or if the land sought to be conveyed has a descriptive name, it may be described by the name, as for instance, "The Norris Ranch").

Witness my hand this (insert day) day of (insert month), 19... A. B.

Or by grant bargain and sale deed.

No private or other seal is required, and no witnesses are necessary to the validity of the deed. Either husband or wife may convey his or her separate property without the signature of the other.

Husband can convey community property not homestead but to cut off any equities that might be

claimed by wife, husband and wife should join in the conveyance of community property. The separate property of husband or wife is that owned by either before or at the time of marriage, and that acquired afterwards by gift, bequest, devise or descent, with the rents, issues and profits thereof. All other property acquired by either after marriage is community property.

All deeds are valid between the parties without being acknowledged, but to entitle it to record and make it valid as to other parties the execution of the deed should be acknowledged. This acknowledgement may be made without this state, but within the United States, and within the jurisdiction of the officer; before either a Justice, Judge or Clerk of any Court of record in the United States, or of any state, a commissioner appointed by the Governor of this state for that purpose, a Notary Public or any other officer of the state where acknowledgment is made, authorized by its laws to take such proof or acknowledgement. The acknowledgement may be made without the United States before either a Minister, Commissioner or Charge d'Affaires of the United States, resident and accredited in the country where the acknowledgement is made, or a Consul, Vice Consul or Consular agent of the United States resident in the country where the acknowledgement is made, or commissioners appointed for such purposes by the Governor of the state or a notary public. When any of the officers above mentioned is authorized by law to appoint a deputy, the acknowledgement may be taken by such deputy in the name of his principal.

The following is the general form of certificate to be made by the officer taking the acknowledgement, to-wit:

State of, County of, ss.

On this day of, in the year, before me (here insert name and quality of the officer), personally appeared, known to me (or proved to me on the oath of) to be the person whose name is subscribed to the within instrument, and acknowledged that he (she or they), executed the same.

County officer cannot be a notary public, except district attorney and treasurer.

This form is used in taking the acknowledgement of a wife, or husband and wife jointly.

For an acknowledgement by an attorney in fact use the same form except for the words following the word "instrument" substitute "as the attorney in fact of and acknowledged to me that he subscribed the name of thereto as principal and his own name as attorney in fact.

The following is form of acknowledgement for a corporation:

State of California, County of, ss.

On this day of in the year nineteen hundred and before me,, a Notary Public in and for said County of, State of California, residing therein, duly commissioned and sworn, personally appeared, known to me to be the President, and

....., known to me to be the Secretary of the, the Corporation that executed the within instrument, known to me to be the persons who executed the within instrument, on behalf of the Corporation therein named, and acknowledged to me that such Corporation executed the same.

In Witness Whereof I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.

Notary Public in and for said County,
State of California.

Date of expiration of notaries commission not required by law.

LAWS OF COLORADO
Relative To
TAXES AND CONVEYANCES.

Prepared expressly for Montgomery's Real Estate and Legal Directory, May 18th, 1907, by J. E. McIntyre of Colorado Springs.

Taxes.

Payable in one or two installments on or before the last day of January and July, annually. Delinquent February and August 1, annually.

Property owned and held in any county on the first day of May in each and any year shall be subject to tax assessment for such year. The state pays no part of the expenses incurred in the collection of taxes. A mortgagee may protect his interests by the payment of taxes on the mortgaged property, and reclaim the same with twenty-five per cent per annum. Such payment of tax is an additional lien upon the mortgaged property. Premptions and homestead entries are taxable before patent issued and if located before first of May are taxable for that year. Taxes may be paid one-half in January and one-half in July in each year. Where there is no agreement, on property purchased between December 31 and July 1, the grantee must pay the taxes, and where purchased between June 30 and January 1, the grantor must pay them. Property on which taxes remain unpaid is sold about October 1. It is the duty of every person subject to taxation to attend at the office of the treasurer between the first day of December and the first day of August of each fiscal year, and pay his taxes; and if such person shall neglect and fail to pay such tax until after the first day of August following the levy of the same, the treasurer may make the same by distress and sale. All taxes shall be due and payable one-half on or before the last day of January and the balance on or before the last day of July of the year following the one in which they are assessed. In case the first installment of one-half the tax is not paid prior to February 1, then there shall be assessed against such installment of tax a penalty of one per cent for each month or fractional part thereof until paid, provided

it is paid prior to August 1. On the first of August the unpaid taxes of the preceding year become delinquent and shall thereafter draw interest at the rate of 18 per cent per annum, but the treasurer shall continue to receive payment of the same with interest until the day of sale for taxes. The county treasurer is required by law, prior to the 20th day of August in each year, to make out a list of all lands and town lots subject to sale, with an accompanying notice stating that so much of each tract of land or town lots described in said list as may be necessary for that purpose will on a day specified thereafter, be sold by him at public auction at the county treasurer's office for the taxes and charges thereon and taxes and charges against the owner thereof for personal property. Ditches and canals are exempt from taxation when they are used exclusively by the owners or stockholders, but are subject to taxation when water is sold therefrom to consumers. Mining claims are taxable. The assessment of mining claims is based on the gross proceeds and is not to exceed one-fifth of the value of such gross proceeds, provided the value of the mining claims is over one thousand dollars. It is the duty of the town, city and county treasurers to mail notice to each person from whom taxes are due. The treasurer issues his certificate of sale to the purchaser of property at a tax sale. Such certificate of sale is assignable, and by 1899 law draws 24 per cent per annum interest for first six months, 18 per cent second six months and 12 per cent remaining period. Prior to 1899 tax certificates drew 36 per cent first six months, 30 per cent second six months and 24 per cent thereafter. Purchasers may pay subsequent taxes. Land may be redeemed from such sale at any time within three years from date of sale, and at any time before the execution of the treasurer's deed, by the payment to the county treasurer of the amount for which the land was sold, with interest thereon from the date of sale at the rate per cent per annum bid by purchaser at such sale not to exceed the rate of 24 per cent per annum for the first six months, 18 per cent per annum for the subsequent six months and the remaining period at the rate of 12 per cent per annum together with the amount of all taxes accruing on said real estate after the sale paid by the purchaser and endorsed on his certificate of purchase with interest thereon at the rate of 12 per cent per annum on such taxes paid subsequent to such sale. Provided that from the time when the purchaser is entitled to a deed such taxes shall bear interest at 8 per cent per annum and no more up to the time of applying for said deed. After such three years, purchaser may have a deed from the treasurer which shall be prima facie evidence of the regularity of the treasurer's act in that behalf. Deeds issued on sales for special improvements instead of general taxes are not prima facie evidence of regularity of proceedings, but the holder of deed must prove regularity of proceedings in such cases. Taxes are a perpetual lien upon real estate and per-

sonal property until paid. Mortgagee may pay delinquent taxes or redeem as aforesaid, and in foreclosure suits recover judgement for the amount with interest at 25 per cent per annum. Agents are liable to their principals for not listing. All moneys of non-residents kept and loaned and used within the state, for the purpose of investment and profit are subject to taxation the same as personal effects and choses in action of residents, but only for state, county and general school purposes. (The rate of taxation in Denver and other large cities is comparatively low.

Conveyances.

Witnesses or private seals are not necessary to the validity of a deed. It is not necessary for the husband and wife to join in conveyances or deeds of property owned separately. It is not necessary for the wife to acknowledge release of dower as the wife has no dower in the state. The following is the form of acknowledgement for individuals:

State of Colorado, County of El Paso, ss.

I,, a notary public in and for said county in the state aforesaid do hereby certify that, who is personally known to me to be the person whose name is subscribed to the foregoing deed, appeared before me this day in person and acknowledged that signed, sealed and delivered the said instrument of writing as voluntary act for the uses and purposes set forth. Given under my notarial seal this day of.....

My commission expires

.....Notary Public.

(For Corporation.)

State of Colorado, County of El Paso, ss.

I, the subscriber, a Notary Public duly commissioned in and for said county and state of Colorado aforesaid, do hereby certify that president, and, secretary of the company who are personally known to me as the persons whose names are subscribed to the foregoing deed in attestation thereof, appeared before me this day in person and acknowledged that they were personally present at the execution of the foregoing indenture or deed of conveyance; that their signatures thereto are genuine; that the seal affixed thereto is the common and corporate seal of the said corporation; that the foregoing deed was duly signed, sealed and delivered by and as and for the act and deed of the said the company for the uses and purposes therein mentioned.

Given under my hand and official seal thisday of

My commission expires.....

.....Notary Public.

Statutes require that the notary taking the acknowledgement must give the date of the expiration of his commission.

LAWS OF CONNECTICUT

Relative To

TAXES AND CONVEYANCES.

Prepared expressly for Montgomery's Real Estate and Legal Directory, July 1st, 1907, by Henry C. Stevenson, Attorney at Law, 83 Fairfield Avenue, Bridgeport, Conn.

Taxes.

On or before October 15th of each year the assessors of each town are required to give notice requiring all persons liable to pay taxes to bring in lists under oath, of the taxable property belonging to them on October 1st of the same year. Lists filled out are to be returned on or before November 1st, a separate description of each parcel of real estate being included. In the City of Bridgeport notice must be given on or before September 1st; and the lists are of property owned on September 1st and must be filed on or before October 1st.

If the resident taxpayer neglects to return such list, assessors are required to make a list for him and add ten per centum thereto.

Taxable property of non-residents is arranged by assessors in separate lists and valued by the assessors according to the best information to be obtained.

When the assessors complete their lists, arranged in alphabetical order, they must be lodged for public inspection in the town clerk's office on or before January 15th, except in towns of over 10,000 inhabitants where they are lodged in the town clerk's or assessors office on or before January 31st.

All taxes are assessed as of October 1st (except in the City of Bridgeport where it is September 1st) and payable at various times, depending on the votes of each town, between March 1st and July 15th of the following year. As between grantor and grantee, if nothing is stated in the conveyance, the grantor in a deed dated after October 1st (in Bridgeport after September 1st) must pay the taxes. The grantee, however, must be prepared for the contingency of the grantor's default, for the taxes become a lien upon the real estate itself.

The rule of valuation is the present true and just value. Market value and not value at forced or auction sale is considered. In actual practice real estate is put in the tax list, as a general rule, at about three-quarters of the market value; in some towns as low as one-half; and in Bridgeport at full value. All land to be set in the list of the town where situated.

Collector gives notice by a newspaper advertisement of the time and place of payment of taxes. Taxes not paid within one month after same become due draw interest at the rate of nine per centum. The time set by the collector to receive them is the time when taxes become due.

If any person fail to pay taxes, the collector makes demand on such person, if a resident of the town, or

leaves a written demand at his usual place of abode. If a non-resident of the town collector makes demand or deposits in the mail, postage prepaid, a written demand for such tax, addressed to last known address. After such demand, collector may levy on the taxable personality of such delinquent, as in executions, and in default of such personality he may enforce by levy and sale of any lien on real estate, or levy on body of delinquent.

Interest of any person in real estate which is legally set in his tax list, shall be subject to a lien for such taxes as are laid on such interest. Such lien shall exist from the first day of October of the year previous to that in which taxes become due until one year after taxes are due. While lien exists and before it is continued by certificate it is subject to levy and sale completed before its expiration. Collector may bring suit for foreclosure of tax liens. Court limits time for redemption or orders sale of property.

The mode of selling land for taxes is as follows, briefly: Collector makes duplicate notices of his levy of tax warrant, containing name of tax payer, amount of tax, description of property, and time and place of sale, one of which is posted on sign post and the other filed in town clerk's office not more than ten weeks, nor less than nine, before time of sale. He also publishes such notice at least once a week for three successive weeks in a town, or if none in the county, newspaper, beginning not more than ten nor less than nine weeks before time of sale.

He also mails a similar notice to the delinquent, and to any other persons who are interested. The sale is by public auction, and the collector sells enough of the estate to pay the tax and charges, and within one week after sale executes a deed to purchaser, which is lodged in the town clerk's office for one year unrecorded. If the delinquent or any other person interested in the estate, within the year pays or tenders to the purchaser the amount paid by him with interest at twelve per centum, the deed is delivered to to him, who, if not the person primarily liable for the tax shall have a claim against the person primarily liable for the tax, for the amount so paid. If purchase money and interest be not paid within the year, the deed shall be recorded and be of full effect.

Collector may continue the tax lien by recording a certificate to that effect in the town clerk's office within the first year after tax becomes due, and thereon the lien shall continue, with interest at seven instead of nine per centum, until paid. No sale is good unless notice is given to encumbrancers by mail postage prepaid at least four weeks before sale.

Conveyances.

All conveyances of land shall be in writing, sealed by the grantor, and subscribed with his own hand, or with his mark with his name thereto annexed, or by his attorney authorized for that purpose by a power

executed and acknowledged in the manner provided for conveyances. The deed must be acknowledged by the grantor or by such attorney, to be his free act and deed.

Two witnesses are required to properly execute a deed of real property, but a deed defective in this particular is good to convey the equitable title, and a deed of land in Connecticut executed in another state in accordance with the laws of such state is valid. The word "Seal" or the letters "L. S." are sufficient as a seal.

A wife need not join in the conveyance of husband's property, as dower only attaches to that property of which the husband dies seized.

A wife married before April 20, 1877, cannot give good title in a conveyance of her own real estate unless her husband joins or unless the husband and wife, during marriage, enter into a written contract for the mutual abandonment of all rights in the property of each other, and the acceptance instead, of the rights given by statute to persons married after April 20, 1877. A wife married after April 20, 1877, may convey her own property without joining her husband.

Acknowledgements may be taken, if in the state, by a judge of a court of record, a clerk of the superior, common pleas, or district court, a justice of the peace, commissioner of the superior court, notary public (with or without official seal), town clerk or assistant town clerk; or if within any other state or territory of the U. S., before a commissioner of the state of Connecticut residing in such state or territory, or any officer of such state or territory authorized by local law to take the acknowledgement of deeds. But no officer shall have power to take such acknowledgement except within the territorial limits in which he may perform the proper duties of his office.

No conveyance shall be effectual to hold lands against any other person but the grantor and his heirs, unless recorded on the records of the town in which the lands lie.

All conveyances of land of which the grantor is ousted by the entry and possession of another, unless made to the person in actual possession, shall be void.

The commission and oath of office of a notary public must be recorded by the clerk of the superior court in the county in which such notary resides. Any notary public may exercise his functions at any place in the state. It is not necessary for a notary public to state the date of expiration of his commission.

(Form: Acknowledgement by Husband and Wife.)

State of Connecticut, County of Fairfield, ss.

Bridgeport, July 1st, 1907.

Personally appeared Richard Roe and Sarah Roe, husband and wife, signers and sealers of the foregoing instrument, and acknowledged the same to be their free act and deed, before me,

John Doe, Notary Public.

(Form: Acknowledgement by Corporation.)

State of Connecticut, County of Fairfield, ss.

Bridgeport, July 1, 1907.

Personally appeared John Doe, president of the Bridgeport Mutual Corporation, signer and sealer of the foregoing instrument, and acknowledged the same to be his free act and deed and the free act and deed of said corporation, before me,

Richard Roe, Notary Public.

(Form: Acknowledgement by Attorney.)

State of Connecticut, County of Fairfield, ss.

Bridgeport, July 1st, 1907.

Personally appeared the above named John Doe, attorney for Richard Roe, signer and sealer of the foregoing instrument, and acknowledged the same to be the free act and deed of the above named Richard Roe, and his free act and deed as attorney as above stated, before me,

Sarah Blackstone, Notary Public.

LAW OF DELAWARE

Relative To

TAXES AND CONVEYANCES.

Prepared expressly for Montgomery's Real Estate and Legal Directory, July 1st, 1907, by Horace Greeley, Eastburn, 834 Market St., Wilmington.

Taxes.

The assessment of taxes shall be completed on January 1st, except in Kent County where it shall be completed by the 15th of February, and no assessment shall be made after the last day of March. General assessment of real and personal property made every four years, excepting in Wilmington Hundred (a division of the country corresponding to township), where assessment is annual. In cities, towns and villages new buildings and structures of a permanent character are assessed annually. The levy courts of New Castle and Sussex Counties sit as a court of appeal on the first Tuesday of March in every year to examine assessments and to determine appeals against the same, and the levy court of Kent County on the second Tuesday in March in every year for the same purpose. Alterations may be made at the March term of the levy court for two years after the first term of appeals from the assessments.

Taxes shall remain a lien for two years from the first day of July of the year in which imposed, but in New Castle County taxes on real estate continue a lien until collected, if the real estate remains the property of the person to whom it is assessed. County taxes in Kent and Sussex Counties become due in thirty days from the first Tuesday in April. County taxes in New Castle county become due July 1st. In Kent and Sussex counties taxes are payable to the tax collector of the representative district in which the property is situate. In New Castle county, outside of

the city of Wilmington, they are payable to the collector of the Hundred in which the property is situate. In the city of Wilmington county taxes are payable to the receiver of taxes of New Castle county. On county taxes in New Castle and Sussex counties paid before October 1st, an abatement of 5 per cent is made; if paid before December 1st, an abatement of 3 per cent is made; and if paid during the month of December no abatement is made; and if unpaid on January 1st in New Castle county, 5 per cent is added thereto, and in Sussex county, if unpaid on January 1st, 1 per cent is added per month until paid.

If taxes be not paid in 10 days after demand, made by the collectors of delinquent taxes, they may be collected by distress and sale of personal property. In Kent and Sussex counties 10 days' notice of the sale is required by advertisements posted in four most public places of the county, two of which shall be in the Hundred of the collector. In New Castle county the sale shall be advertised for three consecutive weeks in a newspaper published in the county, and by notices posted in five public places in the Hundred, in which the property is located. Notice must also be given to the owner five days before the sale if he reside in the state.

If the owner of the real estate fails to pay taxes or does not reside in the Hundred where the land is situated, or be a minor, tenants' personal property may be sold. If sufficient personal property taxable of their tenants cannot be found, the land may be sold. The same notice of such sale is required in Kent and Sussex counties, as in sale of personal property. In New Castle county a notice of such sale must be published once a week for three weeks in a newspaper published in the county, and notices posted in five public places in the Hundred in which the real estate is situate for the same period. If the owner is a resident notice must also be left at his abode or served personally upon him 20 days before the sale; if a non-resident, notice is left with the tenant or posted upon the premises. If any person other than the one assessed, has an interest in real or personal property, which interest appears upon the records of New Castle county, he must be given notice 20 days prior to the sale; if a non-resident, notice must be mailed to him, if his residence is known, and also posted upon the premises.

In Kent and Sussex counties when land is sold for taxes, if the owner be ready at the next term of court to pay the taxes and costs, the sale shall not be approved. No deed shall be made for land sold in Kent or Sussex counties, until the expiration of two years from the time of sale.

In Kent and Sussex counties the owner, his heirs, executors or administrators, and in New Castle county all persons having any interest therein, may redeem the land within two years after the sale on payment of the purchase money and 20 per cent interest.

Conveyances.

One witness is necessary to a deed or assignment of mortgage or other specialty. Deed must be under seal, a scroll will answer. Deeds may be acknowledged within the state, in the superior court, or before the chancellor or any judge or notary public, or before two justices of the peace for the same county. Deeds may be acknowledged out of the state before a notary public of any state or territory or of the District of Columbia, or before a commissioner of deeds, appointed by the Governor of any state, territory, United States or District of Columbia; or before any consul-general, consul, vice-consul, consular agent or commercial agent of the United States, duly appointed in any foreign country at the places of their respective official residence or before any judge of a district or circuit court of the United States, or the chancellor or judge of a court of record of any state, territory, or country, or the mayor or chief officer of any city, or borough, and certified under the hand of such chancellor, judge, mayor, or officer and the seal of his (office) court, city, or borough, by certificate indorsed upon or annexed to the deed; or in open court certified under the hand of the clerk and seal of the court. Not necessary to certify the character of the official taking the acknowledgement. Not necessary for a notary public, or other officer, when taking an acknowledgement to state in his certificate the date when his commission expires.

A husband should join in conveyance of his wife's property to bar his right as tenant by the courtesy; and the wife in conveyance of husband's property to bar her right of dower.

A wife must be privately examined and apart from her husband when acknowledging a deed. Such private examination must be certified in the words stated in the form as given below:

(Form of Acknowledgement by Husband and Wife.)

State of County of ss.

Be it remembered that on the day of in the year of our Lord one thousand nine hundred and, personally came before the subscribed (name and title), Joseph P. Smith and Mary Smith, his wife, parties to this indenture, known to me personally (or proved on the oath of Nicholas Long), to be such, and severally acknowledged said indenture to be their deed, and the said Mary Smith, being at the same time privately examined by me apart from her husband, acknowledged that she executed the said indenture willingly, without compulsion, or threats, or fear of her husband's displeasure.

Given under my hand, and official seal the day and year aforesaid.

(Signature and title.)

(Form of Acknowledgement by Corporation.)

State of County of ss.

Be it remembered that on this day of A. D. nineteen, etc., personally came before me (name and title) John Smith, president of the Doe Run Company, a corporation of the state of Delaware, party to the foregoing indenture, known to me personally (or proved on

the oath of the witness) to be such and acknowledged the said indenture to be his act and deed and the act and deed of said company, that the signature of the said president is his own proper handwriting; that the seal affixed is the common or corporate seal of the said company; and that his act of sealing, executing, acknowledging and delivering said indenture was duly authorized by resolution of the directors (or trustees or other managers) of said company.

Given under my hand and official seal the day and year aforesaid.

(Signature and Title.)

LAWS OF THE DISTRICT OF COLUMBIA

Relative To

TAXES AND CONVEYANCES.

Prepared expressly for Montgomery's Real Estate and Legal Directory, May 11th, 1907, by Brandenburg & Brandenburg, of the Washington Bar.

Taxes.

Real estate is assessed every three years and on a basis of about two-thirds of its actual value. On default of payment of taxes for two years, property is sold for the same, irrespective of who may be the holder. Taxes are due and payable semi-annually, in November and May. One-half of the tax levied becomes due and payable on the first day of November next succeeding the completion of the assessment, and the remaining half of such taxes becomes due and payable on the first day of May next following to the collector of taxes of the District of Columbia. No discount allowed. The semi-annual taxes are delinquent after the close of the months of May and November, and a penalty of one (1) per cent for each month is imposed on the amount of tax in arrears. The property is advertised for sale in pamphlet form by the District, and in the daily papers.

Two years are allowed in which to redeem property, after sold, by the payment of the taxes, penalty and costs due at the time of the offer of the sale and that may have accrued after that date, together with interest. Tax deed issues within two years from date of sale where property has not been redeemed, which deed is to be admitted and held to be prima facie evidence of a perfect title in fee simple to any property so purchased.

Conveyances.

1. Deeds conveying real estate must be signed and sealed by the grantor.
2. Husband and wife must join in conveyance of real estate.
4. The wife of the party executing the deed must join in the same, or by separate deed release her right of dower. The acknowledgement of the wife is the same as provided in the case of the husband.
5. Acknowledgement of deeds may be made in the

District of Columbia before any judge of any of the courts of said District, the clerk of the supreme court of the District or any justice of the peace or notary public, or the recorder of deeds of said District, and the certificate of the officer taking the acknowledgment shall be to the following effect:

I, A. B., a justice of the peace (or other officer authorized), in and for the District of Columbia, do hereby certify that C. D., party to a certain deed bearing date on the day of, and hereto annexed, personally appeared before me in said District, the said C. D. being personally well known to me as (or proved by the oath of credible witnesses to be) the person who executed the said deed, and acknowledged the same to be his act and deed.

Given under my hand and seal this day of A. B. (Seal)

The acknowledgement of any deed out of the District, but within the United States, may be made before any judge of a court of record and of law, or chancellor of a state, judge or justice of the supreme circuit or territorial courts of the United States, justice of the peace or notary public, provided that the certificate of acknowledgement made by any officer not having a seal must be accompanied by the certificate of the register, clerk or other public officer that the person taking the acknowledgement was in fact the officer he professed to be.

The deed of a corporation must be executed by having the seal of the corporation attached and signed with the name of the corporation by its president or other officer and acknowledged as the deed of the corporation by an attorney appointed for that purpose, by power of attorney embodied in the deed, or by one separate therefrom, under the corporate seal, to be annexed to and recorded with the deed.

No deeds or conveyances of either real or personal estate by individuals can be executed or acknowledged by an attorney.

There is nothing in the laws relating to the District of Columbia which requires the notary to certify as to the date of the expiration of his commission.

LAWs OF FLORIDA

Relative To

TAXES AND CONVEYANCES.

Prepared expressly for Montgomery's Real Estate and Legal Directory, June 29th, 1907, by Henry W. Bishop, of Eustis, Florida.

Taxes.

Owners of real estate should send a list of real estate owned by them to the County Tax Assessor of the county where the land lies before the first of January of each and every year, with the correct name of the owner and his address in full. Blanks on which to make such list are furnished by

the state, and can be procured from the County Tax Assessor on application, by enclosing return postage and sending name and address. If lands are not returned for taxes, they are assessed as unknown.

Taxes become a lien from the date of assessment, January 1st, of each year.

All taxes are due and payable on or after the first Monday of November of each year at the office of the Tax Collector at the county seat of the county where the lands lie and can be paid at any time prior to the first Monday in April, following. Taxes cannot be paid in installments and no discounts are allowed.

In remitting for taxes, the owner should send return postage, and should give his address in full, with a request that the Tax Collector endorse his name and address in full on the tax receipt. A carbon copy of the tax receipt is kept on file in the office of the Tax Collector, and in case of tax title complications, the owner would probably receive notice and be able to protect himself.

Taxes are delinquent after the first Monday in April. If not paid at that time, the land is advertised for sale, by publication in a newspaper published in the county where the lands lies, once each week for four consecutive weeks. At the time fixed for the sale the lands are sold before the County Court House, and tax certificate issued therefor.

Tax certificates may be redeemed at the office of the Clerk of the Circuit Court at the county seat of the county in which the land lies, at any time before tax deed issues, by payment of the amount of such certificate and interest at the rate of 25 per cent per annum, and 50 cents redemption fees, and at the time of such redemption the owner must also pay all taxes then due on said lands and take up all outstanding tax certificates on same held by the state.

The holder of any tax certificate, on application to the clerk of the Circuit Court in the county where the land lies, two years after date of sale, is entitled to a tax deed. The clerk is required to publish notice of application for tax deed in a newspaper published in the county where the lands lie for 30 days preceding the issue of tax deed, and is required to mail a copy of the notice to the owner or the person to whom last assessed, in case his address is known to the clerk.

A tax title becomes void and of no effect, unless the purchaser of such tax title goes into actual possession of the land or brings suit within one year to recover possession.

Suits to set aside tax deeds must be begun within four years from the date of same.

Conveyances.

Two subscribing witnesses necessary on deeds.

A scroll answers the purpose of a seal.

Any married woman owning real property may sell, convey, or mortgage it, as she might do if she were not married, provided her husband join in such sale, conveyance, or mortgage. A married woman may release dower by joining her husband in the conveyance, or by a separate deed executed in like manner as other conveyances.

To render good and effectual any conveyance, transfer or mortgage of real property, or any interest therein, or any lease for the term of one year or longer against creditors or subsequent purchasers for a valuable consideration without notice, it must be recorded. No such instrument made or executed in virtue of any power of attorney shall be good or effectual in law or equity as against creditors or subsequent purchasers for a valuable consideration and without notice unless the power of attorney be recorded before the accruing of the right of such creditor or subsequent purchaser.

In order to entitle any of the instruments named in the preceding sections, or any other instruments concerning real property, to such record, the execution thereof must be acknowledged by the party executing the same, or the execution thereof by the said party must be proved by a subscribing witness thereto before the officers and in the manner following: If such acknowledgement or proof be made within this state, it may be made before any judge, clerk, or deputy clerk of any court of record, notary public, or justice of the peace of this state, and the certificate of acknowledgement or proof shall be under the seal of the court or the officer, as the case may be. If the acknowledgement or proof be made out of this state but within the United States, it may be made before a commissioner of deeds appointed by the governor of this state, or before a judge or clerk of any court of the United States or of any state, territory or district having a seal, or before a notary public or justice of the peace of such state, territory or district having an official seal, and the certificate of acknowledgement or proof shall be under the seal of the court or officer, as the case may be. If the acknowledgement or proof be made in any foreign country, it may be before any commissioner of deeds appointed by the governor of this state to reside in such country, or before any notary public of such foreign country having an official seal, or before any minister, charge d'affaires, consul general, consul, vice consul, commercial agent or vice commercial agent of the United States, appointed to reside in such country, and the certificate of acknowledgement or proof shall be under the seal of the officer. No certificate of the official character of such officer is required from any other officer or authority.

To render such sale, conveyance, mortgage, or relinquishment, whether of separate estate or of dower, effectual to pass a married woman's estate or right, she must acknowledge before some officer authorized to take acknowledgement of deeds, on a private examination separately and apart from her husband, that she executed the same freely and voluntarily, and without compulsion, constraint, apprehension, or fear of or from her husband, and the officer's certificate shall set forth all the foregoing requirements.

The certificate of the officer before whom the acknowledgement or proof shall be taken shall contain and set forth substantially the matter required to be done or proved to make such acknowledgement or proof effectual.

No acknowledgement or proof shall be taken by any

officer within or without the United States unless he shall know, or have satisfactory proof, that the person making the acknowledgement is the individual described in and who executed such instrument or that the person offering to make such proof is the one of the subscribing witnesses to such instrument.

Where the grantors and witnesses of any instrument which may be recorded are dead, or cannot be had, the judge of the Circuit Court, or the county judge of the county wherein the real property is situated, may take the examination of any competent witness or witnesses, on oath, to prove the handwriting of the witness or witnesses, or where such proof cannot be had, then to prove the handwriting of the grantor or grantors, which shall be certified by the judge, and the instrument being thus proved may be recorded.

All instruments relating to real and personal property which are authorized or required to be recorded shall be deemed to be recorded from the time the same are filed with the officer whose duty it is to record the same.

(Form of Acknowledgement by Husband and Wife.)

State of County of ss.

I, (name and designation of officer taking acknowledgement), do hereby certify that A. B. and C. B., his wife, to me known and known to me to be the persons described in and who executed the foregoing deed, personally appeared before me this day and severally acknowledged that they executed the same; and the said C. D. on a private examination before me, she being separate and apart from her said husband, acknowledged that she executed the same freely and voluntarily, and without any compulsion, constraint, apprehension or fear of or from her said husband.

In witness whereof I have hereunto set my hand and affixed my official seal this day of, A. D. 19...

(Signature and title of officer.) (Seal.)

(Acknowledgement of Husband or Unmarried Person Alone.)

State of County of ss.

I, (name and designation of the officer), do hereby certify that A. B., to me known, and known to me to be the person one of the persons described in and who executed the foregoing deed, personally appeared before me this day and acknowledged that he executed the same.

Witness my hand and official seal this day of, A. D. 19...

(Signature and title of officer.) (Seal.)

(Acknowledgement by Wife Alone.)

State of County of ss.

I, (name and designation of officer), do hereby certify that C. B., wife of A. B., to me known, and known to me to be one of the persons described in and who executed the foregoing deed, personally appeared before me this day, and on a private examination before me, she being separate and apart from her said husband, acknowledged before me that she executed the same freely and voluntarily and without compulsion,

constraint, apprehension or fear of or from her said husband.

In witness whereof I have hereunto set my hand and official seal this day of, A. D. 19...

(Signature and title of officer.) (Seal.)

Any corporation can convey lands by deed sealed with its common seal and signed in its name by the president or chief executive officer of the corporation. The execution of such deed by a corporation should be acknowledged by the officer executing it. It should be also attested by two witnesses like other deeds.

Notary public must state the date of expiration of his commission.

LAWs OF GEORGIA

Relative To

TAXES AND CONVEYANCES.

Prepared expressly for Montgomery's Real Estate and Legal Directory, May 11th, 1907, by J. H. Porter, Empire Building, Atlanta.

Taxes.

All property must be given in for taxation to the State and County Tax Receiver of the county where it is located, or in the case of certain corporations to the Comptroller General.

If the valuation at which it is returned is considered too low the Tax Receiver may assess it within thirty days after the return is made, and if the tax payer is dissatisfied, arbitration is then had.

The state's part of the tax is assessed each year by the Governor and Comptroller General under the direction of the legislature upon the whole taxable property in the state, as soon as its value is ascertained.

The county's part of the tax is assessed upon all taxable property in the county, and its rate is fixed either by a Board of County Commissioners or by the County Ordinary.

The state and county taxes become a lien upon real estate sometime between January 1st and April 1st of each year. The exact day upon which they become a lien is fixed each year by a proclamation of the Governor.

State and county taxes are payable from October 1st to December 20th, of each year. They are not payable in installments nor is any discount allowed for early payment.

After December 20th in each year *fi. fas.* may be issued and at once levied and the property subject to the tax be at once advertised and publicly sold after advertisement once a week for four weeks in a newspaper of the county where the property is located, and a tax deed may be made to the purchaser on the day of such sale.

Property that has been sold at tax sales may be redeemed at any time within a year by paying the purchaser the amount paid and ten per cent premium.

Conveyances.

The letters (L. S.) or the word (Seal) should follow the signature of parties conveying real property, and all such conveyances should be executed before two witnesses, one of whom should be either a notary public, a clerk of a court of record or a justice of the peace, etc., or if executed without the state before a commissioner of deeds, for the State of Georgia, a notary public or the clerk of a court of record, but under the seal of such commissioner, notary or clerk as the case may be. No acknowledgement is required—merely the words "Signed, sealed and delivered in the presence of us," being written above the signature of the witnesses.

It is not necessary for a husband and wife to join in the conveyance of real property or for the wife to release her dower.

LAWS OF IDAHO

Relative To

TAXES AND CONVEYANCES.

Prepared expressly for Montgomery's Real Estate and Legal Directory, May 24th, 1907, by Harry S. Kessler, of Boise.

Taxes.

Due and payable September 1, annually. Delinquent first Monday in January, annually.

All property is assessable against the party owning and controlling same at noon on the second Monday in January of each year, or if not in the state on that day against the party owning or controlling it at the time it is assessed. All taxes are liens. If not paid for the ensuing year by the first Monday in January, they become delinquent. On the fourth Monday in May following the tax collector sells to highest bidder, and the owner has three years in which to redeem. There is a penalty of 10 per cent on the amount of the tax in case of sale, and no person can redeem except upon payment of amount due on tax certificate and all subsequent assessments, penalties, costs and interest at the rate of 18 per cent from date of sale.

Conveyances.

There is no estate as tenant by courtesy allowed to husband nor dower to wife. All property of either spouse acquired before marriage and that acquired afterward by gift, bequest or devise is separate property of such spouse. All other property acquired by either party after marriage is community property. The husband and wife must join in the conveyance of all community property and property occupied as a homestead. Their separate property can be conveyed by the separate spouses owning it.

All deeds are valid between the parties without being acknowledged, but to entitle it to record and make it valid to other parties the deed must be acknowledged. Acknowledgements may be taken,

if within the State, by a judge or clerk of a court of record, a county recorder, a notary public, or a justice of the peace. Outside of the state, by any of the above officers, or any other officer of the state or territory where the acknowledgement is made authorized by its laws to take such proof of acknowledgement.

Notaries need not state when their commissions expire, but officers taking the acknowledgements must fix their seals when they have any. In case officer has no seal a certificate of the clerk of court of record to authenticity must be attached.

A law passed by the legislature of 1907 repealed the former requirement of separate acknowledgements by the wife.

No witnesses nor private seals are required.

The following are forms of acknowledgements now used:

(Form of Certificate; Generally.)

State of Idaho, County of, ss.

On this day of, in the year, before, (here insert the name and quality of the officer), personally appeared, known to me (or proved to me on the oath of), to be the person whose name is subscribed to the within instrument, and acknowledged to me that he (or they) executed the same.

(Form of Certificate; Corporation.)

State of Idaho, County of, ss.

On this day of, in the year, before me (here insert the name and quality of the officer), personally appeared, known to me (or proved to me on the oath of) to be the president (or secretary) of the corporation that executed the instrument and acknowledged to me that such corporation executed the same.

(Form of Certificate; Attorney in fact.)

State of Idaho, County of, ss.

On this day of, in the year, before me, (here insert the name and quality of the officer) personally appeared known to me (or proved to me on the oath of) to be the person whose name is subscribed to the within instrument as the attorney in fact of, and acknowledged to me that he subscribed the name of thereto as principal, and his own name as attorney in fact.

LAWs OF ILLINOIS

Relative To

TAXES AND CONVEYANCES.

Prepared expressly for Montgomery's Real Estate and Legal Directory, June 5, 1907, by Hamilton and Hamilton, Ashland Block, Chicago.

Taxes.

Real and personal property acquired or owned on the first day of April, of each year, is liable for the

taxes of that year. Taxes on real estate are a lien thereon from the first day of April of each year and on personality are a lien thereon, from the delivery of collectors' books to that officer. Taxes on real estate are due on the 20th day of December, or as soon thereafter as the collectors' books are delivered, and they become delinquent on the 10th day of March following, and bear interest after May 1st, at the rate of 1 per cent per month until paid or forfeited; a part of a month being counted a month. After April 1st, real estate may be advertised for sale for non-payment of taxes. Judgment may be applied for at the May term of the county court, and the sale is made in May or June. The collector shall on the day of sale attend at the court house between the hours of 9 a. m. and 4 p. m., and offer for sale, separate and in consecutive order, each tract of land or lot, the person offering to pay the amount due on each tract of land or lot or the least percentage thereon as penalty (no bid to be accepted as penalty exceeding 25 per cent of the amount of such tax or special assessment) shall be purchased of such tract or lot. Land sold for taxes may be redeemed at any time before the expiration of two years from the date of sale, by payment in money to the county clerk, the amount for which the same was sold, together with the amount of penalty bid at such sale. If redeemed after six months and before twelve months, the amount for which the same was sold, plus twice the amount of the penalty bid, must be paid, and if after twelve months and before eighteen months the amount for which the same was sold plus three times the amount of the penalty bid; and between eighteen months and two years, the amount for which the same was sold plus four times the amount of penalty bid. The persons redeeming must also pay the amount of all the taxes and special assessments accruing after such sale with 7 per cent penalty thereon. The real estate of any minor heirs or insane persons, sold for taxes or special assessments, may be redeemed at any time after the sale and before one year after such disability be removed, on the payment of 10 per cent per annum on the amount due, including penalty from and after the expiration of two years from the date of sale, which redemption can be made by the persons themselves or any one in their behalf. Tax deeds must be recorded within one year after the period of redemption expires, or the same ceases to be a cloud.

Conveyances.

A married woman may hold and own real estate and dispose of the same in the same manner that the husband can, realty belonging to him.

Deeds to real estate must be signed and sealed by the gantor, a scrawl by way of seal is sufficient; witnesses are not necessary. The words "Convey and Warrant" cover all the covenants of the warranty deed. The words "Convey and Quit Claim" are substituted for "Convey and Warrant" in a quit claim deed. To release and waive the homestead, the following words must be inserted, "Hereby release and waive all right under and by virtue of the Homestead Exemption Law of This State."

Dower is released by the wife or husband joining in the deed. A conveyance or acknowledgement by a married woman is made in the same manner as if she were unmarried and has the same effect.

Conveyance of real estate may be acknowledged.

First: When within the state, before a notary public, United States commissioner, county clerk, justice of the peace, or any court of record, having a seal. When taken before a notary public, or United States commissioner, the same shall be attested by an official seal; when before a court or the clerk thereof, the same shall be attested by the seal of such court, and when taken before a justice of the peace there shall be added the certificate of the county clerk under his seal, that the justice was a justice of the peace at the time of the taking of the same; when the justice is a resident of the county where the lands conveyed are situated, no such certificate is necessary.

Second: When acknowledgement is taken out of the state and in the United States or in any of its territories or districts or the District of Columbia before a justice of the peace, notary public, master in chancery, United States commissioner, or commissioner to take acknowledgements of deeds, mayor, clerk of county or before a judge of any court of record in any dependency of the United States, such acknowledgement may be taken by any commissioned officer in the military service of the United States. When before a notary public or United States commissioner it shall be certified under his seal of office; if before a mayor it shall be certified under the seal of the city; and before a clerk of any court of record under the seal of his court; if before a justice of the peace or master in chancery, there shall be added a certificate of the proper clerk under his seal of office, that the person was a justice or master in chancery.

Third: When out of the United States, acknowledgements are taken before any court of any republic, dominion, state or kingdom, having a seal, or any mayor or chief officer of the town or city having a seal, or before any notary public, ambassador, consul for the United States, if he have the official seal, the same shall be affixed.

Form of Acknowledgements.

The officer must certify that the grantor or grantors were personally known to him to be the persons whose names are subscribed to the deed, as having executed the same, that they appeared before him in person and acknowledged that they signed, sealed and delivered said instrument as their free and voluntary act for the uses and purposes therein set forth. If the form of acknowledgement required by the state wherein the same is taken be followed, the same will be sufficient if accompanied by the certificate of magistracy and conformity.

When a corporation is the grantor the deed should be executed by the president, and attested by the secretary, and the officer acknowledging the same should certify as follows:

"I, A. B., notary public, in and for said county and the state aforesaid, do hereby certify that C. D. personally known to me to be the president of the X company, a corporation, and E. F.,

personally known to me to be the secretary of said corporation, whose names are subscribed to the foregoing instrument, appeared before me this day in person and severally acknowledged that as such president and secretary they signed and delivered the said instrument as president and secretary, and caused the corporate seal of said corporation to be affixed thereto, pursuant to the authority given by the board of directors of said corporation, as their free and voluntary act and as the free and voluntary act and deed of the corporation for the uses and purposes therein set forth.

Given under my hand and notarial seal, etc."

Husband and wife must both join in the release of homestead and in the acknowledgement thereof should be added, "including the release and waiver of the right of homestead." An instrument which effects the title to real estate must be recorded in the county where the property is situated, and the instrument takes effect from the filing of the same as to all grantors and purchasers without notice, but possession of real property may be notice of unrecorded deed.

Not necessary for notary to state date of expiration of his commission.

LAWS OF THE INDIAN TERRITORY

Relative To

TAXES AND CONVEYANCES.

Prepared expressly for Montgomery's Real Estate and Legal Directory, May 9th, 1907, by W. W. Wood, of Okmulgee.

Taxes.

Cities and towns are sustained by municipal taxes, the levy and collection of which is governed by the laws of Arkansas, in so far as applicable. The assessment of personal property, lands, lots, etc., is made between the first Monday in February, and the 30th day of April of each year.

Personal property is assessed in name of person who is owner on first Monday in February. Personality and realty is assessed at its true value in money, and taxes take precedence over all judgments, executions, encumbrances and liens, and are a lien on the property from the first Monday in February of year in which assessment is made. As between grantor and grantee the lien for taxes attaches on the first Monday in July of each year. Tax books are delivered to collector on or before first Monday in November.

Taxes become delinquent on the 10th day of February thereafter, with a penalty of twenty-five per centum attached. Delinquent tax lists must be published in some newspaper weekly for two weeks, between first Monday in March and second Monday in April.

There is attached to such delinquent list a notice that such delinquent lands will be sold on second Monday in April. Sales shall be made to persons offering amount of taxes, penalty and costs for smallest subdivision of delinquent lands or lots. Lands

and lots so sold may be redeemed at any time within two years after sale, except as to insane persons, minors and persons in confinement, who may redeem within two years after expiration of such disability. After lapse of two years if lots or lands remain unredeemed, on production of certificate of purchase, deeds shall be issued to holders, his heirs or assigns, which conveys absolute title.

Conveyances.

The Arkansas laws of conveyancing are in force in this territory. Husband and wife must join in all conveyances of husband's lands, but husband need not join in conveyance of lands of wife. In conveyance of husband's lands wife must acknowledge separate and apart from husband and relinquish her dower. See Arkansas forms for deeds and acknowledgements.

N. B. At the last session of congress, an act was passed, called the "Enabling Act," authorizing the formation of a new state, out of the territories of Oklahoma and the Indian Territory.

Under the provisions of this act a Constitutional Convention is authorized to be held by delegates to be elected by the people, fifty-five from each territory and two from the Osage Nation making a total of 112. These delegates have been elected and a constitution framed but the election upon the adoption of the same and for state and county officers, provided for in the enabling act has been temporarily enjoined by the court on account of a controversy growing out of a question as to the power of the constitutional convention to subdivide some of the larger counties in Oklahoma into smaller ones. It is thought however at this writing (June 17th) that the injunction will be dissolved by the Supreme Court of Oklahoma on June 25th. If so, the Governor of Oklahoma will then call an election, of which 60 days notice must be given. At this election the people will vote upon the adoption of the constitution and elect a full quota of State and County Officers.

Should the constitution be adopted, of which there appears to be no doubt, it then becomes the duty of the president to issue his proclamation, within 20 days, declaring the admission of the new state into the Union.

The constitution as drafted, subdivides the Indian Territory into counties, and, upon the issuance of the president's proclamation the two territories at once become a fully organized state, with a complete organization in all its departments, including five representatives in congress. The first legislature will elect two United States senators.

In so far as applicable and in uniformity to the enabling act, all laws of Oklahoma will immediately become in force in the Indian Territory upon the admission of the new state.

Until the formal admission of the state, everything, including recording districts, in the Indian Territory, remains exactly the same as before the passage of the enabling act.

LAWS OF INDIANA

Relative To

TAXES AND CONVEYANCES.

Prepared expressly for Montgomery's Real Estate and Legal Directory, May 24th, 1907, by Stimson and Condit, of, Terre Haute.

Taxes.

Taxes are assessed on real and personal property on the 1st day of March of each year, and on basis of a fair cash value. They are liens from and after March 1st of each year, and are payable from January 1st until the first Monday of May following. Taxes become delinquent after that date. Same may be paid in two installments, one-half before the first Monday of May and the other half on or before the first Monday in November. Failures to pay first installment when due makes it become delinquent and 10 per cent penalty is added, and upon failure to pay second installment, a penalty of 6 per cent on amount of tax accrued is added. If not paid by second Monday in February the property on that day will be sold by treasurer for payment of taxes and penalties. The property may be redeemed within six months by payment of amount bid with 10 per cent penalty, if redeemed after six months and within one year the penalty added is 15 per cent; if redeemed after one year and before two years, the penalty added is 25 per cent. At the expiration of two years the purchaser receives a tax deed and no redemption can thereafter be made. Infants and insane persons may redeem within two years after the removal of their disabilities.

Tax titles are not absolute, as a substantial compliance with provisions of the tax law is necessary, and failure of same may be shown by owner and deed defeated, but in such case the purchaser is entitled to a lien for amount paid and may foreclose, and have sale by sheriff and from which sale there is no redemption.

Property of transients who at any time during any year may locate in any township, city, town or village, and offer merchandise for sale shall be appraised, entered on tax duplicate and taxes collected immediately.

Conveyances.

Husband and wife must join in all conveyances of realty. No witnesses needed unless parties sign by mark. A married woman cannot go security for husband or any other person, and if she does, same is void; likewise any mortgage given to secure same. She is, however, estopped if she makes a separate instrument under oath that loan was for her own use and benefit.

(Form of Acknowledgement for Husband and Wife.)

State of, County of, ss:

Before me, the undersigned, a in and for said county and state, this day of, 190..., personally appeared and (his wife), and acknowledged the

execution of the annexed deed (or mortgage).

Witness my hand and seal.

My commission expires

L. S.

Notaries and officers must state when their commissions expire. Must affix seals when they have any. In case officer has no seal a certificate of clerk of court of record to authenticity must be attached.

(Acknowledgement for Corporations.)

State of, County of, ss:

Before me, the undersigned, a in and for said county and state this day of, 190.., personally appeared as president, and as secretary of the, a corporation, duly organized under the laws of the state of, and as such officer and in behalf of said association acknowledged the execution of the annexed deed (or mortgage).

Witness my hand and seal.

My commission expires

L. S.

LAW OF IOWA

Relative To

TAXES AND CONVEYANCES.

Prepared expressly for Montgomery's Real Estate and Legal Directory, May 17th, 1907, by Dudley & Coffin, Des Moines.

Taxes.

Due and payable to the county treasurer January 1, annually. Delinquent April, annually. May be paid in one or two installments.

Property is listed at its actual value, which means its value in the market in the ordinary course of trade. Twenty-five per cent of this actual value is the assessed and taxable value. State and county taxes become due and payable on the first Monday of January, and one-half thereof may be paid before the first day of March succeeding the levy, and the remaining one-half before the first day of September following; provided, where the half has not been paid before the first day of April succeeding the levy, the whole tax shall become delinquent from the first day of March following the levy. If the second installment be not paid before the first day of October succeeding the levy, it shall be delinquent. All delinquent taxes draw interest at the rate of one per cent per month until paid. Personal property is liable to distress and sale for all taxes, and the tax list is the warrant therefor. Taxes on stocks of goods or merchandise are and continue a lien thereon when sold in bulk, and may be collected from the owner, purchaser or vendee. Taxes on personal and real property are made a perpetual lien on real property. Lands are sold on the first Monday in December after taxes become delinquent, after notice in a newspaper published in the county for three weeks, last publication one week prior to sale. Three years are allowed in which to redeem by payment of amount for

which lands were sold, with 8 per cent penalty, and 8 per cent per annum interest upon the whole amount. Before a valid tax deed can be executed the owner of the tax sale certificate must, after two years and nine months from the tax sale, give to the person to whom the said land is assessed, and the person in actual possession, written notice that deed will be taken in ninety days hence. Where land is assessed unknown and is unoccupied, no notice is necessary. A non-resident may file with the treasurer of the county a written appointment as his agent of some resident of the county where the land is situated, upon whom personal service must be made. Taxes become a lien as between vendor and vendee December 31 of each year. City taxes are levied by the city council and collected by the county treasurer, the maximum levies being fixed by law. In a few cities under special charters, the assessment levy, collection and tax sales are made in accordance with their charters.

Conveyances.

Neither witnesses nor private seals are required on deeds.

Husband and wife should join in conveying the real estate of either.

The wife need not be examined separate and apart from her husband, but must join in the conveyance to bar her dower.

(Form of Certificate for Husband and Wife.)

State of, County of, ss:

On this day of, A. D. 19.., before me personally appeared and his wife, to me known to be the persons named in and who executed the foregoing instrument, and acknowledged that they executed the same as their voluntary act and deed.

(Seal)

(Signature.)

Notary Public in and for County

(Form of Certificate in Case of Corporations.)

State of, County of, ss:

On this day of, A. D. 19.. before me appeared, to me personally known, who being by me duly sworn, did say that he is the president (or other officer) of (naming the corporation), and that (the seal affixed to said instrument is the corporate seal of said corporation) and that said instrument was signed and sealed in behalf of said corporation by authority of its board of directors and said acknowledged said instrument to be the voluntary act and deed of said corporation.

(Seal)

(Signature.)

Notary Public in and for County

1. If the corporation has no corporate seal omit words in parenthesis and add "said corporation or association has no corporate seal."

LAWs OF KANSAS
Relative To
TAXES AND CONVEYANCES.

Prepared expressly for Montgomery's Real Estate and Legal Directory, June 1, 1907, by Rossington & Smith, of the Topeka Bar.

Taxes.

Taxes upon all real property, not expressly exempted therefrom, are assessed upon the actual money value of the property.

As between grantor and grantee, where there is no express agreement as to taxes, if land is conveyed between the first day of March and the first day of November, the grantee shall pay the taxes that may be assessed thereon for that year, but if conveyed between the first day of November and the first day of March then the grantor shall pay them.

The realty tax becomes a lien upon the property November first and is payable to the county treasurer, one-half on or before December 20, and one-half on or before June 20, of each year. If the whole tax is paid on or before December 20 a rebate of five per cent is allowed on the second half; but if the first half be not paid on or before December 20, the whole tax immediately becomes due and is subject to a penalty of five per cent thereon; and to all tax unpaid on June 21 following an additional five per cent penalty is added and the property goes to tax sale.

All property to be sold at tax sale must be advertised four consecutive weeks prior to the sale in some newspaper published or (if none published) of general circulation within the county, and sold on the first Tuesday of September following.

The purchaser at tax sale upon payment of the purchase price receives a certificate entitling him to tax deed in three years, if the property is not redeemed within that time by payment to the county treasurer of the amount for which said land was sold, and all subsequent taxes and charges thereon paid by the purchaser, or his assigns, with interest at the rate of fifteen per cent per annum.

In counties where the commissioners have adopted the provisions of a statute providing therefor they may authorize the county treasurer to bid off in the name of the county all lands sold for taxes, and receive no other bids thereon. All lands thus bid off in the name of the county shall be held by the county until the expiration of the three years from the date of sale, subject only to the right of the owner, his heirs, administrators, assigns, and mortgages of real estate sold for taxes, or his assigns, to redeem the same. After the expiration of three years from the date upon which lands are so bid off by the county, tax deed may issue thereon, or if said lands are unredeemed, and no person shall offer to purchase the same for the taxes, penalties and costs due thereon, the county commissioners may permit the owner to redeem the same, or may authorize the county treasurer to execute and the county

clerk to assign tax-sale certificates for such lands for any sum less than the legal tax and interest thereon, as shall be in their judgment for the best interest of the county: Provided, that no deed shall be issued upon any certificate so assigned until six months after such assignment has been made.

Any interest of a minor may be redeemed from tax sale during his minority, or within one year after majority; and of idiots and insane persons within five years after sale.

A tax deed is void unless recorded in the office of the register of deeds of the proper county within six months from the date of the issuance thereof, but when so recorded vests the purchaser with the legal title to the land, which can be avoided only for fatal irregularities in the proceedings or sale. If in proper form and duly acknowledged the deed is prima facie evidence of the regularity of all proceedings. Suits to avoid the sale or conveyance of lands sold for taxes must be commenced within five years from the time of recording of the tax deed; and a party who seeks to recover lands sold for taxes, claiming under a tax deed, must bring his action within two years after his cause of action accrues.

Where a tax deed holder is defeated in an action for the recovery of the land the successful claimant shall, before being let into possession, pay to the holder of the tax deed or party claiming thereunder, the full amount of all taxes paid on such lands, with all interest and cost allowed by law up to the date of said tax deed; including the cost of such deed and all subsequent taxes together with interest thereon at the rate of twelve per cent per annum.

Conveyances.

The wife should join with her husband in the conveyance; but this is not necessary if at the time of the making of the deed she has never been a resident of the state, unless the land to be conveyed is the homestead. The husband must join with the wife in a conveyance of the wife's separate property. The wife need not be examined apart from her husband, nor relinquish her dower. Neither seals, scrolls nor wafers are required in the execution of a deed by a private person nor are witnesses necessary to the validity of a deed. Corporations must execute conveyances under the corporate seal. Any corporation may convey lands by deed, sealed with the common seal of the corporation, and signed by the president, vice-president, or the presiding member or trustee, of said corporation, and such deed, when acknowledged by such officer to be the act of the corporation, or proved in the manner prescribed for other conveyances of lands, may be recorded in like manner and with the same effect as other deeds. Unacknowledged deeds may be proved before any officer authorized to take acknowledgements. Powers of attorney (as well as deeds) to convey land must be acknowledged and recorded. As between the parties, and persons having actual notice thereof, conveyances are valid even though not recorded.

The acknowledgement, if taken within the state, must be before some judge or clerk of a court having a seal, a justice, notary public, who must use an official seal, a county clerk, register of deeds, or

mayor or clerk of an incorporated city. If taken out of the state the acknowledgement must be before some court of record, or clerk or officer holding the seal thereof, a commissioner of deeds for this state, a notary public, who must use his official seal, justice of the peace, or any United States consul resident abroad. If before a justice of the peace (out of the state), his official character must be certified by the clerk of some court of record.

All written instruments effecting real estate situated in this state, executed and acknowledged or proved in any other state, territory, or country, in conformity with the laws of such state, territory or country or in conformity with the laws of this state, shall be as valid as if executed within this state in conformity with the provisions of this state for conveyances executed within the state.

(Form of Certificate of Acknowledgement by Husband and Wife.)

State of, County of, ss:

Be it remembered that on this day of, A. D. 19.., before me (here insert name and title of officer) duly commissioned in and for the county and state aforesaid, came and, his wife, who are personally known to me to be the same persons who executed the foregoing instrument of writing as grantors, and they duly acknowledged the execution of the same.

In witness whereof, etc.

(Seal)

(Signature and Title.)

My commission (or term) expires

(Form of Certificate of Acknowledgement for Corporation.)

State of, County of, ss:

Be it remembered that on this day of, A. D. 19.., before me (here insert name and title of officer before whom acknowledgement is made) duly commissioned in and for the county and state aforesaid, came, president (vice-president, or presiding member or trustee) of, a corporation duly organized, incorporated and existing under and by virtue of the laws of, who is personally known to me to be such officer, and who is personally known to me to be the same person who executed, as such officer, the foregoing instrument of writing on behalf of said corporation as grantor, and duly acknowledged the execution of the same to be the act and deed of said corporation.

Witness my hand and official seal, the day and year last above written.

(Seal)

(Signature and Title.)

My commission (or term) expires

(Form of Certificate of Acknowledgement by Attorney in Fact.)

State of, County of, ss:

Be it remembered that on this day of, A. D. 19.., before me (here insert name and title of officer), duly commissioned in and for the county and state aforesaid, came who is to me personally known to be the attorney in fact of grantor in the foregoing instrument of writing, and who executed

the same in name as grantor, and who is to me personally known to be the same person who executed the foregoing instrument in writing, as the attorney in fact of said, grantor therein, and he duly acknowledged the execution of the same for himself and for said, grantor.

In witness whereof, I have hereunto set my hand and affixed my seal, the day and year last above written.

(Seal)

(Signature and Title.)

My commission (or term) expires.....

Notary must state the date of expiration of his commission.

LAWS OF KENTUCKY

Relative To

TAXES AND CONVEYANCES.

Prepared expressly for Montgomery's Real Estate and Legal Directory.

Taxes.

All real and personal estate within this state and all personal estate of persons residing in this state, and all corporations organized under the laws of this state, whether the same be in or out of the state, including intangible property, which shall be considered and estimated in fixing the value of corporate franchises, shall be subject to taxation unless exempt from taxation by the Constitution and shall be assessed at its fair cash value, estimated at the price it would bring at a fair voluntary sale: Provided, however, that tangible personal property located and having a taxable situs without the state of persons residing in this state, and of all corporations organized under the laws of this state shall not be subject to taxation. For purposes of taxation real estate includes all lands within the state and the improvements thereon; personal estate every other species and character of property. The following classes of property are exempt from taxation: Public property, places of worship, cemeteries, purely charitable institutions, educational institutions not conducted for gain, public libraries and their endowments, parsonages, and household goods to the value of \$250. Assessment is made on September 1st, of each year. Taxes of banks and trust companies are payable to the State Treasurer before July 1st of each year, and county, city, town and district taxes are payable at the time fixed by law for payment of like taxes. Taxes of individuals are due March 1st, after which time they may be collected by distress on goods and chattels. After July 1st, real estate may be sold, and after November 1st, a penalty of 6 per centum on the face of the bill is added. Real estate may be redeemed at any time within two years after the day of sale by paying the purchase money and interest at the rate of 10 per centum per annum and in addition a penalty of 15 per centum on the total amount of the purchase price and the amount of all costs.

Conveyances.

No private seals are required nor are witnesses necessary to the validity of a deed acknowledged before the proper officer. Husband and wife must both convey real property belonging or owned by either of them. If such conveyance is made by separate instruments the husband must convey first or have theretofore conveyed.

Deeds may be acknowledged in the state before a clerk of the county court or a notary public. Deeds executed in the state by persons other than married women may be proved by two subscribing witnesses, or by one who shall prove the attestation of the other, or by proof of two witnesses that the subscribing witnesses are both dead, or out of the state, or one is absent and the other dead, and like proof of the signature of one witness and the grantor.

(Proof by Subscribing Witnesses)

State of County of ss.

I, A. B. (here give his title), do certify that this day came before me G. H. and I. J., the subscribing witnesses to the foregoing deed (or other instrument) by C. D. to L. M., which witnesses are personally known to me to be the same whose names are so written as witnesses, and being solemnly sworn by me in due manner, did severally declare on their oaths that the said C. D. did acknowledge this instrument to be his act and deed, that the signature thereto was made by him, that they know him to be the same person who is named as the grantor therein, and that they did subscribe said deed as witnesses at his request.

Given under my hand and seal of office this day of 19..

(Seal)

(Signature and title.)

Deeds executed out of the United States by persons other than married women may be certified by any foreign minister, or consul, or secretary of legation of the United States, or by the secretary of foreign affairs, certified under his seal of office, or the judge of a superior court of the nation where the deed shall be executed, to have been acknowledged or proved before him as required by law.

Deeds executed out of this state, and within the United States, by persons other than married women, may be admitted to record when the same shall be certified under his seal of office, by the clerk of the court, his deputy, or a notary public, mayor of a city, or secretary of state, or commissioner to take the acknowledgement of deeds, or by the judge under the seal of his court, to have been acknowledged or proved before him in the manner required by law.

A deed of a married woman, to be effectual, shall be acknowledged before some of the officers above named, when made out of the state, who shall explain to her the contents and effect of the instrument, separately and apart from her husband, and if she freely and voluntarily acknowledges the same and is willing for it to be recorded he shall certify it as follows:

(Certificate of Acknowledgement by Husband and

Wife, when taken out of the State.)
 State of County of ss.

I, A. B., (here give his title), do certify that this instrument of writing from C. D. and wife, E. F., (or from E. F., wife of C. D.), was this day produced to me by the parties, and which was acknowledged by the said C. D. to be his act and deed, and the contents and effect of the instrument being explained to the said E. F. by me separately and apart from her husband, she thereon declared that she did freely and voluntarily execute and deliver the same to be her act and deed, and consented that the same might be recorded.

Given under my hand and seal of office this
 day of, 19...

(Seal)

(Signature and title.)

Deeds of a married women executed in the state must be acknowledged before a clerk of the county court or notary public, who shall explain to her the contents and effect of the deed, separately and apart from her husband, and if she freely and voluntarily acknowledge the same, and is willing for it to be recorded, he shall certify the deed, stating the acknowledgement, when it was acknowledged, but need not state privy examination, etc.

Certificate must be attached to the instrument or be written upon it.

Corporations execute instruments as individuals, and the acknowledgment and certificate are in the same form, except that the corporation must sign and acknowledge by its principal officer, and with seal. Notary must state the date his commission expires; county clerk certifies as to notary being commissioned, secretary of state as to commissioner of deeds.

Wife's conveyance without any reservation, when acknowledged by her in the manner above stated, releases her dower and is not necessary that the certificate state that she relinquishes dower. Deeds of married women to be effectual must be lodged in the proper office for record.

All conveyances, including mortgages, must be recorded in the clerk's office of the county court of the county in which the property conveyed, or the greater part thereof, is situated to be valid against purchasers or creditors without notice. Liens by deed or mortgage may be discharged by an entry acknowledging satisfaction of same on the margin of the record thereof, signed by the person entitled to the same, or his personal representative and attested by the clerk or his deputy. Or they may be released by deed of release, executed, acknowledged and recorded as other conveyances. Power of attorney must be acknowledged and recorded in the same manner as conveyances to make any conveyances thereunder valid. Resident married women cannot convey property by attorney.

LAW OF LOUISIANA
Relative To
TAXES AND CONVEYANCES.

Prepared expressly for Montgomery's Real Estate and Legal Directory, June, 1907, by Hall & Monroe, of New Orleans, La. (Hibernia Bldg.)

Taxes.

State taxes are due and payable prior to December 31, annually. Delinquent December 31, annually. New Orleans city taxes due and payable prior to July 1, annually. Delinquent July 1, annually.

All taxable property shall be listed and assessed each year at its actual cash value. The city taxes in New Orleans become delinquent after the first of July, state taxes after December 31. City taxes bear 10 per cent per annum penalties, state taxes 2 per cent per month from 31st of December. Where owner is known, all real property must be assessed in owner's name. Separate list is made of property belonging to unknown owners. The property must be properly described.

In January State Auditor provides printed form of returns of assessment which assessors distribute and property owners are required to fill up under oath and return to assessor before May 1st in Parishes, and within twenty days after receipt of list in New Orleans. If no return is made assessment cannot be contested. Outside of Orleans Parish assessors must complete assessments prior to June 1, and give ten days published notice that their books will be open twenty days for inspection and correction. In Orleans assessments completed March 15th; books open March 16th to 31st inclusive. While the books are open dissatisfied tax payer must file sworn protest against assessment. If same is rejected he may apply to Board of Reviewers which meets first Monday of July, in the Parishes or before Committee of Assessment of City Council which meets April 1st to April 10th in Orleans, and urge his complaints contradictorily with the Assessors. If these tribunals decide against him, he may prior to November 1st, appeal to the courts.

As soon as assessment rolls are completed they must be filed with the recorder of mortgages. The taxes act as first lien from day of recordation. Property on which taxes are delinquent can be sold by tax collectors after proper advertisement without intervention of court proceedings. State constitution requires that where owner is known he must be served personally or at domicile with demand before valid sale can be made. Taxes on movable property are due on the first of the month succeeding the filing of the tax roll.

The following property shall be exempt from taxation and no other: viz: All public property, places of religious worship or burial; the rectories and parsonages of churches and grounds thereunto appurtenant, used exclusively as residences for the ministers in charge of such churches; all charitable institutions, all buildings and property used exclusively for public monuments and historical collections;

colleges and other school purposes, the real and personal estate of any public library and that of any other library association used by or connected with such library; all books and philosophical apparatus and all paintings and statuary of any company or association kept in a public hall, provided the property so exempted be not leased for purposes of private or corporate profit or income; household property to the value of \$500; railroads and property thereof are exempt for ten years from date of completion, provided they are completed prior to Jan. 1, 1909, and built since 1898; all factories employing more than five hands are exempt from municipal and parochial taxation until Jan. 1, 1910. Property of military organizations and state national guard is also exempt.

One year from date of recordation of act of sale is allowed in which to redeem. At the end of that period if redemption has not been made, a tax deed will issue. If all formalities have been complied with the tax title becomes absolute one year after date of recordation. Under an article of the constitution they are supposed to become absolute, in any event, after three years unless sale was made under dual assessment.

Conveyances.

On all deeds passed in this state acknowledgements must be witnessed by two male witnesses over the age of sixteen years and the deed should be signed by vendee also. Private seals are not necessary. Husband can sell and convey his own or community property without wife joining in conveyance, unless she has a privilege of mortgage registered against it, but he cannot sell and convey separate property of wife, though she may do so with his authority. If he refuses the Court can be asked to give this authorization.

Form of acknowledgment, not statutory for General use on Deeds Passed Outside the State.

United States of America,

State of.....

State of.....County of....., ss.

Before me the undersigned authority, personally appeared..... to me personally known, who acknowledged to me in the presence of the two subscribing legal witnesses that he had signed the above and foregoing as his voluntary act and deed, and for the uses and purposes therein set forth. In faith whereof, I have hereunto set my hand and official seal this..... day of..... 19 . at.....

(Signature).....

(Title).....

Signature 1st male witness over 16.

Signature 2nd male witness over 16.

(Seal)

(Form of Acknowledgement (not Statutory) for Corporations on Deeds Passed Outside of the State.)

State of.....

County of.....

United States of America.

Before me, the undersigned authority, personally came and appeared....., to me personally known, who acknowledged to me in the presence of the two subscribing legal witnesses that he is the..... of the corporation known as....., and that he was authorized by proper

resolutions of the Board of Directors of that company to sign the above document; and that he had signed the same as his voluntary act and deed for the uses and purposes therein set forth.

In Faith Whereof I have hereunto set my hand and official seal this day of 190.. at

Signature of Officer.
Title of Officer.

Signature of 1st Witness.

Signature of 2nd Witness.

(Form of Deed in General Use.)

State of Louisiana, Parish of ss.

Be it known, that on this day of in the year of our Lord one thousand nine hundred and before me, notary public, and in and for the parish of state of Louisiana, duly commissioned and qualified, and in the presence of the witnesses hereinafter named and undersigned, personally came and appeared (here insert name of vendor), vendor, who declared that for the consideration and upon the terms and conditions hereinafter expressed bargain and sold and do by these presents grant, bargain, sell, convey, transfer, assign and set over under all lawful warranties and with substitution and subrogation to all rights and actions of warrant against all preceding owners and vendors, unto (here insert name of vendee)..... vendee, here present, accepting, purchasing and acknowledging delivery and possession for and assigns, all and singular the following described property, to-wit: (description)

To have and to hold the said property unto the said purchaser and and assigns forever. This present sale and conveyance is made and accepted for and in consideration of the sum and price of which amount the said purchaser paid cash in ready current money (if sold on time the terms and conditions should be given) unto the said vendor, the receipt whereof is hereby acknowledged, and full acquittance and discharges granted therefor. The certificate of mortgage required by Article 3364 of the Revised Civil Code of Louisiana is hereby dispensed with by the parties hereto. All taxes due on said property have been paid to date, as appears from the certificate hereto annexed.

Thus done, read and passed at my office in the city of in the presence of and competent witnesses, who hereunto sign their names with the parties and me, notary, the day, month and year first above written.

(Seal) Vendor.
..... Vendee.
..... Witness.
..... Witness.
..... Notary Public.

Where deed or other conveyance is executed by a corporation the corporate seal should be affxed.

Notaries in Louisiana, need not give date of expiration of commission. They are appointed during good behaviour.

LAWS OF MAINE
Relative To
TAXES AND CONVEYANCES.

Prepared June 4th, 1907, expressly for Montgomery's Real Estate and Legal Directory, by Melvin S. Holway, of Augusta.

Taxes.

Due and payable immediately after assessment is made.

If tax remains unpaid on the first Monday in February in the year succeeding the year in which the tax was assessed, the collector shall sell at public auction so much of the real estate or interest as is necessary for the payment of said tax, interest and all the charges, at 9 o'clock in the forenoon of the first Monday in February at the office of collector of taxes, in cities, and at the place where the last preceding annual town meeting was held in towns.

Valuations are made on April 1 of each year. Cities and towns have authority to authorize a discount on taxes paid within a certain time. Real estate and personal property may be sold for taxes; on the former there are two years' redemption, on the latter none.

Conveyances.

No witnesses are necessary to the validity of real estate conveyances, but they must be under seal and acknowledged by the grantors, or one of them, or by attorney in fact executing the same, before a notary public, justice of the peace, or other officer duly qualified to take acknowledgements. If outside of the state, and within the United States, before a justice of the peace, notary public, or commissioner of deeds for the state. If in a foreign country they must be acknowledged before a notary public, or United States minister or consul.

No special form of acknowledgement is required. A lease for a term of seven years or over must be recorded and deeds must be recorded to be valid against parties without notice of the conveyance.

It is not necessary for the notary to state the date of expiration of his commission.

LAWS OF MARYLAND
Relative To
TAXES AND CONVEYANCES.

Prepared expressly for Montgomery's Real Estate and Legal Directory, May 20, 1907, by Jacob Rohrbach of Frederick, Md.

Taxes.

State taxes are levied by an act of the legislature,

the rate being fixed every two years. County taxes are assessed by the county commissioners of the respective counties each year about the months of May, June or July, on a basis of about 70 per cent of the actual market value of the property and are a lien thereon from the date of their levy. They are payable in one installment to the county treasurer or district collector, as the case may be, and become delinquent on January 1st next, succeeding their levy, from which date they bear interest at the rate of 6 per cent per annum. On all state taxes paid prior to September 1st, of the year for which they are levied, a discount of 5 per cent of the amount is allowed, on those paid prior to October 1st, a discount of 4 per cent is allowed and those paid prior to November 1st, a discount of 3 per cent is allowed. No discount is allowed on county taxes. On January 1st next succeeding their levy, if taxes are still unpaid, collector will notify delinquents of the amount due and that thirty days thereafter he will proceed to collect same by distress or execution. He then levies upon the property of the delinquent and after giving twenty days notice of time and place of sale, by advertisement in at least one newspaper in the county or city where property is located and by a notice posted at the court house door, will sell the property at public auction to the highest bidder for cash. Twelve months from the date of sale are allowed in which to redeem property which may be done by paying into the circuit court, to be paid to the purchaser, the purchase price with interest thereon at the rate of 15 per cent per annum from date of sale. At the expiration of one year from date of sale, if redemption has not been made, a tax deed, conveying absolute title to the purchaser will be executed.

Conveyances.

It is necessary that a private seal be made in order to convey title of a grantor and all deeds or other conveyances must bear the signature of at least one legal witness.

It is not necessary for a notary public when taking an acknowledgement to state in his certificate the date of expiration of his certificate.

Dower right exists in this state and in order to convey good title the wife must join her husband in executing all conveyances. It is likewise necessary that the husband join with the wife in conveying real property, held or owned by her at any time during the marriage. A married woman may appoint a trustee by her separate deed and has all the power to dispose of her property of every description by deed, mortgage, lease, will or other instrument that husbands have to dispose of their property, and no more. If, however, a married woman be under eighteen years of age no conveyance made by her shall be valid unless her husband unites therein. A married woman acknowledges an instrument the same as a male grantor and need not by specific words state that she releases her dower. The language "grant" and "convey" conveys her dower right and any further right she may have in the estate.

(Form of Acknowledgement for Husband and Wife.)
State of Maryland, Frederick county, Sct.

I hereby certify that on this day of
in the year before me the subscriber, a
notary public (or justice of the peace) of the
state of Maryland in and for Frederick county,
personally appeared A. B. and C. D., his wife,
the above named grantors and each acknowl-
edged the above and foregoing deed to be their
respective act and deed.

Notary Public (or Justice of the Peace.)
(Form of Acknowledgement for Corporations)
State of Maryland, Frederick county, Sct.

I hereby certify that on this day of in
the year before me, the subscriber, a
notary public (or justice of the peace) of the
state of Maryland in and for Frederick county,
personally appeared The Frederick Starch &
Manufacturing Company, a body corporate, by
Jacob Rohrback, its attorney, as named in the
foregoing deed, and also known to me to be its
attorney for this purpose, and acknowledged
the foregoing deed to be the act and deed of
the said The Frederick Starch & Manufacturing
Company, a body corporate.

Notary Public (or Justice of the Peace.)

LAWS OF MASSACHUSETTS

Relative To

TAXES AND 'CONVEYANCES.

Prepared expressly for Montgomery's Real Estate
and Legal Directory.

Taxes.

Due and payable between July 1 and October 1,
annually. Delinquent October 1, annually.

Taxes are assessed and collected by the cities and
towns. The legislature apportions state and county
taxes. Corporations are subject to franchise tax, so
that stock in companies incorporated under the laws
of Massachusetts are not liable to assessment direct,
but pay to the state a tax substantially equivalent
to the rate of taxation on other property. Certain
religious, charitable and educational institutions are
exempt. The assessment is as of May 1, and lien
takes effect as of that date for each year's taxes.
Real estate is not subject to double taxation. That
is, it is apportioned between mortgagor and mort-
gagee, unless, as is usually the case, the mortgagor
agrees to pay all taxes. In case of sale of real
estate for non-payment of taxes, there is two year's
right of redemption.

Conveyances.

To be valid conveyances of real estate must be
under seal, a scroll being insufficient. Witnesses are
not necessary. Release of dower must be explicitly
stated in deed, wife's merely joining in being insuf-
ficient.

Separate examination or acknowledgment of wife's joining in a release of dower is not necessary. Where there is more than one grantor to a deed the acknowledgement of one is sufficient.

(Form of Acknowledgment in General Use.)
 Commonwealth of Massachusetts,
 County of, ss.

. (Date) 190

Then personally appeared before me the above named (name of person acknowledging) and acknowledged the foregoing instrument to be his free act and deed.

(Name)

(Title of Officer)

Within the state acknowledgements may be made before any justice of the peace or notary public, made before an officer duly authorized to take acknowledgements by the laws of such state, territory or district, and must have attached to his certificate of acknowledgment a certificate of the secretary of the state, territory or district in which such officer resides, or a certificate of the clerk of a court of record, under seal, as to the authority of such officer and the genuineness of his signature.

LAWS OF MICHIGAN

Relative To

TAXES AND CONVEYANCES.

Prepared expressly for Montgomery's Real Estate and Legal Directory, May 23d, 1907, by Clark, Jones & Bryant of the Detroit Bar.

Taxes.

Property assessed for taxation as of second Monday in April on basis of actual cash value. State, county and township taxes become a lien as between grantee and grantor, December 1st, village taxes in July and city taxes vary in different cities according to respective charters. State, county and township taxes all payable together December 1st to the treasurer of the township or city, as the case may be, village taxes payable to village treasurer in July. City taxes, no uniformity in time of payment, varying according to respective charters. On March 1st, each year, unpaid taxes are returned to the county treasurer after which they are payable to him or to the state auditor general at Lansing, with 4 per cent penalty and interest at 1 per cent per month. Sales take place at office of county treasurer under decree of foreclosure two years after taxes are payable and in the month of May. If not sold is bid in for the state. May be redeemed in either case during one year with interest at 1 per cent per month. After that if sold to individual is deeded by auditor general and grantee must then give written notice to owners and mortgagees who have six months for reconveyance by paying 100 per cent flat and description fee of \$5.00 and sheriff's fee for service. If county treasurer

did not get a sale auditor general sells at private sale to first applicant for amount due and his conveyance is subject to six months redemption on notice, same as above. After expiration of six months redemption period tax title is absolute and incontestable for any reason.

Conveyances.

Two witnesses required to all deeds and mortgages. No private seal. Any scroll sufficient. Husband and wife must join in deed or mortgage of homestead or is invalid. As to other property absence of wife's signature will not effect validity, but her dower will not be barred unless she signs. Wife's acknowledgment not required to be separate nor special in any manner. Both must acknowledge to be their free act and deed and that is sufficient. Notary must state date of expiration of his commission. For corporations, acknowledgment is that the officer appearing acknowledges instrument to be free act and deed of the corporation and of himself as its officer with the declaration that he has been authorized to execute the instrument for and on behalf of the corporation.

Deeds and mortgages are recorded in the office of the register of deeds in the respective county, but warranty deeds cannot be recorded without a certificate from the county treasurer or the auditor general to the effect that there are no unpaid taxes or tax liens against the land.

LAWS OF MINNESOTA

Relative To

TAXES AND CONVEYANCES.

Prepared expressly for Montgomery's Real Estate and Legal Directory, June 10th, 1907, by Richardson & Day, of the Duluth Bar.

Taxes.

Lands are required by law to be assessed at their true value.

Taxes on real estate for a given year become a lien thereon on the first day of May of that year, but as between grantor and grantee such lien does not attach until first Monday in January following from which time and until May 31st, the tax may be paid without penalty or interest. Taxes are payable to the county treasurer. On June 1st, a penalty of 10 per cent attaches to taxes unpaid, and on the first Monday of January thereafter, the taxes yet unpaid, become delinquent, and a further penalty of 5 per cent attaches.

If amount of tax exceeds \$1.00, one-half may be paid prior to June 1st, and the ten per cent penalty on the balance, is postponed to November 1st, attaching then to second half only in case of non-payment prior to that date. While any taxes are due the state, a deed can not be recorded.

On or before February 1st, the county auditor files the delinquent list with the county clerk, who within

five days, issues notices for publication, equivalent to a summons, that judgment will be taken against the land in default of answer, after twenty days. No notice is required except the published notice describing the several tracts and amount due on each. The tax sale, under the judgment, is had beginning on the second Monday of the following May, upon notice by the county auditor, posted at least ten days before sale and twice published in a newspaper, the first time at least fifteen days before sale.

The land is sold to the bidder who will bid the amount due thereon at the lowest rate of interest not greater than 12 per cent. It is bid in for the state at amount due and at rate of 12 per cent if no one bids such amount at a lower rate.

Subsequent taxes thereafter becoming delinquent may, before sale of land therefor, be paid by the holder of a tax certificate, and the same, bearing 12 per cent interest, attaches to his certificate. After lapse of three years from date of tax sale, the holder of tax certificate may present same to the county auditor, who will issue a notice of expiration of redemption to the person in whose name the land is assessed. Sixty days after service of such notice upon party to whom land is assessed, or upon occupant, or by publication in default of either the right of redemption is barred, and the tax title becomes absolute. The right to redeem exists until such notice is given.

The tax certificate itself then becomes a deed entitled to record. It can not be recorded before expiration of redemption period.

Lands sold to the state and not redeemed within three years are no longer redeemable, but such lands are subsequently sold as forfeited lands and a notice of expiration of redemption must be given by the purchaser substantially as in other tax sales, whereupon if not redeemed a deed is issued to the purchaser by the state.

Personal taxes are due and payable January 1st, and become delinquent March 1st, whereupon a penalty of 10 per cent attaches, and they are placed in the hands of the sheriff for collection. Upon the sheriff's failure to collect, they are put in judgment at following term of court and no property is exempt from sale under execution issued thereon.

Conveyances.

All deeds must be attested by two subscribing witnesses.

Husband and wife must join in all conveyances of real property.

A married woman uniting with her husband in the execution of a deed, should be described in the acknowledgement as his wife, but no separate examination in respect to release of dower is required. (Form of Acknowledgement by Husband and Wife.)

State of, County of, ss.

On this day of, 19..., before me personally appeared and, his wife, to me known to be the persons described in and who executed the foregoing instrument, and acknowledged that they executed the same as their free act and deed.

(Seal)

(Signature and Title.)

(Corporation Form.)
Same as Missouri.

LAWS OF MISSISSIPPI
Relative To
TAXES AND CONVEYANCES.

Prepared expressly for Montgomery's Real Estate and Legal Directory, May 13th, 1907, by Dabney & McCabe of Vicksburg, Miss.

Taxes.

Real estate is assessed every fourth year, personal property every year, both as of the 1st day of February and at a fair cash value. As between grantor and grantee taxes are a lien on real estate from the first day of February of each year. They are due and payable annually in one installment, to the sheriff and tax collector of the county, on or before the 15th day of December and are delinquent after that date, when a 10 per cent penalty attaches. If unpaid they are advertised about the 1st of February of the succeeding year and the property sold at public auction to the highest cash bidder.

A term of two years from the date of sale is allowed in which to redeem the property upon payment of the costs and charges consequent upon the sale, together with 25 per cent damages upon the amount of the taxes, and all costs and state and county taxes that have accrued on the land since the sale. Also 5 per cent on the whole amount of redemption money, saving to infants and persons of unsound mind the right to redeem within two years after attaining full age, or sanity on the terms above set forth, and the paying for valuable and permanent improvements put on the land after the expiration of the redemption period. Tax deed issued when the period for redemption expires and title becomes absolute after three years' actual adverse possession.

Conveyances.

Witnesses and private seals are not necessary to the validity of a conveyance. Private seals have been abolished but corporations executing conveyances for the record must attach thereto their corporate seals.

Husband and wife must join in the conveyance of a homestead (160 acres or less). Where homestead is a city lot she must join also. Where value of homestead is in excess of \$3000.00, the excess liable for debts. In all other instances the signature of the owner of the property will suffice. The wife's acknowledgement is the same as that of the husband and acknowledgement of release of dower unnecessary.

(Form of Acknowledgement for Husband and Wife.)
State of Mississippi, County of, ss.

This day personally appeared before me, the undersigned, in and for said county and state and, his wife, who acknowledged that they signed, executed and delivered

the foregoing deed of conveyance on the day and year and for the purposes therein named. Given under my hand and seal this day of, 19...

(Seal)

(Signature and Title.)

Our law does not require the notary to state the expiration of his commission.

LAW OF MISSOURI Relative To TAXES AND CONVEYANCES.

Prepared expressly for Montgomery's Real Estate and Legal Directory, June 28th, 1907, by Rees Turpin of the Kansas City Bar, (New York Life Building).

Taxes.

Real estate is assessed the first day of June. The taxes become a lien on that day. The person owning or holding property on the first day of June, including all property purchased on that day, is liable for taxes thereon for the ensuing year.

All property is taxed in proportion to its value. Due and payable between August 1, and January 1, annually. Delinquent January 1, annually.

If not paid on or before the last day of December a penalty of 1 per centum per month is added until paid. Taxes and penalties are liens upon the property assessed. All taxes remaining unpaid the first day of January, which were previously due and payable, are termed delinquent or back taxes, and payment of these is enforced by suit and sale of property as in ordinary actions. Such suits cannot be maintained, however, until the expiration of one year after the taxes become delinquent.

Execution upon judgment in any tax suit may be issued immediately after judgment and property sold under execution by giving twenty days' notice of time and place of sale, and of the real estate to be sold in some newspaper printed in the county, or if there be no such newspaper, by six printed or written hand bills put up in different places in different parts of the county. Deed issues to purchaser immediately following the sale, and no provision is made for the redemption of the property from tax sale after such deed is executed.

No action can be maintained to set aside any void tax deed unless the plaintiff shall offer to refund to the holder of the deed all taxes paid by the holder and interest.

In addition to the above, in all incorporated cities there is a separate tax assessed to provide municipal revenue, payable to the city authorities. The date of the lien of these taxes, the date of payment, the amount of penalty, the provisions for sale, and redemption in cases of delinquencies vary with the charters of the different cities, for information in regard to which request should be made to the authorities of the city within which the property is located.

In addition to the above general taxes, a collateral inheritance tax is levied upon any property or income therefrom, passing by the will or the intestate laws of this state, or by deed to take effect in possession or enjoyment after the death of the grantor to or for the use of any other than the father, mother, husband, wife, legally adopted children or direct descendants of the testator, intestate or grantor, except property conveyed for some educational, charitable or religious purpose exclusively, amounting to five dollars for each one hundred dollars for the clear market value of such property, due and payable at the death of the person making such property subject to taxation, upon which, if paid within six months of the maturity, a rate of interest of six per cent shall be allowed, or which is paid within more than six months and less than a year may be paid at face of the tax. After the expiration of one year, this tax bears the same rate of interest as other taxes, and its collection when delinquent is made in the same manner. It is provided, however, that if by reason of claims or other unavoidable causes of delay, the estate cannot be settled within one year from the decease of the decedent, the probate court may extend the time of payment, and during the period of such extension, the tax shall bear interest at only six per cent. Payment of this tax must be made to the county collector.

Conveyances.

No witnesses are necessary to the validity of a deed in this state, and the deed need not be under seal unless executed by a corporation.

Husband and wife must join to convey legal title of wife to real estate.

Wife must join in conveying husband's real estate.

A married woman joining with her husband in the execution of a deed should be described in the acknowledgement as his wife, but in all other respects her acknowledgement is to be taken as if she were sole and no separate examination in respect to release of dower is necessary.

Acknowledgements if taken within this state can be taken by some court having a seal, or some judge, justice or clerk thereof, a recorder of deeds, notary public, or some justice of the peace of the county in which the real estate is situated. If acknowledged without the state and within the United States by any notary public or by any court of the United States or of any state or territory having a seal, or the clerk of any such court, or any commissioner appointed by the governor of this state, to take the acknowledgement of deeds.

If acknowledged or proved without the United States by any court of any state, kingdom or empire having a seal, or mayor or chief officer of any city or town having an official seal, or by any minister or consular officer of the United States, or notary public having a seal.

The certificate of acknowledgement if taken by a notary must give the date of expiration of his commission.

Deeds by corporations shall be signed by the president or presiding officer and trustee and sealed with the corporate seal.

In the release of any mortgage, or deed of trust, the notes, including all interest coupons (since 1905 the interest coupons do not have to be produced to the recorder, but it is better to do so and have them cancelled) secured by such mortgage or deed of trust, must be presented to the recorder to be cancelled. When the notes are endorsed in blank by the payee, the release may be made by anyone having lawful possession of the notes.

(Form of Certificate for Husband and Wife.)

State of, County of, ss.

On this day of, A. D. 19..., before me personally appeared, and, his wife, to me known to be the persons described in and who executed the foregoing instrument, and acknowledged that they executed the same as their free act and deed.

In witness whereof, I have hereunto set my hand and affixed my official seal, the day and year aforesaid.

My commission expires on the day of, 19...

(Seal)

(Signature and Title.)

If the grantor is single and unmarried, the certificate should state that the grantor (naming him) declares himself to be single and unmarried.

In case the grantor is not personally known to the officer taking the acknowledgement, his identity must be proven to the officer by the testimony of two credible witnesses, in which case the officer should use the following form:

State of, County of, ss.

Be it remembered that A. B. this day, appeared before the undersigned (name and official character of officer taking acknowledgement), and C. D. and E. F., both of in the county of, state of, two witnesses, having been by me first duly sworn, depose and say, that the said A. B. is the person whose name is subscribed to the within and foregoing deed as a party thereto, and that said witnesses subscribed their names to such instrument as witnesses thereof, and the said A. B. then and there acknowledged that he executed and delivered the same, as his free act and deed, for the uses and purposes therein contained.

In witness whereof, I have hereunto set my hand and affixed my official seal at my office in county this day of

My commission as a notary public expires on

(Corporation Form of Certificate.)

State of, County of, ss.

On this day of, A. D. 19..., before me appeared, to me personally known, who being by me first duly sworn, did say that he is the president (or other officer) of (naming the corporation), and that the seal affixed to the foregoing instrument is the corporate seal of said corporation, and that said instrument was signed and sealed in behalf of said corporation by authority of its board of directors; and said acknowledged said

instrument to be the free act and deed of said corporation.

In witness whereof, I have hereunto set my hand and affixed my official seal the day and year aforesaid.

My commission expires on the day of, 1.....

(Seal)

(Signature and Title.)

In case the corporation has no seal, omit the words "the seal affixed to said instrument is the corporate seal of said corporation and that," and add at the end of the affidavit clause the words, "and that said corporation has no corporate seal."

LAWS OF MONTANA

Relative To

TAXES AND CONVEYANCES.

Prepared expressly for Montgomery's Real Estate and Legal Directory, June 1, 1907, by McConnell and McConnell, of Helena.

Taxes.

Due and payable to the county treasurer prior to the 30th day of November, annually. Delinquent 30th day of November, annually.

All property in this state except public property and property for beneficent purposes, is subject to taxation. Such taxes are a lien upon the property from the first Monday of March of each year, which lien has the effect of an execution levied on all such as are delinquent after the 30th day of November, after which a penalty of 10 per cent is added. The delinquent tax list is published in some newspaper on or before the last Monday of each year, and in not less than twenty-one and not more than twenty-eight days after the first publication sale of the real estate is made, subject to redemption within thirty-six months from date of sale. The purchase money draws interest at one per cent per month from the date the taxes become delinquent. The purchaser is entitled to a tax deed at the end of the thirty-six months, but must give thirty days' notice to the owner or occupant of the property. Taxes are assessed to the party in whose name the property stands of record on the first Monday of March of each year. A tax is levied upon direct and collateral inheritance.

Conveyances.

No witnesses nor private seals necessary to the validity of a deed.

Husband and wife should join in all conveyances. A married woman acknowledges in the same manner as an unmarried one, and relinquishes her right to dower by joining with her husband in the conveyance.

(Form for Husband and Wife.)

State of, County of, ss.

On this day of, in the year, before me,, a notary public, personally appeared and, his wife, known to me to be the persons whose names are subscribed to the within instrument, and acknowledged to me that they executed the same.

In witness whereof, I have hereunto subscribed my name and affixed my official seal, the day and year last above mentioned.

(Seal)

(Signature and Title.)

(Form for Corporation.)

State of, County of, ss.

On this day of, 19.., before me, a notary public, personally appeared, known to me to be the president (or secretary) of (naming the corporation), and acknowledged to me that such corporation executed the same.

In witness whereof, etc.

LAWS OF NEBRASKA

Relative To

TAXES AND CONVEYANCES.

Prepared expressly for Montgomery's Real Estate and Legal Directory, May, 1907, by Tibbets, Morey & Fuller, Real Estate and Corporation Lawyers, of Hastings, Nebraska.

Taxes.

Real estate is assessed once in four years, at its actual value, as a basis of valuation for taxation. Such assessment is subject to annual amendment to cover improvements. Taxes are levied in June of each year; become a lien October 1st, and become delinquent May 1st of the following year, after which time they bear ten per cent interest. The rate of taxation is fixed by state board, on basis of one-fifth of the actual valuation. Lands are sold in November of each year for delinquent taxes. Two years thereafter (and until deed issued) are allowed the owner or lienor of such lands for redemption. Thereupon, and at any time within three years thereafter, if not redeemed, treasurer's deed may issue. Instead of taking deed, or upon the surrender of the same, the tax-purchaser may foreclose his lien, at any time within three years after the expiration of such redemption period. The owner of land, in such case, has an additional two years, after such foreclosure sale, to redeem therefrom. If the tax-purchaser fail to take out deed, or to commence foreclosure proceedings, within five years from such tax-sale, his lien becomes barred. If the tax-sale be to a city, county or village, foreclosure proceedings may be commenced immediately. After action is commenced, the land owner becomes liable for court costs, taxes, interest at 15 per cent, and 10 per cent at-

torney fee on amount of decree.

Conveyances.

Deeds are required to be attested by at least one witness and to be acknowledged. Private seals are not required. Dower and courtesy are abolished. If executed in sister state, such execution may be according to the laws of this state, or of such sister state.

Conveyance of homestead is void, unless signed and acknowledged by both husband and wife. Both should join in all conveyances. An acknowledgement within the state may be before notary public, justice of the peace, judge or clerk of court; within a sister state, before any officer authorized by the laws of such sister state. If attested by the seal of such officer, no further authentication required. If such officer have no seal, then a certificate of magistracy, under the seal of proper certifying official, must be attached, verifying the signature of such officer and stating that such execution and acknowledgement are in conformity to laws of such sister state; if executed in foreign country, may be made in accordance with the laws of such country, and acknowledged before notary public or consul or other representative of the United States attested by his seal. All officials taking acknowledgements should give date of the expirations of commissions. No separate examination of husband and wife is required in any case.

Following is sufficient form:

State of, County of, ss.

On this 1st day of June, 1903, before me (here insert name and title of officer) in and for said county, personally appeared John Doe and Jane Doe, his wife, to me personally known to be the identical persons described in, and whose names are affixed to the foregoing instrument as grantors, and they severally acknowledged the same to be their voluntary act and deed.

In witness whereof, I have hereunto set my hand and official seal at in said county, the day and year last above written.

(Seal)

(Signature and Title.)

My commission will expire, 19...

Corporations may convey by deed, executed by president, or presiding officer of board of directors, attested by corporate seal.

(Form of Acknowledgement of Corporation Deed.)

State of, County of, ss.

On this 1st day of June, 1903, before me, Charles Smith, a notary public, duly appointed and qualified, in and for said county, personally appeared John Smith, president of (name of corporation) to me personally known to be the identical person whose name, as president of said (name of corporation), is affixed to the foregoing instrument, and he acknowledged the same, and the execution thereof, to be the free and voluntary act and deed of said corporation, and of himself as such officer.

In witness whereof, etc.

LAWs OF NEVADA

Relative To

TAXES AND CONVEYANCES.

Prepared expressly for Montgomery's Real Estate and Legal Directory, May 11th, 1907, by Chas. B. Henderson, of Elko, Nev.

Taxes.

Taxes are assessed between the date of the levy and the 1st Monday in September, in each year, on an actual cash value basis, and become a lien on real property the day they are levied. They are due and payable between the 1st Monday in November, and the 1st Monday in December, annually, to the ex-officio tax receiver.

If not paid they become delinquent at the close of official business on the 1st Monday in December of each year, after which date a penalty of 10 per cent is added. A list of delinquent taxes must be completed by the second Monday in December each year, and the auditor shall immediately cause a copy thereof to be printed in at least one newspaper published in his county, for not less than one, nor more than four weeks. And if no newspaper be published in the county, then a copy of said list shall be posted by the auditor in at least five conspicuous places within the county. The cost of publication is charged to the delinquent tax payer.

On the third Monday in January next succeeding second Monday in December, the treasurer makes out in duplicate a certificate, dated the day of sale, stating (when known) the name of the person assessed, a description of the land sold, the amount paid therefor, that it was sold for taxes, giving amount and year of assessment, and specifying the time when the purchaser will be entitled to a deed, if the property is not sooner redeemed.

Six months are allowed within which to redeem after sale, at the expiration of which period, if property has not been redeemed, a tax deed issues and title becomes absolute after sale under judgment of the court. On all delinquent taxes which exceed the sum of three hundred dollars the district attorney must bring suit.

Conveyances.

Witnesses and private seals are not necessary to the validity of a deed.

Husband and wife must join in conveying a homestead, whether a declaration thereof has been filed or not, but the husband's name will suffice in conveying community or separate property. A married woman can convey her own separate estate without the consent of her husband, but she must acknowledge such conveyance separate and apart from her husband and the certificate must state that fact. Her deed must be acknowledged; it cannot be proved by a subscribing witness.

(Form of Acknowledgement for Individuals.)
State of Nevada, County of Elko, ss.

On this day of, A. D. 190..., personally appeared before me, a notary public, in and for said county, personally known to me to be the person described in, whose name subscribed to, and who executed the foregoing instrument, and who personally acknowledged to me that he executed the same freely and voluntarily, and for the uses and purposes therein mentioned.

In witness whereof, I have hereunto set my hand and affixed my official seal, the day and year last above written.

.....
Notary Public.

(Form for Husband and Wife, Jointly.)
State of Nevada, County of Elko, ss.

On this day of, 190..., personally appeared before me,, a notary public, in and for said county,, and, his wife, whose names are subscribed to the foregoing instrument as parties thereto, personally known to me to be the persons described in and who executed the foregoing instrument, and who acknowledged to me that they executed the same freely and voluntarily, and for the uses and purposes therein mentioned.

And the said, wife of the said, having been by me first made acquainted with the contents of said instrument, acknowledged to me, on examination apart from and without the hearing of her husband, that she executed the same freely and voluntarily, and for the uses and purposes therein mentioned, without fear or compulsion, or undue influence of her husband, and that she does not wish to retract the execution of the same.

In witness whereof, I have hereunto set my hand and official seal the day and year last above written.

.....
Notary Public.

(Corporate Form.)
State of Nevada, County of Elko, ss.

On this day of, 1903, before me,, a notary public in and for said Elko County, personally appeared and, known to me to be the president and secretary respectively of the corporation described therein, and who personally acknowledged to me that they executed the within and annexed instrument as the free act and deed of said corporation, and that such corporation executed the same freely and voluntarily and for the uses and purposes therein mentioned.

In witness whereof, I have hereunto set my hand and affixed my official seal, the day and year first above written.

.....
Notary Public.

It is not necessary for a notary public to state in his certificate the date of expiration of his commission.

LAWs OF NEW HAMPSHIRE
Relative To
TAXES AND CONVEYANCES.

Prepared expressly for Montgomery's Real Estate and Legal Directory, May 1st, 1907, by Streeter and Hollis, 77 N. Main Street, Concord.

Taxes.

Invoice of all taxable polls and estates taken by selectmen or assessors annually in April. Description under oath of all taxable real estate required before April 15. Assessed for the year following April 1 upon the invoice taken in that month. Due and payable on or before December 1, in one installment. Delinquent thereafter.

Ten per cent interest collectible as incident thereto. Suffrage suspended. Distress of goods and chattels. For want of goods and chattels upon which to make distress, body may be taken and committed to jail until payment of tax, cost of commitment and charges of imprisonment. In the absence of owner, or in case of death, there being no personal property liable to distress, or in case of the refusal of owner to expose such goods and chattels for distress, or in case tax not paid by January 1 next after assessment, the land may be sold.

Notice of sale to be given by posting advertisements thereof in two or more public places in the town where such sale is to take place at least six weeks before such sale; such notice to contain the name of owner or person to whom the land is taxed, name of occupant, if any, amount of tax, and the place, day and hour of sale. The sale shall be at auction in some public place in town where land lies between the hours of 10 a. m. and 6 p. m., and shall be of so much of the land as will pay the tax and incidental expense. Within ten days after sale sworn account of sale and charges, together with copy of notice posted and affidavit that it was posted, to be delivered by collector to town clerk, who shall record the same. Purchaser within thirty days of sale to notify mortgagees of record of sale, purchase price and cost of notifying them, such notice to be in writing and served in hand or left at last usual place of abode of those within the state, and by mailing to last known address of those without the state.

Any person interested with others in such land may pay his proportion of the tax, and residue shall be sold, or if sold such person may redeem his share of the land by paying his proportion of the tax, cost and interest. Redemption possible at any time after sale before deed given by paying, or tendering to collector, his administrator, or in his absence tendering at his usual place of abode, the amount of tax, costs of notifying mortgagees, if any, and 12 per cent interest on the whole from time of sale to time of such tender. Any tax paid by purchaser subsequent to the sale, with interest thereon, shall be paid by the person so redeeming, and on demand such sum to be paid to purchaser. In case of tender made in absence of the collector, at his house, the money so

tendered shall be left, with notice of said tender with the town clerk who shall make it a matter of record, give receipt for the money and be paid his fees by person so tendering. If not redeemed as above the deed (prescribed by statute) issues at the request of purchaser two years after the sale. The title thereupon becomes absolute if all the requirements of the statute have been complied with, same requirements as to sale and subsequent proceedings in proceeding against real estate owned by non-residents, but different notice of such sale necessary.

Taxes become a lien on real estate April 1, the date as of which all taxes are assessed. Such lien does not expire until one year (and with respect to highway taxes not until two years) from the first of July next following such assessment. During the year and month in which such lien is in force an attaching creditor or a purchaser takes real estate on which taxes are unpaid subject to that lien. Such purchaser has his action over against the grantor, but such property may be taken and sold as against the owner after the expiration of such lien.

(INHERITANCE TAX).

A tax of five per cent. is imposed on all real and personal property passing by inheritance, will, or gift to take effect on the grantor's death, to any person in trust or otherwise, other than to or for the use of the father, mother, husband, widow, lineal descendant, brother, sister, adopted child, lineal descendant of any adopted child, wife, or widow of a son or husband of a daughter of a decedent, or to or for charitable, educational, or religious bodies in whose hands such property will be exempt by law from taxation, or to a city or town in this State for public purposes. The tax applies to bonds and stocks physically within the State belonging to a non-resident. The tax is a lien on all real estate of the deceased till paid. The probate court has jurisdiction of all questions relating to the tax.

Transfers of stock in national banks in this State, or of stock in domestic corporations belonging to a deceased non-resident, shall not be made until any such tax payable thereon is satisfied, and depositaries of securities belonging to a deceased non-resident are required to notify the state treasurer before delivering up the securities to a foreign executor or administrator.

Conveyances.

Every deed, mortgage and other conveyance of real estate, every lease to run for more than seven years from the making thereof, and every power of attorney to convey real estate should be signed, sealed, attested by two or more witnesses, acknowledged before a justice of the peace, notary public, commissioner, minister or consul of the United States, and recorded at length in the registry of deeds in the county in which the land lies. A scroll is not a sufficient seal. The magistrate need not certify identity of grantors nor date of expiration of his commission, but if a justice without the state his official character should be authenticated by secretary of state or clerk of a court of record. Assignments of mortgages need not be executed with above formalities nor recorded, and mortgages may be dis-

charged by a simple recital of satisfaction and discharge on the back thereof, signed by the mortgagee or assignee and recorded on the margin of the record of the mortgage.

Husband and wife should join in every conveyance, except in cases where such conveyance is of property in which they have no beneficial interest. In cases where one conveys in the capacity of trustee such capacity being created by act of private parties it is best that the other should sign.

(Form.)

"And I,, wife (husband) of the said, in consideration aforesaid, do hereby relinquish my right of dower (courtesy) in the before mentioned premises.

And we and each of us do hereby release all rights of homestead secured to us or either of us, by Chapter 138 of the Public Statutes of New Hampshire, or any other statute of said state.

In witness whereof, we have hereunto set our hands and seals this day of, in the year of our Lord, 19...

Signed, sealed and delivered in the presence of us. L. S.

. L. S.
.
.

State of, ss. A. D. 19..

Personally appeared the above named and acknowledged the foregoing instrument to be their free act and deed.

Before me. (Official Character.)

Any public or private corporation authorized to hold real estate may convey the same by an agent (should be some principal officer) appointed by vote for that purpose.

(Form of Acknowledgement.)

State of, ss. A. D. 19..

Personally appearing the above named president (other principal officer or agent), and acknowledged the foregoing to be the voluntary act and deed of the Company.

Before me. (Official Character.)

LAWS OF NEW JERSEY
Relative To
TAXES AND CONVEYANCES.

Prepared expressly for Montgomery's Real Estate and Legal Directory, June 11th, 1907, by S. H. Pennington of Newark, N. J.

Taxes.

Assessment is made in the spring as of May 20th and is supposed to be upon an actual value basis, although it is in many instances lower. Tax bills

sent out about October 20th and are due December 25th.

Taxes are due and payable in one installment to the receiver of taxes if city property; to the collector of taxes if township property. No discount allowed for prepayment unless so provided by municipal ordinance.

Taxes on real estate on and after December 20th of each year are a first lien and paramount to all prior or subsequent alienations and descents or encumbrances, except subsequent taxes. Taxes on real property in arrear on September 1st of year following the levy are required by law to be enforced by sale, of which public notice must be given and the property sold may be redeemed within two years from date of sale.

Conveyances.

Witnesses and private seals are not necessary to the validity of conveyances of real estate.

Husband and wife must join in all conveyances of real estate, except where one of the parties is in an asylum or is incapacitated in some other way, in which event an order of the court authorizing one grantor to convey is obtained.

Wife's acknowledgement must be taken separate and apart from husband as indicated in following form:

State of New Jersey, County of, ss.

Be it remembered, that on this day of in the year of our Lord nineteen hundred and, before me,, a in and for said county, personally appeared and, his wife, who, I am satisfied, are the grantors mentioned in the within deed, and to whom I first made known the contents thereof, and thereupon they acknowledged that they signed, sealed and delivered the same as their voluntary act and deed, for the uses and purposes therein expressed; and the said, being by me privately examined, separate and apart from her husband, acknowledged that she signed, sealed and delivered the same as her voluntary act and deed, freely, without any fear, threats, or compulsion of her said husband.

(Proof by Subscribing Witness.)

(Proofs of deeds must be made before an officer authorized to take acknowledgements—not affidavits.)

State of, County of, ss.

Be it remembered that on this second day of January, A. D. 19... before me (here insert name and title of officer), personally appeared, who being by me duly sworn according to law, on his oath saith, that he saw the within named grantor, sign, seal and deliver the within indenture, as his voluntary act and deed and that he the said subscribed his name to the same, at the same time, as an attesting witness.

In witness whereof, I have hereunto set my hand and affixed my official seal the day and year aforesaid. (Signature and Title.)

The deed of a corporation must be executed by an officer with express authority.

The form is as follows:

"In witness whereof, the said (the corporation) hath caused its corporate seal to be affixed and its president (or other executive officer) to sign his name to these presents the day and year first above written."

(Proof of Deed by Corporation.)

(The proof must be made by the subscribing witness. It is best that this should be the secretary, and it should be some one familiar with the seal.

State of, County of, ss.

Be it remembered, that on the day of, in the year of our Lord one thousand nine hundred and before me, a master of the court of chancery of the State of New Jersey, personally appeared, to me known, who being by me duly sworn according to law, on his oath doth depose and say: That he is (the secretary, or is acquainted with the seal) of (the corporation), the grantors in the foregoing deed named; that the seal affixed to the said deed is the corporate seal of the said (corporation); that it was so affixed by order of the said (corporation) that is the (President or other executive officer) of the said corporation, that he saw the said as such sign the said deed, and heard him declare that he signed, sealed and delivered the same as the voluntary act and deed of the said by their order; and that this deponent signed his name thereto, at the same time as a subscribing witness.

Subscribed and sworn before me, the day and year above written.

On deeds made outside of New Jersey a certificate under the seal of the *state wherein made* or some court of record is required, that officer taking acknowledgement was duly qualified and authorized by the laws of that state to take the acknowledgements and proofs of deeds or conveyances for lands, tenements or hereditaments in that state.

LAWS OF NEW MEXICO
Relative To
TAXES AND CONVEYANCES.

Prepared expressly for Montgomery's Real Estate and Legal Directory, June 10th, 1907, by Reid & Hervey of Roswell, N. M.

Taxes.

All property, real and personal, except such as is exempt from taxation, is assessed March 1st each year at its true market value. Tax becomes due and payable one-half on the first of August and the other one-half on January first following.

As between vendor and purchaser one half becomes a lien on January 1st, and the other half on July 1st.

Taxes are payable to the county collector and treasurer and become delinquent, one-half on January 2d and other one-half on June 2d. Penalty of one per cent attaches on January 2d and June 2nd, and further penalty of four per cent on February 2d and July 2d. Advertised within 90 days after delinquency for a term of four weeks in newspaper and also by posting notice. Notice also published in case tax exceeds \$25, that collectors will apply to district court for judgment.

Lands are sold for taxes at public auction and the owner is allowed three years from date of sale in which to redeem. If not redeemed within that time, tax deed issues.

Conveyances.

No witnesses needed. No scoll or seal necessary except for corporations. Husband and wife need not join in conveyances of property acquired prior to marriage nor of property acquired during coverture by gift, donation, devise or descent. Have community system of property law similar to California. The husband is the head of such community and can deed land for valuable consideration without wife joining in deed when title stands in his name. When title stands in wife's name there is a presumption that it is her separate estate.

In case husband is *non compos mentis* or in penitentiary for more than one year or has abandoned wife and departed from territory, the wife, upon application to the court, may become the head of the community.

The law does not require a notary public to state the date on which his term of office expires.

(Form of Acknowledgement for Husband and Wife.)

Territory of New Mexico, County of, ss.

On this day of, before me personally appeared and, his wife, to me known to be the persons described in and who executed the foregoing instrument, and acknowledged that they executed the same as their free act and deed.

In testimony whereof, etc.

(Seal)

(Signature and Title.)

(Form of Acknowledgement for Corporation.)

Territory of New Mexico, County ofss.

On this day of before me appeared A. B., to me personally known, who being by me duly sworn, did say that he is the president (or other officer or agent of the corporation or association) of (describing the corporation or association), and that the seal affixed to said instrument is the corporate seal of said corporation (or association), and that said instrument was signed and sealed in behalf of said corporation (or association) by authority of its board of directors (or trustees), and said A. B. acknowledged said instrument to be the free act and deed of said corporation (or association).

(Seal)

(Signature and Title.)

LAWs OF NEW YORK
Relative To
TAXES AND CONVEYANCES.

Prepared expressly for Montgomery's Real Estate and Legal Directory, June 1st, 1907, by John T. Booth, of 271 Broadway, New York.

Taxes.

The general laws of the state relating to taxation are contained in what is known as the "Tax Law," which was enacted in 1896.

This law applies generally to all parts of the state, except the City of New York, in which many of the provisions of the tax law are modified by the Greater New York charter, particularly as to time and mode of assessment and the time when taxes are payable.

All real property within the state, and all personal property situated or owned within the state, is taxable, unless exempt from taxation by law. Real estate is taxable in the city, town or district where it is situated, and personal property in the city, town or district where its owner, if a resident of the state, resides.

Non-residents of the state doing business in the state are taxed on the capital invested in such business as personal property at the place where such business is carried on.

In the City of New York, the assessment rolls of all real and personal property are made up between September 1st and December 1st. The rolls or tax books are open between the second Monday of January and the 31st of March during which time applications may be made to correct assessments. Taxes are payable on October 1st following and up to December 1st, after which interest accrues. If not paid by January 15th, warrants for their collection will be issued, under which property may be levied upon.

In other parts of the state, outside of the City of New York, the assessment rolls are made up between May 1st and July 1st, and are open for correction from August 1st to the third Tuesday of August. Taxes are payable on or before February 15th following.

Corporations are taxable for state purposes, and are also taxable in the cities or towns in which they are located. The state tax is comparatively small and is based upon the rate of dividends paid, if any, or if not, upon the appraised value of the capital stock.

Corporations engaged in manufacturing within the state are exempt from the state tax to the extent of the amount of their capital employed in manufacturing.

Corporations are required to file reports with the state comptroller on or before November 15th in each year, upon which report is based the state taxes.

In the City of New York, corporations must file with the city tax commissioners between the sec-

ond Monday of January and the 31st of March statements upon which is based their city taxes.

Domestic corporations are required to pay an organization tax of one-twentieth of one per cent when incorporating. Foreign corporations doing business in the state are required to pay a license fee of one-eighth of one per cent on the amount of capital invested within the state.

Property passing by will or the law of descent or distribution, is subject to certain taxes varying from one to five per cent according to the amount of the estate, and the degree of relationship. This tax is fixed in the proceedings in the surrogate's court, in which the estate is administered.

Conveyances.

A deed of conveyance must be made under seal, and to entitle it to be recorded it must be acknowledged. No witness to the deed is necessary. The seal may be either a wafer, or a scroll of the letters "L. S." or the word "seal" may be written.

A deed of conveyance made by a married man must be joined in by his wife, in order to transfer the wife's right of dower.

A married woman may convey real estate owned by her without her husband joining in the deed.

In conveyances made by husband and wife, the wife need not make a separate acknowledgement apart from her husband; both may join in the same acknowledgement.

The following is a correct form of acknowledgement by an individual or individuals:

State of, County of, ss:

On this day of in the year one thousand nine hundred and, before me personally came (and) to me known and known to me to be the individual.. described in and who executed the foregoing instrument, and he (severally) acknowledged to me that he executed the same.

The following is the proper form of acknowledgement of a corporation:-

State of, County of, ss:

On the day of in the year of.. .., before me personally came, to me known, who, being by me duly sworn, did depose and say, that he resided in; that he is the (president or other officer) of the (name the corporation), the corporation described in, and which executed the above instrument; that he knew the seal of said corporation; that the seal affixed to said instrument was said corporate seal; that it was so fixed by order of the Board of Directors of the said corporation, and that he signed his name thereto by like order.

It is not necessary for a notary public to state in his certificate of acknowledgement the date of expiration of his commission.

LAW OF NORTH CAROLINA
Relative To
TAXES AND CONVEYANCES.

Prepared expressly for Montgomery's Real Estate and Legal Directory.

Taxes.

Due and payable prior to first Monday in September, annually. Delinquent first Monday in September, annually.

The lien of the state, county and municipal taxes attaches to all real property subject to such taxes on the first of June, annually. All personal property subject to taxation shall be liable to be seized and sold for taxes. All taxes are due on the first Monday in September, in each year. If the party charged have personal property of the value equal to the tax against him, the sheriff or tax collector shall seize and sell the same as he is required to sell other property under execution. If the party charged has not personal property to be found in the county of sufficient value, the real estate of the delinquent shall be levied upon and sold. A sale is made to the person who will pay the amount of taxes with all of the expenses for the smallest part of the land. The delinquent, his agent or attorney, may retain possession of the property for twelve months after sale, and within that time redeem it by paying or tendering purchaser the amount paid by him and 20 per cent in addition thereto. Personal property must be exhausted before the sheriff can levy for taxes upon real estate. Thirty days before the sale of the land of a delinquent, the sheriff shall give him personal notice, if he be in the county; if not, he shall give his agent notice, if there be one, and shall mail a notice to delinquent if his address can be ascertained. In other cases he shall make publication in a newspaper. If the delinquent resides out of the county, and his address be known, the sheriff shall, within one month after sale, mail him a notice of the sale and date thereof, of the name and address of the purchaser, of the sum bid, and of the amount of taxes and costs to be paid by him, as the conditions of his redemption. Lands of a minor, lunatic or person *non compos mentis*, are exempt from sale for taxes. If no one will pay the tax for a portion of the land, the state shall become the purchaser. The delinquent, his agent, or attorney, may redeem the property within twelve months after the sale by tendering the purchaser the amount paid by him and 20 per cent in addition.

Conveyances.

All deeds and instruments affecting the rights of any married woman in real estate must be executed by both husband and wife, and due proof or acknowledgement thereof made as to the husband and due acknowledgement thereof must be made by the wife, and her private examination touching her voluntary assent thereto, taken separate and apart from her husband. Both husband and wife must

execute the same instrument. The husband's written indorsement of assent to the wife's execution of an instrument is not sufficient.

The private examination of the wife may be taken by any official authorized by the laws of this state to take the proof and acknowledgement of deeds and other instruments. Such examination and certificate thereof must conform to the laws of this state. It is the duty of the official, when taking the private examination of the wife, "to explain the same to her, and see that the provisions of the statute are strictly complied with;" a failure to do this vitiates the deed. If the deed conveys husband's lands, it should contain a clause releasing dower by the wife, and should be signed by her.

A scroll is a sufficient seal.

(Form of Acknowledgement for Husband and Wife.)

I, (here give name of official and his official title), do hereby certify that (here give names of grantors whose acknowledgement is taken) personally appeared before me this day and acknowledged the due execution of the foregoing (or annexed) instrument, and the said (here give name of the married woman), wife of (here give name of husband), being by me privately examined, separate and apart from her said husband, touching her voluntary execution of the same, doth state that she signed the same freely and voluntarily, without fear or compulsion of her said husband or any other person, and that she doth still voluntarily assent thereto.

Witness my hand (and when an official seal is required by law add) and official seal this day of, A. D.

(L. S.)

(Signature of Official.)

(Form for Corporation.)

This is to certify, that on the day of19.., before me personally came (pres., v-pres., or secy.), with whom I am personally acquainted, who, being by me duly sworn, says that is the president (or v.-pres.) and is the secretary of the the corporation described in and which executed the foregoing instrument; that he knows the common seal of said corporation; that the seal affixed to the foregoing instrument is said common seal, and the name of the corporation was subscribed thereto by the said president (or v.-pres.), and that said president (or v.-pres.), and secretary subscribed their names thereto and said common seal was affixed, all by order of the board of directors of said corporation, and that the said instrument is the act and deed of said corporation.

(Signature and Title.)

LAWS OF NORTH DAKOTA
Relative To
TAXES AND CONVEYANCES.

Prepared expressly for Montgomery's Real Estate

and Legal Directory, June 17, 1907, by Rourke, Kvello & Adams, of Lisbon, N. D.

Taxes.

By uniform rule taxes on both real and personal property are assessed as of April 1st, are due and payable in one installment, to the treasurer on December 1st, and as between grantee and grantor become a lien on real estate December 1st.

Real property taxes, if unpaid, become delinquent March 1st on which date a 3 per cent penalty is added. Additional penalties of 3 per cent April 1st and June 1st following, and on November 1st following, if still unpaid, a further penalty of 5 per cent attaches.

After publication of delinquent lists in a newspaper for three consecutive weeks, the first publication to be not less than nineteen days prior to date of sale, all real estate is sold for non-payment of taxes on the first Tuesday of December of each year at public auction, to the bidder who will pay the total amount of taxes and costs and who will agree to accept the lowest rate of interest from the date of sale on the amount of such taxes, penalties and costs so paid by him, not exceeding 24 per cent per annum.

Personal property taxes, if unpaid, become delinquent March 1st on which date a 5 per cent penalty is added together with 1 per cent per month interest, on the amount until paid. Three years are allowed in which to redeem land from tax sale, at the end of which period, if unredeemed, a tax deed will issue, provided ninety days notice of expiration of redemption period has been given but no deed will issue until after notice. Title to property becomes absolute three years after deed has been recorded. Taxes are a perpetual lien upon real estate after they become due. A tax deed is conclusive evidence of the truth of all the facts therein recited, and prima facie evidence of the regularity of all proceedings from the valuation of the land by the assessor up to the execution of the deed. The sale of land for taxes is not invalid on account of such lands having been listed or charged on the duplicate in any other name than that of the rightful owner.

The right of the purchaser at tax sales cease absolutely and are deemed forfeited and extinguished six years from and after the date of the certificate, unless possession is taken or a tax deed executed and delivered prior thereto.

Conveyances.

No witnesses nor private seals necessary.

Notaries must give in their certificates the date of the expiration of their commission.

The wife need not join in a conveyance of land belonging to her husband, nor is it necessary that the husband shall join in conveyance of wife's land, provided in either case that the land is not a homestead.

(Certificate in case of Natural Persons.)

State of, County of, ss:

On this day of in the year
before me personally appeared, known
(or proved to me on the oath of) to be

the person who is described in, and who executed the within instrument and acknowledged to me that he (or they) executed the same.
(Seal) (Signature and Title.)

My commission expires 19..
(Form for Corporation.)

State of County of ss.

On this day of in the year, before me (here insert the name, and title or quality of the officer) personally appeared known to me (or proved to me on the oath of), to be the president (or the secretary) of the corporation that is described in and that executed the within instrument, and acknowledged to me that said corporation executed the same.

Witness my hand and seal this day of 19..

(Seal) (Signature and Title.)

My commission expires, 19..

LAW OF OHIO

Relative To

TAXES AND CONVEYANCES.

Prepared expressly for Montgomery's Real Estate and Legal Directory, May 21st, 1907, by Morse, Tuttle & Harper, of Cincinnati, O.

Taxes.

The lien of the state for taxes levied for all purposes in each year attaches to real estate on the day preceding the second Monday of April annually. The assessment is made theoretically upon the actual cash value of the property, but practically upon a valuation of about 66 per cent of the real or market value.

Conveyance of real estate made after the day preceding second Monday in April is subject to taxes payable in the following June and December and in June of the following year, unless exempted from the warranty clause.

Taxes are due and may be paid in full to the treasurer of the county on or before December 20th of each year; or one-half be paid on or before December 20th and the other half on or before the 20th of June following, at the option of the owner. No discount allowed for prepayment. If unpaid, taxes become delinquent on December 21st and June 21st. If taxes payable in December are not paid or collected by distress or otherwise prior to the February settlement, a penalty of 15 per cent thereon shall be added to such half year taxes on the duplicate, and the same rule applies to taxes payable in June annually, if not paid or collected previous to the August settlement. All real estate delinquent for payment of taxes is advertised for sale between December 20th and the third Tuesday in January next, and on said last date are offered for sale at the office of the County Treasurer. Two years are allowed in which to redeem property from sale for delinquent taxes, six

months in the case of forfeited taxes, at the end of which periods, if not redeemed, tax deed issues and title is supposed to be vested absolutely in the purchaser. But many sales are set aside because of irregularities in procedure, and a tax title cannot really be considered absolute until adverse possession has been had for at least 21 years.

Conveyances.

Private seals have been abolished.

There must be two subscribing witnesses to the signature of each grantor.

Husband and wife have contingent dower interest in all real estate owned by the other, and must join in all conveyances, releasing right of dower as facts demand; that is, wife releases her contingent right of dower in real estate owned by husband, and conversely. In taking the acknowledgement no separate examination of the wife is necessary.

(Form for Husband and Wife.)

State of Ohio, County of, ss:

Be it remembered, that on this day of in the year of our Lord nineteen hundred and, before me, the subscriber, a notary public in and for said county, personally came John Smith and his wife, the grantors in the foregoing deed and acknowledged the signing thereof to be their voluntary act and deed for the uses and purposes therein mentioned.

In testimony whereof, I have hereunto subscribed my name and affixed my notarial seal on the day and year last aforesaid.

(Signature)

(Title)

(Corporation Form)

State of, County of, ss:

Be it remembered that on this day of in the year of our Lord nineteen hundred and, before me, the subscriber, a notary public in and for said county, personally came (name of corporation) by, its president, and, its secretary, thereunto duly authorized, the grantor in the foregoing deed, and acknowledged the signing thereof to be its voluntary act and deed for the uses and purposes therein mentioned.

In testimony whereof, I have hereunto subscribed my name and affixed my notarial seal on the day and year last aforesaid.

(Seal) (Signature)

(Title)

Acknowledgement may be made before a notary public, justice of the peace, clerk of the court of Common Pleas, and commissioners of deeds for various states residing within the state of Ohio. It is not necessary for a notary public when taking an acknowledgement to state in his certificate the date of expiration of his commission.

LAWS OF OKLAHOMA
Relative To
TAXES AND CONVEYANCES.

Prepared expressly for Montgomery's Real Estate and Legal Directory, June 2, 1907, by Blake, Blake & Low, of El Reno.

Taxes.

Due and payable one-half December 15th, and remaining half prior to June 15th, following. Delinquent December 15th and June 15th. All property is subject to taxation except public property and grounds and buildings of any library, scientific, educational, benevolent or religious institutions, devoted solely to the appropriate objects of such institutions, not exceeding ten acres in extent and not used with a view to pecuniary profit, and the books, papers furniture, scientific and other apparatus pertaining to the above institution; family provisions for one year and family portraits; the improvements upon land, title to which is in the government and lots not deeded.

Stock located in this territory for purposes of grazing acquire actual situs for the purpose of taxation.

Liability for taxes is fixed by the ownership on the first day of March. The assessment begins on the first Monday in March. The assessor's returns must be made on or before the first Monday in May. All property is assessed at its cash value. Taxes become delinquent if unpaid on the 15th day of December and the 15th day of June, one-half on each date following the assessment.

The penalty on delinquent taxes is eighteen per cent. The maximum territorial rate is three (3) mills. The county treasurer is the tax collector. Property sold for taxes may be redeemed by the equitable or real owner in two years from date of sale by paying the tax, penalty, interest and cost. Taxes unpaid first Monday in October, each year advertised by publication and sold after notice for three consecutive weeks. Property conveyed between the first day of March and the 15th day of December taxes to be paid by the grantee. If conveyed between the 15th day of December and the first day of March, taxes to be paid by the grantor.

Purchaser at tax sale may have deed any time after two years, after which time it becomes absolute.

The lien attaches to real property December 15th in the year.

The sale of property for taxes by advertisement applies to realty only. County treasurer may issue tax warrants directed to the sheriff after the 15th day of March for all taxes assessed on personal property and not paid before the second Monday in March without publication.

Conveyances.

Wife may, without consent of the husband convey her separate property. The husband or wife must support consort out of separate property if other has none, and is unable to support self. Property of

each liable to support of other and for right of support may look to consort's property. Transfer in fraud of obligation to support may be set aside under usual conditions.

Separate property of the husband not liable for the debts of the wife contracted before marriage. Tenancy by courtesy and dower abolished by statute. Women have the same legal existence after as before marriage, and for injuries to her reputation, person, property or other natural right may be prosecuted in her own name alone.

Where the title to a homestead is in the husband, and wife voluntarily abandons him for a period of one year, or for any cause takes up her residence out of this territory, he may convey mortgage or contract the same without being joined by her. Same rule applies when title is in the wife's name and husband abandons her.

Husband or wife executing instrument on homestead alone, it is conclusive as to the one executing it and can only be avoided by the one not joining. Husband or wife may make valid contract on separate property without being joined by the other, and every instrument purporting to be an absolute conveyance but subject to a defeasance is deemed a mortgage and must be foreclosed as such.

(Form of Acknowledgement for Husband and Wife.)

Territory of Oklahoma County, ss:

Before me, in and for said county and territory on thisday of, 19....., personally appeared .. and .. to me known to be the identical persons who executed the within and foregoing instrument, and acknowledged to me that they executed the same as their free and voluntary act and deed for the uses and purposes therein set forth.

Witness my hand and seal, etc.

.....
Notary Public.

My commission expires

(Corporation Acknowledgement.)

Territory of OklahomaCounty, ss:

Before me, in and for said county and territory on this day of, 19....., personally appeared, to me known to be the identical person who subscribed the name of the maker thereof to the foregoing instrument as its (attorney in fact, president, vice-president or mayor, as the case may be), and acknowledged to me that he executed the same as his free and voluntary act and deed, and as the free and voluntary act and deed of said corporation for the uses and purposes therein set forth.

Witness my hand and seal, etc.

.....
Notary Public.

My commission expires

Date of expiration of commission must be noted. Failure to do so does not invalidate instrument but subjects notary to fine of not more than \$50.00. Also may exclude instrument from evidence.

LAWS OF OREGON

Relative To

TAXES AND CONVEYANCES.

Prepared expressly for Montgomery's Real Estate and Legal Directory, June 15th, 1907, by Allen & Mulkey, of Portland, Oregon. Frederick W. Mulkey, Chairman of the late State Tax Commission.

Taxes.

All taxable property within the county is assessed for taxation each year by the County Assessor between the first day of March and the first day of October as of the first day of March at its "true cash value."

The improvements on the land and in the surrounding country; the quality of the soil, its convenience to transportation lines, public roads, and other local advantages of a similar or different kind, are taken into consideration in arriving at the value of the land.

True cash value of all property shall be held and taken to mean the amount such property would sell for at a voluntary sale made in the ordinary course of business, taking into consideration its earning power.

Taxes levied in any one year are due and payable on or before the first Monday of April following and if not so paid shall become delinquent, provided however, that if one-half of the taxes against any particular parcel of real property, or the taxes on personal property charged against any individual, be paid on or before the said first Monday of April, then the time for the payment of the remainder of such tax may be extended to and including the first Monday of October next following, but if not then paid the same shall be delinquent. Upon all delinquent taxes there shall be collected from the taxpayer of such taxes for the benefit of the county, ten per centum as a penalty, and interest at the rate of twelve per centum per annum on such taxes from the day they become delinquent, namely, the first Monday of April of the year they were payable, until payment; provided further, that there shall be an allowance of three per centum rebate upon any tax paid on any separate parcel of real property, or upon the personal property charged to any individual, as aforesaid, on or before the fifteenth day of March next prior to the date when such tax would become delinquent if not paid.

All taxes, lawfully levied upon real property, including taxes on personal property charged upon real property, shall be and are a lien upon such real property, from and including the day on which a warrant authorizing the collection of such taxes upon real property is issued, and from and after the time the taxes upon personal property are so charged upon real property, and from and after the time the taxes upon personal property are so charged upon real property, until they should be paid, or until the title shall be vested in the purchaser upon sale for such taxes.

Such liens shall include all costs, penalties, charges

and expenses on, of and concerning such taxes, which by the provisions of law shall be levied, attach or be made.

Such liens shall have priority to and shall be fully paid and satisfied before any and every judgment, mortgage, or other lien or claim whatsoever, except the lien for a tax for a subsequent year, and every certificate of delinquency, sale for taxes or transfer of property under a tax judgment sale shall be deemed to assign to and vest in the holder, purchaser, or transferee, the said lien provided:

The tax upon personal property charged to any individual is charged against real property whenever, after delinquency, in the opinion of the tax collector it becomes necessary to do so in order that such personal property tax be collected, and it becomes a lien on the real property owned by the person owing such personal property tax which such tax collector shall select for the purpose and shall note upon the tax roll opposite such tract or lots so selected the said tax on personal property. Thereafter such tax shall be enforced in the same manner as other real estate tax liens.

All taxes are paid to the sheriff of the county as tax collector.

Any day after the expiration of six months after the taxes charged against real property are delinquent, the tax collector shall have the right and it shall be his duty, upon demand and payment of the taxes, penalty and interest, to make out and issue a certificate or certificates of delinquency against such property which shall bear interest from the date of issuance until redeemed at the rate of fifteen per cent per annum, unless two or more persons shall apply simultaneously for the issuance of a certificate upon the same tract, in which case the tax collector shall require them to bid, and shall issue the certificate to the person offering to take the certificate for the lowest rate of interest thereon.

Any time after the expiration of three years from the first date of delinquency of any tax included in a certificate of delinquency the holder of such certificate may cause summons to be served on the owner of the property described in the certificate, notifying the owner that he will apply to the circuit court of the county in which such property is situated for a decree foreclosing the lien against the property mentioned in such certificate. The proceedings for the foreclosure of all certificates of delinquency shall be commenced within six years from the date of the original delinquency, and not afterwards, and the provisions of the general laws of the state, as to costs and disbursements, shall be applicable to proceedings for foreclosure of the lien under the certificate of delinquency.

After the expiration of three years from the date of delinquency, when any property remains on the tax rolls for which no certificate of delinquency has been issued, the tax collector shall proceed to issue certificates of delinquency on said property to the county, and shall file said certificates when completed with the county clerk; and the tax collector shall thereupon proceed to foreclose in the name of the county the tax liens embraced in such certificates, and the

same proceedings shall be had as when held by an individual. The summons in these proceedings to foreclose shall be served and returned in the same manner as summons in a civil action is served in the Circuit Court.

Real property upon which certificates of delinquency have been issued, may be redeemed at any time before the issuance of a tax deed by payment in legal money of the United States, to the tax collector of the proper county, for the benefit of the owner of the certificate of delinquency against said property, the amount for which the same was sold, together with interest at fifteen per cent per annum thereon from date of delinquency until paid, and also pay the amount of all taxes, penalties, interest, and costs accruing after the issuance of such certificate of delinquency, together with fifteen per cent interest on such payments from the day the same were paid by the holder of such certificate.

Judicial proceedings for the foreclosure of the tax lien conform to proceedings had in civil suit under the general laws for the foreclosure of liens, all rights and privileges of the property owner as defendant being fully safeguarded and protected.

When judgment and decree is made by the circuit court, such judgment, decree or order shall be signed by the judge and a certified copy thereof, together with a list of the property, therein ordered held, shall be delivered to the sheriff of the county, and shall be full and sufficient authority for him to proceed to sell said property according to law for the sale of property as upon execution.

Appeals from the final order, judgment and decree of the circuit court may be taken to the supreme court by giving notice thereof orally in open court at the time of the rendition of the judgement, decree or final order or by giving written notice thereof at any time within thirty days after the rendition of said order, but not afterwards.

The manner of taking and perfecting appeals to the supreme court and the proceedings therein, and the determination and disposal thereof, shall conform to and be governed by the statutes for taking appeals in equitable causes. No appeal shall be allowed from a judgment, decree or final order for sale of lands for taxes unless the defendant taking the appeal shall also deposit with the county clerk, an amount of money equal to the amount of the judgment and costs rendered in such cause by the county court. If, in case the judgment, decree and final order be affirmed on appeal, the supreme court shall direct that the amount so deposited with the county clerk be credited upon the judgment so rendered and execution shall issue for the balance of judgment, damages and costs. If judgment be refused by the supreme court, the clerk shall pay over to the defendant the amount of the deposit.

Every purchaser of a certificate of delinquency shall, before applying for judgment and decree of foreclosure, pay all taxes that have accrued on the property included in said certificate since the issuance of the same, and any prior taxes that may remain due and unpaid on said property.

If any purchaser shall suffer any subsequent tax

to become delinquent, and a subsequent certificate of delinquency to issue on the same property included in his certificate, such first purchaser shall forfeit his rights thereunder to the subsequent purchaser who shall at the time of obtaining his certificate of delinquency shall redeem said first certificate of delinquency outstanding thereon to date of such redemption.

The notice for tax sale pursuant to the real estate tax judgment and decree of the circuit court and order of sale shall be given for ten days successively prior to the date of the sale by posting notice thereof in three public places, in the county, one of which shall be in the office of the tax collector.

Conveyances.

"Deeds executed within the state, must be executed in the presence of two witnesses, who shall subscribe their names to the same as such, and without the state they may be executed according to the laws of such state and be valid here.

Private seal of the grantor, which may be a scroll, is necessary to validity.

Husband and wife must join in all conveyances of the wife's real estate and to bar wife's dower in husband's real property she must join in the deed with her husband and acknowledge the same.

The manner of taking the wife's acknowledgement in all conveyances is the same as if she were unmarried.

The wife's dower is released by inserting a clause in the body of the deed, viz: "including dower and claim of dower."

(Form for Husband and Wife.)

State of County of ss:

This certifies that on this day of A. D. 19.., before me, the undersigned a notary public in and for said county, and state, personally appeared the within named John Smith and Mary Smith, his wife, to me personally known to be the individuals described in and who executed the within instrument and acknowledged to me that they executed the same freely and voluntarily for the uses and purposes therein expressed.

In testimony whereof, I have hereunto set my hand and affixed my seal the day and year in this certificate first above written.

(Seal)

(Signature and Title.)

(Form for Corporation.)

State of Oregon, County of Multnomah, ss.

On this day 190.. before me appeared to me personally known, who, being duly sworn (or affirmed), did say that he is president (or other officer, officers or agent of the corporation) of (describing the corporation), and that the seal affixed to said instrument is the corporate seal of said corporation, and that said instrument was signed and sealed in behalf of said corporation by authority of its board of directors, and said acknowledged said instrument to be the free act and deed of said corporation.

In testimony whereof, I have hereunto set my

hand and affixed my official seal this the day and year first in this my certificate written."

(Title of officer taking acknowledgement.)

(Session Laws 1905, page 115.)

LAWS OF PENNSYLVANIA

Relative To

TAXES AND CONVEYANCES.

Prepared expressly for Montgomery's Real Estate and Legal Directory, May 15th, 1907, by Samuel H. Orwig, of Harrisburg.

Taxes.

Since the Act of February 23, 1866, real estate is exempt from taxation for state purposes, hence assessments are made by local authorities for local purposes, and are not uniform throughout the state. The basis is the adjusted valuation fixed by the local authorities, and the rate varies according to local requirements, limited, however, by general legal restrictions.

Taxes are a lien from the date of assessment. "No county, city, borough, township or school tax levied or assessed shall remain a lien on real estate for a longer period than two (2) years from the time of said levy or assessment, unless the same shall be entered of record in the prothonotary's office of the proper county in which such real estate is situated; and no lien so entered therefor shall remain a lien thereon for a longer period than five (5) years from the date of such entry unless the same be revived and continued by writ of scire facis within said period, and duly prosecuted to judgment, as in the case of judgment liens." Act of May 4, 1889. (This act does not apply to unseated lands.)

"When any duplicate of taxes assessed is issued and delivered to the collection of taxes, it shall be the duty of said collector to give public notice as soon thereafter as can conveniently be done, by at least ten (10) written or printed notices to be posted in as many public places, in different parts of the township or borough, that the said duplicate has been issued and delivered to him; and all persons who shall within sixty (60) days from the date of said notice make payment of any taxes charged against them in said duplicate, shall be entitled to a reduction of five per centum from the amount thereof; and all persons who shall fail to make payment of any taxes charged against them in said duplicate, for six (6) months after notice given as aforesaid, shall be charged five per cent additional on the taxes charged against them, which shall be added thereto and collected by him." (Act June 25, 1885).

Personal property on the premises is primarily liable for the taxes. If the taxes are not paid, and no personal property is available, seated land may be sold for taxes remaining due and unpaid for two (2) years. Unseated land may be sold for taxes remaining due and unpaid for one (1) year. The period of

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redemption in both cases is limited to two (2) years from date of sale.

Tax sales must be advertised by the county treasurer thirty (30) days prior to the day of sale. The time of sale is not uniform throughout the state.

Deed to the purchaser issues immediately and becomes absolute in two (2) years if the land is not redeemed by the payment of taxes and costs, and twenty-five per cent additional.

"Unseated land of minors, sold for taxes, may be redeemed within two (2) years after they respectively come of age. (Sidle vs. Walter, 5 Watts., 389).

In Philadelphia taxes are payable in advance on the first day of January. There is a discount till July 1. After September 1st a penalty is added which increases in amount at later periods of the year. Taxes become delinquent after December 31st, as of the current year. In Pittsburg and Allegheny City taxes are payable in two equal installments, one in March and one in September. If the September installment is paid in March with the March installment, a discount of five per cent is allowed on the September installment. The March installment is payable in March and April without discount. The September installment is payable in September, without discount, if not paid with the March installment. If not paid during these respective months these installments go delinquent and a five per cent penalty is added. After about nine months they are advertised, if not paid, liens are filed in court and proceedings commenced to sell the property.

Conveyances.

A deed conveying real estate becomes effective between grantor and grantee only when signed, sealed and delivered, subject however to liens. Witnesses are not essential to the validity of a deed, but are always a prudent safeguard.

The signatures of husband and wife to the deed bars the wife's dower or the husband's courtesy. The acknowledgement is required by the recording acts in which husband and wife must join. Deeds must be recorded in ninety (90) days after the execution thereof. (Act of May 19, 1893).

No separate acknowledgement by the wife is now required. (Act of April 4, 1901).

"Hereafter every notary public in this Commonwealth shall append to each certificate, attestation, or official notarial act, a statement in plain legible characters in the English language, of the date upon which his commission expires." (Act of April 4th, 1903).

A married woman may, for legal cause, be decreed a femme sole trader, and may then convey her own real estate without the consent of her husband.

(Certificate of Acknowledgement by Husband and Wife.)

State of, County of ss.

Be it remembered that on the first day of January, A. D. 19. . . before me (here insert name and title of official), personally came John Jackson and Mary Y. Jackson, his wife, above named,

and acknowledged the foregoing indenture to be their act and deed, and desired the same to be recorded as such.

Witness my hand and seal, the day and year aforesaid.

(Seal) (Signature and Title.)

(Proof by Subscribing Witness.)

State of, County of, ss.

Be it remembered that on the first day of January, A. D. 19.., before me (here insert name and title of official), duly commissioned in and for said county, personally appeared R. C. Brown, one of the subscribing witnesses to the execution of the above indenture, who being duly sworn (or affirmed) according to law, doth depose and say that he did see John Jackson, the grantor above named, sign and seal, and as his act and deed deliver the above indenture (deed or conveyance), for the use and purposes therein mentioned, and that he did also see George M. Thompson subscribe his name thereunto as the other witness of such sealing and delivery, and that the name of this deponent thereunto set and subscribed as a witness is of this deponent's own proper handwriting.

Sworn (or affirmed) to and subscribed before me the day and year aforesaid.

Witness my hand and official seal.

(Seal) (Signature and Title.)

(Signature of Witness.)

A deed thus duly acknowledged or proved may be offered in evidence without further proof.

A deed by a corporation should be executed by its corporate seal attested by the president and secretary. The proof of execution should be substantially as follows, and may be made by either officer, usually the secretary:

(Certificate of Acknowledgement by a Corporation.)

State of, County of, ss.

Be it remembered that on the day of, A. D. 19.., before me (name and title), personally came John Jones, who, being duly sworn (or affirmed) according to law, doth depose and say that he was personally present and did see the common or corporate seal of the above named (name of corporation) affixed to the foregoing indenture (or deed poll). That the seal so affixed is the common or corporate seal of the said (name of corporation) and was so affixed by the authority of the said corporation as the act and deed thereof. That the above named E. F., is the president of the said corporation, and did sign the said indenture (or deed poll) as such in the presence of this deponent. That this deponent is the secretary of the said corporation, and that the name of this deponent, above signed in attestation of the due execution of the said indenture (or deed poll) is of this deponent's own proper handwriting.

Sworn to and subscribed before me.

(Seal) (Signature and Title.)

(Signature of Secretary.)

Acknowledgements of a corporation may be made by an attorney appointed by such corporation; and

such appointment may be embodied in the instrument so acknowledged in substantially the following form:

The (name of corporation) doth hereby constitute and appoint (name of appointee) to be its attorney for it, and in its name and as and for its corporate act and deed to acknowledge this (name of instrument) before any person having authority by the laws of the Commonwealth of Pennsylvania to take such acknowledgement, to the intent that the same may be duly recorded.

The certificate of such acknowledgement may be in substantially the following form:

I hereby certify that on this day of in the year of our Lord, before me, the subscriber (title of officer taking acknowledgement), personally appeared (name of attorney), the attorney named in the foregoing (name of instrument), and by virtue and in pursuance of the authority therein conferred upon him acknowledged the said (name of instrument) to be the act of the said (corporation's name).

Witness my hand and seal the day and year aforesaid.

LAWS OF RHODE ISLAND
Relative To
TAXES AND CONVEYANCES.

Prepared expressly for Montgomery's Real Estate and Legal Directory, May 20th, 1907, by Clifford S. Tower of Providence, R. I.

Taxes.

Due and payable on date set by board of assessors, usually between July 1 and October 1, annually. Delinquent October 1, annually. Real Estate usually sold for taxes about June 1, following.

The city treasurer of Providence shall perform all the duties and exercise all the powers which by law are imposed and conferred upon collectors of taxes.

Collectors shall collect taxes levied by the time directed by board of assessors for the payment thereof.

Property in this state is assessed for its full valuation and taxes are a lien thereon, whether or not the property changes hands, and even if taxed in the name of a wrong person. The time for payment of taxes varies from spring until fall, being fixed by the warrant to the assessors of taxes for the different towns and cities. Taxes are payable in one installment to either the town or city treasurer or the collector of taxes. If not paid on or before the time fixed for payment interest is due at the rate of 8 per cent. If still unpaid it is customary to sell the property for non-payment of taxes in the spring of the year following their assessment. Sale is made at public auction, to the highest cash bidder, after advertising the property for three consecutive weeks in a newspaper of general circulation, by posting notices in two conspicuous places in the town or city for the

same period and by giving personal notice twenty days before date of sale to all interested in the property. In the case of non-residents a notice must be mailed to their last known place of residence, twenty days prior to date of sale.

At any time within one year from date of sale the owner or anyone else interested in the property may redeem it by paying to the purchaser the purchase price, together with interest at the rate of 20 per cent, and in case an action is brought in regard to said taxes within one year those interested in the property have six months from the final judgment in such action in which to redeem. Tax deed issues as of the date of sale and title to so much of the property as is sold becomes absolute at the expiration of one year, except as in the case above cited.

Where personal property is distrained for taxes notice should be left with the owner thereof, or at his last or usual place of abode, at least five days prior to the sale.

Taxes, both real and personal, are a lien upon the real estate of the person taxed, for two years from the date of assessment, and continue to be a lien thereon while title remains in the assessed.

Conveyances.

Witnesses and seals are not necessary to the validity of real estate conveyances in this state.

Deeds, to be valid as against third parties, must be duly acknowledged before an officer of competent authority, in the form below indicated, and filed for record.

(Form of Acknowledgement for Individual.)

State of Rhode Island, County of Providence, ss:

In on the A. D. 19... before me personally appeared to me known and known by me to be the part... executing the foregoing instrument, and acknowledged said instrument by executed to be free act and deed.

(Signature and Title.)

In order to convey a valid title it is essential that the husband join the wife in a deed of her property therein releasing his curtesy; and that the wife join the husband in a deed of his property releasing her dower. They may, however, release by separate instruments. The same acknowledgement is required of the wife and husband as above given when they respectively release their dower and curtesy.

The wife may convey her property, but it will be subject to her husband's curtesy in case of his survival, provided she has had children born alive by him. The husband may also convey his real estate, but is subject upon his death to his wife's dower.

A married woman may convey her real estate and give a good title thereto without her husband joining her in the deed; provided she has lived in Rhode Island two years without her husband and that he has never lived with her within the state of Rhode Island, but upon his return or upon his coming to the state his rights are restored as respect to such property as she has not conveyed.

(Form for Corporation.)

State of Rhode Island, County of ss:

..... in on this day of
A. D. 19... being the of the company
named as grantor in the foregoing deed, to me
known and known by me to be the party execut-
ing the foregoing instrument personally appeared
before me and acknowledged said instrument by
him executed for and in behalf of said corpora-
tion to be his free and voluntary act and deed
and the free and voluntary act and deed of said
corporation.

.....
.....

Where the corporation has a seal it should be af-
fixed to the instrument and in the following form:

In testimony whereof the said corporation has
hereunto affixed its official seal by its
for this purpose duly authorized, this day
of A. D. 19...

Notaries need not state date of expiration of com-
mission.

LAWs OF SOUTH CAROLINA

Relative To

TAXES AND CONVEYANCES.

Prepared expressly for Montgomery's Real Estate
and Legal Directory, June 1st, 1907, by J. C. Otts, of
Gaffney, S. C.

Taxes.

Taxes must be assessed between the dates of Jan-
uary 1st and February 20th, of each year, on a basis
of 62 1-2 per cent of the actual value of the property
as determined by the Board of Equalization. As be-
tween grantee and grantor they should be paid by
the person holding title January 1st, for that year,
but are a lien on real estate after the personal prop-
erty of the owner is exhausted. They are due and
payable to the treasurer of the county wherein the
land is located, in one installment, from October 15th
to December 31st of each year. If unpaid a penalty
of 1 per cent attaches January 1st, a penalty of 2 per
cent if not paid before February 1st, and a penalty of
5 per cent if not paid before the 15th of March, after
which date execution is issued by the county treasurer,
in name of the state, and if the delinquent has not
sufficient personal property in the county the real
estate is levied upon by the sheriff and after adver-
tisement in a county newspaper, or on court house
door, if no newspaper is published in the county, for
three weeks preceding the date of sale, is sold for
cash, at the door of the court house, on a regular
sales day. Two years from date of sale is allowed
for redemption. If not redeemed within this period
title becomes absolute in the purchaser.

Conveyances.

To be valid all conveyances of real estate must bear the signatures of two legal witnesses, to the execution thereof, and be under the seal (scroll with a pen will do) of grantor.

In conveying real estate only the signature of the person in whom title rests is necessary, and if the grantor be a married man his wife must renounce her dower to the grantee by executing a peculiar form of release prescribed by statute. Wife has a dower right in all her husband's real estate during coverture. But it is a contingent interest, amounting to one third, dependant upon the husband dying first. The husband has no estate of courtesy in his wife's lands and she can convey same without his consent or signature.

Before being admitted to record the execution of all real estate conveyances must be proved, by one of the subscribing witnesses, before a notary public, or other competent officer having a seal and should be filed for record within 40 days of the date of execution.

(Form of Renunciation of Dower.)

State of County of ss:

I, (here insert name and title in full of officer), do hereby certify unto all whom it may concern, that A., the wife of the within named B., did this day appear before me, and being upon privately and separately examined by me, did declare that she does freely, voluntarily, and without any compulsion, dread or fear of any person or persons whomsoever, renounce, release, and forever relinquish unto the within named E., his heirs and assigns, all her interest and estate, and also all her right and claim of dower, of, in, or to all and singular the premises within mentioned and released.

(Signed by Wife.)

Given under my hand and seal this day of A. D. 19...

(Seal) (Signature and Title.)
(Certificate of Proof by Subscribing Witness.)

State of County of ss.

Personally appeared before me and made oath that he saw the within named sign, seal, and as his act and deed deliver the within written deed for the uses and purposes therein mentioned, and that he with in the presence of each other, witnessed the due execution thereof.

(Signed.)

Sworn to before me, this day of A. D. 19....

(Seal) (Signature and Title.)

A deed by corporation should be attested as follows:

In witness whereof, the said The Company (Insert corporate name) has its corporate Seal to be hereunto affixed, and these presents to be signed by its president (or other officer authorized by its constitution and by-laws), this day of etc.

(Seal of Corporation.)

The Company, by President.

(Certificate of Proof by Subscribing Witness to Deed by a Corporation.)

State of County of

Personally appeared before me, and made oath that he saw, president, sign, affix the corporate seal of The Company, and as the act and deed of said corporation deliver, the within written deed; and that he with witnessed the execution thereof.

Subscribed and sworn to before me, this day of A. D. 19....

Witness my hand and official seal.

(Seal) (Signature and Title.)

There is no special form for a certificate of acknowledgement by husband and wife, and no such acknowledgement is necessary.

Notary publics are commissioned at the pleasure of the Governor, and it is not possible to state when a commission expires. Really it is usually at death of officer.

LAWS OF SOUTH DAKOTA

Relative To

TAXES AND CONVEYANCES.

Prepared expressly for Montgomery's Real Estate and Legal Directory.

Taxes.

Property real and personal is assessed at full value on May 1st of each year.

As between grantor and grantee, the owner on December 1st, is liable for taxes for current year.

Taxes become a lien upon real estate on the 1st day of December of year of levy.

Taxes are due and payable December 1st, of year of levy, and may be paid one-half before March 1st following and balance before October 1st without penalty.

Payable to county treasurer. No discount.

Delinquent March 1st after due, when penalty of 1 per cent each month is added. Advertised for sale three weeks commencing first week in October in newspaper published in county. Sold on first Monday of November to party bidding lowest rate of interest which rate shall not exceed 15 per cent.

Redemption may be made at any time within two years from date of sale, or at any time before execution of deed by treasurer on payment of amount of taxes, costs, interest and any subsequent taxes and interest which have been paid by holder of certificate.

Tax deed issues at expiration of two years from date of sale upon giving sixty days' notice by holder of Certificate of Sale.

Tax title becomes absolute at expiration of three years from date of the recording of Tax Deed.

Conveyances.

No witnesses or private seal are necessary to validity of deed.

Husband and wife must join in conveyance of homestead, need not join in conveyance of other lands.

Dower and courtesy are abolished. Wife acknowledges same as husband.

(Form for Individuals.)

State (or Territory) of County of ss.

On this day of, 19, before me a Notary Public, personally appeared, known to me to be the person who is described in and who executed the within instrument, and duly acknowledge to me that he executed the same.

(Seal)

(Signature and Title.)

(Form for Corporation.)

State (or Territory) of, County of ss.

On this day of in the year 19, before me, a Notary Public, personally appeared known to me to be the president (or other officer) of the corporation described in and that executed the within instrument and acknowledged to me that such corporation executed the same.

(Seal)

(Signature and Title.)

LAWS OF TENNESSEE

Relative To

TAXES AND CONVEYANCES.

Prepared expressly for Montgomery's Real Estate and Legal Directory, June 29, 1907, by John H. DeWitt, of the Nashville Bar.

Taxes.

Taxes are due and payable on the first Monday in October. Delinquent March 1, annually. Taxes are assessed on January 10, bi-ennially, on the basis of the full value. As between grantor and grantee, taxes are a lien on real estate from and after January 10, for the current year and preceding years. They are payable to the County Trustee in one installment. No discount for payment before a certain date. Taxes remaining unpaid on the first day of March of each year, shall be immediately collected by the County Trustee by distress and sale of any personal property liable therefor, and after the first day of June of each year, the trustee shall advertise all real estate upon which taxes remain due and unpaid, or which is liable for sale for other taxes, and on the first Monday in June, if the taxes remain unpaid, the trustee shall proceed to sell the land for all taxes then due and unpaid, and all costs, interest, penalties, and charges thereon to the highest bidder for cash. (Act, 1907, Ch. 602.)

Taxes bear interest from the first day of March

after they are due, and in addition, a penalty of one per cent for each month the taxes are delinquent.

After sale for taxes, the time for redemption is two years; at the end of this two years, if there has been no redemption, the purchaser is entitled to a tax deed, and his tax title become absolute.

Conveyances.

Witnesses and private seals are not necessary to the validity of a deed, although two subscribing witnesses can attest before the County Court Clerk, the execution of the deed, in order that it may be registered. Husband and wife must join in conveyances of real estate, except where the husband is a tenant in common, where he owns at least \$1,000.00 worth of other real estate, and where the wife has a separate estate in the property. The wife's acknowledgement must be separate and apart from her husband. She need not specifically acknowledge the release of her dower.

Deeds may be acknowledged before any Notary Public, Court of Record, or Clerk of any Court of Record, or before any Commissioner appointed by the governor in any state or territory of the Union.

It is not necessary that the date of expiration of the notary's commission be given.

The following are the forms of acknowledgement:

(Acknowledgement by Husband and Wife.)

State of County of ss.

Personally appeared before me, a Notary Public (or other officer, giving his name and title) in and for said county and state, the within named A. B. and E. B. his wife, the bargainors, (or other names), with whom I am personally acquainted, and who acknowledge that they executed the foregoing instrument for the purposes therein contained; and the said E. B., wife of said A. B., having appeared before me privately and apart from her husband, the said E. B. acknowledged the execution of the said instrument to have been done by her freely, voluntarily and understandingly, without compulsion or constraint from her husband, and for the purposes therein expressed.

Witness my hand and seal (if officer have a seal) at office in (giving town and state) this day of 190..

(Signature and title of officer, with seal.)

(When wife is not to join, form is as follows)

State of County of ss.

Personally appeared before me, a Notary Public, (or other officer) in and for the said county and state, the within named A. B., the bargainor, with whom I am personally acquainted and who acknowledged that he executed the within instrument for the purposes therein contained.

Witness my hand and official seal at office in (giving town and state) this the day of 190..

(Signature and title of officer and seal.)

(Corporation Acknowledgement.)

State of County of ss.

Before me,, a Notary Public (or other officer) in and for the state and county aforesaid, personally appeared A. B., with whom I am personally acquainted, and who upon oath acknowledged himself to be the president (or other officer authorized to execute the instrument) of the, the within named bargainer, a corporation, and that he as such, being authorized so to do, executed the foregoing instrument for the purpose therein contained by signing the name of the corporation by himself as

Witness my hand and seal at office in this day of 190..

(Signature title and seal of officer.)

LAWS OF TEXAS

Relative To

TAXES AND CONVEYANCES.

Prepared expressly for Montgomery's Real Estate and Legal Directory, May 9, 1907, by Cobb & Avery, of Dallas, Texas.

Taxes.

Assessment is made during the spring months and is based upon the actual cash value of the property. Unless otherwise agreed, between grantor and grantee, taxes are a lien on property conveyed, beginning January 1st preceding the execution of the deed, and including all previous years. Taxes are payable to the Tax Collector, at the county seat of the county in which the land lies, in a lump sum, on the 1st day of October, annually. No discount is allowed for payment of taxes before any given date.

On February 1st of each year all unpaid taxes become delinquent and a penalty of 10 per cent is added. Property is not advertised and sold at auction, but regular suit in court is brought to collect delinquent taxes. Judgment is rendered and sale made by sheriff as in other cases where property is sold under execution. Sale may be made on the first Tuesday in any month at the court house door of the county wherein land lies, after giving notice for twenty days by publication in some newspaper published in the county where land lies.

At the time of the sale deed is made by the Sheriff and delivered to the purchaser but it does not vest absolute title for a period of two years during which time the original owner may redeem but if redemption is not made within this period, title becomes absolute.

Conveyances.

No witnesses or private seals are necessary.

Husband and wife must join in all conveyances for the homestead and of the wife's separate property, but in all other instances the husband's signature is sufficient. There is no dower in this state.

(Certificate of Acknowledgement.)

State of County of ss.

Before me, a Notary Public, on this day personally appeared known to me to be the person whose name is subscribed to the foregoing instrument and acknowledged to me that he executed the same for the purpose and consideration therein expressed.

Given under my hand and seal of office this day of 19....

(Seal) (Signature).....
(Title).....

(Form for a Married Woman.)

State of County of ss.

Before me a Notary Public, on this day personally appeared wife of known to me to be the person whose name is subscribed to the foregoing instrument and having been examined by me privately and apart from her husband and having the same duly explained to her, she, the said acknowledged said instrument to be her act and deed, and declared that she had willingly signed the same for the purposes and consideration therein expressed, and that she did not wish to retract it.

Given under my hand and official seal this day of 19....

(Seal) (Signature).....
(Title).....

(Form for Corporation.)

State of County of ss.

Before me..... a Notary Public, personally came (name of corporation) by its president known to me to be the person whose name is subscribed to the foregoing instrument, as president, and who acknowledged the same to be the act of said corporation, and that he executed the same for the purpose and consideration therein expressed.

Given under my hand and seal this day of 19....

(Seal) (Signature).....
(Title).....

Officer taking acknowledgement is not required to state when his commission expires.

LAWs OF UTAH

Relative To

TAXES AND CONVEYANCES.

Prepared June 4th, 1907, expressly for Montgomery's Real Estate and Legal Directory, by Thompson & Gibson of Salt Lake City.

Taxes.

Assessment is made as of the second Monday in January, annually, and all property, not exempt under the laws of the United States, or the Constitution of this state is taxed in proportion to its full cash value.

Taxes are a lien upon the property assessed, if real, from the second Monday in January and if personal from the second Monday in January and are a lien on all real estate of the owner. They are due and payable to the County Treasurer on the first Monday in September, annually, and become delinquent on the 15th of November, following. On or before the first Monday in December, of each year, for a period of ten days, the County Treasurer is required to publish, in a newspaper of general circulation in the county, a list of delinquent taxes and on the third Monday in December he shall expose for sale, in front of the county court house, sufficient real property of each of said delinquents and sell same to highest responsible bidder for cash and continue to sell from day to day until the property is exhausted or the taxes paid in full.

Real property thus sold can be redeemed at any time within four years from date of sale by paying all taxes, penalties and costs.

Conveyances.

Deeds should be attested by at least one credible witness. No private seal is necessary.

Wife should join husband in all conveyances.

Notary Public must affix to all acknowledgements, oaths, affirmations and instruments of every kind taken and certified by them the date on which their commissions expire.

A certificate of acknowledgement to any instrument in writing, affecting the title to any real property in this State, when the grantor is personally known to the officer making the acknowledgement, may be substantially in the following form:

State of County of ss.

On the day of A. D., personally appeared before me the signer of the above instrument, who duly acknowledged to me that he executed the same.

(Signature, official title, and seal.)

When the grantor is not personally known to the officer taking the acknowledgement, the certificate shall be substantially in the following form:

State of County of ss.

On this day of A. D., personally appeared before me A. B., satisfactorily proved to me to be the signor of the above instrument by the oath of C. D., a competent and credible witness for that purpose by me duly sworn; and he the said A. B. acknowledged that he executed the same.

(Signature, official title, and seal.)

The certificate of acknowledgement of an instrument executed by a corporation must be substantially in the following form:

State of County of ss.

On the day of A. D., personally appeared before me A. B., who being by me duly sworn (or affirmed) did say, that he is the president (or other officer or agent, as the case may be) of (naming the corporation), and that said instrument was signed in behalf of said corporation by authority of its by-laws (or by

resolution of its board of directors, as the case may be); and said A. B. acknowledged to me that said corporation executed the same.

(Signature, official title, and seal.)

LAWS OF VERMONT
Relative To
TAXES AND CONVEYANCES.

Prepared expressly for Montgomery's Real Estate and Legal Directory, June 1st, 1907, by Gibson & Waterman, of Brattleboro.

Taxes.

Due and payable on receipt of notice from tax collectors and payment must be made within forty days from date of notice. Delinquent if not paid within forty days from date of notice.

Real estate and personal property are taxed on April first of each year. Taxes on personal property set off for debts owing. Mortgagor is deemed owner for taxable purposes until mortgagee takes possession. Banks pay to State Treasurer on account of their depositors seven-eighths of one per cent of deposits up to \$2,000. Such taxes payable semi-annually within ten days after the first day of August and February; annual reports made July 15 of each year to the town clerk, giving a list of depositors, the amount, etc. Non-residents are entitled to sixty days' notice before property can be sold for taxes. Right of redemption expires one year from date of sale. Taxes are payable in one installment, but towns may vote to have taxes paid in two or more installments. Taxes payable to the town treasurer or collector as town may vote.

Conveyances.

Deeds must be signed and sealed. The scroll will not answer. Two subscribing witnesses are necessary. A husband must join with his wife in a deed of her real estate. He, alone, may give title to all other real estate except her homestead.

(Certificate of Acknowledgement by Husband and Wife.)

State of..... County of ss.

At this day of 19.., personally appeared and his wife, the signors and sealers of the above written instrument, and acknowledge the same to be their free act and deed.

Before me, (Signature and Title.)

(Certificate of Acknowledgement for Corporation.)

State of..... County of ss.

At this day of 19.., personally appeared who has executed the foregoing written instrument as the duly authorized agent of and acknowledged the same to be the free act and deed of said corporation,

and that he, as such agent, freely executed the same.

Before me,

(Signature and Title.)

LAWS OF VIRGINIA
Relative To
TAXES AND CONVEYANCES.

Prepared expressly for Montgomery's Real Estate and Legal Directory, May 15th, 1907, by Sands & Williams, of Richmond Bar, Richmond, Virginia.

Taxes.

State taxes are assessed as of February 1st, about 75 per cent of the actual value of the property, are payable to the city or county treasurer in one installment. If not paid on or before November 30th a penalty of 5 per cent attaches and if the same with the taxes are not paid by July 1st following, the property is sold in the following manner.

It is provided that the clerk shall make a copy of the delinquent list, and shall deliver it to the treasurer of his county or corporation. Within thirty days, the treasurer shall post a printed copy thereof in at least five public places in each ward, if in a city, and if in a county, at the front door of the court house on the first day of the county court, and also a printed copy thereof in at least five public places in each magisterial district in the county. He is also to distribute other printed copies in such ways as he may deem proper to secure general publicity of the time and place of sale of lands therein mentioned as delinquent.

Or, in lieu of thus posting the printed copies in the public places above mentioned, the auditor of public accounts may direct a copy of the list to be inserted once in a newspaper published in the county or city where the delinquent lands are situated.

To each copy thus printed and published, the treasurer shall attach a notice that the real estate or so much as shall be necessary to satisfy the taxes, levies, interests, costs and charges due thereon, will be sold at public auction on the first day of the following November or December court, between the hours of 10 a. m. and 4 p. m., in front of the court house, unless the amount due shall be previously paid to the treasurer.

A period of two years from date of sale is allowed in which to redeem, after which, if redemption has not been made, tax deeds issue and the title becomes absolute.

It is, however, provided that if the deed is not obtained within a year after right to call for same accrues, then the former owner, his heirs or assigns, may redeem land at any time before the deed is actually made. If an individual does not purchase at the sale conducted as outlined, the property is bought in by the state through its officers, and when so acquired an individual may at any time before the taxes

and penalties are paid, file an application for its purchase, and after four months notice to the present owner of record, as well as the owner at the time of the delinquency, acquire a deed to the property, paying of course, all taxes and charges including a fee to the clerk for the deed.

City and county taxes vary in amount in different localities.

Conveyances.

No witnesses are necessary to the validity of real estate conveyances but seals must be attached thereto. Natural persons may seal by making a scroll with a pen, or by printed scroll. In the case of a corporation, impression of its corporate seal must be made upon the paper, and in both cases the seal should be acknowledged in the body of the instrument, as "Witness the following signatures and seals."

Husband and wife should join in all conveyances of real estate, except where the deed is made to a trustee to secure to the vendor the purchase money, or where a deed of trust or mortgage is executed for the purchase money, or part thereof, of the property conveyed to the grantor or mortgagor therein, in which case the signature of the grantor, or mortgagor, alone is necessary.

Wife's acknowledgement is no different from that of any other person. She does not have to acknowledge the release of her dower as the acknowledgement of the deed is sufficient.

(General Virginia Form of Acknowledgement.)

Virginia, (City or County) of to-wit:

I, (name and official title) do certify that , whose name is signed to the above writing bearing date the day of 19....., has acknowledged the same before me in my city (or county) and state aforesaid.

Given under my hand (and official seal) this day of 190..

My commission expires

.....
Notary Public.

The law requires, under a penalty for non-observance, a statement by notary of the date of the expiration of the commission, but failure to state does not void the acknowledgement, nor affect the validity of the deed, or other conveyance.

(Conveyance of Real Estate by a Corporation)

There is no implied authority in any particular officer to convey its real estate. It is usually done in pursuance of a resolution by the board of directors in which some officer or other person is especially authorized to convey. The resolution should be cited in the conveyance itself, and the corporate seal should be attached by the secretary or whomsoever, under the laws, is custodian of the seal. The usual form in the final clause in the deed is: "WITNESS the corporate signature of said company by its president, (or other officer as the case may be) and its corporate seal attested by its secretary (or whomsoever may be the custodian of the corporate seal.)"

LAWS OF WASHINGTON
Relative To
TAXES AND CONVEYANCES.

Prepared expressly for Montgomery's Real Estate and Legal Directory, May 23rd, 1907, by William H. Pratt, of Tacoma.

Taxes.

Due and payable on the first Monday in February annually. Delinquent June 1, annually.

The fiscal year begins on the first day of April, and taxes are payable the succeeding year on real estate to the county treasurer, as follows: On or before the first day of February, after which they become delinquent and bear interest at the rate of 15 per cent, provided, however, if the taxes are equal to one dollar, one-half may be paid on or before the 31st day of May and the remainder will be extended without interest and may be paid on or before the 30th day of November following; but if the remaining half is not paid on or before the 30th day of November, then it becomes delinquent and bears interest at the rate of fifteen per cent per annum. A discount of 3 per cent is allowed on taxes assessed against real estate if paid prior to March 15th of the year in which they are due and payable. After taxes on real estate are delinquent, the county treasurer is authorized to issue and sell certificates of such delinquency to anyone who desires to purchase the same, which certificates bear interest at the rate of fifteen per cent per annum. Certificates of delinquency are prima facie evidence that the property described was subject to taxation at the time the same was assessed; that the property was assessed as required by law; that the taxes or assessments were not paid at any time before the issuance of the certificate; and that such certificate shall have the same force and effect as a judgment execution and sale of and against the premises included therein." Three years after the first day of December next following the date of delinquency, the holder of the certificate is required to give notice to the owner of the property, that he will apply to the superior court of the county in which the property is situated for a judgment foreclosing the lien against the property mentioned; and the certificate holder is authorized to proceed by an action in court to foreclose his lien for the taxes and interest and have the property sold and thus clear the title. When any property remains on the assessment roll for which no certificate of delinquency has been sold, the treasurer is required to issue a certificate to the county or municipality entitled thereto, and deliver the certificate to the clerk of the county, and the same proceedings are to be had in the courts to obtain title as in the case of sale of the certificate to an individual.

Personal taxes become due and payable after thirty day's notice, given in February after the levy of taxes, and if not paid at the expiration of thirty days, the treasurer is authorized to distrain the personal property and sell the same for the payment of the taxes.

Anyone owning real estate in the county may notify the treasurer to charge his personal taxes to his real estate, and can then pay the same at the same time and same manner as he pays his taxes on his real estate. The treasurer also has the right to charge the personal taxes to the real estate of the party who owes the personal taxes, on the assessment roll, and thus make the personal taxes a lien on the realty.

Conveyances.

No witnesses or private seals are necessary to the validity of deeds.

The husband and wife must join in the conveyance of all real estate which has been acquired subsequent to marriage.

All property acquired by either spouse prior to marriage, or acquired by inheritance subsequent to marriage, is designated separate property and may be conveyed by either without the other joining in the transfer.

(Form for Husband and Wife)

State of..... County of ss.

I,, a Notary Public do hereby certify that on this day of 19.. personally appeared before me and, his wife, to me known to be the persons described in and who executed the within instrument, and acknowledged that they signed and sealed the same as their free and voluntary act and deed for the uses and purposes therein mentioned.

Given under my hand and official seal this day of, 19....

(Seal)

(Signature, Title and Place of Residence.)

(Form for Corporation.)

State of Washington, County of, ss.

I,, a notary public in and for the state of Washington, residing at, in said county, do hereby certify that on this day of, A. D. 190.., personally appeared before me and, known to me to be the president and secretary, respectively, of, the corporation which executed the within and foregoing instrument, and whose names as such officers are subscribed thereto, and they acknowledged the execution of the said instrument to be the free and voluntary act and deed of the said for the uses and purposes therein set forth, and on oath stated that they were authorized to execute said instrument, and that the seal affixed is the corporate seal of said corporation.

Given under my hand and official seal thisday of, A. D. 1907.

.....
Notary Public in and for the State
of Washington residing at
in said county.

(Seal)

Commission expires, 19...

Relative to necessity for notary public when taking acknowledgements to state in his certificate the date of expiration of his commission, local notary

publics are required to have this on their seals. It is not required by foreign notaries, but is advisable.

LAWS OF WEST VIRGINIA
Relative To
TAXES AND CONVEYANCES.

Prepared expressly for Montgomery's Real Estate and Legal Directory, June 1st, 1907, by Williams, Scott and Lovett, of Huntington.

Taxes.

The assessment of taxes begins April 1st annually, and should be completed by June 20th. All property shall be assessed at its true and actual value, that is to say, at the price at which such property would sell if voluntarily offered for sale by the owner thereof, upon such terms as such property, the value of which is sought to be ascertained, is usually sold, and not the price which might be realized if such property was sold at a forced sale. A special assessment of real estate has been made for the years 1906, 1907 and 1908, and the values thereby ascertained will be used for purposes of taxation till the year 1909; beginning with the year 1909, all real estate, as well as personal property, will be assessed annually at the true and actual value, as aforesaid.

As between the grantor and grantee, taxes on real estate are a lien as of the first day of April of each year.

The sheriff is directed to commence the collection yearly on August 1st, or as soon thereafter as he receives copies of the land and personal property books. In practice the collection usually begins about October 1st. While the sheriff, as ex-officio treasurer, is directed to collect, no demand for taxes is necessary, and it is the duty of every person subject to taxation to attend to the assessment and payment of taxes within the time limited by law.

They are payable at one time, and no provision is made for payment by installments.

The sheriff is ex-officio treasurer of the county, and of all school districts therein, and to him all state, county and district taxes must be paid.

A discount of two and one-half per centum is made when taxes are paid on or before the last day of November.

They are returned delinquent on or before the first Monday in June of the year succeeding the year for which they are assessed, with interest added at the rate of twelve per centum until they are paid. If real estate is redeemed after it is returned delinquent, interest will be added at the rate of twelve per centum per annum, and when redeemed after a sale, a commission of five per centum to the sheriff, costs of sale, and such taxes as may have been paid thereon by the purchaser, with interest on the same, will be added. Before it is returned delinquent, notice is given by publication for two weeks in two newspapers, and posting at the front door of the court house.

On or before November 1st in each year, the auditor of state certifies to the sheriff of every county the real estate delinquent for non-payment of taxes in any previous year. Within ten days thereafter, the sheriff causes a notice of sale to be published for four successive weeks in a newspaper and posted for the same time at the front door of the court house, and on the first day of the next November or December term of the circuit or county court, whichever may be held first, or if no term of either be held in said months, then on the second Monday in December next thereafter, the real estate is sold for the said taxes, interest, costs and commission, at public auction at the front door of the court house.

Real estate may be redeemed within one year from the sale, by paying to the purchaser the amount paid by him thereon and such additional taxes as may have been paid by the purchaser, with interest on said purchase money and taxes at the rate of twelve per centum per annum from the time they were paid, or if the state purchased, by paying into the state treasury, within one year after the sale, the amount of all taxes with interest and costs. An infant, married woman or insane person, whose real estate may have been sold during such disability may redeem the same within one year after the removal of such disability, by paying the taxes, purchase money, interest and costs, and such additional taxes as may have been made by the purchaser, with interest on the said items at the rate of six per centum per annum from the time the same were paid.

A deed may be made to the purchaser of land sold by the sheriff for taxes, after the expiration of one year from the sale, by the clerk of the county court.

Title becomes absolute after the expiration of one year after the sale, subject to the saving as to persons under disability.

When the state is the purchaser, title vests absolutely at the expiration of one year, but the land must be sold by the state in a suit in equity instituted by the commissioner of school lands for the county, and at any time before a final decree in that suit, the former owner may redeem.

Conveyances.

A signature to a deed need not be witnessed. A deed must be executed under seal, and the seal of a natural person may be made by affixing to the signature a scroll, or adopting as a seal any scroll, written, printed or engraved on the paper by another.

A wife must join in a conveyance of real estate of the husband, in order to release her right of dower therein. A husband conveys his right to courtesy by joining with the wife in the conveyance, and a deed by a married woman to her real estate is void unless the husband joins.

A married woman living separate and apart from her husband, or having a husband who is non compos mentis, may convey real estate which is her sole and separate property, if such facts be recited in the deed, and if it is proven to the satisfaction of the officer taking the acknowledgement that it is her

sole and separate property, and she is living separate and apart from her husband, or that her husband is non compos mentis, and it is stated in the certificate of such acknowledgement that all of said facts were shown to the satisfaction of the person taking the same.

The acknowledgement of the wife may be taken together with or separately from her husband. If both acknowledge the writing at the same time, the certificate shall be used as hereafter shown, and if she acknowledge it separately, the same certificate shall be used, except that in lieu of the words between the stars, the words should be, "do certify that, the wife of" When the acknowledgement of a married woman has been so taken and certified, the writing operates to convey her dower in the real estate embraced in the writing and all interest of every sort therein.

The following form of acknowledgement is prescribed by the code when husband and wife acknowledge a deed of conveyance jointly:

State (territory or district) of, County of, to-wit:

I,, a notary public of the said county of (or other person or officer authorized to take acknowledgements, showing the authority by which such person may take acknowledgements), *do certify that and, his wife,* whose names are signed to the writing above (or hereto annexed), bearing date the day of, have this day acknowledged the same before me in my said

Given under my hand (if without the state, add "and official seal") this day of
.....
.....

The certificate of acknowledgement of a corporation or joint stock association should be in form or effect as prescribed in the form of husband and wife down to the first star, and then as follows: "do certify that personally appeared before me in my said and being duly sworn (or affirmed), did depose and say that he is the president (or other officer or agent) of the corporation (or association) described in the writing above (or hereto annexed), bearing date the day of, authorized by said corporation (or association) to execute and acknowledge deeds and other writings of said corporation, or association, and that the seal affixed to said writing is the corporate seal of said corporation (or the seal of the said association, as the case may be), and that the said writing was signed and sealed by him in behalf of said corporation (or association) by its authority duly given. And the said acknowledged the said writing to be the act and deed of said corporation (or association)."

Acknowledgements are taken before a justice, notary public, recorder, prothonotary or clerk of any court within the United States, or commissioner appointed by the governor of this state. When executed without the United States, they may be taken before a commissioner, minister plenipotentiary, charge d'affaires, consul general, consul, deputy consul, vice-consul, consular agent, vice-consular agent, commer-

cial agent or vice-commercial agent appointed by the government of the United States to any foreign country, or the proper officer of any court of such country, or mayor or other chief magistrate of any city, town or corporation, and certified under the official seal of any such person. If an acknowledgment be before a notary without the state, he shall certify the same under his official seal.

A deed is necessary to convey real estate or any interest therein for more than five years. It must be acknowledged in order to be recorded, and is void as to creditors and subsequent purchasers, for valuable consideration without notice, until duly admitted to record in the county in which the real estate embraced in the deed lies.

It is not necessary that a notary public, certifying an acknowledgement within this state, shall state in his certificate the date of expiration of his commission; nor is it necessary that a notary public in another state, so far as the law of West Virginia is concerned, when certifying acknowledgements to be used in West Virginia, shall state in his certificate the date of expiration of his commission, unless the law of the state in which the acknowledgement is taken requires him so to do.

LAW OF WISCONSIN

Relative To

TAXES AND CONVEYANCES.

Prepared expressly for Montgomery's Real Estate and Legal Directory, May 9th, 1907, by S. M. Williams, of the Milwaukee Bar.

Taxes.

All property assessed as of the first day of May at its true cash value. The grantor is obliged to pay taxes on real estate conveyed on and after the first of December. Prior to that time the grantee takes the land subject to the payment of taxes unless otherwise agreed between them. Taxes due when warrant for collection is in hands of the treasurer, which may be from December 1st to third Monday of December, and payable without penalty until second Monday in February in one installment, to the city, village, county or town treasurer, as property lies within those limits; no discount for early payment except treasurer's charges, being 2 per cent before and 5 per cent after January 31st, and are delinquent after second Monday of February. Sale for taxes on third Tuesday of May at public auction at court house after being advertised for four weeks. Village and town treasurers return delinquent taxes to county treasurer, who commences to advertise tax sales first Monday in April, and begins to sell at public auction on third Tuesday of May. Time for sale city delinquent taxes is generally earlier in year, depending on the charter and ordinances of the city. Penalty being costs and charges of sale and advertising and 15 per

cent interest per annum, six months' interest on amount sale if redeemed any time within first six months. May be redeemed any time before tax deed is recorded.

Tax deed issues on tax certificate three years old. Title under tax deed becomes absolute on recording same, provided all proceedings leading up to tax deed have conformed to statute. A defective tax deed may ripen into a good title in five years after recording of defective deed if the grantee in tax deed shall have taken actual possession of such land within two years after such recording, and shall have actually and continuously maintained such possession to the end of such period of five years. Tax certificates issued to individuals outlaw in six years from date, issued to municipal corporations or counties outlaw in fifteen years from date.

Conveyances.

Two witnesses are necessary to the validity of a deed that one wishes to record; a scroll made with the pen is a sufficient private seal.

Husband and wife must join in all conveyances of real estate, except in conveyances of real estate owned by wife alone or in mortgages to secure balance of purchase price. Acknowledgement of husband and wife may be taken together, using same acknowledgement; conveyances must be witnessed by two witnesses and acknowledged before a notary public or other qualified officer in order to entitle them to be recorded. Notary public should impress his seal upon the instrument and should also state when his commission as notary public expires, and in corporation conveyances, the corporate seal, if the corporation has a seal, must be impressed upon the instrument.

(Form of Acknowledgement for Individuals.)

State of..... County of ss.

Personally came before me, this day of, 190., the above named and, his wife, to me known to be the persons who executed the foregoing instrument, and acknowledged the same.

(Notarial Seal)

.....
Notary Public.
.....County.
.....

My commission expires, 190...

(Form of Acknowledgement for Corporations.)

State of, County of, ss.

Personally came before me this day of, A. D. 190.,, president of, the corporation named in the above deed, and, secretary of said corporation, to me known to be the persons who executed the foregoing instrument, and to me known to be such president and secretary of said corporation, and acknowledged that they executed the foregoing instrument as such officers, and as the

deed of said corporation, by its authority.

(Notarial Seal) Notary Public.
County.

My commission expires, 190...

It is necessary to state at bottom of acknowledgement date of expiration of notary's commission as notary if you want instrument to be recorded.

When so acknowledged does not need certificate of clerk of court as to notary's authority.

LAWS OF WYOMING

Relative To

TAXES AND CONVEYANCES.

Prepared expressly for Montgomery's Real Estate and Legal Directory, May 21st, 1907, by Burke and Clark, of Cheyenne, Wyo.

Taxes.

Property is assessed before the fourth Monday in June of each year. Taxes are due and payable in one installment, to the county treasurer, on or before the 31st day of January. After that date, if taxes are still unpaid, property may be advertised for sale. Three years are allowed in which to redeem property from tax sale. If not redeemed within this period a tax deed will issue, provided notice of intention to apply for same is published or served on interested parties. When above requirements are fulfilled tax deed becomes absolute, provided property sold did not belong to a lunatic or minor, in which latter case it may be redeemed within one year after disability is removed. As between grantor and grantee taxes are a lien on real estate, and where property is conveyed on or after the first day in January grantor shall pay the taxes for that year.

Conveyances.

One witness required on deeds.

A married woman may deed her separate property in the same manner as if she were unmarried. In conveying a homestead husband and wife must join and wife's acknowledgement must be taken separate and apart from her husband.

Notary's certificate should give date of expiration of his term of office.

(Form for Natural Persons.)

State of Wyoming, County of, ss.

I,, a, in and for said county, in the state aforesaid, do hereby certify that said personally known to me to be the person whose name is subscribed to the annexed instrument appeared before me this day in person and acknowledged that signed, sealed and delivered said instrument of writing as free and voluntary act, for the uses and purposes

therein set forth, and expressly waived and released all right, title and benefit of exemption under any and all homestead and exemption laws, so-called, of the state of Wyoming.

And I further certify that, wife of the said was by me first examined separate and apart from her husband in reference to the signing and acknowledging of such deed, the nature and effect of said deed being explained to her by me and that she being by me fully apprised of her right, and of the effect of signing and acknowledging said deed did sign the same while so separate and apart from her said husband, and did then acknowledge that she freely and voluntarily signed and acknowledged the same for the uses and purposes therein set forth, and expressly waived and released all her rights and advantages under and by virtue of all laws of the state of Wyoming, relating to exemptions of homesteads.

Given under my hand and seal this..... day of, A. D. 19..

(Name)
(Title)

My commission expires.....

(There is no prescribed form for corporation. The following will answer.)

State of Wyoming, County of, ss.

I do hereby certify that, on this day of, in the year 19.., before me, a, in and for said county and state, personally appeared, president, and, secretary, of the (naming corporation), president and secretary respectively of the corporation that executed the foregoing deed, and acknowledged that they signed, sealed and delivered said instrument of writing as their own free and voluntary act, and as the free and voluntary act of said corporation, for the uses and purposes therein set forth.

In witness whereof, I have set my hand and affixed my seal at, state of Wyoming, the day and year first above written.

.....
(Title).....

My commission expires

Notary must state expiration of commission.

LIST OF LIQUIDATED MORTGAGE COMPANIES

Formerly Operating in the West, Giving Names of their Successors or Parties from whom Information Concerning Their Old Transactions May be Obtained.

COMPANY.	WRITE.
American Inv. Co.....	L. T. Graves, Fayette, Ia.
Anglo-Amer.Mtg. & Tr. Co.	Thos. H. McCague, Omaha, Neb.
American Loan & Trust Co.	Phillip Potter, Omaha, Neb.
Algona Loan & Dep. Ass'n	F. M. Taylor, Algona, Ia.
Alliance Trust Co.....	Publisher of this Directory.
Alfred T. Bacon (Dec'd).	Van Kleeck-Bacon Inv. Co., Denver, Colo.
Beatrice Mtge. Co.....	C. E. White, Madison, Wis.
Beatrice Mtge. Inv. Co...	J. L. Tait, Washington, D. C.
Bunnell & Eno Inv. Co...	Chas. E. Frank, Phila., Pa.
Central Loan & Trust Co.C.	C. Campbell, Idaho Falls, Idaho. A. L. Campbell, Des Moines, Iowa.
Central Kas. Loan & Trust Co.....	E. W. Voorhis, Russell, Kas.
Continental Trust Co. of Ipswich, S. D.....	J. W. Parmley, Ipswich, S. D.
Concordia Loan & Trust Co.	Mail addressed to this Co. at Kansas City, Mo., will reach proper parties in due course.
The Davidson Inv. Co...	C. L. Davidson, Wichita, Kas.
The Davidson Loan Co...	C. L. Davidson, Wichita, Kas.
The S. L. Davidson Mtg. Co.....	C. L. Davidson, Wichita, Kas.
Equitable Loan & Trust Co.	Equitable Securities Co., N. Y. W. A. Remfrey, Kansas City, Mo.

402 DEFUNCT MORTGAGE COMPANIES

English & American Mtg. Co. Ltd.....	L. H. Finney, Kansas City, Mo.
Farmers Loan & Trust Co.	H. Llewellyn Jones, An- thony, Kas. T. O. Moffett, Kansas City, Mo.
Franklin Inv. Co.....	Publisher of this Direc- tory.
Husted Inv. Co.....	Jas. D. Husted, Cripple Creek, Colo. Thos. H. Rowland, Kan- sas City, Kas.
Hiawatha Bldg. & Loan Ass'n	Ham & Davis, Hiawatha, Kas.
Hamilton Loan & Trust Co.	W. F. R. Mills, Denver, Colo.
The Johnson Loan & Trust Co.....	The Hill Inv. Co., Arkan- sas City, Kas.
Jackson Inv. Co.....	Publisher of this Direc- tory.
Keystone Mortgage Co..	Isaac Lincoln, Aberdeen, S. D.
Kimball & Champ Inv. Co.	Chas. R. Hannan, Council Bluffs, Iowa.
Lebold, Fisher & Co.....	John Johntz, Abilene, Kas.
Lincoln Mtg. & Trust Co. of Ashland, Kas....	I. B. Woodbury, Tulsa, I. T.
Lombard Investment Co.	Mail addressed to this Co. at Kansas City, Mo., will reach proper parties in due course.
Mead Bond & Trust Co..	Miss Blanche Badger, Denver, Colo.
Merrill Trust Co.....	J. C. Hopper, Ness City, Kas.
McKinley Mortgage Co...	J. B. & W. B. McKinly, Champaign, Ills.
Mutual Loan & Inv. Co...	S. S. St. John, Kearney, Neb.
Mortgage Bank & Inv. Co.	J. W. Parmley, Ipswich, S. D.
McKinley-Lanning Loan & Trust Co.....	W. H. Carnahan, Has- tings, Neb.
Nebr. Loan & Trust Co...	Jas. N. Clarke, Hastings, Neb.
Nebr. Mortgage & Inv. Co.	Joel W. West, Omaha, Neb.

- Ness County Real Estate Co.....J. C. Hopper, Ness City, Kas.
- The W. J. Neill MortgagesMo. Valley Trust Co., Lawrence, Kas.
- Omaha Loan & Trust Co.W. K. Potter, Omaha, Neb.
- Osborne, Monroe & Henkel Land Co.....Lee Monroe, Topeka, Kas.
- Pioneer Loan & Trust Co.G. M. Hoover, Dodge City, Kas.
B. F. Milton, Dodge City, Kas.
- Phoenix Investment Co..Miss Blanche Badger, Denver, Colo.
- Penn. Investment Co.....Penna. Trust Co., Reading, Pa.
- The Pecos Valley Trust Co.McLenathan & Tracy, Carlsbad, N. M.
- Showalter Mtge. Co.....S. K. Humphrey, Exchange Bldg., Boston, Mass.
- Security Co. (Sioux City, Ia.).....Eugene Westervelt, Omaha, Neb. J. H. Keith, Omaha, Neb.
- Southern Kas. Mortgage Co.....Henry Whitson, Wellington, Kas.
- The Union Loan & Trust Co.....Ham & Davis, Hiawatha, Kas.
- The Vernon Inv. Co.....J. E. Lutz, Vernon, Tex.
- The Vernon Farming Co.J. E. Lutz, Vernon, Tex.
- Valley Loan & Trust Co.Publisher of this Directory.
- Western Farm Mortgage Co.....Mo. Valley Trust Co., Lawrence, Kas.
- Western Mortgage Trust Co.....Mo. Valley Trust Co., Lawrence, Kas.
- Western Farm Mtge. Trust Co.....Mo. Valley Trust Co., Lawrence, Kas.

USEFUL INFORMATION.

SHINGLES REQUIRED IN A ROOF.

To the square foot it takes 9 if exposed 4 inches; 8 if exposed 4½ inches; 7 1-5 if exposed 5 inches to the weather.

Example—Find the number of shingles required to cover a roof 38 feet long and the rafters on each side 14 feet. Shingles exposed 4½ inches.

Answer—28x38 equals 1064 (sq. ft.) x8 equals 8512 shingles.

MASON WORK—BRICK.

1⅛ barrels lime and ⅝ yards sand will lay 2,000 brick. One man with 1¼ tenders will lay 1800 to 2,000 brick a day.

RUBBLE.

1¼ barrels lime and 1 yard sand will lay 100 feet of stone. One man will lay 150 feet of stone per day with one tender.

CEMENT.

1¼ barrels cement and ¾ yard sand will lay 100 feet of rubble stone. Same time as to mason and tender as rubble.

NAILS REQUIRED IN CARPENTER WORK.

To case and hang one door, 1 pound.

To case and hang 1 window, ¾ pound.

Base 100 lineal feet, 1 pound.

To put on rafters, joist, etc., 3 pounds to 1000 feet.

To put up studding, same.

To lay a 6 inch pine floor, 15 pounds to 1000 feet.

FLOOR, WALL AND ROOF MEASURE.

To find number of square yards in a floor or wall. Rule: Multiply the length by the width or height in feet and divide the product by 9. Result will be square yards.

ESTIMATE OF MATERIAL.

3½ barrels lime will do 100 square yards plastering, 2 coats.

1 barrel lime will do 100 square yards plastering, 1 coat.

2¼ barrels of hair will do 100 yards plastering.

1½ yards good sand will do 100 yards plastering.

FACTS FOR BUILDERS.

Bricks Required to Construct Any Building.
(Reckoning 7 Bricks to each Superficial Foot.)

Superficial Feet of Wall	NO. BRICKS TO THICKNESS OF					
	4 in.	8 in.	12 in.	16 in.	20 in.	24 in.
1	7	15	23	30	38	45
2	15	30	45	60	75	90
3	23	45	68	90	113	135
4	30	60	90	120	150	180
5	38	75	113	150	188	225
6	45	90	135	180	225	270
7	53	105	158	210	263	315
8	60	120	180	240	300	360
9	68	135	203	270	338	405
10	75	150	225	300	375	450

COST OF TIN ROOFING PER SQUARE AND SQUARE FOOT.

The first column contains the price, per box, of tin; the second column shows the cost of tin per square (100 square feet) of surface; and the third column shows the cost of tin per square foot of surface.

Flat Seam Roofing—Cost with 14x20 tin.

\$4.25	.....\$2.21	.....\$0.0221	\$6.25	.....\$3.25	.....\$0.0325
4.50	.....2.34	......0234	6.50	.....3.38	......0338
4.75	.....2.47	......0247	6.75	.....3.51	......0351
5.00	.....2.60	......0260	7.00	.....3.64	......0364
5.25	.....2.73	......0273	7.25	.....3.77	......0377
5.50	.....2.86	......0286	7.50	.....3.90	......0390
5.75	.....2.99	......0299	7.75	.....4.03	......0403
6.00	.....3.12	......0312	8.00	.....4.17	......0417

1000 shingles, laid 4 inches to the weather, will cover 100 square feet of surface, and 5 pounds of shingle nails will fasten them on.

One-fifth more siding and flooring is needed than the number of square feet of surface to be covered, because of the lap in the siding and matching.

1000 laths will cover 70 yards of surface, and 11 pounds of lath-nails will nail them on. Eight bushels of good lime, 16 bushels of sand, and 1 bushel of hair will make enough good mortar to plaster 100 square yards.

A cord of stone, 3 bushels of lime, and a cubic yard of sand will lay 100 cubic feet of wall.

Five courses of brick will lay 1 foot in height on a chimney, 6 bricks in a course will make a flue 4x12 inches; and 8 bricks in a course will make a flue 8x16 inches.

Cement 1 bushel and sand 2 bushels will cover 3¼ square yards 1 inch thick, 4½ square yards ¾ inch thick, 6¾ square yards ½ inch thick. One bushel cement and 1 of sand will cover 2¼ square yards 1 inch thick, 3 square yards ¾ inch thick, and 4½ square yards ½ inch thick.

SEEDS AND PLANTS REQUIRED PER ACRE.

These quantities are in some instances in excess of what will be actually required, but are given to insure a full stand.

Alfalfa	.....	15 lbs.
Asparagus in 12-inch drill	.....	16 qts.
Barley	.....	2½ bu.
Beans, bush, in drill at 2½ feet	.....	1½ bu.
Beans, pole, Lima, at 4x4 feet	.....	20 qts.
Beans, Carolina, Prolific, etc., at 4x3 ft	.....	10 qts.
Beets and Mangolds in drill at 2½ feet	.....	12 lbs.
Broom corn in drill	.....	12 lbs.
Cabbage sown in outdoor bed for transplanting	.....	10 oz.
Cabbage sown in frames	.....	4 oz.
Carrot in drill at 2½ ft	.....	3 lbs.
Clover, White Dutch	.....	12 lbs.
Clover, Lucerne	.....	10 lbs.
Clover, Alsike	.....	12 lbs.
Clover, Large Red with Timothy	.....	12 lbs.
Clover, Large Red without Timothy	.....	16 lbs.
Corn, sugar	.....	10 qts.
Corn, field	.....	9 qts.
Cucumber in hill at 3x4 feet	.....	2 qts.

Cucumber in drill.....	3	qts.
Flax, broadcast	2	bu.
Grass, Timothy and Clover.....	6	qts.
Grass, Timothy without Clover.....	10	qts.
Grass, Orchard.....	50	lbs.
Grass, Red top or Herds.....	40	lbs.
Grass, Blue.....	40	lbs.
Grass, Rye.....	30	lbs.
Grass, Millet.....	32	qts.
Hemp, broadcast.....	4	1-2 bu.
Lettuce, in rows at 2 1-2 feet.....	3	lbs.
Leek in rows at 2 1-2 feet.....	3	lbs.
Lawn Grass.....	100	lbs.
Melons, water in hills 8x8 feet.....	3	lbs.
Oats	2	bu.
Onions in beds for sets.....	60	lbs.
Onions in rows to make large bulbs.....	6	lbs.
Parsnip in drill at 2 1-2 feet.....	5	lbs.
Pumpkin in hill 8x8 feet.....	2	qts.
Parsley in drill at 2 feet.....	4	lbs.
Pears in drill, short varieties.....	2	bu.
Peas in drill, tall varieties.....	1 to 1	1-2 bu.
Peas in drill, broadcast.....	3	bu.
Potatoes	10	bu.
Radish, in drill at 2 feet.....	8	lbs.
Rye, broadcast.....	2	bu.
Rye, drilled.....	1	1-2 bu.
Squash, Bush, in hill 4x4 feet.....	3	lbs.
Squash, running, in hills 8x8 feet.....	2	lbs.
Sorghum	4	qts.
Turnips in drills at 2 feet.....	2	lbs.
Turnips, broadcast.....	2	1-2 lbs.
Tomatoes, in frame.....	3	oz.
Tomatoes, seed in hill 3x3 ft.....	8	oz.
Tomatoes, plants.....	3800	
Wheat in drill.....	1	1-4 bu.
Wheat, broadcast.....	2	bu.

NUMBER OF TREES TO THE ACRE.

4 feet apart.....	2,722	||	15 feet apart.....	194
5 " "	1,842	||	18 " "	135
6 " "	1,210	||	20 " "	109
8 " "	680	||	22 " "	90
10 " "	436	||	30 " "	48
12 " "	302	||	40 " "	27

CAPACITY OF BOXES.

A box 24x16x28 inches will hold.....	1	barrel
A box 16x16 ³ / ₄ x8 inches will hold.....	1	bushel
A box 12x11 ¹ / ₄ x8 inches will hold.....	1/2	bushel
A box 8x8x8 ¹ / ₂ inches will hold.....	1	peck
A box 8x8x4 ¹ / ₄ inches will hold.....	1	gallon
A box 4x4 ¹ / ₂ x4 inches will hold.....	1	quart

PORK VALUE OF CORN.

A bushel of corn will make 10¹/₂ pounds of pork. To determine whether it is more profitable to sell your

corn than to feed it, consult the following table:

When Corn costs	Pork costs you
12½ cents per bushel—	1½ cents per pound.
17 “ “ “ “	2 “ “ “
25 “ “ “ “	3 “ “ “
35 “ “ “ “	4 “ “ “
42 “ “ “ “	5 “ “ “
50 “ “ “ “	6 “ “ “

WEIGHTS AND MEASURES.

TROY WEIGHT.

24 grains, 1 pwt.	12 ounces, 1 pound.
20 pwts., 1 ounce.	

Used in weighing gold, silver and jewels.

APOTHECARIES' WEIGHT.

20 grains, 1 scruple.	8 drams, 1 ounce.
3 scruples, 1 dram.	12 ounces, 1 pound.

The ounce and pound in this are the same as in Troy weight.

AVOIRDUPOIS WEIGHT.

27 11-32 grains, 1 dram.	4 quarters, 1 cwt.
16 drams, 1 ounce.	2,000 pounds, 1 short ton.
16 ounces, 1 pound.	2,240 pounds, 1 long ton.
25 pounds, 1 quarter.	

DRY MEASURE.

2 pints, 1 quart.	4 pecks, 1 bushel.
8 quarts, 1 peck.	36 bushels, 1 chaldron.

LIQUID MEASURE.

4 gills, 1 pint.	31½ gallons, 1 barrel.
2 pints, 1 quart.	2 barrels, 1 hogshead.
4 quarts, 1 gallon.	

CIRCULAR MEASURE.

60 seconds, 1 minute.	30 degrees, 1 sign.
60 minutes, 1 degree.	90 degrees, 1 quadrant.
4 quadrants, 12 signs, or	360 degrees, 1 circle.

LONG MEASURE.

12 inches, 1 foot.	40 rods, 1 furlong.
3 feet, 1 yard.	8 furlongs, 1 sta. mile.
5½ yards, 1 rod.	3 miles, 1 league.

CLOTH MEASURE.

2¼ inches, 1 nail.	4 quarters, 1 yard.
4 nails, 1 quarter.	

MARINERS' MEASURE.

6 feet, 1 fathom.	5,280 feet, 1 stat. mile.
120 fathoms, 1 cab. length	6,085 feet, 1 naut. mile.
7½ cable lengths, 1 mile.	

MISCELLANEOUS.

3 inches, 1 palm.	18 inches, 1 cubit.
4 inches, 1 hand.	21.8 in. 1 Bible cubit.
6 inches, 1 span.	2½ ft. 1 military pace.

SQUARE MEASURE.

144 sq. inches, 1 sq. foot.	40 sq. rods, 1 rood.
9 sq. feet, 1 sq. yard.	4 roods, 1 acre.
30¼ sq. yards, 1 sq. rod.	640 acres, 1 sq. mile.

SURVEYORS' MEASURE.

7.92 inches, 1 link.	4 rods, 1 chain.
25 links, 1 rod.	
10 sq. chains or 160 square rods,	1 acre.
640 acres, 1 sq. mile.	
36 sq. miles (6 miles sq.)	1 township.

CUBIC MEASURE.

1,728 cubic in., 1 cub. ft. 128 cu. ft., 1 cord (wood).
 27 cu. ft., 1 cubic yd. 40 cu. ft., 1 ton (shpg).
 2,150.42 cubic inches, 1 standard bushel.
 268.8 cubic inches, 1 standard gallon.
 1 cubic foot, about four-fifths of a bushel.

METRIC EQUIVALENTS.

Linear Measure.

1 centimeter, 0.3937 in.	1 in., 2.54 centimeters.
1 decimeter, 3.937 in., 0.328 feet.	1 ft., 3.048 decimeters. 1 yard, 0.9144 meter.
1 meter, 39.37 in., 1.0936 yards.	
1 dekameter, 1.9884 rods.	1 rod, 0.5029 dekameter.
1 kilometer, 0.62137 mile.	1 mile, 1.6093 kilometers.

SQUARE MEASURE.

1 sq. centimeter, 0.1550 } sq. in. }	1 sq. inch, 6.452 square centimeters.
1 sq. decimeter, 0.1076 } sq. ft. }	1 sq. foot, 9.2903 square decimeters.
1 sq. meter, 1.196 sq. yds.	1 sq. yd., 0.8361 sq. meter
1 are 3.954 sq. rods.	1 sq. rod, 0.2529 arc.
1 hektar, 2.47 acres.	1 acre, 0.4047, hektar.
1 sq. kilometer, 0.386 } sq. m. }	1 sq. mile, 2.59 square kil- ometers.

MEASURE OF VOLUME.

1 cu. centimeter, 0.061 } cu. in. }	1 cu. inch, 16.39 centime- ters.
1 cu. decimeter, 0.0353 cu. feet.	1 cu. foot, 28.317 cu. deci- meters.
1 cu. m'r	1 cu. yd., 0.7646 cu. meter.
1 ster	1 cord, 3.624 sters.
1.308 cu. yds.	1 qt. dry, 1.101 liters.
0.2759 cd.	1 qt. liq. 0.9465 liter.
} 0.908 qt. dry.	1 gal., 0.3785 dekaliter.
1 liter } 1.0567 qts. liq.	1 peck, 0.881 dekaliter.
1 dekaliter	1 bush., 0.3534 hectoliter.
} 2.6417 gallons.	
} .135 peck.	
1 hectoliter, 2.8375 bushels	

WEIGHTS.

1 gram, 0.0527 ounce.	1 ounce, 28.35 grams.
1 kilogram, 2.2046 lbs.	1 lb., 0.4536 kilogram.
1 metric ton, 1.1023 Eng- lish ton.	1 English ton, 0.9072 met- ric ton.

APPROXIMATE METRIC EQUIVALENTS.

1 decimeter, 4 inches.	1 liter,
1 meter, 1.1 yards.	} 1.06 qts liquid.
1 kilometer, $\frac{5}{8}$ of mile.	} 0.9 qt. dry.
1 hektar, $2\frac{1}{2}$ acres.	1 hectoliter, $2\frac{5}{8}$ bushels.
1 ster or cu. meter, $\frac{1}{4}$ } of a cord. }	1 kilogram, 2 1-5 lbs.
	1 metric ton, 2,200 lbs.

GRAIN WEIGHTS, MEASURES, ETC.

WEIGHTS OF GRAIN.—Following are the commercial weights per bushel in general use in this country. The legal weights in some cases differ from the figures here given, but in business such variations are usually disregarded. To avoid such cases of misunderstanding, and for greater convenience of computation, the "central system"—i. e., the quotation of prices by the

pound or hundred pounds—is coming into use.

Alfalfa	60	Flax seed.....	56
Apples, green.....	56	Hemp seed.....	44
Apples, dried.....	24	Lime	80
Barley	48	Millet seed.....	50
Buckwheat	52	Malt	38
Bran	20	Oats	32
Beans (white)	60	Onions	57
Blue Grass seed.....	14	Orchard grass seed....	14
Castor Beans.....	46	Peaches, dried.....	33
Corn, ear.....	70	Peas	60
Corn, shelled.....	56	Potatoes (Irish).....	60
Corn (sweet).....	46	Potatoes (sweet).....	55
Corn (cracked).....	50	Rye	56
Corn (pop)	70	Rye meal.....	50
Corn meal.....	50	Red top seed.....	14
Cranberries	33	Salt	65
Clover seed (all kinds).	60	Timothy seed.....	45
Coal (stone).....	80	Turnips	55
Coal (char).....	22	Wheat	60
Coke	40		

HAY MEASURE.—About 500 cubic feet of well settled hay, or about 700 of new mown hay, will make a ton. To estimate amount of hay in mow—ten cubic yards of meadow hay weigh a ton. When the hay is taken out of old stacks, 8 or 9 yards will make a ton. Eleven or twelve cubic yards of clover, when dry, make a ton.

Table of Equivalents for practical measurement.

1 even bu.	=	1 1-4 cu. ft.	1 pch stone	=	24 3-4 cu. ft.
1 cu. ft.	=	4-5 bu.	1 square	=	100 sq. ft.
1 cu. ft.	=	7 1-2 gal.	1 cu. yd. of earth	=	1 load
1 cu. ft.	=	5-21 bbl.	1 cu. ft. of timber	=	12 bd. ft.
1 cd. of wood	=	128 cu. ft.	25 bu. of coal	=	1 T.

TO ESTIMATE EAR CORN IN CRIB.—Allow 2½ cubic feet to a bushel.

GRAIN MEASURE.

The standard U. S. bushel is the “Winchester bushel,” which is in cylinder form, 18½ inches in diameter and 8 inches deep. It contains 2150.4 cubic inches. TO FIND THE QUANTITY OF GRAIN ANY BIN WILL HOLD.

Rule.—Multiply the height, length and breadth together in inches and divide by 2150.4; the quotient will be the number of bushels.

SHORT BUT ACCURATE RULE FOR SAME.

Multiply length, breadth and height in feet together; multiply this by 45 and divide by 56; or, to simplify: multiply by 4 and divide by 5.

Example.—A bin 16 feet long, 8 feet wide and 14 feet high will hold how many bushels?

16x8x4=1792.

1792x45=80640.

80640 ÷ 56=1440. Ans. 1440 Bushels.

TO FIND THE QUANTITY OF GRAIN WHEN HEAPED ON THE FLOOR IN THE SHAPE OF A CONE.

Rule.—Square the depth and square the slant height in inches. Take their difference and multiply by depth and this product by .0005. The result will be the contents in bushels.

The following is excellent for finding the interest on any principal for any number of days. When the principal contains cents, point off four places from the right of the result to express the interest in dollars and cents. When the principal contains dollars only, point off two places:

4 per cent—Multiply principal by the number of days to run; divide by 90.

5 per cent—Multiply by number of days and divide by 72.

- 6 per cent—Multiply and divide by 60.
- 7 " " " " " 52.
- 8 " " " " " 45.
- 9 " " " " " 40.
- 10 " " " " " 36.
- 12 " " " " " 30.
- 15 " " " " " 24.

LAND MEASURE.

1 mile or 80 chains. 320 rods or 5280 feet.

		One	Section
		640	Acres
20 chains	80 rods	440 yards	1320 feet

- 16½ feet—1 rod, perch or pole.
- 1 chain—66 feet, 100 links or 4 rods.
- 1 link—7.92 inches.
- 25 links—1 rod.
- 4 rods—1 chain.

- 144 square inches—1 square foot.
- 9 square feet—1 square yard.
- 30¹/₄ square yards—1 square rod.
- 160 square rods—1 acre.
- 10,000 square links—1 square chain.
- 10 square chains—1 acre.
- 1 acre—208.708 feet x 208.708 feet.
- 1 acre—43560 square feet.
- 1 acre—4840 square yards.
- 1 acre—160 square rods.
- 640 acres—1 square mile or 1 section.
- 36 square miles or sections—1 township.

TEXAS LAND MEASURE.

- 1 Vara.....33 1-3 inches
 - 36 Varas.....100 feet
 - 108 Varas.....100 yards
 - 1900 8-10 Varas.....1 mile
 - 5,645.376 square Varas.....1 acre
 - The square of 1344 Varas.....320 acres
 - The square of 1000 Varas...1 Labor—177.136 acres
 - The square of 5000 Varas...1 League—4428.4 acres
 - The square of 5099 1-100 Varas 1 League & 1 Labor
- To find the number of acres in any number of square Varas, multiply by 177 and cut off 6 decimals.

To find the solidity of a sphere multiply cube of diameter by .5236.

To find side of an equal square multiply diameter by .8862.

To find cubic inches in a ball multiply cube of diameter by .5236.

Doubling the diameter of a pipe increases its capacity four times.

A gallon of water (U. S. standard) weighs 8 lbs. 1-3 oz. and contains 231 cubic inches.

A cubic foot of water contains 7¹/₂ gallons, 1,728 cubic inches, and weighs 62¹/₂ pounds.

To find the pressure in pounds per square inch of a column of water multiply the height of the column in feet by .434.

Steam rising from water at its boiling point (212 degrees) has a pressure equal to the atmosphere (14.7 pounds to the square inch.)

A standard horse power: The evaporation of 30 pounds of water per hour from a feed water temperature of 100 degrees F. into steam at 70 pounds gauge pressure.

To find the capacity of tanks any size: given dimensions of a cylinder in inches, to find its capacity in U. S. gallons: Square the diameter, multiply by the length and by .0034.

One-sixth of tensile strength of plate multiplied by thickness of plate and divided by one-half the diameter of boiler gives safe working pressure for tubular boilers. For marine boilers add 20 per cent. for drilled holes.

**APPROXIMATE VALUES OF FOREIGN COINS
IN UNITED STATES MONEY.**

COUNTRY	STANDARD	MONETARY UNIT	Value in terms of U. S. gold \$
Argentine Repub...	Gold & silver....	Peso	\$0.96.5
Austria-Hungary .	Gold	Crown .....	.20.3
Belgium	Gold & silver....	Franc .....	.19.3
Bolivia	Silver	Boliviano .....	.45.7
Brazil	Gold	Milreis .....	.54.6
Brit. Possessions. N. A. (except Newfoundland ...	Gold	Dollar	1.00
Cent. Am. States: Costa Rica..... } Guatamala } Honduras } Nicaragua } Salvador }	Silver	Peso .....	.45.7
Chili	Gold & silver....	Peso .....	.91.3
China	Silver	Tael { Shanghai Haikwan (Cus'ms)	.67.7 .75.3
Columbia	Silver	Peso .....	.45.7
Cuba	Gold & silver....	Peso .....	.92.6
Denmark	Gold	Crown .....	.26.8
Ecuador	Silver	Sucre .....	.45.7
Egypt	Gold	Pound (100 paistres) ...	4.94.3
Finland	Gold	Mark .....	.19.3
France	Gold & silver....	Franc .....	.19.3
German Empire...	Gold	Mark .....	.23.8
Great Britain....	Gold	Pound Sterling.	4.86.6 ½
Greece	Gold & silver....	Drachma .....	.19.3
Haiti	Gold & silver....	Gourde .....	.96.5
India	Silver	Rupee .....	.21.7
Italy	Gold & silver....	Lira .....	.19.3
Japan	*Gold & silver..	Yen- { Gold .. Silver ..	.99.7 .49.3
Liberia	Gold	Dollar	1.00
Mexico	Silver	Dollar .....	.49.7
Netherland	Gold & silver....	Florin .....	.40.2
Newfoundland ...	Gold	Dollar	1.01.4
Norway	Gold	Crown .....	.26.8
Peru	Silver	Sol .....	.45.7
Portugal	Gold	Milreis	1.08
Russia	†Silver	Rouble { Gold .. Silver ..	.77.2 .36.6
Spain	Gold & silver....	Peseta .....	.19.3
Sweden	Gold	Crown .....	.26.8
Switzerland	Gold & silver....	Franc .....	.19.3
Tripoli	Silver	Mahbub (20 pi- astres) .....	.41.3
Turkey	Gold	Piastre .....	.04.4
Venezela	Gold & silver....	Bolivar .....	.19.3

*Gold the nominal standard. Silver practically the standard.

†Silver the nominal standard. Paper the actual currency, the depreciation of which is measured by the gold standard.

INTEREST LAWS

Of the States and Territories and Statutes of Limitations.

STATES AND TERRITORIES.	INTEREST LAWS		STATUTES OF LIMITATIONS.		
	Legal Rate.	Rate allowed by Contract.	Judgments. Years.	Notes, Years.	Open Ac-counts, Years.
	Per Ct.	Per Ct.			
Alabama.....	8	8	20	6*	3
Arkansas.....	6	10	10	5	3
Arizona.....	6	Any rate	5	4	3
California.....	7	Any rate	5	4†	2
Colorado.....	8	Any rate	10††	6	6
Connecticut.....	6	[j]	‡	[e]	6
Delaware.....	6	6	20 [n]	6||	3
D. of Columbia...	6	6	12	3	3
Florida.....	8	10	20	5	2
Georgia.....	7	8	7	6||	4
Idaho.....	7	12	6	5	4
Illinois.....	5	7	20 [o]	10	5
Indiana.....	6	8	20	10	6
Indian Territory..	6	8	10	5	3
Iowa.....	6	8	20 [d]	10	5
Kansas.....	6	10	5	5	3
Kentucky.....	6	6	15	15	5[a]
Louisiana.....	5	8	10	5	3
Maine.....	6	Any rate	20	6[c]	6§§
Maryland.....	6	6	12	3	3
Massachusetts....	6	Any rate	20	6||	6
Michigan.....	5	7	6*	6*	6§§
Minnesota.....	6	10	10	6	6
Mississippi.....	6	10	7	6	3
Missouri.....	6	8	10	10	5
Montana.....	8	Any rate	10[b]	8	3
Nebraska.....	7	10	5††	5	4
Nevada.....	7	Any rate	6	6	4
New Hampshire..	6	6	20	6	6
New Jersey.....	6	6	20	6	6
New Mexico.....	6	12	7	6	4
New York.....	6	6††	20[i]	6*	6§§
North Carolina...	6	6	10	3*	3
North Dakota....	7	12	10	6	6§§
Ohio.....	6	8	5††	15	6
Oklahoma.....	7	12	5 [h]	5	3
Oregon.....	6	10	10	6	6
Pennsylvania.....	6	6	5[†]	6||	6
Rhode Island....	6§	Any rate	20	6	6
South Carolina...	7	8	10	6	6
South Dakota....	7	12	10[l]	6	6
Tennessee.....	6	6	10	6	6
Texas.....	6	10	10††	4	2
Utah.....	8	Any rate	8	6	4
Vermont.....	6	6	8	6 [p]	6§§
Virginia.....	6	6	10	5*	2||
Washington.....	6	12	6	6	3
West Virginia....	6	6	10	10	5
Wisconsin.....	6	10	20[i]	6	6
Wyoming.....	8	12	5 [k]	5	8

*Under seal, 10 years. †If made in State; if outside, 2 years.

*Under seal, 10 years. †If made in State; if outside, 2 years. ‡No law and no decision regarding judgments. §Unless a different rate is expressly stipulated. ||Under seal, 20 years. ¶Store accounts; other accounts 3 years; accounts between merchant 5 years. ††New York has by a recent law legalized any rate of interest on call loans of \$5,000 or upward, on collateral security. ‡‡Becomes dormant, but may be revived. §§Six years from last item. [a]Accounts between merchants 2 years. [b]In courts not of record 5 years. [c]Witnessed 20 years. [d]Twenty years in Courts of Record; in Justice Court 10 years. [e]Negotiable notes 6 years, non-negotiable 17 years. [f]Ceases to be a lien after that period. [h]On foreign judgments 1 year. [i]Is a lien on real estate for only 10 years. [j]Any rate, but only 6 per cent can be collected at law. [k]And indefinitely by having execution issue every 5 years. [l]Ten years foreign, 20 years domestic. [n]Judgements outlaw in 10 years in New Castle County, balance of the state in 20 years. [o]Foreign judgments, 5 years. [p]Limitations on witnessed notes, 14 years.

RATES OF POSTAGE.

POSTAL CARDS—1 cent each, go without further charge to all parts of the United States and Canada. Cards for foreign countries (within the Postal Union), 2 cents each. Postal cards are unmailable with any writing or printing on the right one-half of the address side, except the direction, or with anything pasted upon or attached to them.

LOCAL, OR "DROP" LETTERS—That is, for the city or town where deposited, 2 cents where the carrier system is adopted, and 1 cent where there is no carrier system.

ALL LETTERS to all parts of the United States, including Porto Rico, Cuba and Hawaiian Islands, Canada and Mexico, 2 cents for each ounce or fraction thereof.

FIRST CLASS—Letters and all other written matter, whether sealed or unsealed, and all other matter, sealed, nailed, sewed or fastened in any manner so that it cannot be quickly examined, 2 cents for each ounce or fraction thereof.

SECOND CLASS—Only for publishers and news agents, 1 cent per pound.

Newspapers and periodicals (regular publications) can be mailed by the public at the rate of 1 cent for each four ounces or fraction thereof.

THIRD CLASS—Printed matter in unsealed wrappers only (all matter enclosed in notched envelopes must pay letter rates), 1 cent for each two ounces or fraction thereof, which must be fully prepaid. This includes books, circulars, chromos, engravings, handbills, lithographs, music, pamphlets, proof sheets and manuscript accompanying the same, reproductions by the electric pen, hectograph, metallograph, papyrograph, and in short any reproduction upon paper, by any process, except handwriting, the copying press, typewriter and the neostyle process. Limit of weight

4 lbs., except for a single book, which may weigh more.

FOURTH CLASS—All mailable matter not included in the three preceding classes which is so prepared for mailing as to be easily withdrawn from the wrapper and examined, 1 cent per ounce or fraction thereof. Limit of weight, 4 lbs. Full prepayment compulsory.

MONEY ORDERS.

The fees for the issue of Domestic Money Orders are as follows:

For orders not exceeding \$2.50, 3 cents	
Exceeding \$2.50 and not exceeding \$5.00.....	5c
Exceeding \$5.00 and not exceeding \$10.00.....	8c
Exceeding \$10.00 and not exceeding \$20.00.....	10c
Exceeding \$20.00 and not exceeding \$30.00.....	12c
Exceeding \$30.00 and not exceeding \$40.00.....	15c
Exceeding \$40.00 and not exceeding \$50.00.....	18c
Exceeding \$50.00 and not exceeding \$60.00.....	20c
Exceeding \$60.00 and not exceeding \$75.00.....	25c
Exceeding \$75.00 and not exceeding \$100.00.....	30c

REGISTRATION.

All kinds of postal matter, except second-class matter, can be registered at the rate of eight cents for each package, in addition to the regular rates of postage, to be fully prepaid by stamps. Each package must bear the name and address of the sender, and a receipt will be returned from the person to whom addressed. Mail matter can be registered at all post offices in the United States. The Post Office Department or its revenue is not by law liable for the loss of any registered mail matter, except that on all first-class registered mail the government is responsible to the amount of \$25.00.

FREE DELIVERY.

The free delivery of mail matter at the residences of the people desiring it is required by law in every city of 50,000 or more population, and may be established at every place containing not less than 5,000 inhabitants.

FOREIGN POSTAGE.

The rates for letters are for the half ounce or fraction thereof, and those for newspapers for 2 ounces or fraction thereof.

To Great Britain and Ireland, France, Spain and all parts of Germany, including Austria, Denmark, Switzerland, Italy, Russia, Norway, Sweden, Turkey (European and Asiatic), Egypt, Australia (all parts); letters, 5 cents; newspapers, 1 cent for each two ounces or fraction thereof.

China: Letters via San Francisco, 5 cents; via Brindisi, 13 cents; 4 cents for each paper not weighing over 4 ounces. British Indian, Italian mail; letters 5 cents; newspapers, 1 cent for two ounces; Japan: letters, via San Francisco, 5 cents; newspapers, 1 cent for two ounces.

For rates, etc., on fourth-class matter (mdse.) to foreign countries, call at post office for information on **PARCELS POST MAIL.**

AFFIDAVIT OF POSSESSION.

State of, County of ss.
Before the undersigned, a notary public in and for the county and state above written, personally appeared, who being by me first duly sworn according to law, deposes and says: That he is well acquainted with the following described lands, to-wit.....

That he knows that took possession of same on or about the day of, under claim of ownership; that he fenced the same and that said and those claiming under him have been in the open, notorious, adverse and continuous possession of said real estate for..... years, last past, and during all of said period have farmed and paid taxes thereon and been in actual occupancy thereof.

Subscribed and sworn to before the undersigned, this day of, A. D., 19....

(In case of city property omit the word farm and use the above form.)

N. B. If any improvements have been erected on the land during that period, such fact should be noted. In many cases it is advisable to trace the transfer of possession to each occupant.

AFFIDAVIT OF CELIBACY.

State of County of ss.
....., of lawful age, being first duly sworn, deposes and says; That he was well acquainted with, who on the day of A. D., 19....., executed a Deed of Conveyance to for County, and affiant positively knows that at the time said deed was executed the said was an unmarried person of lawful age and competent to convey and further deponent saith not.

Subscribed and sworn to before me this day of A. D., 19....

AFFIDAVIT OF HEIRSHIP.

State of County of ss.
....., of lawful age, being first duly sworn, deposes and says: That..... he was well acquainted with..... during lifetime, and that..... he knows that the said departed this life intestate in the county of..... and state of on or about the day of A. D. 19....

Affiant further says that the said..... left surviving (his widow or her husband)..... and that the said surviving has since intermarried with; that there was born to the said..... the following named children, and none other, namely:.....and that the above

named constitute all the children and descendants of said, and further deponent saith not.

Subscribed and sworn to before me this day of A. D. 19

N. B. Affidavits of heirship must necessarily vary with the complexity of the descent.

AFFIDAVIT OF IDENTITY.

State of County of ss., of lawful age, being first duly sworn, deposes and says: That he was well acquainted with to whom conveyed. County,, by deed dated the day of A. D. 19, and with who conveyed said above land to by deed dated the day of 19, and affiant positively knows that the said and the said, were one and the same person, notwithstanding the discrepancy in the names and further deponent saith not.

Subscribed and sworn to before me this day of A. D. 19

My term expires 19

AFFIDAVIT OF PAYMENT OF DECEDENT'S DEBTS.

State of County of ss. Before the undersigned, a notary public in and for the county and state above written, personally appeared who being by me first duly sworn deposes and says that he was well acquainted with during his lifetime, and owing to affiants being (Insert here relationship to deceased) was familiar with the business affairs of said ; that there has been no administration upon the estate of said, but that this affiant knows of his own personal knowledge that all debts against the estate of said, including funeral expenses, have been paid.

Subscribed and sworn to before me this day of 19

. Notary Public.
My commission expires

AFFIDAVIT OF PAYMENT OF UNRELEASED OR DEFECTIVELY RELEASED MORTGAGES.

State of County of ss. Before the undersigned, a notary public in and for the county and state aforesaid, personally appeared, who being by me first duly sworn, according to law, deposes and says:

that he is the same, who acquired title to the following described tract of land, to-wit: on the day of, and that since the day of and during the time of his ownership, no payment upon either the principal or interest of a certain mortgage upon said premises, dated and recorded in the office of the of Deeds of county in book at page has been made and no claim therefor made.

Subscribed and sworn to before me this day of 19.....
 Notary Public.
 My commission expires

NET PRICE EXCLUSIVE AGENCY CONTRACT.

This agreement made and entered into this day of 19....., by and between of county, party of the first part, and party of the second part,

WITNESSETH; That said party of the first part hereby appoints said party of the second part his sole agent for a period of to sell the following described land in said county, to-wit: containing in all acres, more or less, upon the following express terms and conditions, viz: Said second party may sell said land at any price he may desire, and when said sale is completed, said second party shall pay over and account to said first party for the sum of \$..... per acre for all of said land; and all sums of money or property received by said second party from the sale of said land in excess of said sum of \$..... per acre, shall be retained by said second party as his compensation for advertising, showing and selling said land. And said second party shall sell said land subject to the following encumbrance, which the purchaser shall assume and agree to pay as part of the purchase price of said land:

Said first party also agrees if it shall become necessary in the sale of said land, to accept as part payment, a note and deed of trust on said land for the sum of \$..... in excess of the above encumbrance, due years after date at per cent annual interest. The remaining portion of the purchase price of said land shall be paid by said second party, or the purchaser in cash at the time the deed for said land is delivered to the purchaser. It is further hereby agreed that, within fifteen days after the said second party shall notify said first party that said land has, in good faith been sold by said second party said first party shall place in Bank of, subject to the order of said second party, a good and sufficient warranty deed conveying said land, together with abstract of title prepared by some reliable abstractor, showing good title to the land in the grantor named in said

deed, and said second party shall be at liberty to take up said deed and abstract at any time, by paying into said bank, for said first party, the cash, or cash and notes, called for by the terms of this contract. Said second party shall not give notice requiring said deed and abstract to be placed in said bank, until said land has been, in good faith contracted. Said first party shall allow said deed and abstract to remain in said bank until the day of 19.... if so required by said second party, in consummating the sale of said land.

Said first party also agrees in case of sale to give possession of land on the day of 19....

Witness our hands hereto, and a duplicate hereof, the day and year first above written.

.....
.....
.....

RELEASE OF MORTGAGE—Individual Form.

I hereby release and acknowledge complete satisfaction of a certain mortgage for the sum of \$....., dated 19...., executed by to upon the following described real estate: which said mortgage is recorded in the office of the Register of Deeds of county, in Book of mortgages, at page

Witness my hand and seal at this day of 19....

Witnesses:

.....
.....

(Acknowledgement to be according to the law of the state in which the land is situated.)

RELEASE OF MORTGAGE—(Corporation Form.)

....., does hereby release and acknowledge complete satisfaction of a certain mortgage for the sum of \$..... dated 19...., made and executed by to on the following described real estate: and recorded in Book of mortgages at page in the office of the Register of Deeds of County,

In Witness Whereof, the said has caused this release to be signed by its President and its corporate seal to be hereto affixed this day of 19....

.....
By President.
State of County of ss.

On this day of 19...., before me appeared to me personally known to be the President of and the same person who executed the foregoing release, and said acknowledged that he executed said release as the free act and deed of said corpora-

tion and by authority of its Board of Directors.

In Testimony Whereof, I have hereunto set my hand and Notarial seal at in said County on the day and year above written.

Notary Public for County..... My commission expires

ARTICLES OF AGREEMENT IN THE EXCHANGE OF PROPERTIES.

THIS AGREEMENT, Made and entered into thisday ofA. D. 19...., by and betweenparty of the first part, andparty of second part, andparty of the third part:

WITNESSETH: Said party of the first part, for and in consideration of the sum of One Dollar in hand paid, the receipt of which is hereby acknowledged, and the covenants hereinafter mentioned, agrees and covenants with said second party to execute good and sufficient warranty deed, executed by said first party to said second party on or before the day ofA. D. 19...., to all the property enumerated and described in Schedule marked "A," which is attached hereto and made a part hereof; to which said property said party is to furnish full and complete abstracts of title withindays.

The property of the said party of the first part shall be free from all encumbrances, save and except such as are enumerated in said list marked "A," attached hereto and made a part hereof.

Said second party agrees and covenants, in consideration of the sum of One Dollar in hand paid, the receipt of which is hereby acknowledged, and the above mentioned agreement by said first party, to execute good and sufficient warranty deed, executed by said second party to said first party on or before the day of A. D., 19...., to all the property enumerated and described in Schedule marked "B," which is attached hereto and made a part hereof; to which said property said party of the second part is to furnish full and complete abstracts of title within days. The property of said party of the second part shall be free and clear of all encumbrances, save and except such as are enumerated in said list marked "B," attached hereto and made a part hereof.

It is further agreed that the first and second parties shall each place the sum of \$..... with; and if either party hereto making such deposit shall fail to carry out his obligation as herein set forth, then his deposit shall be due toas part pay for their commission in this transaction, and theshall use the said deposit money are aforesaid.

It is further agreed that the party of the third part is entitled to receive a commission in this transaction ofDollars from said first party and ofDollars from said second party, which amounts the said first and second parties respectively agree to pay for ser-

vices rendered by said third party, each of them being fully aware that said third party is also receiving a commission in the premises from the other party.

It is expressly agreed that the right of said third party to the commission above set out shall not be in anywise affected or impaired by any disagreement between the first and second parties hereto, nor by their failure or refusal to perform their respective parts of said duties under this contract, or any part thereof, nor by any change made in this contract or annulment thereof by the parties thereto, nor if for any reason the exchange of properties above provided for is not consummated.

In Testimony Whereof, Said parties have hereunto set their hands, the day and year first above written.

Witness:

..... (Seal.)
..... (Seal.)
..... (Seal.)

State of County of ss.

On this day of 19.... before me personally appeared to me known to be the person.. described in and who executed the foregoing instrument, and acknowledged that executed the same as free act and deed, and the said further declare to be

My term of office expires 19....

In Testimony Whereof, I have have hereunto set my hand and affixed my official seal, at my office in the day and year first above written.

SCHEDULE "A."

Being a description of the property of the party of the first part, the Deeds and Abstracts of which said property said first party agrees to execute and place in the hands of the Deeds to be held by...in trust till the completion of this contract, and the Abstract to be placed with said second party's attorney for examination; the said authorized to deliver said Deeds to the said party of the second part on the completion of this contract.

The property of the party of the first part is as follows, viz:

SCHEDULE "B."

Description of the property of the party of the second part, the Deeds and Abstracts to which said property said second party agrees to execute and place in the hands of to be held by in trust till the completion of this contract, and the Abstract to be placed in the hands of said first party's attorney for examination; the said authorized to deliver said Deeds to the said party of the first part on the completion of this contract.

The property of the party of the second part is as follows, viz:

GENERAL POWER OF ATTORNEY.

Know all men by these Presents, That.....
of the of
County ofin the State of
have made, constituted and appointed, and by these
presents do make, constitute and appoint
true and lawful attorney, for and
inname, place and stead to
..... giving and granting to
said attorney full power and authority to do and
perform all and every act and thing whatsoever requi-
sitive and necessary to be done in and about the prem-
ises, as fully, to all intents and purposes, as.....
might or could do if personally present at the doing
thereof, with full power of substitution or revocation,
hereby ratifying and confirming all that
said attorney, orsubstitute,
may or shall lawfully do, or cause to be done, by
virtue hereof.....

In Witness Whereof,have here un-
to sethand and seal this
..... day of 19....

Witness:

..... (Seal.)
..... (Seal.)
..... (Seal.)

State of County of ss.

Be it remembered, That on this
day ofA. D. 19...., before the
undersigned, awithin and
for the County of, and State of
..... personally came
who.. personally known to me to be the identical
person whose name.....subscribed to the foregoing
instrument of writing as part thereto, and ac-
knowledged the same to be voluntary act
and deed, for the uses and purposes therein men-
tioned.,"

IN TESTIMONY WHEREOF, I have hereunto set
my hand and affixed my official seal, at my office in
.....the day and year first above
written.

I was duly qualified as a Notary Public.....
and my term expires.....

CONTRACT OF SALE OF REAL ESTATE.

This Contract, Made and entered into this.....
day of 190.., by and between
of the County of State of, the
seller., and..... of the County of,
State of, the buyer....

Witnesseth: The seller.. ha.. bargained and sold
to the buyer.. the following described real estate,
situated in the County of, State of
to-wit.....at and for the price and
sum ofDollars, to be paid as follows:
.....Dollars at the signing of this Contract,
the receipt whereof is hereby acknowledged by the
seller., and which is deposited with as
part of the consideration of the sale, and the balance
whereof is to be payable in the following manner,
to-wit.....

The seller.....to furnish within ten (10) days from date hereof, a complete abstract of title certified by competent abstracter to said property from, and such usual certificate as may be required by the buyer.. as to judgments and mechanics' liens from the various courts in which judgments would be liens thereon; and the buyer.. to have..... days for the examination thereof, and report in writing to the seller.. of any defects in title.

The seller.. also agrée.. to pay all State, County, Municipal, Park, Boulevard and Special Taxes now a lien on said property, excepting taxes for the year 1.... and thereafter, which are to be assumed and paid by the buyer.

If, upon examination, it is found that the seller.. ha.... a good title in fee to said property, agree to execute and deliver to the buyer.. or order, a general Warranty Deed thereto, properly executed and free and clear of all liens and encumbrances whatsoever, except only such as are to be assumed by the buyer.. hereunder and concurrently herewith and as a part of the same transaction; the buyer.. agree.. to pay the balance, if any, of the said cash payment, and to deliver to the seller.. the notes and Deed of Trust hereinbefore provided for; and the seller.... agree.. to transfer all Insurance Policies now on said property to the buyer.. upon payment of unearned premium.

If the title be found to be defective, the seller.. agree.. to have the defects in it rectified within a reasonable time which is not to exceed thirty days from the date of notice of such defects; but in case such defects in the title cannot be cured or remedied within that period, and no extension of time is had between the parties, this Contract to be null and void, and the sum ofDollars deposited as aforesaid, is to be returned to the buyer..

If, though the title be good and seller.. ha.. kept part of this Contract, the buyer.. fail to comply with its requirements on part, within days after being furnished with the Abstract of Title, or within days from the date of this contract provided said abstract has been delivered within ten days as agreed, then the aforesaid deposit of Dollars shall be forfeited to the seller.., but for this cause this Contract shall not cease to be operative as between the parties hereto.

.....
Time is and shall be the essence of this Contract; and the sale and transfer of said property, according to the provisions hereof, shall be consummated within the time specified above.

In Witness Whereof, The said parties have hereunto set their hands and seals the day and year first above written.

.....
.....
.....
.....

ADVERTISING .. SPACE ..



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Oelwein, Iowa.

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Roosevelt Reservoir

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Is better than Gold if you buy
NOW!

We believe it will be worth double the present
prices in less than five years

We have bargains in improved, and unim-
proved lands in one of the best wheat
belts in the west. Also the best
investments in

Calgary City Property.

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P. O. Box 940. Phone 904.

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Orange Groves Truck Farms Winter Homes

For sale in Lee County, the Banner Grape Fruit, Orange and Truck Farming region in the State.

===

Lee County has taken First Prize in Grape Fruit at our numerous State Fairs. This County you will see by your map, is below when the freezes kill back your trees.

===

15 years experience in business enables me to give you reliable information as to soils, what adapted to and desirable locations.

===

Enclose stamp and I will give you reliable information.

W. C. BATTEY,
Fort Myers, Fla.

The Lyon County Abstract Co.
Rock Rapids, Iowa.

Has a new and complete set of Abstract Books of Lyon County.

IRA A. MORAIN, Sec'y.

46.400 Acres of Coal, Farming and Timbered Land for Sale or Lease in Southern Ill., on and near the new lines of C. B. & Q., Great Northern, I. C., Mo. Pacific and New York Central Railroads. Sell in tract to suit from \$7.50 to \$18.00 per acre. The timber alone on most of these lands is worth what you pay for them, and when cleared up, drained and put in cultivation will raise from 75 to 100 bushels of corn per acre.

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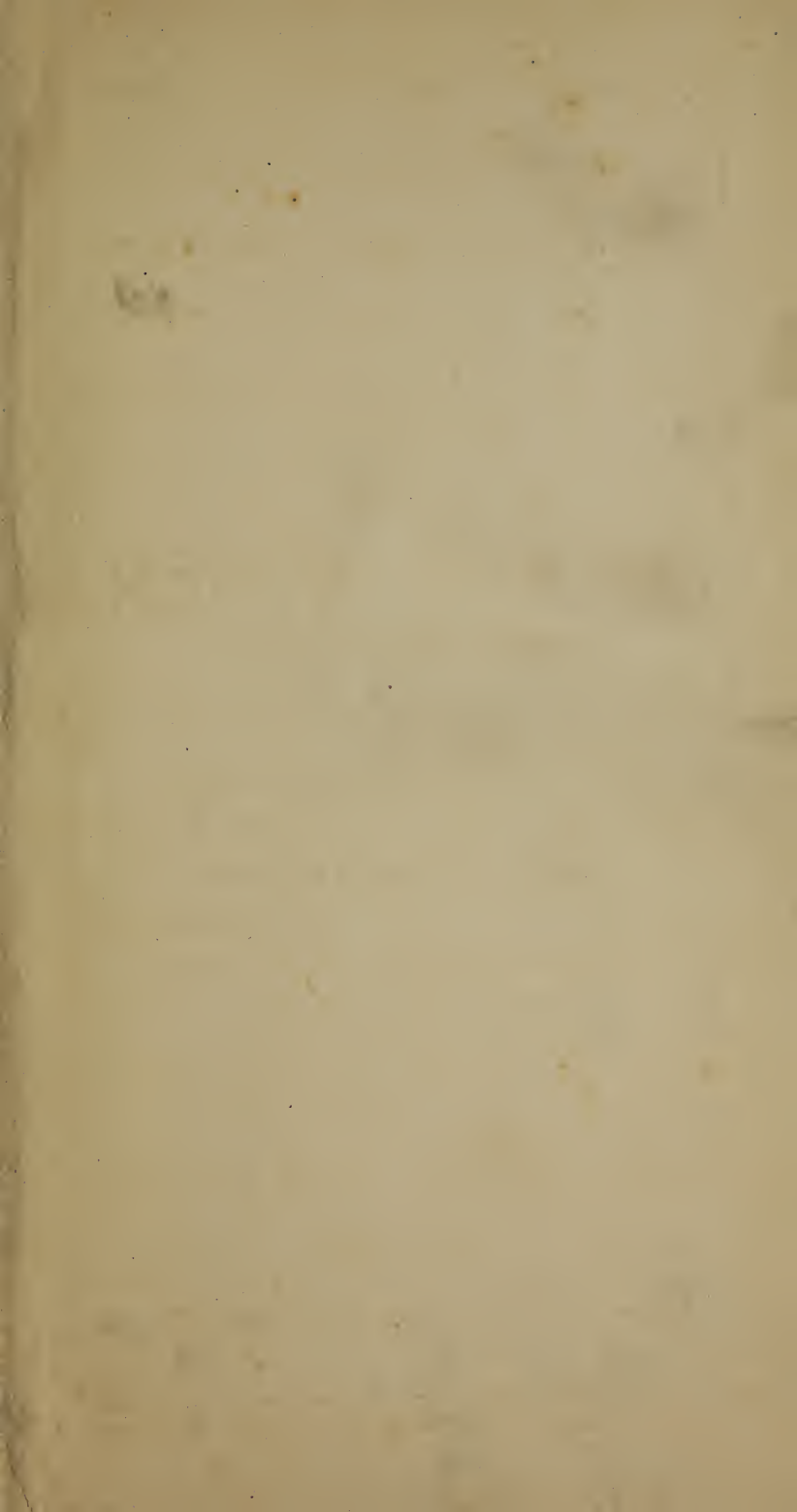
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