
WEALTH, TAXATION, AND PUBLIC INDEBTEDNESS.

Valuation.—The schedule commonly known as the Social Statistics Schedule, annexed to the act of 1850, proposes ten distinct subjects of inquiry, viz: Valuation; Taxation; Churches; Schools; Libraries; Newspapers; Wages; Crops; Pauperism; and Crime. Of these ten heads, one, viz, Crops, was, as explained in the remarks which preface the Population volume of this census, stricken out of the schedule, as its proposed scope is more fully covered by the investigations of another office, viz: the Department of Agriculture. The place which it formerly occupied upon the schedule was devoted to an inquiry into State, county, and municipal indebtedness.

The results of the inquiries in respect to churches, libraries, schools, newspapers, pauperism, and crime, as bearing on the moral, social, and intellectual condition of the people, will be found in connection with the Statistics of Population. The Tables of Valuation, Taxation, and Indebtedness, constituting a part of the Industrial Statistics of the census, have been grouped with the Statistics of Production in the volume on Industry, and an abridgment of them will be found in the pages immediately following.

That part of the Social Statistics Schedule of 1850 which is devoted to the subject of Valuation has always been understood to require—

FIRST. A positive statement of the value of Real Property as *assessed* for purposes of State or local taxation.

SECOND. A positive statement of the value of Personal Property as *assessed* for purposes of State or local taxation.

THIRD. An *estimate*, by the officer making the return, of the True Value of both species of property combined. The phraseology of the schedule in this matter is most unfortunate, but it has always been understood (interpreted is hardly the word) to mean what is given above.

Inasmuch as the laws of some States exempt large amounts of personal property from taxation, while in others large classes of real property are so exempted; inasmuch, moreover, as the customs of assessment vary greatly in different States, and oftentimes in the several counties of the same State—in some the taxable value of the property not exempted by law being fixed at no more than a third of its recognized selling price; in others, at fifty, sixty, seventy, eighty, or ninety per cent.—it will be seen that the result of the first two inquiries is not to obtain the wealth of the several States and Territories, but to present merely the actual basis of State or local taxation: the amount, namely, in each State, county, or town, upon which a tax of five, ten, or fifteen dollars in the thousand might be levied. The utter want of uniformity in this matter of assessment for purposes of taxation cannot be too strongly insisted on. Without a knowledge of the laws in each community in respect to exemptions, as well as a knowledge of the customs of assessment in each, assessed values must always bear a very uncertain relation to real wealth.

That, then, which the first two inquiries under this head do not attempt to obtain, namely, the Real Wealth of the several States and Territories, it is sought to reach by means of estimates to be made by the officer immediately charged with the collection of the Social Statistics of the district or subdivision; and the results of this effort will be found in the proper column of the tables following.

As estimates on no subject can have any authority excepting such as is derived from confidence in the persons making them, or, if such estimates are put forth impersonally, then from confidence in the methods pursued, it is but right that it should be stated by what class of officers this part of the census work has been performed, and under what instructions from the central office they have acted. At the best, these figures represent but the opinion of one man, or of a body of men, in each State, acting under advice in the collection of material and in the calculation of the several elements of the public wealth.

From the following States and judicial districts the return of Social Statistics was made by a single deputy marshal specially commissioned for that duty, viz: California, Connecticut, Delaware, Indiana, Iowa, Kansas, Kentucky, Louisiana, Massachusetts, Michigan, Mississippi, Nebraska, Nevada, New Jersey, Eastern New York, Southern New York, North Carolina, Ohio, Oregon, Western Pennsylvania, South Carolina, Texas, Vermont, Wisconsin, Wyoming, and District of Columbia.

From each of the following States and judicial districts the returns of the Social Statistics were made by two or more deputy marshals specially commissioned for the service, viz: Alabama, Illinois, Missouri, Northern New York, and Eastern Pennsylvania.

In the following States and judicial districts the collection of the Social Statistics was, by the United States marshal, in his discretion, intrusted chiefly to the regular assistant marshals, each in his own subdivision, viz: Arkansas, Florida, Georgia, Maine, Maryland, Minnesota, New Hampshire, Rhode Island, Virginia, West Virginia, Arizona, Colorado, Dakota, Idaho, Montana, New Mexico, Utah, and Washington.

Where the duty of making these estimates of the true value of all species of property was charged upon assistant marshals, the merit of such estimates will, of course, depend upon the character of the marshal's general line of appointments. Where assistant marshals were selected from among the best citizens of the district,

their estimates, based on a more intimate local knowledge than was otherwise attainable, and with the advantage of a thorough personal canvass of the immediate region concerned, may be assumed to be reasonably just and close to all the facts and conditions of the case. The advantage of committing this duty to one or two officers in a State was found in the considerations—first, that this plan secured a greater uniformity of treatment; second, that, with the smaller number of persons engaged, it was practicable for the Census Office to confer more frequently and minutely with them in respect to difficulties encountered, and to communicate information or suggestions bearing on the subject; third, that it was possible by this method to secure officers of a distinctly higher grade for the performance of this duty.

The latter consideration was of prime importance for the purposes of a true valuation of the realized wealth of the country. Some of the gentlemen who consented to act in this capacity are of national reputation, while nearly all the appointees of this class brought to the work special qualifications and exceptional opportunities for the investigation.

The two points particularly dwelt upon in instructions from the Census Office in this matter of valuation were, first, the undervaluation of real estate in assessments for taxation; second, the large classes of personal property which,

(a) By State or Federal laws are exempt from taxation; or,

(b) By the habits of assessment are disregarded, (notably furniture, apparel, and equipage, and small amounts of money in hand or in bank;) or,

(c) By evasion or fraud escape assessment.

The investigations under the first head, as they have become known to the Census Office, have been searching and comprehensive. It is a great mistake to suppose that a uniform per cent. can be taken by which to advance the assessed values of real property throughout the country, or even throughout any one State, to reach the true selling-price. Not only are the variations to be calculated very great in every State, even after the nominal equalization which, in a few States, is effected by State boards constituted for the purpose, but the variations as between States are such as to deprive random statements as to the amount of undervaluation of all authority whatever. There are States in which the assessed value of the whole body of real estate does not fall short of its selling-price in a favorable market by more than ten per cent. In others the true value exceeds the assessed value by two hundred per cent., and even more; while between these extremes States are ranged without any perceptible order, certainly without any means of determining *a priori* their place in the scale. Hence, to say generally, as is so often done in discussions of the realized wealth of the country, "Add 30 per cent. for undervaluation," is the merest trifling. It is possible, however, so to conduct investigations in regard to each important section, by turn, as to reach results of real value, even though they take no more authoritative form than that of estimates. But that this should be so, it is necessary that they should be the estimates of judicious and well-informed men, known to have canvassed the whole field, with access to all official data existing, and acting in constant conference with each other and with a central office.

In a few States, notably several of the former slave States, both property and industry are in such a condition of uncertainty that it has only been possible to deal with the question roughly and approximately; but speaking generally for the majority of the States, and for the vast majority of the property of the country, the additions to be made to assessed values, on account of the undervaluation of real estate, have been calculated with great nicety by competent investigators.

No such accurate methods could, of course, be applied to the determination of the question how much should be added to the assessed valuation of the country on account of the exemption or escape of personal property from taxation. The result reached must, at best, be characterized rather as an *impression* than an *opinion*; but so long as this work was to be done at all, it was highly desirable that the impression should come from a study of the subject, and not from guessing at elements which had never been seriously considered.

One remark more will be appropriate before submitting these tables to criticism. No attempt has been made to eliminate that portion of the personal property of the country which is based on the value of real estate. To that extent, therefore, there is a duplication of wealth. The reasons why it was not deemed expedient to undertake the work of reducing the aggregate valuation of real and personal property by the amount of the latter, which merely represents the former, were as follows:

First, this duplication follows the general rule of State and municipal taxation. In nearly all the States of the Union land and buildings are taxed to their full (assumed) value, without deduction on account of mortgages, while the mortgages are also taxed at their full value. To obtain the aggregate value of both species of property, this duplication being admitted, is, therefore, to obtain the basis of possible taxation on prevailing methods of taxation, better than by excluding such duplicated values.

Second, this personal property representing real property is not always, perhaps not generally, owned in the immediate community where the real property is situated. Its exclusion, therefore, while it would more accurately present the realized wealth of

TABLE LXXX.—*Valuation of Property—1870-1860-1850.*

NOTE.—It has not been thought advisable to attempt a valuation of the property of the General Gov June, 1870, as appears in the report of the Secretary of the Treasury, was \$411,255,470. The national Secretary of the Treasury, was \$2,406,562,372; adding these amounts to the proper columns in this table, \$3,271,874,768.

	States and Territories.	Total population, 1870.	Total population, 1860.	Total population, 1850.	1870		
					ASSESSED.		
					Total.	Real estate.	Personal estate.
	The United States.	38,558,371	31,443,321	23,191,876	<i>Dollars.</i> 14,178,986,732	<i>Dollars.</i> 9,914,780,825	<i>Dollars.</i> 4,264,205,907
	The States.....	38,115,641	31,183,744	23,067,262	14,021,297,071	9,804,637,462	4,216,659,609
1	Alabama.....	996,992	964,201	771,623	155,562,595	117,223,043	38,359,552
2	Arkansas.....	424,471	435,450	209,897	94,528,843	63,102,304	31,426,539
3	California.....	560,247	373,994	92,597	269,644,068	176,527,160	93,116,908
4	Connecticut.....	537,454	460,147	370,792	425,433,237	204,110,509	221,322,728
5	Delaware.....	125,015	112,216	91,532	64,787,223	48,744,783	16,042,440
6	Florida.....	187,748	140,424	87,445	32,480,843	20,197,691	12,283,152
7	Georgia.....	1,184,109	1,057,286	906,185	227,219,519	143,948,216	83,271,303
8	Illinois.....	2,539,891	1,711,951	851,470	482,899,575	348,433,906	134,465,669
9	Indiana.....	1,680,637	1,350,428	988,416	663,455,044	460,120,974	203,334,070
10	Iowa.....	1,191,792	674,913	192,214	302,515,418	226,610,638	75,904,780
11	Kansas.....	364,399	107,206	.....	92,125,861	65,499,365	26,626,496
12	Kentucky.....	1,331,011	1,155,684	982,405	409,544,294	311,479,694	98,064,600
13	Louisiana.....	726,915	708,002	517,762	253,371,890	191,343,376	62,028,514
14	Maine.....	626,915	628,279	583,169	202,853,780	134,580,157	69,673,623
15	Maryland.....	780,894	687,049	583,034	423,534,918	286,910,332	136,924,586
16	Massachusetts.....	1,457,351	1,231,066	994,514	1,591,983,112	901,037,841	690,945,271
17	Michigan.....	1,184,059	749,113	397,654	272,242,917	224,663,667	47,579,250
18	Minnesota.....	439,706	173,023	6,077	84,135,332	62,079,587	22,055,745
19	Mississippi.....	827,922	791,305	606,526	177,278,890	118,278,460	59,000,430
20	Missouri.....	1,721,295	1,182,012	682,044	556,129,969	418,527,535	137,602,434
21	Nebraska.....	122,993	28,841	.....	54,584,616	38,365,999	16,218,617
22	Nevada.....	42,491	6,857	.....	25,740,973	14,594,722	11,146,251
23	New Hampshire.....	318,300	326,073	317,976	149,065,290	85,231,288	63,834,002
24	New Jersey.....	906,096	672,035	489,555	624,868,971	448,832,127	176,036,844
25	New York.....	4,382,759	3,820,735	3,097,394	1,967,001,185	1,532,720,907	434,280,278
26	North Carolina.....	1,071,361	929,622	869,039	130,378,632	83,322,012	47,056,610
27	Ohio.....	2,665,260	2,339,511	1,980,329	1,167,731,697	707,846,836	459,884,861
28	Oregon.....	90,923	52,465	13,294	31,798,510	17,674,202	14,124,308
29	Pennsylvania.....	3,521,791	2,906,215	2,311,786	1,313,236,042	1,071,680,934	241,555,108
30	Rhode Island.....	217,353	174,620	147,545	244,278,854	132,876,581	111,402,273
31	South Carolina.....	705,606	703,708	668,507	183,913,337	119,494,675	64,418,662
32	Tennessee.....	1,258,520	1,109,801	1,002,717	253,782,161	223,035,375	30,746,786
33	Texas.....	818,579	604,215	212,592	149,732,929	97,186,568	52,546,361
34	Vermont.....	330,551	315,098	314,120	102,548,528	80,993,100	21,555,428
35	Virginia.....	1,225,163	1,219,630	1,421,661	365,439,917	279,116,017	86,323,900
36	West Virginia.....	442,014	376,688	.....	140,538,273	95,924,774	44,613,499
37	Wisconsin.....	1,054,670	775,881	305,391	333,209,838	252,322,107	80,887,731
	The Territories.....	442,730	259,577	124,614	157,689,661	110,143,363	47,546,298
1	Arizona.....	9,658	.....	.....	1,410,295	538,355	871,940
2	Colorado.....	39,864	34,277	.....	17,338,101	8,400,811	8,497,290
3	Dakota.....	14,181	4,837	.....	2,924,489	1,695,723	1,228,766
4	District of Columbia.....	131,700	75,080	51,687	74,271,693	71,437,468	2,834,225
5	Idaho.....	14,999	.....	.....	5,292,205	1,996,565	3,365,640
6	Montana.....	20,595	.....	.....	9,943,411	2,728,128	7,215,283
7	New Mexico.....	91,874	93,516	61,547	17,784,014	9,917,991	7,866,023
8	Utah.....	86,786	40,273	11,380	12,565,842	7,047,881	5,517,961
9	Washington.....	23,955	11,594	.....	10,642,863	5,146,776	5,496,087
10	Wyoming.....	9,118	.....	.....	5,516,748	863,665	4,653,083

the country as a whole, would lead to the grossest misrepresentations as between sections and States. Hundreds of millions are owned in the East in the form of mortgages on the real estate of the West. If these gigantic amounts are to be excluded from such tables as the following, they must be excluded as *personal property* from the valuations of the Eastern States. But to do so would be in the highest degree unjust. The wealth of these States consists in the value of their own real estate, their manufacturing, commercial, and banking capital, their furniture, apparel, and equipage, *plus* the claims they have upon the lands, buildings, and railways of the newer States.

Third. Even were it desirable, in view of the two considerations here presented, to eliminate the element of duplicated valuations, it will appear, on reflection, clear that

TABLE LXXX.—Valuation of Property—1870-1860-1850.

ernment. The total of receipts into the National Treasury for the fiscal year ended on the 30th day of debt, less the amount in the Treasury on the 1st day of June, 1870, as appears in the statement of the the aggregate public income of the country becomes \$588,929,435, and the aggregate public indebtedness

1870		1860		1850	
TRUE.		ASSESSED.		TRUE.	
Real and personal estate.	Total.	Real estate.	Personal estate.	Real and personal estate.	Real and personal estate.
Dollars.	Dollars.	Dollars.	Dollars.	Dollars.	Dollars.
30,068,518,507	12,084,560,005	6,973,006,049	5,111,553,956	16,159,616,068	7,135,780,928
29,822,535,140	12,014,083,525	6,930,727,680	5,083,355,845	16,086,519,771	7,115,600,800
201,855,841	432,198,762	155,034,089	277,164,673	495,237,078	228,204,332
156,394,691	180,211,330	63,254,740	116,956,590	219,256,473	39,841,025
638,767,017	139,654,667	66,906,631	72,748,036	207,874,613	22,161,872
774,631,524	341,256,976	191,478,842	149,778,134	444,274,114	155,707,980
97,180,833	39,767,233	26,273,803	13,493,430	46,242,181	21,062,556
44,163,655	68,929,685	21,722,810	47,206,875	73,101,500	22,862,270
268,169,207	618,232,387	179,801,441	438,430,946	645,895,237	335,425,714
2,121,680,579	389,207,372	287,219,940	101,987,432	871,860,282	156,265,006
1,268,180,543	411,042,424	291,899,992	119,212,432	528,835,371	202,650,264
717,644,750	205,166,983	149,433,423	55,733,560	247,338,265	23,714,638
188,892,014	22,518,232	16,088,602	6,429,630	31,327,895	.....
604,318,552	528,212,693	277,925,054	250,287,639	666,043,112	301,628,456
323,125,666	435,787,265	280,704,988	155,082,277	602,118,568	233,998,764
348,155,671	154,320,388	86,717,716	67,662,672	190,211,600	122,777,571
643,748,976	297,135,232	65,341,438	231,793,800	376,919,944	219,217,364
2,132,148,741	777,157,816	475,413,165	301,744,651	815,237,433	573,342,286
719,208,118	163,533,005	123,605,084	39,927,921	257,163,983	59,787,255
228,909,590	32,018,773	25,291,771	6,727,002	52,294,413	.....
209,197,345	509,472,912	157,836,737	351,636,175	607,324,911	228,951,130
1,284,922,897	266,935,851	153,450,577	113,485,274	501,214,398	137,247,707
69,277,483	7,426,949	5,732,145	1,694,804	9,131,056	.....
31,134,012	.....	.....	.....	.....	.....
252,624,112	123,810,089	59,638,346	64,171,743	156,310,860	103,652,835
940,976,064	296,682,492	151,161,942	145,520,550	467,918,324	200,000,000
6,500,841,264	1,390,464,638	1,069,658,080	320,806,558	1,843,338,517	1,080,309,216
260,757,244	292,297,602	116,366,573	175,931,029	353,739,399	226,800,472
2,235,430,300	959,867,101	687,518,121	272,348,980	1,193,898,422	504,726,120
11,558,932	19,024,915	6,279,602	12,745,313	28,930,637	5,063,474
3,808,340,112	719,253,335	561,920,980	158,060,355	1,416,501,818	722,486,120
296,965,646	125,104,305	83,778,204	41,326,101	135,337,588	80,508,794
208,146,989	489,319,128	129,772,684	359,546,444	548,138,754	288,257,694
498,237,724	382,495,200	219,991,180	162,504,020	493,903,892	201,246,686
159,052,542	267,792,335	112,476,013	155,316,322	365,200,614	52,740,473
235,349,553	84,758,619	65,639,973	19,118,646	122,477,170	92,205,049
409,588,133	657,021,336	417,952,228	239,069,108	793,249,681	430,701,082
190,651,491	(b)	.....	.....	.....	.....
702,307,329	185,945,489	148,238,766	37,706,723	273,671,668	42,056,595
245,983,367	70,476,480	42,278,369	28,198,111	73,096,297	20,179,428
3,440,791	.....	.....	.....	.....	.....
20,243,303	.....	.....	.....	.....	.....
5,599,752	.....	.....	.....	.....	.....
128,873,618	41,084,945	33,097,542	7,987,403	41,084,945	14,018,874
6,552,681	.....	.....	.....	.....	.....
15,184,522	.....	.....	.....	.....	.....
31,349,793	20,838,780	7,018,260	13,820,520	20,813,768	5,174,471
16,159,995	4,158,020	286,504	3,871,516	5,596,118	966,083
13,562,164	4,394,735	1,876,063	2,518,672	5,601,466	.....
7,016,748	.....	.....	.....	.....	.....

the difficulties in the way of anything approaching an accurate determination of the amount to be excluded would be almost insuperable.

On all these accounts it was believed that it would be far more satisfactory to aggregate the totals of real and of personal property as separately obtained, without any inquiry how far the value of one merely represents the value of the other.

Public indebtedness.—It is, of course, impossible to introduce into such statements of public indebtedness as are contained in Table LXXXII and in the last division of Table LXXXIII anything like uniformity in the treatment of contingent liabilities.

In some States the treasury is contingently liable, in an amount far exceeding the proper debt of the State, for the contingent (in some cases of the principal and in others

TABLE LXXXI.—Taxation—1870-1860.

States and Territories.	Aggregate population.	1870				1860
		Total.	State.	County.	Town, city, &c.	Total.
		Dollars.	Dollars.	Dollars.	Dollars.	Dollars.
The United States	38,558,371	280,591,521	68,051,298	77,746,145	134,794,108	94,186,746
The States	38,115,641	277,802,495	67,786,674	76,849,111	133,166,710	93,774,421
Alabama	996,992	2,982,932	1,456,024	1,122,971	403,937	851,171
Arkansas	484,471	2,866,890	950,894	1,738,760	177,236	635,393
California	560,247	7,817,115	2,540,383	5,068,041	208,691	2,981,132
Connecticut	537,454	6,064,843	1,875,024	20,113	4,169,706	1,015,037
Delaware	125,015	418,092	83,666	189,994	144,432	205,591
Florida	187,748	496,166	248,768	168,389	79,009	159,121
Georgia	1,184,109	2,627,029	945,394	906,270	775,365	797,885
Illinois	2,539,891	21,825,008	3,620,681	5,242,137	12,962,190	6,121,766
Indiana	1,680,637	10,791,121	2,943,078	4,654,466	3,193,577	3,701,352
Iowa	1,191,792	9,055,614	832,918	3,052,931	5,169,765	2,378,400
Kansas	364,399	2,673,992	809,608	1,160,138	704,246	195,857
Kentucky	1,321,011	5,730,118	2,254,413	1,307,833	2,167,872	2,148,241
Louisiana	726,915	7,060,722	2,671,693	4,109,999	279,030	4,960,780
Maine	626,915	5,348,645	1,350,305	315,199	3,683,141	2,357,213
Maryland	780,894	6,632,842	1,781,252	1,542,218	3,309,372	2,158,895
Massachusetts	1,457,351	24,922,900	7,408,962	653,500	16,860,438	7,436,578
Michigan	1,184,659	5,412,957	396,352	1,565,163	3,451,442	1,766,694
Minnesota	439,706	2,648,372	511,126	1,070,944	1,066,302	666,007
Mississippi	827,922	3,736,432	1,309,635	2,299,699	127,078	954,806
Missouri	1,721,295	13,908,498	2,778,697	4,402,227	6,727,574	4,109,653
Nebraska	122,993	1,027,327	262,505	753,022	11,800	91,863
Nevada	42,491	820,308	298,411	498,062	23,835	.....
New Hampshire	318,300	3,255,793	955,126	318,666	1,982,001	1,261,866
New Jersey	906,096	7,416,724	373,046	2,397,348	4,646,330	1,457,506
New York	4,382,759	48,550,308	8,720,156	15,102,761	24,727,391	15,363,422
North Carolina	1,071,361	2,352,809	1,200,854	923,604	228,351	1,044,732
Ohio	6,665,260	23,526,548	4,727,318	6,501,941	12,297,289	9,611,021
Oregon	90,923	580,956	177,653	362,753	40,550	199,056
Pennsylvania	3,521,791	24,531,397	5,800,172	4,263,898	14,467,327	8,729,736
Rhode Island	217,353	2,170,152	489,253	.....	1,680,899	686,133
South Carolina	705,066	2,767,675	1,321,837	575,005	870,833	1,280,386
Tennessee	1,258,520	3,381,579	1,056,261	1,302,836	1,022,482	1,102,793
Texas	818,579	1,129,577	589,363	312,335	227,879	533,265
Vermont	350,551	1,547,128	588,792	40,329	918,007	908,060
Virginia	1,225,163	4,613,798	2,847,635	842,069	324,094	3,672,689
West Virginia	442,014	1,722,158	734,722	555,885	431,551	.....
Wisconsin	1,054,670	5,387,970	874,677	1,507,605	3,005,688	2,330,011
The Territories	442,730	2,789,026	864,624	897,004	1,627,398	412,325
Arizona	9,658	31,323	7,782	23,541	.....	.....
Colorado	39,864	362,197	63,425	267,201	31,571	.....
Dakota	14,181	13,867	1,269	12,598	.....	(b)
District of Columbia	131,700	1,581,569	.....	49,975	1,531,594	260,218
Idaho	14,999	174,711	40,594	132,171	1,946	.....
Montana	20,595	198,527	38,131	157,396	3,000	.....
New Mexico	91,874	61,014	34,115	26,101	798	29,790
Utah	86,786	167,355	39,402	80,419	47,534	65,006
Washington	23,955	163,992	33,743	119,294	10,955	57,311
Wyoming	9,118	34,471	6,163	28,308	.....	.....

(a) Returns of taxation incomplete.

(b) No returns of taxation.

of the interest) of bonds issued by, or in aid of, railroad and other companies; the security given for the payment of such obligations at maturity, by the companies themselves, varying in quality from the highest to the lowest. It is hardly necessary to say that the same difficulty attends the statement of the debt of the United States, by reason of the aid extended by the Government in the construction of certain railroads.

A second obstacle to uniformity in such statements is found in the fact that in many States the bonds of the State are held in trust, in large amounts, by officers representing various special interests of the State itself. For example, the securities of the educational funds in one-half the States consist largely, if not principally, of State bonds. To determine in which of these States, at any future time, or under all reasonable contingencies, provision would be made for the payment of the interest or principal, and in which of the States, in times of financial embarrassment or under possible political conditions, the interests of education would be left to suffer, would be invidious even if it were practicable, but will be seen at a glance to be wholly impracticable and hopeless.

TABLE LXXXII.—Public Indebtedness—1870.

States and Territories.	STATE.		COUNTY.		TOWN, CITY, ETC.		
	Total.	For which bonds have been issued.	All other.	For which bonds have been issued.	All other.	For which bonds have been issued.	All other.
The United States	Dollars. 868,676,758	Dollars. 324,747,959	Dollars. 28,118,739	Dollars. 157,955,880	Dollars. 29,609,660	Dollars. 271,119,663	Dollars. 57,124,852
The States	864,785,067	324,747,959	28,118,739	157,197,873	29,099,170	269,460,661	56,160,665
Alabama	13,277,154	5,382,800	3,095,218	1,457,128	247,045	2,773,900	321,063
Arkansas	4,151,152	3,650,000	409,557	247,333	289,316	122,096	32,850
California	18,069,082	3,311,500	117,527	9,808,404	4,009,307	815,764	26,589
Connecticut	17,088,906	7,275,900	.....	.....	6,103	6,837,417	2,969,486
Delaware	526,125	.....	.....	116,375	23,500	384,250	2,000
Florida	2,185,838	1,012,372	276,325	365,514	77,527	331,000	123,100
Georgia	21,753,712	6,544,500	.....	300,386	261,349	14,383,315	264,162
Illinois	42,191,869	4,890,937	.....	10,729,192	2,088,730	23,724,835	758,175
Indiana	7,818,710	4,167,507	.....	620,926	506,343	2,342,067	181,867
Iowa	8,043,133	534,498	.....	2,979,729	1,453,200	1,941,966	1,833,740
Kansas	6,442,282	1,341,975	251,331	3,547,800	189,101	824,975	288,000
Kentucky	18,953,484	3,076,480	816,000	6,365,864	807,780	7,361,727	525,633
Louisiana	53,087,441	22,560,233	2,461,501	847,526	479,109	18,123,010	8,616,062
Maine	16,624,624	8,067,900	.....	240,300	33,853	6,108,344	2,474,227
Maryland	29,032,577	13,317,475	.....	1,305,395	260,384	14,097,856	51,467
Massachusetts	69,211,538	27,138,164	1,142,717	30,000	677,123	26,539,150	13,694,384
Michigan	6,725,231	2,385,023	.....	1,006,150	269,329	2,687,625	376,799
Minnesota	2,788,797	350,000	.....	343,383	129,311	1,845,497	120,606
Mississippi	2,594,415	100,600	1,696,230	344,596	311,989	120,950	20,650
Missouri	46,909,865	17,866,000	.....	10,265,419	1,553,599	15,782,100	1,442,753
Nebraska	2,089,264	36,300	211,000	1,563,530	206,034	70,400	2,000
Nevada	1,986,093	500,000	142,894	576,927	410,496	327,776	28,000
New Hampshire	11,153,373	2,752,200	65,669	372,700	372,370	2,364,114	5,226,320
New Jersey	22,854,304	2,996,200	.....	6,232,921	712,394	11,710,162	1,212,627
New York	159,808,234	32,409,144	.....	39,923,185	10,756,599	66,363,637	10,355,669
North Carolina	32,474,036	29,900,045	.....	931,256	801,517	659,248	181,970
Ohio	22,241,988	9,732,073	.....	3,893,000	344,543	8,272,367	.....
Oregon	218,486	106,583	.....	51,386	54,517	500	5,500
Pennsylvania	89,027,131	31,111,662	.....	48,762,038	411,812	7,882,377	859,242
Rhode Island	5,938,642	2,913,500	.....	.....	.....	2,571,965	453,177
South Carolina	13,075,229	7,665,909	.....	.....	97,112	3,312,208	.....
Tennessee	48,827,191	31,892,144	6,647,658	2,283,042	446,617	5,534,050	2,023,680
Texas	1,613,907	.....	508,641	195,595	231,271	524,600	153,800
Vermont	3,594,700	1,002,500	.....	8,042	.....	1,470,094	1,114,064
Virginia	55,921,255	39,298,225	8,092,614	980,498	385,268	6,743,800	420,850
West Virginia	561,767	(a)	.....	251,733	78,100	205,872	26,062
Wisconsin	5,903,532	68,200	2,183,857	960,600	116,528	2,300,247	274,100
The Territories	3,891,691	.....	.....	758,007	510,490	1,659,007	964,187
Arizona	10,500	.....	.....	4,000	6,500	.....	.....
Colorado	681,158	.....	.....	620,000	58,829	.....	2,329
Dakota	5,761	.....	.....	1,250	4,421	.....	90
District of Columbia	2,596,545	.....	.....	.....	.....	1,640,564	955,961
Idaho	222,621	.....	.....	33,739	184,783	2,542	1,557
Montana	278,719	.....	.....	77,706	198,513	.....	2,500
New Mexico	7,560	.....	.....	.....	7,560	.....	.....
Utah	.....	.....	.....	.....	.....	.....	.....
Washington	88,827	.....	.....	21,312	49,884	15,881	1,750
Wyoming	.....	.....	.....	.....	.....	.....	.....

(a) Included in Virginia.

In view of the difficulties thus briefly stated, (and others might be cited,) it has been thought best to express the debt of each State in the following tables at the amount recognized by the proper officers and authorities of the State as constituting its debt, and to accompany the statement by such explanations and such additional information as may be necessary to enable any person so disposed to work out the statement of indebtedness upon a uniform rule, either inclusive or exclusive of all contingent liabilities, (without reference to the quality of the security;) or, again, either inclusive or exclusive of all sums owing from the treasury to some department of the State itself. It is true that this plan may involve considerable differences in the treatment of the subject of State liability, due not so much to differences in the character of the security in the several cases, as to the somber or sanguine disposition of the officers immediately in charge, or to temporary embarrassments, or to the traditions of an auditor's or a comptroller's office. [For special remarks respecting each State and Territory, see pages 6 and 7 of Vol. II., Ninth Census.]